STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 63

Date: June 1, 2005

Effective Date: July 1, 2005

SAMS MANUAL

Material Transmitted: 2, 3, 9, 11, 15, 17, 19, 23, 25, 26, 27, 31 and 33

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

Printed by Authority State of Illinois 06/05 - 320 Job No. 38420

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 63

Date: June 1, 2005

Effective Date: July 1, 2005

SAMS MANUAL

Material Transmitted: 2, 3, 9, 11, 15, 17, 19, 23, 25, 26, 27, 31 and 33

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

REMOVE		INSERT	
Table of Contents		Table of Contents	
02.10.30	1-4 of 7	02.10.30	1-4 of 7
03.10.30	1-2 of 2	03.10.30	1-2 of 2
09.10.30	1-2 of 5	09.10.30	1-2 of 5
09.10.40	3-4 of 17	09.10.40	3-4 of 17
09.10.40	13-17 of 17	09.10.40	13-17 of 17
09.20.30	1-2 of 3	09.20.30	1-2 of 3
09.20.40	1-3 of 3	09.20.40	1-3 of 3
Exhibits	09.20.40-A, B and C	Exhibits	09.20.40-A, B, C and D
09.50.10	1 of 1	09.50.10	1 of 1
09.50.15	1 of 1	09.50.15	1 of 1
09.50.25	1-25 of 25	09.50.25	1-25 of 25
09.50.30	1 of 1	09.50.30	1 of 1
09.50.40	1-7 of 7	09.50.40	1-6 of 6
09.50.45	1 of 1	09.50.45	1 of 1
09.50.50	1-10 of 10	09.50.50	1-9 of 9
11.00.00	1-2 of 2	11.00.00	1-2 of 2
Exhibits	11.20.20-A and B	Exhibits	11.20.20-A and B
11.40.20	1-2 of 5	11.40.20	1-2 of 5
11.50.10	7-8 of 22	11.50.10	7-8 of 22
11.50.10	11-12 of 22	11.50.10	11-12 of 22
11.50.10	21-22 of 22	11.50.10	21-22 of 22
11.50.20	3-14 of 14	11.50.20	3-14 of 14
11.50.30	1-56 of 56	11.50.30	1-51 of 51
11.50.40	1-18 of 24	11.50.40	1-18 of 24
Exhibit	11.50.50-A	Exhibit	11.50.50-A
15.00.00	1-2 of 2	15.00.00	1-2 of 2

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 63

Date: June 1, 2005

Effective Date: July 1, 2005

SAMS MANUAL

Material Transmitted: 2, 3, 9, 11, 15, 17, 19, 23, 25, 26, 27, 31 and 33

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

REMOVE		INSERT	
15.10.40	1-4 of 5	15.10.40	1-4 of 5
15.20.55	1-2 of 3	15.20.55	1-2 of 3
		15.20.95	1-2 of 2
		Exhibits	15.20.95-A and B
17.20.10	3-4 of 5	17.20.10	3-4 of 5
17.20.50	1-2 of 2	17.20.50	1-2 of 2
17.20.51	1-4 of 4	17.20.51	1-3 of 3
17.20.60	1 of 1	17.20.60	1 of 1
Exhibit	17.20.60-A	Exhibit	17.20.60-A
Exhibit	17.30.15-A	Exhibit	17.30.15-A
17.30.20	1 of 1	17.30.20	1 of 1
19.10.10	1 of 1	19.10.10	1 of 1
19.10.15	1-3 of 3	19.10.15	1-3 of 3
Exhibit	19.10.15-A	Exhibit	19.10.15-A
19.10.16	1-3 of 3	19.10.16	1-3 of 3
19.10.30	1-2 of 2	19.10.30	1-2 of 2
19.50.40	1-4 of 5	19.50.40	1-4 of 5
23.10.40	3-4 of 4	23.10.40	3-4 of 4
23.10.50	1 of 1	23.10.50	1 of 1
23.20.65	1-3 of 3	23.20.65	1-3 of 3
Exhibits	23.20.65-A and B	Exhibits	23.20.65-A, B and C
23.30.10	3-4 of 4	23.30.10	3-4 of 4
Exhibits	23.30.10-A and B	Exhibits	23.30.10-A and B
25.10.40	1-2 of 2	25.10.40	1-2 of 2
25.20.10	1-4 of 4	25.20.10	1-4 of 4
Exhibits	25.20.10-A and B	Exhibits	25.20.10-A, B and C
25.20.20	1-5 of 5	25.20.20	1-5 of 5
Exhibits	25.20.20-A, B and C	Exhibits	25.20.20-A, B and C

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 63

Date: June 1, 2005

Effective Date: July 1, 2005

SAMS MANUAL

Material Transmitted: 2, 3, 9, 11, 15, 17, 19, 23, 25, 26, 27, 31 and 33

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

REMOVE		INSERT	
25.20.30	1 of 1	25.20.30	1-3 of 3
Exhibits	25.20.30-A, B and C	Exhibits	25.20.30-A, B, C and D
Exhibit	25.50.10-A	Exhibit	25.50.10-A
26.10.10	1 of 1	26.10.10	1 of 1
26.20.10	5-6 of 6	26.20.10	5-6 of 6
26.30.30	1-2 of 5	26.30.30	1-2 of 5
26.40.10	3-8 of 8	26.40.10	3-8 of 8
26.40.20	5-6 of 9	26.40.20	5-6 of 9
Exhibits	26.40.20-C and D	Exhibits	26.40.20-C and D
26.40.21	1-2 of 3	26.40.21	1-2 of 3
26.40.25	1-2 of 2	26.40.25	1-2 of 2
Exhibits	26.40.25-A and B	Exhibits	26.40.25-A, B and C
27.20.10	1-18 of 18	27.20.10	1-3 of 3
Exhibits	27.20.11-A and B	Exhibits	27.20.11-A and B
Exhibits	27.20.12-A and B	Exhibits	27.20.12-A and B
Exhibits	27.20.16-A and B	Exhibits	27.20.16-A and B
27.20.17	1-3 of 3	27.20.17	1-3 of 3
Exhibits	27.20.17-A and B	Exhibits	27.20.17-A and B
Exhibits	27.20.21-A and B	Exhibits	27.20.21-A and B
Exhibits	27.20.22-A and B	Exhibits	27.20.22-A and B
27.20.29	1-4 of 4	27.20.29	1-4 of 4
27.20.31	1-2 of 3	27.20.31	1-2 of 3
Exhibits	27.20.31-A and B	Exhibits	27.20.31-A and B
27.20.33	1-4 of 4	27.20.33	1-5 of 5
Exhibits	27.20.33-A and B	Exhibits	27.20.33-A and B
27.20.34	1-8 of 8	27.20.34	1-7 of 7
Exhibits	27.20.34-A and B	Exhibits	27.20.34-A and B
27.20.35	1-7 of 7	27.20.35	1-8 of 8
Exhibits	27.20.35-A and B	Exhibits	27.20.35-A and B
27.20.37	1-3 of 3	27.20.37	1-3 of 3

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 63

Date: June 1, 2005

Effective Date: July 1, 2005

SAMS MANUAL

Material Transmitted: 2, 3, 9, 11, 15, 17, 19, 23, 25, 26, 27, 31 and 33

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

REMOVE		INSERT	
Exhibits	27.20.37-A and B	Exhibits	27.20.37-A and B
27.20.38	3-4 of 11	27.20.38	3-4 of 11
27.20.38	7-11 of 11	27.20.38	7-11 of 11
Exhibits	27.20.38-A and B	Exhibits	27.20.38-A and B
27.20.40	1-9 of 9	27.20.40	1-11 of 11
Exhibits	27.20.40-A and B	Exhibits	27.20.40-A and B
27.20.49	1-10 of 10	27.20.49	1-10 of 10
Exhibits	27.20.49-A and B	Exhibits	27.20.49-A and B
27.20.50	1-3 of 3	27.20.50	1-3 of 3
Exhibits	27.20.50-A and B	Exhibits	27.20.50-A and B
27.20.51	1-4 of 4	27.20.51	1-4 of 4
Exhibits	27.20.52-A and B	Exhibits	27.20.52-A and B
27.20.63	7-8 of 12	27.20.63	7-8 of 12
27.20.65	1-8 of 8	27.20.65	1-8 of 8
Exhibits	27.20.65-A, B, C and D	Exhibits	27.20.65-A, B, C and D
27.20.66	1-4 of 4	27.20.66	1-4 of 4
27.20.77	3-4 of 4	27.20.77	3-4 of 4
27.20.78	1-2 of 6	27.20.78	1-2 of 6
27.20.80	1-8 of 8	27.20.80	1-8 of 8
31.30.10	1-3 of 3	31.30.10	1-3 of 3
Exhibits	31.30.10-A and B	Exhibits	31.30.10-A and B
Exhibits	31.30.20-A and B	Exhibits	31.30.20-A and B
31.40.10	3-4 of 4	31.40.10	3-4 of 4
Exhibits	31.40.10-A, B, C and D	Exhibits	31.40.10-A, B, C and D
31.45.10	1-4 of 6	31.45.10	1-4 of 6
33.10.10	1-9 of 9	33.10.10	1-9 of 9
Exhibit	33.10.10-A	Exhibit	33.10.10-A
33.13.20	1-2 of 3	33.13.20	1-2 of 3

01	Introduction
02	Internal Controls
03	Accounting and Financial Reporting Policies and Procedures
05	Terminology
07	Financial Information
09	Funds
11	Expenditure Authority
15	Obligations
17	Pre-Audit and Commercial Vouchering
19	Vendor Identification Structure
20	Electronic Commerce
21	Warrants
23	Payroll
25	Receipts and Cash Refunds
26	Accounts Receivable Reporting
27	Agency Reporting
29	State Property Reporting
31	Bonded Indebtedness
33	Miscellaneous

STATUTORY REFERENCE

The statutory authority requiring the Comptroller to establish procedures for State agencies to evaluate their systems of internal fiscal and administrative controls and for certification by State agency chief executive officers is contained in the Fiscal Control and Internal Auditing Act (30 ILCS 10/1001).

AN ACT in relation to the fiscal control and internal auditing of State agencies, repealing the Internal Auditing Act. P.A. 86-936, amendatory veto overridden Oct. 31, 1989, eff. Jan. 1, 1990.

ARTICLE 1. GENERAL PROVISIONS

1001. Short title. This Act may be cited as the Fiscal Control and Internal Auditing Act.

1002. Public policy. It is the policy of this State that the chief executive officer of every State agency is responsible for effectively and efficiently managing the agency and establishing and maintaining an effective system of internal control.

1003. Definitions.

(a) "Designated State agencies" include the offices of the Secretary of State, the State Comptroller, the State Treasurer, and the Attorney General, the State Board of Education, the State colleges and universities, the Illinois Toll Highway Authority, the Illinois Housing Development Authority, and other State agencies designated by the Governor under Section 2001.[1]

(b) "State agency" means that term as defined in the Illinois State Auditing Act, as now or hereafter amended,[2] except the judicial branch which shall be covered by subsection (c) of Section 2001 and Section 3004 of this Act.[3]

(c) "Chief executive officer" includes, respectively, the Secretary of State, the State Comptroller, the State Treasurer, the Attorney General, the State Superintendent of Education, such chief executive officers as are designated by the governing board of each State college and university, the executive director of the Illinois Toll Highway Authority, and the executive director of the Illinois Housing Development Authority, as well as the chief executive officer of each other State agency.

---

[1] Paragraph 2001 of this chapter.

[2] 30 ILCS 5/1-7

[3] Paragraph 3004 of this chapter.

ARTICLE 2. INTERNAL AUDITING

2001. Program of internal auditing.

(a) Each designated State agency shall establish a full-time program of internal auditing. The Governor shall designate State agencies under this Act not later than April 1 of each odd numbered year. The designations shall be filed with the Index Division of the Office of the Secretary of State as a public record. The Legislative Audit Commission may make formal recommendations to the Governor that the Governor designate other State agencies under this Act.

(b) The chief executive officer of a State agency is not relieved from the responsibility for maintaining an effective internal control system merely because that State agency is not designated and required to have a full-time program of internal auditing under this Act. Agencies which do not have full-time internal audit programs may have internal audits performed by the Department of Central Management Services.

(c) The Supreme Court will establish by its rulemaking authority or by administrative order a full-time program of internal auditing of State-funded activities of the judicial branch, which is consistent with the intent of this Article.

2002. Qualifications of chief internal auditor.

(a) The chief executive officer of each designated State agency shall appoint a chief internal auditor with a bachelor's degree, who is either:

(1) a certified internal auditor by examination or a certified public accountant and who has at least 4 years of progressively responsible professional auditing experience; or

(2) an auditor with at least 5 years of progressively responsible professional auditing experience.

(b) The chief internal auditor shall report directly to the chief executive officer and shall have direct communications with the chief executive officer and the governing board, if applicable, in the exercise of auditing activities. All chief internal auditors and all full-time members of an internal audit staff shall be free of all operational duties.

2003. Internal auditing program requirements.

(a) The chief executive officer of each designated State agency shall ensure that the internal auditing program includes:

(1) A two-year plan, identifying audits scheduled for the pending fiscal year, approved by the chief executive officer before the beginning of the fiscal year. By September 30 of each year the chief internal auditor shall submit to the chief executive officer a written report detailing how the audit plan for that year was carried out, the significant findings, and the extent to which recommended changes were implemented.

(2) Audits of major systems of internal accounting and administrative control conducted on a periodic basis so that all major systems are reviewed at least once every 2 years. The audits must include testing of:

(A) the obligation, expenditure, receipt, and use of public funds of the State and of funds held in trust to determine whether those activities are in accordance with applicable laws and regulations; and

(B) grants received are made by the designated State agency to determine that the grants are monitored, administered, and accounted for in accordance with applicable laws and regulations.

(3) Reviews of the design of major new electronic data processing systems and major modifications of those systems before their installation to ensure the systems provide for adequate audit trails and accountability.

(4) Special audits of operations, procedures, programs, electronic data processing systems, and activities as directed by the chief executive officer or by the governing board, if applicable.

(b) Each chief internal auditor shall have, in addition to all other powers or duties authorized by law, required by professional ethics or standards, or assigned consistent with this Act, the powers necessary to carry out the duties required by this Act.

2004. Consultations by internal auditor. Each chief internal auditor may consult with the Auditor General, the Department of Central Management Services, the Economic and Fiscal Commission, the appropriations committees of the General Assembly, the Governor's Office of Management and Budget, or the Internal Audit Advisory Board on matters affecting the duties or responsibilities of the chief internal auditor under this Act.

2005. Internal Audit Advisory Board.

(a) An 11 member Internal Audit Advisory Board is created.

(b) The composition of the Board shall be as follows:

(1) the chief internal auditor of the Department of Central Management Services;

(2) the chief internal auditor of the Office of the State Comptroller;

(3) the chief internal auditor of the Office of the Secretary of State;

(4) the chief internal auditor of the Office of the State Treasurer;

(5) the chief internal auditor of the Office of the Attorney General; and

(6) 6 chief internal auditors appointed by the Governor.

At least one of the members appointed by the Governor must be an employee of a State college or university or university governing board.

(c) The initial appointments by the Governor of the 6 chief internal auditors who shall be members of the Board shall be made before the next February 1 after the date this Act takes effect and shall be as follows: 2 appointments for three-year terms, 2 appointments for two-year terms, and 2 appointments for one-year terms. After the initial terms each member appointed by the Governor shall serve a three-year term.

(d) A vacancy shall exist whenever a member ceases to be employed in the position which qualified the member for appointment. Vacancies shall be filled in the same manner as the original appointment. Persons appointed to fill a vacancy shall serve the balance of the unexpired term.

FUNDS

The fiscal resources of the State of Illinois are organized and recorded in accounting entities known as funds. Funds are defined and discussed in the "Fund Accounting and Fund Classification" procedure (03.20.10). The important distinction to be noted organizationally is that funds are accounting entities established by law or administrative action for either general or specific purposes. Funds do not imply the physical segregation of cash and/or investments. Funds are groups of accounts which record and control the transactions of the State government agencies established for the purpose of carrying out programs in the public interest.

AGENCIES

The Constitution of 1970 organized the State Government into three branches--Legislative, Judicial and Executive. The Executive Branch includes the Governor and the several departments and agencies responsible to the Governor, as well as the Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer. "State agencies" are defined in the State Comptroller Act as all "departments, officers, authorities, public corporations, quasi-public corporations, commissions, boards, institutions, State colleges and universities and all other public agencies created by the State, other than units of local government and school districts." State agencies are frequently classified as "code" and "non-code," which refer to the applicability of the State Administrative Code.

INTERRELATION OF FUNDS AND AGENCIES

As accounting entities, funds record the fiscal activity generated by State agencies. An agency may receive its resources from one or more funds; likewise, a fund may record the fiscal activity for one or more agencies. State agencies which administer funds--as the Department of Natural Resources administers the State Parks Fund--do so pursuant to the statutory or administrative authority which established the funds. An agency which does not control a fund is said to participate or have accountability in the fund which records its transactions.

INTERGOVERNMENTAL RELATIONS

The State of Illinois maintains fiscal relations with the United States and with general and special purpose units of local government within the State.

Hundreds of grants and contracts exist between the State and agencies of the Federal Government. Most of these agreements relate to the sharing of costs for joint programs within Illinois. It is customary for the State to draw the Federal share of these costs, sometimes through a financial intermediary, into special Federal Trust Funds from which they are administered in accordance with established guidelines. The State must make an accounting periodically to the Federal Government to demonstrate proper use and administration of the funds.

Local government units within Illinois derive powers and authority from the State. Fiscal relationships are created through distribution of State resources--such as a portion of Motor Fuel Tax receipts--to local governments. Federal funds are frequently distributed by the State to units of local government. School districts utilize State resources to construct new facilities under lease-purchase agreements with the State. Additionally, local government units function as agents of the State in various fiscal roles.

STATUTE REFERENCE

Statutory authority for the creation of funds is contained in various sections of the Illinois Compiled Statutes quoted below. For analysis and interpretation of these laws and how they relate to the establishment of funds, refer to the Statement of General Policy - Procedure 09.10.40.

General Revenue Fund. **(30 ILCS 105/4.)**

"All money, belonging to or for the use of the State, paid into the treasury thereof, not belonging to any special fund in the State Treasury, shall constitute the general revenue fund."

Special funds. **(30 ILCS 105/5.)**

"When any special fund in the State Treasury is discontinued by an Act of the General Assembly, any balance remaining therein on the effective date of such Act shall be transferred to the General Revenue Fund, or to such other fund as such Act shall provide. Warrants outstanding against... therein shall be paid out of the fund to which the transfer was made."

"When any special fund in the State Treasury has been inactive for 18 months or longer, the fund is automatically terminated by operation of law and the balance remaining in such fund shall be transferred by the Comptroller to the General Revenue Fund. When a special fund has been terminated by operation of law as provided in this Section, the General Assembly shall repeal or amend all Sections of the statutes creating or otherwise referring to that fund.

"The Comptroller shall be allowed the discretion to maintain or dissolve any Federal trust fund which has been inactive for 18 months or longer."

State Trust Funds Established on Request from State Agencies - Monies Permanently Authorized to be Held Locally. **(30 ILCS 105/34.)**

"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 the time period established for like amounts in subsection (a) of Section 2 of the State Officers and Employees Money Disposition Act or within such other appli cable 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 that 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'."

Federal Trust Funds. **(15 ILCS 515/1.)**

"The Treasurer of the State of Illinois is authorized to receive from the United States of America or any agency thereof and to hold as ex-officio custodian thereof any money which has been or shall be under the provisions of:

1. Titles I, IV, V, VI and X of the 'Social Security Act', enacted by the 74th Congress of the United States, as amended; or
2. 'An Act to provide for the protection of forest lands, for the reforestation of denuded areas, for the extension of national forests and for other purposes, in order to promote the continuous production of timber on lands chiefly suitable therefore,' enacted by the 68th Congress of the United States; or
3. The Act approved June 16, 1933, authorizing the creation of a Federal Emergency Administration of Public Works; or
4. An Act of Congress dated May 23, 1908, 35 Statutes 260, as the same appears in Section 500, Title 16, United States Code Annotated, relating to the receipt and distribution of moneys among counties in which are located national forests; or

4a. An Act of Congress dated September 3, 1954, 68 Statutes 1266, as the same appears in Section 701c-3, Title 33, United States Code Annotated, relating to the receipt and distribution of moneys among counties in which are located lands leased by the United States which it had acquired for flood control, navigation and allied purposes; or

4b. Section 110 of the Federal-Aid Highway Act of 1956 (Public Law 627 of the 84th Congress); or

5. Any other law of the United States of America now or hereafter in force providing for the allotment of money for use by or in conjunction with the State of Illinois or some agency thereof whenever a condition or limitation is imposed by that law or by a rule or regulation of the officer or board having charge of the allotment or transmission of such money which prevents payment thereof into the treasury of the State of Illinois, except as otherwise provided in 'An Act in relation to the administration of the assets of the Illinois Rural Rehabilitation Corporation', approved April 24, 1951, as now or hereafter amended; or

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."

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 **(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 30 ILCS 230/2A.2, 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 **30 ILCS 230/2A.2** of the Illinois Compiled Statutes to file a report on the fund with the General Assembly so that action may be taken to continue the

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.

   On the other hand, if the C-18 report shows insufficient activity to support the present dollar level of the fund, then a reduction should 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 audits performed by the Department of Central Management Services. (Note: This 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 G1above, 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, temporary trust funds or locally held bank deposits.

Temporary trust funds and bank deposits are automatically dissolved in accordance with the Illinois Compiled Statutes, 30 ILCS 230/2A.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 Governor's Office of Management and 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.

NON-APPROPRIATED SPENDING

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

"All public funds received or held by any State agency as defined in Section 7 of the 'State Comptroller Act' and not subject to appropriation, except funds required to be held or directly administered by a State agency pursuant to (a) any Act in relation to revenue bonds, (b) any bond indenture or other legally binding bond contract, (c) limitations legally imposed by the source of such funds, or (d) another statute, shall be paid over to the State Treasurer within 10 days of their receipt or within such other
applicable period as may 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 Governor's Office of Management and Budget, clearing house section, if applicable, (4) identify which appropriated line(s) provided by General Assembly if state matching required, and (5) grant agreement must provide for advance funding for the non-appropriated portion of the program.

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

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

TRANSFER OF FUNDS

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

INSTRUCTIONS FOR COMPLETING THE "FUND TRANSFER NOTIFICATION"

PURPOSE

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

PREPARATION OF FORM

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

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

General Information

(1) Enter agency name.

(2) Enter agency address.

(3) Enter date.

Specific Fund Transfer Information

(4) Indicate whether agency is initiating a fund transfer or suspending a fund transfer.

(5) Enter number of fund from which transfer will be made.

(6) Enter name of fund from which transfer will be made.

(7) Enter number of fund to which transfer will be made.

(8) Enter name of fund to which transfer will be made.

(9) Enter dollar amount of transfer.

(10) To be used by Comptroller's Office.

(11) Indicate requested effective date of transfer.

(12) Cite the statutory authority for the transfer.

(13) Enter the Comptroller assigned 'Transfer From' identifier associated with the Statutory authority as presented in Exhibit 09.20.30-D. Fund Transfer Notification forms that do not cite the identifier may be returned to the agency.

(14) Provide any additional information deemed necessary such as the reason for the transfer, reason for suspending the transfer, etc.

Agency Authorization

(15) Signature of person requesting the transfer (Note: In most cases, this will also be the person whom the Comptroller's Office can contact for any additional information).

(16) Title of the individual requesting transfer.

(17) Telephone number of the individual requesting transfer.

(18) Signature of the official authorizing the transfer.

(19) Title of the official authorizing the transfer.

TRUST FUNDS

As explained in the Statement of General Policy, the Comptroller will advise agencies receiving money earmarked for a Federal or State Trust Fund, to either establish a new trust fund or establish a separate revenue and expenditure account(s) within the existing Federal or State Trust Fund.

Receipt accounts (revenue source codes) for new projects or purposes need only be established when an existing receipt account (revenue source) is not applicable. That is, a separate receipt account is to be established for each specific revenue source, such as the federal Department of Agriculture, Ford Foundation or the Joe Scomoli Trust. The Comptroller will assist the agencies in determining revenue accounts that may be needed for the reporting of specific programs or grants.

INSTRUCTIONS FOR COMPLETING THE "CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" FORM

PURPOSE

The purpose of this procedure is to provide instructions to request the establishment or deletion of a receipt (revenue source) or expenditure account (budget line) in the state-wide accounting system. Prior to preparing this form, the policy statements (Procedure 09.10.40) should be referenced to determine the Comptroller's general policies with regard to Trust Fund sub-accounts.

PREPARATION OF FORM

Two copies of the "Chart of Accounts Maintenance and Inquiry" form should be prepared to request the establishment or deletion of a receipt (revenue source) or an expenditure account (budget line). The original copy of the form should be sent directly to the Comptroller's Office, Funds Establishment Unit and the duplicate retained by the agency.

If an agency is requesting the addition or deletion of two or more receipt accounts (revenue sources) or expenditure accounts (budget lines), a separate request form should be submitted for each account addition or deletion requested. However, one request applicable to receipts and one request applicable to expenditures may be on the same form. The "Chart of Accounts Maintenance and Inquiry" form is limited to one request per form for similar items (receipts or expenditures).

Only those portions of the "Chart of Accounts Maintenance and Inquiry" form used to add or delete a receipt (revenue source) or an expenditure account (budget line) are explained in this section. Other portions of the form are explained in the appropriate section of the manual.

Exhibit 09.20.40-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.40-B illustrates a completed form requesting the addition of a receipt account (revenue source). Exhibit 09.20.40-C shows a properly completed form to delete a receipt account (revenue source). The instructions for completing the form are:

General Information

(1) Enter agency name.

(2) Enter date of inquiry.

(3) Enter agency address.

(4) Enter name to whose attention approved C-45 should be returned.

Receipt Account

(5) Mark box if receipt account (revenue source) is to be added. Indicate estimated annual receipts.

(6) Mark box if receipt account (revenue source) is to be deleted. Indicate account code.

(7) Estimated annual receipts if receipt account (revenue source) is to be added.

(8) Enter number and name of fund into which the receipts will be deposited.

(9) Indicate the source of receipts.

Expenditure Authority Account

(10) Check box if expenditure account (budget line) is to be added.

(11) Check box if expenditure account (budget line) is to be deleted. Indicate SAMS account number.

(12) Specify and explain if expenditures are subject to control based on some other indicator.

(13) Enter number and name of fund from which expenditures will be made.

(14) Indicate recommendation for SAMS expenditure authority code, including agency, organization code and other codes needed for agency reporting such as sequence number.

(15) Description and/or statutory authority for basis of request.

Agency Authorization

(16) Signature of agency official.

(17) Title of agency official.

(18) Date of signing.

(19) Type or print name in field 16.

(20) Official's telephone number.

NOTIFICATION OF ADDITION OR DELETION OF RECEIPT OR EXPENDITURE ACCOUNT

After the "Chart of Accounts Maintenance and Inquiry" form has been received by the Comptroller's Office, it will be reviewed and the agency notified of the action taken. If the request has been approved, the "Chart of Accounts Maintenance and Inquiry" form will be returned to the requesting agency with notification of approval.

If the request has been denied, the form will be returned with a letter indicating the reason for denying the request. Questions relating to the denial of a request should be addressed to the Funds Management Department.

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

Chart of Accounts Maintenance and Inquiry

Agency _____ Date _____

Address _____

Attention _____

I. Receipt Account ☐ Add ☐ Delete Estimated Annual Receipts _____

Account Code _____ Receipts to be deposited into Fund No. _____

Fund Name _____

Sources of Receipts _____

II. Expenditure Authority Account ☐ Add ☐ Delete

Account _____

Organizational Unit ☐ Add ☐ Delete

Account _____

Expenditures subject to Control based on:

a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number _____

b) Allotments ☐ Yes ☐ No

c) Other (please specify) _____

Expenditures to be made from Fund No. _____ Fund Name _____

Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry

Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

Signature: _____ Title _____ Date _____

_____ Telephone _____

Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

1. Receipt Account
   Added ☐ Deleted ☐ _____
2. Expenditure Authority
   Added ☐ Deleted ☐ _____
3. Organizational Unit
   Added ☐ Deleted ☐ _____
4. Detail Expenditure Object
   Added ☐ Deleted ☐ Inquiry ☐ _____

Approved By _____ Date _____

Changed By _____ Date _____

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

Chart of Accounts Maintenance and Inquiry

Exhibit 09.20.40-B
(06-001)

Agency (1) Date (2)

Address (3)

Attention (4)

I. Receipt Account (5) ☐ Add ☐ Delete (6) Estimated Annual Receipts (7)

Account Code Receipts to be deposited into Fund No. (8)

Fund Name (8)

Sources of Receipts (9)

II. Expenditure Authority Account

(10) ☐ Add ☐ Delete (11)

Account

Organizational Unit

☐ Add ☐ Delete

Account

Expenditures subject to Control based on:

(12) a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number

(12) b) Allotments ☐ Yes ☐ No

(12) c) Other (please specify)

Expenditures to be made from Fund No. (13) Fund Name (13)

Suggested Expenditure Authority Account Code (14)

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry

Account to be deleted or inquired about (if known)

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

(15)

Signature: (16) Title (17) Date (18)

(19) Telephone (20)

Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

1. Receipt Account
   Added ☐ Deleted ☐
2. Expenditure Authority
   Added ☐ Deleted ☐
3. Organizational Unit
   Added ☐ Deleted ☐
4. Detail Expenditure Object
   Added ☐ Deleted ☐ Inquiry ☐

Approved By Date

Changed By Date

Exhibit 09.20.40-C
(06-001)

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

Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 6/15/04

Address 201 State House, Springfield, IL 62704

Attention I. M. Money

I. Receipt Account [X] Add [ ] Delete Estimated Annual Receipts $45,000.00

Account Code (Optional) Receipts to be deposited into Fund No. 0001

Fund Name General Revenue

Sources of Receipts Owners of bicycles

II. Expenditure Authority Account [ ] Add [ ] Delete

Account

Organizational Unit [ ] Add [ ] Delete

Account

Expenditures subject to Control based on:

a) Receipts [ ] Yes [ ] No If yes, give Receipt Account Number

b) Allotments [ ] Yes [ ] No

c) Other (please specify)

Expenditures to be made from Fund No. Fund Name

Suggested Expenditure Authority Account Code

III. Detail Expenditure Object [ ] Add [ ] Delete [ ] Inquiry

Account to be deleted or inquired about (if known)

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 93rd General Assembly has passed and the Governor signed into law HBxxxx, which requires all bicycle owners to purchase license plates for their bicycles. There is no existing receipt account to classify this source of receipts.

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX

(Printed or typed name) Telephone (XXX)XXX-XXXX

Please type or print name

Comptroller Use Only

V. Type of Account | Account Number | Remarks

1. Receipt Account
   Added [ ] Deleted [ ]
2. Expenditure Authority
   Added [ ] Deleted [ ]
3. Organizational Unit
   Added [ ] Deleted [ ]
4. Detail Expenditure Object
   Added [ ] Deleted [ ] Inquiry [ ]

Approved By Date

Changed By Date

Exhibit 09.20.40-D
(06-001)

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

Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 4/12/05

Address 201 State House, Springfield, IL 62704

Attention I. M. Money

I. Receipt Account ☐ Add ☒ Delete Estimated Annual Receipts

Account Code 360-950-012-001 Receipts to be deposited into Fund No.

Fund Name

Sources of Receipts

II. Expenditure Authority Account ☐ Add ☐ Delete

Account

Organizational Unit ☐ Add ☐ Delete

Account

Expenditures subject to Control based on:

a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number

b) Allotments ☐ Yes ☐ No

c) Other (please specify)

Expenditures to be made from Fund No. Fund Name

Suggested Expenditure Authority Account Code

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry

Account to be deleted or inquired about (if known)

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 94th General Assembly has repealed Public Act 93-XXXX requiring bicycle owners to purchase license plates for their bicycles. This receipt account will no longer be used

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX

(Printed or typed name) Telephone (XXX)XXX-XXXX

Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

1. Receipt Account
   Added ☐ Deleted ☐
2. Expenditure Authority
   Added ☐ Deleted ☐
3. Organizational Unit
   Added ☐ Deleted ☐
4. Detail Expenditure Object
   Added ☐ Deleted ☐ Inquiry ☐

Approved By Date

Changed By Date

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	5.11	0412	Common School	State Board of Education
30	105/4	0001	General Revenue	Various Agencies
35	105/9	0005	General Revenue/Common School Special Account	State Board of Education
30	5.255	0007	Education Assistance	State Board of Education

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	5.22	0019	Grade Crossing Protection	Transportation
30	5.34	0012	Motor Fuel Tax-State	Transportation and Revenue
35	505/8	0413	Motor Fuel Tax-Counties	Transportation
35	505/8	0414	Motor Fuel Tax-Municipalities	Transportation
35	505/8	0415	Motor Fuel Tax-Townships and Road Districts	Transportation
30	5.42	0011	Road Fund	Transportation
30	5.108	0902	State Construction Account	Transportation

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.625	0106	Accessible Electronic Information Services	Secretary of State
620	5/78	0046	Aeronautics	Transportation
30	105/5.468	0542	A.G. Court Order and Voluntary Compliance	Attorney General
30	105/5.410	0146	Aggregate Operations Regulatory	Natural Resources
30	105/5.01	0045	Agricultural Premium	Various Agencies
30	105/8.36	0669	Airport Land Loan Revolving	Transportation
30	105/5.427	0422	Alternate Fuels Fund	Secretary of State/Environmental Protection Agency
30	105/5.437	0738	Alternative Compliance Market Account	Environmental Protection Agency
30	105/5.625	0073	Alzheimer’s Disease Center Clinical	Public Aid
30	105/5.626	0076	Alzheimer’s Disease Center Expanded Clinical	Public Aid
30	105/5.627	0080	Alzheimer’s Disease Center Independent Clinical	Public Aid
30	105/5.180	0060	Alzheimer's Disease Research	Public Health
30	105/5.461	0531	American Diabetes Association	Revenue/Human Services
30	105/5.244	0273	Anna Veterans Home	Veterans Affairs
30	105/5.348	0386	Appraisal Administration	Financial and Professional Regulation
30	105/5.625	0087	Arsonist Registration	State Police

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.221	0224	Asbestos Abatement	Attorney General
30	105/5.280	0100	Assistance to the Homeless	Human Services
30	105/5.527	0702	Assisted Living and Shared Housing Regulatory	Public Health
30	105/5.95	0713	Asthma and Lung Research	Public Health
30	105/5.317	0600	Attorney General Whistleblower Reward and Protection	Attorney General
30	105/5.126	0901	Attorney General's Grant	Attorney General
30	105/5.521	0643	Auction Recovery	Financial and Professional Regulation
30	105/5.520	0641	Auction Regulation Administration	Financial and Professional Regulation
30	105/5.349	0342	Audit Expense	Auditor General
30	105/5.79	0795	Bank & Trust Company	Financial and Professional Regulation
30	105/5.455	0214	Brownfields Redevelopment	Environmental Protection Agency
30	105/5.42	0686	Budget Stabilization	Comptroller
30	105/5.148	0960	Build Illinois	Comptroller
30	105/5.163	0973	Build Illinois Capital Revolving Loan	Commerce and Economic Opportunity
30	105/5.161	0972	Build Illinois Purposes	Various Agencies
30	105/5.341	0393	By-Product Material Safety	Emergency Management Agency
30	105/5.270	0109	CDLIS/AAMVA Net Trust	Secretary of State

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.237	0215	Capital Development Board Revolving	Capital Development Board
30	105/5.518	0614	Capital Litigation	Treasurer
30	105/5.329	0344	Care Provider Fund for Persons with Developmental Disability	Human Services
30	105/5.571	0772	Career and Technical Education	Community College Board
30	105/5.510	0567	Charter Schools Revolving Loan Program	State Board of Education
30	105/5.565	0756	Chicago & Northeast Illinois District Council of Carpenters	Secretary of State
30	105/5.147	0934	Child Abuse Prevention	Children and Family Services
30	105/5.306	0357	Child Labor Enforcement Trust	Labor
30	105/5.344	0383	Child Sexual Abuse	Children and Family Services
30	105/5.548	0757	Child Support Administrative	Public Aid
30	105/5.460	0533	Children's Cancer Fund	Revenue/Human Services
30	105/5.399	0091	Clean Air Act (CAA) Permit	Environmental Protection Agency
By Appropriation		0742	Clean Water Trust	Lieutenant Governor
30	105/5.394	0147	Coal Mining Regulatory	Natural Resources
30	105/5.139	0925	Coal Technology Development Assistance	Commerce and Economic Opportunity
30	105/5.284	0113	Community Health Center Care	Public Health

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	1705/18.4	0718	Community Mental Health Medicaid Trust	Human Services
30	105/5.303	0325	Community MH/DD Service Provider Participation Fee	Human Services
30	105.595	0615	Community Senior Services and Resources	Aging
30	105/5.267	0288	Community Water Supply Laboratory	Environmental Protection Agency
30	105/5.443	0543	Comptroller's Administrative	Comptroller
30	105/5.411	0608	Conservation 2000	Natural Resources/EPA/ Department of Agriculture
30	105/5.412	0609	Conservation 2000 Projects	Natural Resources/ Department of Agriculture
30	105/5.93	0844	Continuing Legal Education Trust	State's Attorneys Appellate Prosecutor
30	105/5.343	0380	Corporate Franchise Tax Refund	Secretary of State
30	105/5.555	0761	Corporate Headquarters Relocation Assistance	Commerce and Economic Opportunity
30	105/5.302	0329	County Provider Trust	Public Aid
30	105/5.448	0434	Court of Claims Administration and Grant	Court of Claims
30	105/5.222	0255	Credit Enhancement Development	Illinois Finance Authority
30	105/5.224	0243	Credit Union	Financial and Professional Regulation

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.102	0886	Criminal Justice Information Systems Trust	Illinois Criminal Justice Information Authority
30	105/5.215	0863	Cycle Rider Safety Training	Transportation
30	105/5.215	0220	D.C.F.S. Children's Services	Children and Family Services
30	105/5.509	0635	Death Certificate Surcharge	Public Health
30	105/5.595	0279	Debt Collection Fund	Revenue
30	105/5.313	0363	Department of Business Services Special Operations	Secretary of State
30	105/5.200	0094	Department of Children and Family Services Training	Children & Family Services
30	105/5.450	0523	Department of Corrections Reimbursement	Corrections
30	105/5.103	0888	Design Professionals Administration and Investigation	Financial and Professional Regulation
30	105/5.545	0770	Digital Divide Elimination	Commerce and Economic Opportunity
30	105/5.546	0771	Digital Divide Elimination Infrastructure	Commerce Commission
30	105/5.463	0528	Domestic Violence Abuser Services	Human Services
30	105/5.96 & 5.310	0865	Domestic Violence Shelter and Services	Human Services
30	105/5.15	0648	Downstate Public Transportation	Transportation
30	105/5.625	0104	Downtown Development and Improvement	Commerce & Economic Opportunity

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.81	0821	Dram Shop	Revenue
30	105/5.16	0031	Drivers Education	State Board of Education
30	105/5.550	0728	Drug Rebate	Public Aid
30	105/5.99	0878	Drug Traffic Prevention	State Police
30	105/5.322	0368	Drug Treatment	Human Services
30	105/5.247	0276	Drunk & Drugged Driving Prevention	Secretary of State/Human Services
30	105/5.472	0548	Drycleaner Environmental Response Trust	Drycleaner Environmental Response Council
30	105/5.419	0398	E.M.S. Assistance	Public Health
30	105/5.379	0023	Economic Research and Information	Commerce & Economic Opportunity
30	105/5.502	0620	Electronic Commerce Security Certification	Secretary of State
430	100/18	0173	Emergency Planning and Training	Emergency Management Agency
30	105/5.595	0240	Emergency Public Health	Public Health
30	105/5.281	0114	Emergency Response Reimbursement	State Fire Marshal
30	105/5.570	0381	End Stage Renal Disease Facility	Public Health
30	105/5.494	0610	Energy Assistance Contribution	Public Aid
30	105/5.476	0571	Energy Efficiency Trust	Commerce & Economic Opportunity
30	105/5.544	0747	Energy Efficient Investment	Commerce & Economic Opportunity

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.425	0336	Environmental Laboratory Certification	Environmental Protection Agency
30	105/5.135	0944	Environmental Protection Permit & Inspection	Environmental Protection Agency
30	105/5.87	0815	Estate Tax Collection Distributive	Treasurer
30	105/5.395	0145	Explosives Regulatory	Natural Resources
30	105/5.384	0118	Facility Licensing	Public Health
30	105/5.17	0245	Fair & Exposition	Agriculture
30	105/5.571	0720	Family Care	Public Aid
30	105/5.415	0322	Family Financial Responsibility	Secretary of State
30	105/5.452	0520	Federal Asset Forfeiture	State Police
30	105/5.408	0212	Federal Financing Cost Reimbursement	Governor's Office of Management and Budget
By Appropriation		0433	Federal High Speed Rail Trust	Transportation
20	605/605-807	0913	Federal Workforce Training	Commerce & Economic Opportunity
30	105/5.318	0369	Feed Control	Agriculture
30	105/5.260	0290	Fertilizer Control	Agriculture
30	105/5.365	0021	Financial Institution	Financial and Professional Regulation
30	105/5.20	0047	Fire Prevention	State Fire Marshal
30	105/5.625	0125	Fire Sprinkler Dormitory Revolving Loan	State Fire Marshal/Illinois Finance Authority

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.595	0572	Fire Truck Revolving Loan	Illinois Finance Authority
30	105/5.206	0071	Firearm Owner's Notification	State Police
30	105/5.229	0260	Fish and Wildlife Endowment	Natural Resources
30	105/5.352	0014	Food and Drug Safety	Public Health
30	105/5.625	0121	Food Animal Institute	Agriculture
30	105/5.480	0597	Foreign Language Interpreter	Supreme Court
30	105/5.498	0611	Fund for Illinois' Future	Various
30	105/5.438	0503	Gang Crime Witness Protection	State Police
30	105/5.297	0155	General Assembly Computer Equipment Revolving	Legislative Information System/ Legislative Reference Bureau
30	105/5.269	0196	General Assembly Operations Revolving	General Assembly
30	105/5.242	0107	General Obligation Bond Rebate	Treasurer
30	105/5.370	0022	General Professions Dedicated	Financial and Professional Regulation
30	105/5.595	0555	Good Samaritan Energy Trust	Public Aid
30	105/5.124	0947	Governor's Grant	Governor
30	105/5.453	0530	Grape and Wine Resource Council	Commerce & Economic Opportunity
30	105/5.368	0025	Group Home Loan Revolving	Human Services
30	105/5.138	0739	Group Worker’s Compensation Pool Insolvency	Financial and Professional Regulation

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.262	0297	Guardianship and Advocacy	Guardianship and Advocacy Commission
30	105/5.84	0828	Hazardous Waste	Environmental Protection Agency
30	105/5.250	0282	Hazardous Waste Occupational Licensing	Environmental Protection Agency
30	105/5.88	0840	Hazardous Waste Research	Environmental Protection Agency
30	105/5.621	0365	Health and Human Services Medicaid Trust	Public Aid
30	105/5.466	0524	Health Facility Plan Review	Public Health
30	105/5.109	0907	Health Insurance Reserve	Central Management Services
30	105/5.620	0364	Health Care Services Trust	Public Aid
30	105/5.132	0938	Hearing Instrument Dispenser Examining & Disciplinary	Public Health
30	105/5.640	0135	Heartsaver AED	Public health
30	105/5.595	0206	Help Illinois Vote	State Board of Elections
30	105/5.558	0746	Home Inspector Administration	Financial and Professional Regulation
30	105/5.319	0672	Homelessness Prevention	Human Services
30	105/5.541	0683	Homeowners' Tax Relief	Revenue
30	105/5.492	0632	Horse Racing	Revenue
30	105/5.490	0630	Horse Racing Equity	Revenue
30	105/5.327	0346	Hospital Provider	Public Aid

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.552	0692	ICCB Adult Education	Illinois Community College Board
30	105/5.340	0339	ICCB Contract and Grants	Illinois Community College Board
30	105/5.596	0350	ICCB Federal Trust	Illinois Community College Board
30	105/5.511	0638	Illinois Adoption Registry and Medical	Public Health
30	105/5.275	0286	Illinois Affordable Housing Trust	Revenue/Illinois Housing Development Authority
30	105/5.560	0754	Illinois AgriFIRST Program	Agriculture
30	105/5.473	0570	Illinois and Michigan Canal	Natural Resources
30	105/5.563	0744	Illinois Animal Abuse	Agriculture
30	105/5.513	0634	Illinois Aquaculture Development	Agriculture
30	105/5.158	0982	Illinois Beach Marina	Natural Resources
30	105/5.517	0628	Illinois Building Commission Revolving	Public Health
30	105/5.321	0549	Illinois Charity Bureau	Attorney General
30	105/5.596	0731	Illinois Clean Water	Environmental Protection Agency
30	105/5.371	0024	Illinois Department of Agriculture Laboratory Services Revolving	Agriculture
30	105/5.164	0974	Illinois Equity	Commerce and Economic Opportunity
30	105/5.435	0510	Illinois Fire Fighters Memorial	Secretary of State/State Fire Marshall
30	105/5.115	0905	Illinois Forestry Development	Natural Resources

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.562	0753	Illinois Future Teachers Corp Scholarship	Student Assistance Commission
30	105/5.201	0085	Illinois Gaming Law Enforcement	Revenue
30	105/5.339	0391	Illinois Habitat	Natural Resources
30	105/5.213	0238	Illinois Health Facilities Planning	Public Health
30	105/5.156	0538	Illinois Historic Sites	Historic Preservation Agency
30	105/5.625	0103	Illinois Laboratory Advisory Committee Act	State Police
30	105/595	0082	Illinois Law Enforcement Training Standards Board Costs and Attorney Fees	Law Enforcement Training and Standards Board
30	105/5.570	0725	Illinois Military Family Relief	Military Affairs
30	105/5.123	0927	Illinois National Guard Armory Construction	Military Affairs
30	105/5.491	0631	Illinois Racing Quarterhorse Breeders	Agriculture
30	105/5.570	0594	Illinois Route 66 Heritage Project	Secretary of State
30	105/5.261	0175	Illinois School Asbestos Abatement	Public Health
30	105/5.207	0225	Illinois Sports Facilities	Sports Facilities Authority
30	105/5.26a	0708	Illinois Standardbred Breeders	Agriculture
30	105/5.83 & 5.181	0823	Illinois State Dental Disciplinary	Financial and Professional Regulation
30	105/5.364	0438	Illinois State Fair	Agriculture

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.66	0093	Illinois State Medical Disciplinary	Financial and Professional Regulation
30	105/5.570	0584	Illinois Pan Hellenic Trust	Secretary of State/Treasurer
30	105/5.173	0057	Illinois State Pharmacy Disciplinary	Financial and Professional Regulation
30	105/5.153	0954	Illinois State Podiatric Disciplinary	Financial and Professional Regulation
30	105/5.570	0677	Illinois Student Assistance Community Contracts and Grants	Student Assistance Commission
30	105/5.444	0423	Illinois Student Assistance Commission Higher EdNet	Student Assistance Commission
30	105/5.239	0281	Illinois Tax Increment	Revenue
30	105/5.26	0709	Illinois Thoroughbred Breeders	Agriculture
30	105/5.268	0127	Illinois Underground Utility Facilities Damage Prevention	Commerce Commission
30	105/5.625	0102	Illinois Veterans' Homes	Veterans Affairs
30	105/5.28	0036	Illinois Veterans Rehabilitation	Human Services
30	105/5.114	0909	Illinois Wildlife Preservation	Natural Resources
30	105/5.454	0534	Illinois Workers Compensation Commission Operations	Workers Compensation Commission
30	105/5.258	0768	IMSA Income	Math & Science Academy
30	105/5.249	0278	Income Tax Refund	Revenue
30	105/5.549	0735	Independent Academic Medical Center	Public Aid

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.380	0049	Industrial Hygiene Regulatory and Enforcement	Environmental Protection Agency
30	105/5.570	0371	Innovations in Long-Term Care Quality Demonstration Grants	Public Health
30	105/5.188	0997	Insurance Financial Regulation	Financial and Professional Regulation
30	105/5..526	0378	Insurance Premium Tax Refund	Financial and Professional Regulation
30	105/5.120	0922	Insurance Producers Administration	Financial and Professional Regulation
30	105/5.158	0984	International and Promotional	Commerce and Economic Opportunity
30	105/5.523	0621	International Tourism	Commerce and Economic Opportunity
30	210/8	0242	ISAC Accounts Receivable	Student Assistance Commission
30	105/5.480	0581	Juvenile Accountability Incentive Block Grant	Criminal Justice Information Authority
30	105/5.481	575	Juvenile Rehabilitation Services Medicaid Matching	Public Aid
30	105/5.373	0017	Keep Illinois Beautiful	Commerce and Economic Opportunity
30	105/5.554	0165	Korean War Veterans National Museum and Library	Veterans Affairs/Revenue
30	105/5.135	0945	Landfill Closure & Post Closure	Environmental Protection Agency
30	105/5.165	0975	Large Business Attraction	Commerce and Economic Opportunity
30	105/5.243	0272	LaSalle Veterans' Home	Veterans Affairs
30	105/5.570	0769	Lawyers' Assistance Program	Supreme Court

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.307	0360	Lead Poisoning, Screening, Prevention and Abatement	Public Health
30	105/5.456	0536	LEADS Maintenance	State Police
30	105/5.595	0691	Leukemia Treatment and Education	Public Health
30	105/5.552	0723	Lewis and Clark Bicentennial	Secretary of State
30	105/5.125	0924	Lieutenant Governor's Grant	Lieutenant Governor
30	1055.366	0026	Live and Learn	Secretary of State
30	105/5.436	0430	Livestock Management Facilities	Agriculture
30	105/5.374	0044	Lobbyist Registration Administration	Secretary of State
30	105/5.29	0515	Local Government Distributive	Revenue
30	105/5.74	0762	Local Initiative	Public Aid
30	105/5.162	0969	Local Tourism	Commerce & Economic Opportunity
30	105/5.266	0285	Long Term Care Monitor/Receiver	Public Health
30	105/5.328	0345	Long Term Care Provider	Public Aid
30	105/5.595	0061	Lou Gehrigs Disease (ALS) Research	Public Health
420	20/14	0943	Low Level Radioactive Waste Facility Closure & Post Closure Care and Compensation	Emergency Management Agency
420	20/14	0942	Low Level Radioactive Waste Facility Development and Operation	Emergency Management Agency
30	105/5.484	0599	Mammogram	Secretary of State

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.235	0262	Mandatory Arbitration	Supreme Court
30	105/5.170	0980	Manteno Veterans' Home	Veterans' Affairs
30	105/5.564	0760	Marine Corps Scholarship	Treasurer/Secretary of State
30	105/5.446	0508	Master Mason	Secretary of State
30	105/5.320	0377	McCormick Place Expansion Project	Revenue
30	105/5.553	0740	Medicaid Buy-In Program Revolving	Public Aid
30	105/5.441	0237	Medicaid Fraud and Abuse Prevention	State Police
30	105/5.625	0367	Medicaid Provider Relief	Public Aid
30	105/5.441	0486	Medical Research and Development	Public Aid
30	105/5.547	0808	Medical Special Purpose Trust	Public Aid
30	105/5.32	0050	Mental Health	Human Services
30	105/5.625	0134	Mental Health Transportation	Human Services
30	105/5.111	0920	Metabolic Screening and Treatment	Public Health
30	105/5.86	0794	Metro-East Public Transportation	Transportation
30	105/5.67	0053	Metropolitan Exposition Auditorium & Office Building	Commerce and Economic Opportunity
30	105/5.149	0961	Metropolitan Fair & Exposition Authority Improvement Bond	Metropolitan Pier & Exposition Authority

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.33	0099	Metropolitan Fair &Exposition Authority Reconstruction	Metropolitan Pier & Exposition Authority
30	105/5.372	0043	Military Affairs Trust	Military Affairs
30	105/5.298	0352	Minority and Female Business Enterprise	Central Management Services
30	105/5.172	0986	Missing and Exploited Children Trust	State Police
30	105/5.423	0420	Monetary Award Program Reserve	Student Assistance Commission
30	105/5.514	0649	Motor Carrier Safety Inspection	State Police
815	370/10	0289	Motor Fuel and Petroleum Standards	Agriculture
30	105/5.497	0622	Motor Vehicle License Plate	Secretary of State
30	105/5.418	0323	Motor Vehicle Review Board	Secretary of State
30	105/5.295	0156	Motor Vehicle Theft Prevention Trust	Criminal Justice Information Authority
30	105/5.772	0604	Multiple Sclerosis Assistance	Revenue/Human Services
30	105/5.570	0721	National Guard Grant	Military Affairs
30	105/5..535	0727	National World War II Memorial	Veterans Affairs
30	105/5.273	0298	Natural Areas Acquisition	Natural Resources
30	105/5.169	0375	Natural Heritage	Natural Resources
30	105/5.121	0914	Natural Resources Information	Natural Resources
30	105/5.272	0126	New Technology Recovery	Commerce & Economic Opportunity

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.524	0639	Nitrogen Oxide (NoX) Trading System	Environmental Protection
30	105/5.82	0796	Nuclear Safety Emergency Preparedness	Emergency Management Agency
30	105/5.233	0258	Nurse Dedicated and Professional	Financial and Professional Regulation
305	40/20	0348	Nursing Home Grant Assistance	Revenue
30	105/5.595	0062	Obesity Study and Prevention	Public Health
30	105/5.465	0574	Off-Highway Vehicle Trails	Secretary of State/Natural Resources
30	105/5.274	0299	Open Space Lands Acquisition and Development	Natural Resources
30	105/5.227	0259	Optometric Licensing and Disciplinary Committee	Financial and Professional Regulation
30	105/5.534	0716	Organ Donor Awareness	Secretary of State
30	105/5.150	0962	Park and Conservation	Natural Resources
30	105/5.570	0585	Park District Youth Program	Secretary of State
30	105/5.225	0247	Patent and Copyright	Natural Resources
30	105/5.471	0562	Pawnbroker Regulation	Financial and Professional Regulation
30	105/5.362	0015	Penny Severns Breast and Cervical Cancer Research	Public Health
30	105/5.595	0472	Pension Contribution	Comptroller
30	105/5.80	0802	Personal Property Tax Replacement	Revenue

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.204	0211	Persons with a Developmental Disability	Human Services
30	105/5.171	0576	Pesticide Control	Agriculture/Public Health
30	105/5.568	0764	Pet Overpopulation Control	Secretary of State
30	105/5.482	0573	Petroleum Resources Revolving	Environmental Protection Agency
30	105/5.625	0133	Physical Fitness Facility Medical Emergency Preparedness	Public Health
30	105/5.289	0137	Plugging and Restoration	Natural Resources
30	105/5.332	0372	Plumbing Licensure and Program	Public Health
30	105/5.485	0598	Police Memorial Committee	Secretary of State
30	105/5.464	0517	Police Training Board Services	Law Enforcement Training and Standards Board
30	105/5.248	0277	Pollution Control Board	Environmental Protection Agency
30	105/5.488	0603	Port Development Revolving Loan	Commerce and Economic Opportunity
30	105/5.442	0487	Post-Tertiary Clinical Services	Public Aid
30	105/5.536	0712	Post Transplant Maintenance and Retention	Public Health
30	105/5.570	0776	Presidential Library and Museum Operating	Historic Preservation
30	105/5.367	0013	Prevention and Treatment of Alcohol and Substance Abuse Block Grant	Human Services
30	105/5.420	0218	Professional Indirect Cost	Financial and Professional Regulation

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.212	0192	Professional Regulation Evidence	Financial and Professional Regulation
30	105/5.625	0317	Professional Services Fund	Central Management Services
30	105/5.503	0626	Prostate Cancer Research	Public Health
30	105/5.409	0341	Provider Inquiry Trust	Public Aid
30	105/5.369	0340	Public Health Services Revolving	Public health
30	105/5.226	0256	Public Health Water Permit	Public Health
30	105/5.196	0993	Public Infrastructure Construction Loan Revolving	Commerce and Economic Opportunity
30	105/8f	0546	Public Pension Regulation	Financial and Professional Regulation
30	105/5.38	0627	Public Transportation	Transportation
30	105/5.39	0059	Public Utility	Transportation
30	105/5.27	0619	Quincy Veterans Home	Veterans' Affairs
30	105/5.277	0187	RTA Occupation and Use Tax Replacement	Revenue
30	105/5.184	0067	Radiation Protection	Emergency Management Agency
30	105/5.152	0936	Rail Freight Loan Repayment	Transportation
30	105/5.557	0750	Real Estate Audit	Financial and Professional Regulation
225	454/25-30	0850	Real Estate License Administration	Financial and Professional Regulation
30	105/5.94	0849	Real Estate Research and Education	Financial and Professional Regulation
30	105/5.292	0151	Registered C.P.A. Administration and Disciplinary	Financial and Professional Regulation

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.391	0167	Registered Limited Liability Partnership	Secretary of State
30	105/5.347	0388	Regulatory Evaluation and Basic Enforcement	Public Health
30	105/5.475	0564	Renewable Energy Resources Trust	Commerce and Economic Opportunity
30	105/5.595	0601	Responsible Fatherhood	Human Services
30	105/5.570	0645	Restricted Call Registry	Commerce Commission
30	105/5.625	0108	Reviewing Court Alternative Dispute Resolution	Supreme Court
30	105/5.216	0235	Rural Diversification Revolving	Commerce & Economic Opportunity
30	105/5.376	0048	Rural/Downstate Health Access	Public Health
30	105/5.625	0115	Safe Bottled Water	Public Health
30	105/5.63	0042	Salmon	Natural Resources
30	105/5.214	0244	Savings & Residential Finance Regulatory	Financial and Professional Regulation
30	105/5.279	0130	School District Emergency Financial Assistance	State Board of Education
30	105/5.500	0568	School Infrastructure	State Board of Education
30	105/5.469	0544	School Technology Revolving	State Board of Education
30	105/5.501	0569	School Technology Revolving Loan	State Board of Education
30	105/5.561	0732	Secretary of State DUI Administration	Secretary of State
30	105/5.337	0374	Secretary of State Evidence	Secretary of State

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.595	0758	Secretary of State Police DUI	Secretary of State
30	105/5.567	0759	Secretary of State Police Services	Secretary of State
30	105/5.127	0948	Secretary of State's Grant	Secretary of State
30	105/5.421	0185	Secretary of State Special License Plate	Secretary of State
30	105/5.431	0483	Secretary of State Special Services	Secretary of State
30	105/5.312	0362	Securities Audit and Enforcement	Secretary of State
30	105/5.251	0292	Securities Investors Education	Secretary of State
30	105/5.595	0316	Senior Citizens and Disabled Persons Prescription Drug Discount Program	Central Management Services
30	105/5.122	0930	Senior Citizens Real Estate Deferred Tax Revolving	Revenue
30	105/5.567	0588	September 11th	Secretary of State/Dept. of Commerce Economic Opportunity
30	105/5.458	0527	Sex Offender Management Board	Sex Offender Management Board
30	105/5.462	0535	Sex Offender Registration	State Police
30	105/5.345	0389	Sexual Assault Services	Public Health
30	105/5.346	0387	Small Business Environmental Assistance	Commerce and Economic Opportunity
30	105/5.92	0866	Snowmobile Trail Establishment	Natural Resources
30	105/5.202	0078	Solid Waste Management	EPA/Natural Resources

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.265	0171	Solid Waste Management Revolving Loan	Environmental Protection Agency
30	105/5.316	0355	Special Education Medicaid Matching	Public Aid
30	105/5.187	0989	Special Events Revolving	Central Management Services
30	105/5.276	0186	State and Local Sales Tax Reform	Revenue
30	105/5.451	0514	State Asset Forfeiture	State Police
30	105/5.48	0039	State Boating Act	Natural Resources
30	105/5.429	0417	State College & University Trust	Secretary of State
30	105/5.291	0152	State Crime Laboratory	State Police
30	105/5.259	0293	State Furbearer Stamp	Natural Resources
30	105/5.286	0129	State Gaming	Revenue
30	105/5.595	0471	State Library	Secretary of State
30	105/5.52	0711	State Lottery	Revenue
30	105/5.151	0953	State Migratory Waterfowl Stamp	Natural Resources
30	105/5.457	0537	State Offender DNA Identification System	State Police
30	105/5.78	0782	State Parking Facility Maintenance	Secretary of State & Comptroller
30	105/5.53	0040	State Parks	Natural Resources
30	105/5.54	0054	State Pensions	Various Agencies
30	105/5.305	0353	State Pheasant	Natural Resources

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.414	0222	State Police DUI	State Police
30	105/5.112	0906	State Police Services	State Police
30	105/5.413	0246	State Police Vehicle	State Police
740	175/8	0705	State Police Whistleblower Reward and Protection	State Police
30	105/5.530	0637	State Police Wireless Service Emergency	State Police
30	105/5.168	0265	State Rail Freight Loan Repayment	Transportation
30	105/5.342	0373	State Treasurer's Bank Services Trust	Treasurer
30	105/5.71	0745	State's Attorneys Appellate Prosecutor's County	State's Attorneys Appellate Prosecutor
30	105/5.556	0743	Statewide Economic Development	Revenue
30	105/5.383	0089	Subtitle D Management	Environmental Protection Agency
30	105/5.477	0550	Supplemental Low Income Energy Assistance	Revenue/Public Aid
30	105/5.315	0370	Tanning Facility Permit	Public Health
30	105/5.331	0384	Tax Compliance and Administration	Revenue
30	105/5.595	0310	Tax Recovery	Transportation
30	105/5.375	0016	Teacher Certificate Fee Revolving	State Board of Education
30	105/5.625	0132	Technology Immersion Pilot Project	State Board of Education
30	105/5.154	0955	Technology Innovation and Commercialization	Commerce and Economic Opportunity

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.470	0605	Temporary Relocation Expenses Revolving Grant	State Board of Education
30	105/5.540	0733	Tobacco Settlement Recovery	Comptroller
30	105/5.595	0241	TOMA Consumer Protection	Financial and Professional Regulation
30	105/5.219	0234	Tourism/Attraction Development Matching Grant	Commerce and Economic Opportunity
30	105/5.70	0763	Tourism Promotion	Commerce & Economic Opportunity
30	105/5.540	0111	Toxic Pollution Prevention	EPA/Natural Resources
30	105/5.30	0879	Traffic and Criminal Conviction Surcharge	Law Enforcement Officers Training and Standards Board
30	105/5.186	0018	Transportation Regulatory	Commerce Commission
30	105/5.570	0589	Transportation Safety Highway Hire-Back	Transportation
30	105/5.350	0397	Trauma Center	Public Health/Public Aid
30	105/5.397	0331	Treasurer's Rental Fee	State Treasurer
30	105/5.387	0136	U of I Hospital Services	Public Aid
30	105/5.192	0072	Underground Storage Tank	Environmental Protection Agency
30	105/5.234	0261	Underground Resources Conservation Enforcement	Natural Resources
30	105/5.430	0418	University Grant Fund	Secretary of State/Illinois Student Assistance Commission
30	105/5.263	0294	Used Tire Management	Environmental Protection Agency

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
625	5/13B-50	0963	Vehicle Inspection	Environmental Protection Agency
30	105/5.499	0593	Video Conferencing User	Community College Board
30	105/5.424	0184	Violence Prevention	Violence Prevention Authority
30	105/5.130	0929	Violent Crime Victims Assistance	Attorney General
30	105/5.238	0270	Water Revolving	Environmental Protection Agency
30	105/5.355	0163	Weights and Measures	Agriculture
30	105/5.21	0041	Wildlife and Fish	Natural Resources
30	105/5.445	0504	Wildlife Prairie Park	Natural Resources
30	105/5.531	0613	Wireless Carrier Reimbursement	Commerce Commission
30	105/5.529	0612	Wireless Service Emergency	Commerce Commission
30	105/5.334	0332	Workers' Compensation Revolving	Central Management Services
30	105/5.493	0552	Workforce Technology and Economic Development	Commerce and Economic Opportunity
30	105/5.595	0734	World War II Illinois Veterans Memorial	Veterans' Affairs
30	105/5.282	0128	Youth Alcoholism and Substance Abuse Prevention	Human Services
30	105/5.119	0910	Youth Drug Abuse Prevention	Human Services

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE – PAGE NO. 09.50.30 1 of 1
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2005
PROCEDURE	FUND LISTING – BOND FINANCED FUNDS	REVISION NUMBER 06-001

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.03	0551	Anti-Pollution	Environmental Protection Agency
30	105/5.160	0971	Build Illinois Bond	Various
30	105/5.07	0141	Capital Development	Capital Development Board
30	105/5.09	0653	Coal Development	Commerce and Economic Opportunity
30	105/5.176	0556	Illinois Civic Center Bond	Commerce and Economic Opportunity
30	105/5.43	0143	School Construction	Capital Development Board
30	415/2 & 4	0553	Transportation Bond Series A	Transportation
30	415/2 & 4	0554	Transportation Bond Series B	Transportation

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	1920/1.05	0991	Abandoned Mined Lands Reclamation Council Federal Trust	Natural Resources
30	105/5.325	0349	AFDC Opportunities	Illinois Community College Board
805	315/1	0439	Agricultural Marketing Services	Agriculture
20	205/205-55	0826	Agriculture Federal Projects	Agriculture
415	60/19.1	0689	Agriculture Pesticide Control Act	Agriculture
30	105/5.13	0646	Alcoholism and Substance Abuse	Human Services
20	3930/7 (k)	0988	Attorney General Federal Grant	Attorney General
110	205/9.09	0983	BHE Federal Grants	Board of Higher Education
30	750/9-10	0636	Commerce and Community Affairs Assistance	Commerce & Economic Opportunity
30	105/5.143	0875	Community Development/Small Cities Block Grant	Commerce & Economic Opportunity
30	105/5.145	0876	Community Mental Health Services Block Grant	Human Services
30	105/5.144	0871	Community Services Block Grant	Commerce & Economic Opportunity
20	4010/2003	0131	Council on Developmental Disabilities Trust	Council on Developmental Disabilities
20	3930/7 (k)(l)	0488	Criminal Justice Trust	Illinois Criminal Justice Information Authority
20	505/22	0566	DCFS Federal Projects	Children and Family Services
305	5/6-1.3	0684	DCFS Refugee Assistance	Children and Family Services

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/34	0673	Department of Insurance Federal Trust	Financial and Professional Regulation
820	205/17.5	0724	Department of Labor Federal Trust	Labor
Admin. Created		0592	DHS Federal Projects	Human Services
30	105/3.4	0408	DHS Special Purpose Trust	Human Services
20	1105/3 (6)	0894	D.N.R. Federal Projects	Natural Resources
30	105/34	0526	Emergency Management Preparedness	Emergency Management
30	105/5.326	0347	Employment and Training	Human Services
820	405/2103	0116	Employment Security Administration	Employment Security
20	605/605-40	0737	Energy Administration Fund	Commerce and Economic Opportunity
30	130/1	0079	Exxon Oil Overcharge Settlement	Treasurer/Commerce and Economic Opportunity
20	3305/17	0491	Federal Aid Disaster	Emergency Management
20	3305/17	0497	Federal Civil Preparedness Administrative	Emergency Management
110	947/65.15	0092	Federal Congressional Teacher Scholarship Program	Illinois Student Assistance Commission
20	1105/3 (6)	0859	Federal Energy	Commerce and Economic Opportunity
20	3305/7	0492	Federal Hardware Assistance	Emergency Management Agency
20	605/605-855	0726	Federal Industrial Services	Commerce & Economic Opportunity
620	5/40	0095	Federal/Local Airport	Transportation

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
15	515/1	0853	Federal Mass Transit Trust	Transportation
20	605/605-945	0851	Federal Moderate Rehabilitation Housing	Commerce & Economic Opportunity
15	515	0343	Federal National Community Services Grant	Human Services
110	947/113	0665	Federal Reserve Recall	Student Assistance Commission
15	515/1	0701	Federal Student Incentive Trust	Student Assistance Commission
110	947/113	0663	Federal Student Loan	Student Assistance Commission
30	105/5.324	0333	Federal Support Agreement Revolving	Military Affairs
20	1915/1	0765	Federal Surface Mining Control and Reclamation	Natural Resources
50	740/6	0670	Federal Title IV Fire Protection Assistance	Natural Resources
15	515/1	0580	Fire Prevention Division	State Fire Marshal
15	515/5	0443	Flood Control Land Lease	Natural Resources
40	5/10-101	0086	Forest Reserve	Natural Resources
20	2805/2	0447	G.I. Education	Veterans' Affairs
15	515/1	0379	ICC Federal Grants Trust	Commerce Commission
20	3915/5	0657	Illinois Arts Council Federal Grant	Illinois Arts Council
110	805/2-12	0519	Illinois Community College Board	Illinois Community College Board

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
Administratively Created		0140	Illinois Department of Revenue Federal Trust	Revenue
20	2605/405	0904	Illinois State Police Federal Projects	State Police
420	44/20 (b)(7)	0191	Indoor Radon Mitigation	Emergency Management Agency
20	860/5	0820	Institute of Natural Resources Federal Projects Grant	Commerce and Economic Opportunity/ Natural Resources
30	105/5.106	0883	Intra-Agency Services	Commerce and Economic Opportunity
20	505/17(a)-5(10)	0911	Juvenile Justice Trust	Human Services
50	705/5	0923	Law Enforcement Officers Training Board Federal Projects	Law Enforcement Training & Standards Board
15	320/7	0470	Library Services	Secretary of State
30	105/5.142	0870	Low Income Home Energy Assistance Block Grant	Public Aid
30	105/5.141	0872	Maternal & Child Health Services Block Grant	Human Services
15	515/1	0077	Mines and Minerals Underground Injection Control	Natural Resources
105	5/2-3.26	0791	National Center for Education Statistics	State Board of Education
615	85/3	0855	National Flood Insurance Program	Natural Resources
420	40/21	0484	Nuclear Civil Protection Planning	Emergency Management
20	2405/3 (f)	0495	Old Age Survivors Insurance	Human Services

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	1105/3 (6)	0900	Petroleum Violation	Natural Resources/Commerce and Economic Opportunity
30	105/5.140	0873	Preventive Health and Health Services Block Grant	Human Services
20	2310/2310-35	0838	Public Health Federal Projects	Public Health
20	2310/2310	0063	Public Health Services	Public Health
105	5/2-3.36	0798	Rehabilitation Services Elementary & Secondary Education Act	Human Services
30	105/6z-66	0560	SBE Federal Agency Services	State Board of Education
105	5/2-3.113 (a)(b)	0656	SBE Job Training Partnership Act	State Board of Education
105	125/2	0410	SBE Federal Department of Agriculture	State Board of Education
105	435/2	0561	SBE Federal Department of Education	State Board of Education
		0183	SBE Federal National Community Services	State Board of Education
15	320/7 (9)	0176	Secretary of State Federal Projects	Secretary of State
20	105/4.01 (5)	0396	Senior Health Insurance Program	Financial and Professional Regulation
20	105/4	0618	Services for Older Americans	Aging
775	5/112	0351	SLIAG (State Legalization Impact Assistance Grant)	Human Rights Commission
30	105/5.146	0935	Social Services Block Grant	Human Services

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	3930/7 (k)(l)	0090	Special Federal Grant Projects	State's Attorneys Appellate Prosecutor
775	5/8-112	0607	Special Projects Division	Human Rights
20	3930/7 (k)	0117	State Appellate Defender Federal Trust	State Appellate Defender
15	515/1	0217	State Postsecondary Review Program	Student Assistance Commission
110	947/113	0664	Student Loan Operating	Student Assistance Commission
750	5/712	0269	Supreme Court Federal Projects	Supreme Court
30	250/1	0861	Tennessee Valley Authority Local Trust Fund	Revenue
820	405/2100	0052	Title III Social Security and Employment Service	Department of Employment Security
820	405/2100	0055	Unemployment Compensation Special Administration	Department of Employment Security
20	605/605-205	0404	Urban Planning Assistance	Commerce & Economic Opportunity
415	5/4 (k)	0065	U.S. Environmental Protection	Environmental Protection Agency
410	255/7	0700	USDA Women, Infants and Children	Human Services
20	2405/5a	0081	Vocational Rehabilitation	Human Services
225	650/18	0476	Wholesome Meat	Agriculture

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.02	0309	Air Transportation Revolving	Transportation
30	105/5.12	0312	Communications Revolving	Central Management Services
30	105/5.596	0315	Efficiency Initiatives Revolving	Central Management Services
30	105/5.257	0314	Facilities Management Revolving	Central Management Services
30	105/5.36	0308	Paper and Printing Revolving	Central Management Services
30	105/5.50	0303	State Garage Revolving	Central Management Services
30	105/5.107	0903	State Surplus Property Revolving	Central Management Services
30	105/5.55	0304	Statistical Services Revolving	Central Management Services
30	105/5.62	0301`	Working Capital Revolving	Corrections

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	110/1	0801	A.G. State Projects & Court Order Distribution	Attorney General
415	60/22.2	0153	Agrichemical Incident Response Trust Fund	Agriculture
805	315/1	0440	Agricultural Master Fund	Agriculture
20	1920/3.02	0257	AML Reclamation Set Aside	Natural Resources
20	1805/65	0416	Armory Rental Fund	Military Affairs
30	105/34	0736	BHE State Projects	Board of Higher Education
615	85/1	0252	Blue Water Ditch Flood Control Project	Transportation
30	105/6t	0617	CDB Contributory Trust	Capital Development Board
30	105/5.175	0096	Cemetery Consumer Protection	Comptroller
305	5/12-10.2	0957	Child Support Enforcement Trust	Public Aid
30	105/34	0668	College Savings Pool Administrative Trust	Treasurer
15	405/9.03	0462	Commercial Consolidation	Comptroller
5	375/6.10	0577	Community College Health Insurance Security	Central Management Services
215	105/4 (i)(j)(k)	0177	Comprehensive Health Board Payroll Trust	Comprehensive Health Insurance Board
50	310/4.5	0112	Comptroller's Audit Expense Revolving	Comptroller
30	105/ 5.241	0188	County and Mass Transit District	Revenue

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
55	5/5-1033	0869	County Automobile Renting Tax	Revenue
30	105/5.252	0190	County Option Motor Fuel Tax	Revenue
55	5/5-1006.5 (c) (d)	0219	County Public Safety Retailers Occupation Tax	Revenue
55	5/5-1035	0916	County Vehicle Replacement Tax	Revenue
70	3720/4	0084	County Water Commission Tax	Revenue
30	105/5.385	0335	Criminal Justice Information Projects	Criminal Justice Information Authority
20	505/25	0582	DCFS Special Purposes Trust	Children & Family Services
20	1705/22	0690	DHS Private Resources	Human Services
30	105/5.496	0921	DHS Recoveries Trust	Human Services
30	105/30	0642	DHS State Projects	Human Services
20	1105/3 (6)	0884	D.N.R. Special Projects	Natural Resources
20	1605/27	0978	Deferred Lottery Prize Winners Trust	Revenue
20	105/4.01 (4)(5)	0830	Department on Aging Special Projects	Aging
30	105/34	0382	Department of Insurance State Trust	Financial and Professional Regulation
820	115/6	0251	Department of Labor Special State Trust	Labor
15	405/9.03	0200	Direct Deposit Administration	Comptroller

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	205/205-15(a)	0098	Duquoin State Fair Harness Racing Trust	Agriculture
325	20/20	0502	Early Intervention Services Revolving	Human Services
115	5/11	0996	Educational Labor Relations Board Fair Share Trust	Illinois Educational Labor Relations Board
15	405/9.05 (b)	0540	Electronic Benefits Transfers	Human Services
30	105/5.85	0845	Environmental Protection Trust	Environmental Protection
415	5/4 (k)	0154	E.P.A. Court Ordered Trust	Environmental Protection Agency
30	105/35	0074	E.P.A. Special State Projects trust	Environmental Protection Agency
30	105/6z-25	0338	Federal HOME Investment Trust	Revenue
20	405/405-110	0202	Flexible Spending Account	Central Management Services
40	5/2-141	0786	General Assembly Retirement Excess Benefit	General Assembly Retirement System
15	405/10.05	0659	Garnishment	Comptroller
40	5/2-101	0481	General Assembly Retirement System	General Assembly Retirement System
5	375/13	0457	Group Insurance Premium	Central Management Services
105	5/14-15	0123	Hansen-Therkelsen Memorial Deaf Student College	Human Services
55	5/5-1006	0139	Home Rule County Retailers Occupation Tax	Revenue

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
65	5/8-11-1	0138	Home Rule Municipal Retailers Occupation Tax	Revenue
30	105/5.353	0097	Home Rule Municipal Soft Drink Retailers' Occupation Tax	Revenue
20	3305/5 (e)	0688	IEMA State Projects	Emergency Management
20	3501/830-30	0994	Illinois Agricultural Loan Guarantee	Illinois Finance Authority
30	105/5.570	0729	Illinois Century Network (ICN) Special Purposes	Board of Higher Education
30	765/15 (a)	0671	Illinois Equal Justice	Human Services
30	110/3	0296	Illinois Executive Mansion Trust	Office of the Governor
20	3501 (801)	0205	Illinois Farmer and Agri-Business Business Loan Guarantee	Illinois Finance Authority
520	25/15 (d)	0390	Illinois Habitat Endowment Trust	Natural Resources
40	5/7-137	0475	Illinois Municipal Retirement	Illinois Municipal Retirement
110	979-35	0557	Illinois Prepaid Tuition Trust	Illinois Student Assistance Commission
230	5/31.1	0271	Illinois Racing Board Charity	Revenue
230	5/31 (i)	0280	Illinois Racing Board Grant	Revenue
20	3501 (801)	0119	Illinois Rural Bond Bank Trust	Illinois Finance Authority
20	220/1	0595	Illinois Rural Rehabilitation	Agriculture
40	5/22A-112	0529	Illinois State Board of Investments	Illinois State Board of Investments
605	10/24	0450	Illinois State Toll Highway Construction	Illinois State Toll Highway Authority

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
605	10/24	0455	Illinois State Toll Highway Revenue	Illinois State Toll Highway Authority
65	5/8-3-13	0452	Illinois Tourism Tax	Revenue
30	105/6a-6	0359	IMSA Special Purposes Trust	Math & Science Academy
Court Order		0937	Industrial Commission Surcharge Escrow	Treasurer
20	860/4	0834	Institute of Natural Resources Special Projects	Commerce & Economic Opportunity/Natural Resources
15	505/17	0195	IPTIP Administrative Trust	Treasurer
110	947/80 (g)	0773	ISAC Loan Purchase Program Payroll Trust	Illinois Student Assistance Commission
105	5/3-15.1	0161	ISBE GED Testing	State Board of Education
105	5/3-14.2	0162	ISBE School Bus Driver Permit	State Board of Education
105	5/21-16	0159	ISBE Teacher Certificate Institute	State Board of Education
20	4027/15	0318	IVPA Special Projects	Violence Prevention Authority
20	1105/3 (6)	0931	J.J. Wolf Memorial for Conservation Investigation	Natural Resources
40	5/18-148	0787	Judges Retirement Excess Benefit	Judges Retirement System
40	5/18-101	0477	Judges Retirement System	Judges Retirement System
105	5/5-22	0441	Kaskaskia Commons Permanent	Comptroller
225	720/9.07	0858	Land Reclamation	Natural Resources
20	860/4	0465	Land & Water Recreation	Natural Resources

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.104	0893	Library Trust	Secretary of State
5	375/10 (i)	0193	Local Government Health Insurance Reserve	Central Management Services
30	105/5.240	0189	Local Government Tax	Revenue
70	3610/5.01	0841	Metro East Mass Transit District Tax	Revenue
70	1605/30 (c)	0717	Metro-East Park and Recreation District	Revenue
70	210/13	0337	Metropolitan Pier and Exposition Authority Trust	Revenue
65	5/8-11-8	0868	Municipal Automobile Renting Tax	Revenue
220	5/8-403	0650	Municipal Economic Development	Treasurer
35	636/5-50 (i)	0719	Municipal Telecommunications	Revenue
65	5/8-11-9	0917	Municipal Vehicle Replacement Tax	Revenue
725	175/5	0951	Narcotics Profit Forfeiture	State's Attorneys Appellate Prosecutor
30	150/4	0069	Natural Heritage Endowment Trust	Natural Resources
15	515/1	0831	Natural Resources Restoration Trust	Natural Resources
30	105/5.426	0088	Non-Home Rule Municipal Retailers' Occupation Tax	Revenue
415	5/256-1	0774	Oil Spill Response	Environmental Protection Agency
5	365/13	0460	Payroll Consolidation	Comptroller

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
415	5/4 (k)	0207	Pollution Control Board State Trust	Environmental Protection Agency
30	230/2 (a)	0401	Protest	Treasurer
30	105/5.495	0421	Public Aid Recoveries Trust	Public Aid/Human Services
20	2310/2310-35	0896	Public Health Special State Projects	Human Services
230	5/15 (e) (f)	0248	Racing Board Fingerprint License	Revenue
820	305/7 (8)	0685	Rate Adjustment	Treasurer
225	454/20-85	0629	Real Estate Recovery	Financial and Professional Regulation
240	40/35-5	0291	Regulatory	Agriculture
70	3615/4.03	0741	RTA Public Transportation Tax	Revenue
70	3615/4.03	0812	RTA Sales Tax	Revenue
415	100/5	0213	Response Contractors Indemnification	Attorney General
625	5/7-101 & 7-213	0436	Safety Responsibility	Secretary of State
820	305/7 (8)	0431	Second Injury	Workers' Compensation Commission
15	322/15	0295	Secretary of State Interagency Grant	Secretary of State
625	5/3-402.4	0890	Secretary of State International Registration Plan	Secretary of State
820	305/4a-6.l	0274	Self-Insurers Administration	Workers' Compensation Commission
820	305/49-5	0940	Self-Insurers Security	Workers' Compensation Commission
20	1705/21.1	0210	Self-Sufficiency Trust	Human Services

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/34	0882	Sheffield February 1982 Agreed Order	Emergency Management Agency
40	5/21-109.1	0204	Social Security Administration	Comptroller
30	105/8.25.-4	0229	Sports Facilities Tax Trust	Sports Facilities Authority
20	3930/7 (k)	0361	State Appellate Defender Special State Projects	State Appellate Defender
105	5/1b-6 (q)	0110	State Board of Education State Trust	State Board of Education
20	205/205-415	0602	State Cooperative Extension Service Trust	Agriculture
30	105/5.73	0755	State Employees Deferred Compensation Plan	Central Management Services
40	5/14-135.07	0788	State Employees Retirement Excess Benefit	State Employees Retirement System
40	5/14-131	0479	State Employees' Retirement System	State Employees Retirement System
82	405/1403	0056	State Employees Unemployment Benefits	Employment Security
20	205/205-20	0835	State Fair Promotional Activities	Agriculture
15	405/10.05	0658	State Off-Set Claims	Comptroller
20	4005/8	0376	State Police Motor Vehicle Theft Prevention Trust	State Police
30	105/5.110	0448	State Projects	Human Services
30	105/34	0932	State Treasurer Court Ordered Escrow	Treasurer

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
740	175/8	0703	State Whistleblower Reward and Protection	Attorney General
725	175/5	0525	Statewide Grand Jury Prosecution	Attorney General
30	105/34	0230	Supreme Court Special State Projects	Supreme Court
20	2505/2505-475	0583	Tax Suspense Trust	Revenue
5	375/6.5 (f)	0203	Teacher Health Insurance Security	Central Management Services
40	5/16-178	0789	Teachers Retirement Excess Benefit	Teachers Retirement System
40	5/16-101	0473	Teachers' Retirement System	Teachers Retirement System
5	365/7	0827	U.S. Savings Bond-Series EE	Comptroller
765	1025/18	0482	Unclaimed Property Trust	Treasurer
20	2805/2.03	0775	Veterans Affairs Library Grant	Veterans' Affairs
15	405/22	0485	Warrant Escheat	Comptroller
505	135/5	0651	Watershed Park	Agriculture
820	305/49-6	0124	Workers' Compensation Benefit Trust	Workers' Compensation Commission

11 Expenditure Authority

10 Overview

10 The Expenditure Authority Accounting System

20 Appropriations

.. Statute Statement

.. Types of Appropriations

.. Appropriation Process

.. Appropriation Purpose

.. Lapse Appropriation

.. Expenditure Restriction

30 Other Expenditure Authority

.. Non-appropriated Expenditure Authority

.. Sub-account Creation Procedures

40 Description of the Expenditure Authority Account Code Structure

.. Expenditure Authority Account Code

50 Detail Expenditure Account Code

60 Locating Detail Expenditure Account Codes

20 Input Procedures

10 Functional Transfers

20 Appropriation Transfers

.. Statute Statement

.. Processing an Appropriation Transfer

30 Reversions

40 Control

10 Monthly Appropriation Status Report SB01

20 Reconciliation of Monthly Appropriation Status Report - Unexpended Appropriation Balance

30 Expenditure Transfer

50 Detail Object Correction

50 Reference

10 Alphabetic Index of Expenditure Items

20 Listing of Detail Expenditure Accounts Within Common Object

30 Narrative Description of Detail Expenditure Accounts

40 Organization Unit Code Assignment

41 Capital Development Board Chart of User Agencies

50 GAAP Accounting Codes

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

Appropriation Transfer Authorization

Agency (1)

Address (2)

Fund (3)

Date / (4) / (MO. DAY YR.)

COMPTROLLER USE
Document No.
Document Date

Fiscal Year (5) Agency Request No. (6) Page (7) of

Transfer From			COMP USE	Transfer To		
Title	**Account No.**	**Amount**		**Title**	**Account No.**	**Amount**
(8)	Acct. No. (9)	(10)		(11)	Acct. No. (12)	(13)
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	

Reason For Transfer: Attach Extra Sheets If Needed

(19)

Total	(14)
A. Transfers Under the Above Fund Approved Previously	(15)
B. **Total**	(16)
C. 2% Limitation Available for Such Transfers	(17)
D. Available For Future Transfers (D=C-B)	(18)

I hereby certify that the transfers shown are necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly.

Requested By	Approved	Approved	Processed
(20)	(21)	(22)	(23)
Signature	Signature	Signature	Comptroller
Title	Title	Title	
/ / MO. DAY YR.	/ / MO. DAY YR.	/ / MO. DAY YR.	/ / MO. DAY YR.

Form C-66

Exhibit 11.20.20-A
(03-001)

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

Appropriation Transfer Authorization

Agency Department of Corrections

Date 3 / 11 / 02 (MO. DAY YR.)

Address 1301 Concordia Court, Springfield, IL 62702

COMPTROLLER USE
Document No.
Document Date

Fund General Revenue

Fiscal Year 2002 Agency Request No. 14 Page 1 of 1

Transfer From			COMP USE	Transfer To		
Title	**Account No.**	**Amount**		**Title**	**Account No.**	**Amount**
Contractual Services Dwight Correctional Center	Acct. No. 001-42660-1200-00-00	4,300		Commodities-Stateville Correctional Center	Acct. No. 001-42692-1300-00-00	4,300
Travel Dwight Correctional Center	Acct. No. 001-42660-1290-00-00	500		Commodities-Stateville Correctional Center	Acct. No. 001-42692-1300-00-00	500
Commodities Dwight Correctional Center	Acct. No. 001-42660-1300-00-00	3,000		Commodities-Stateville Correctional Center	Acct. No 001-42692-1300-00-00	3,000
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	

Reason For Transfer: Attach Extra Sheets If Needed

The commodities appropriation is in need of funds because of increased prices and increased population which directly affects the cost of food, medical supplies, wearing apparel, and laundry supplies plus increased indirect costs.

Total	7,800
A. Transfers Under the Above Fund Approved Previously	466,167
B. **Total**	473,967
C. 2% Limitation Available for Such Transfers	1,398,276
D. Available For Future Transfers (D=C-B)	924,309

I hereby certify that the transfers shown are necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly.

Requested By	Approved	Approved	Processed
Signature	Signature	Signature	
Director, Dept. of Corrections	Director, GOMB	Governor	Comptroller
Title	Title	Title	
3 / 11 / 02	3 / 12 / 02	3 / 13 / 02	3 / 15 / 02
MO. DAY YR.	MO. DAY YR.	MO. DAY YR.	MO. DAY YR.

Form C-66

Exhibit 11.20.20-B
(06-001)

RECONCILIATION OF MONTHLY APPROPRIATION STATUS REPORT UNEXPENDED APPROPRIATION BALANCE

PURPOSE

The purpose of this procedure is to describe one method which can be used to reconcile the unexpended budget authority balance per agency records with the unexpended budget authority balance per the Statewide Accounting Management System (SAMS) maintained by the Comptroller's Office. Agencies with access to SAMS automated records, may perform alternate reconciliation methods. The unexpended budget authority balance is calculated in the following manner.

Current Appropriations
Add: Transfers In
Less: Transfers Out
Reverted Amounts
Expenditures
Unexpended Budget Authority

This reconciliation should be performed monthly and the Comptroller's Office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records.

GENERAL

The reconciliation of the appropriation account balances shown in the Monthly Appropriation Status Report should be prepared prior to the reconciliation of the cash balances shown in the monthly Cash Report. The reconciliation of the cash balances will be simplified after the appropriation accounts have been reconciled.

The agency will have the Monthly Appropriation Status report (Exhibit 11.40.10-A) to assist them in reconciling the unexpended budget authority balance. The Document ID, presented on the Monthly Appropriation Status report, consists of three parts.

1. Transaction Type
   - AD Automated Disbursement (warrant)
   - AP Appropriation
   - CX Check Cancellation
   - EF EFT disbursement (electronic fund transfer)
   - JV Journal Voucher
   - PO Purchase Order
   - PV Payment Voucher
   - RQ Requisition (establishes Pre-Encumbrance)
   - TA Transfer of Appropriation
2. Agency Code (i.e., 360 – Comptroller’s Office)
3. Identifying document number such as voucher number for expenditures.

In addition to other information, the Expenditure Section of the Monthly Appropriation Status report presents vouchers processed by voucher range. A voucher range consists of sequentially numbered vouchers approved by the Comptroller's Office on a single day. If, on a single approval day, a voucher is missing or rejected, or a warrant has not been written for a particular voucher, the range will break and another range will begin. Paid vouchers (or ranges of vouchers) are marked with a "D" indicating the related warrants have been written. Vouchers (or ranges of vouchers) where warrants haven not been written will have no indicator.

Most differences between an agency's records and SAMS are timing differences. For example, an agency may have recorded a transaction which at the close of the accounting period (month) was not yet recorded by the Comptroller's Office. The reconciliation process suggested recognizes and accommodates this difference, when used in conjunction with the open item files discussed below.

OPEN ITEM FILES

An agency may maintain an open item file for each type of transaction submitted to the Comptroller to facilitate the reconciliation process. Each transaction type file should be divided by fund and sub-divided by appropriation account. Within these groups, the transactions should be in chronological sequence. When the agency is notified that the transaction has been processed or rejected, the item should be removed from the open file. Notification will consist of the monthly reports sent to each agency. Those items which were submitted to the Comptroller on or before the date of the report, which were not processed by the Comptroller, are defined as being in transit. After the vouchers processed by the Comptroller have been removed from the open item file, the sum of the transactions remaining in the open item file should be the total in-transit amount. For purposes of reconciling the monthly Cash Report it is important to maintain a listing of expenditure items not marked with a "D." These represent uncleared cash items that will not be reflected on the Cash Report for the month. Once an item clears in a subsequent month, it can be removed from the listing.

To assure that transactions are in transit and not lost, the agency should periodically review the open item file for old in-transit items.

UNEXPENDED APPROPRIATION BALANCE PER THE MONTHLY APPROPRIATION STATUS REPORT

For each appropriation or other expenditure account maintained in SAMS, key data elements and brief descriptions are presented in Procedure 11.40.10.

1391	Disinfectants
1530	Dishwashers
1397	Dishes (food and household uses)
1350	Dishes, petri
1550	Disinfecting apparatus*
1530	Disposal, garbage (unit)
1310	Distilled water--battery use
1350	Distilled water--medical use
1304	Dividers--office use
1233	Dock rent
1391	Doilies
4466	Domestic Services for Aided Persons
4465	Domestic Services under Vocational Rehabilitation Program
1394	Door mats--office use
1397	Door mats--household use
1510	Drafting instruments, stools and tables*
6640	Drain tile
6671	Draperies*
1223	Draperies (repair)
1510	Drawing instruments
1304	Drawing paper
1304	Drawing supplies--office use
1399	Drawing supplies (school)
1205	Drayage
1540	Dredges*
1391	Drinking water (bottled)
1239	Drinking water (services)
1350	Droppers, medicine
1350	Drugs
1289	Dry cleaning services--personal (wards)
1248	Dry cleaning services--institutional (drapes and smocks)
1540	Drying machinery*
1280	Duplicating service
1397	Dust pans--institution use
1394	Dust Pans--office use
1332	Dyes
1399	Dynamite
1399	Dynamite caps and fuses
1540	Dynamos*

E

1399	Ear plugs
1561	Educational exhibits*
1397	Eggbeaters
1223	Elbows (conductor pipe and conduit)
1399	Electric batteries (dry)
1893	Electric batteries (storage)--motor vehicle use
1530	Electric Fans--institutional use*
1510	Electric fans--office use
1252	Electric light and power
1550	Electrical measuring instruments*
1223	Electrical repairs to building
1540	Electric meters--power plant use*
1550	Electric meters--research and educational use*
1395	Electricians' tools
1540	Electrotype machines*
1245	Elevator inspection fees
1223	Elevator repairs (building)
1247	Embalming
1399	Emblem (badge and star)
1310	Emery powder, cloth paper and paste
1896	Engine oil--automotive equipment
1345	Engine oil--road use
1540	Engines*
1550	Engineering instruments*
1245	Engineers (service of non-employees)
1395	Engraving tools (hand)*

See ALERT on Page 1 of this Procedure

1302	Engraving: steel and copper plate
1540	Ensilage cutter*
1245	Entertainers
1302	Envelopes
1304	Erasers (rubber)
1248	Exterminating services
1599	Extinguishers, fire*
1130	Extra help (personal services)
1350	Eyeglasses frames and lenses
1229	Eyeglass repairs*

F

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

See ALERT on Page 1 of this Procedure

J

1894 Jacks, auto
1540 Jacks, screw*
1391 Janitors' supplies
1332 Jute--industrial use

K

1221 Keys
1397 Kettles, ordinary*
1399 Kindling wood
1310 Knitting needles
1332 Knitting yard--industrial use
1397 Knives, household
1395 Knives (small tools): draw, shoe, etc.
1229 Knives, sharpening
1396 Knives, surgical and medical

L

1304 Labels, plain
1302 Labels, printed
1540 Ladders*
1397 Ladies, kitchen and laundry
1223 Lag screws
1350 Lamps, alcohol--laboratory use
1530 Lamps, electric--institutional use*
1510 Lamps, electric--office use*
1233 Land, rental of
1223 Latches: gate, door, etc.
1540 Lathes*
1540 Laundry equipment
1248 Laundry, institutional (drapes and smocks)
1289 Laundry, personal (wards)
1560 Law books*
1540 Lawn mowers*
1332 Leather: industrial use
1304 Ledger (printed, bound)
1599 Leg irons
1350 Lenses, microscope and spectacle
1302 Letterheads
1289 Lettering
1510 Letter presses*
1510 Letter trays*
1540 Levels, carpenters and masons*
1560 Library books
1899 License plates, automobile
1599 Life preservers*
1540 Lighting systems, portable*
1223 Lime--building maintenance use
1391 Lime for disinfecting
1223 Limestone for building maintenance use
1392 Limestone for soil treatment
1332 Linen materials--industrial use
1391 Linen, table
1392 Linseed oil
1302 Lithographing office forms
1392 Livestock supplies
1392 Loam--greenhouse use
1224 Lock nuts
1530 Lockers, metal and wooden--institution use*
1510 Lockers, metal and wooden--office use*
1540 Looms, weaving
1310 Lubricants

M

1224 Machine inspection
1540 Machinery: electrical, garage, industrial, metering, road building, shoe, snow removal and woodworking*
1398 Mail box
1304 Mail cases, tubes and wrappers
1395 Mallets*
1599 Manikin*

See ALERT on Page 1 of this Procedure

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

See ALERT for Page 1 of this Procedure

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

See ALERT on Page 1 of this Procedure

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

X Y Z

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

See ALERT on Page 1 of this Procedure

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

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

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

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

COMMODITIES

1300 COMMODITIES

1302 Printing

1303 Revenue Stamps
1304 Office and Library Supplies
1308 Educational and Instructional Materials and Supplies

1310 Mechanical Supplies
1314 License Plates

1332 Industrial and Shop Materials
1335 Rock Salt, Calcium Chloride and Abrasives for Road Use

1341 Coal and Coke
1342 Fuel Oil and Bottle Gas
1345 Gasoline and Oil for Off-Road Equipment

1350 Medical, Scientific and Laboratory Supplies

1360 Food Supplies

1370 Wearing Apparel

1391 Household, Laundry and Cleaning Supplies
1392 Forage and Farm and Garden Supplies
1393 University Central Supply Services
1394 Office and Library Equipment, Not Exceeding $100
1395 Small Tools, Not Exceeding $100
1396 Medical, Scientific and Laboratory Equipment, Not Exceeding $100
1397 Household, Laundry and Cleaning Equipment, Not Exceeding $100
1398 Equipment, Not Elsewhere Classified, Not Exceeding $100
1399 Commodities, Not Elsewhere Classified

EQUIPMENT

1500 EQUIPMENT (Exceeding $100 except for 1560-Library Books)

1510 Office Furniture and Equipment
1515 EDP Equipment
1521 Passenger Automobiles
1522 Motor Vehicles Other Than Passenger Automobiles

1530 Household Equipment and Furnishings

1540 Machinery, Implements and Major Tools

1550 Scientific Instruments and Apparatus

1560 Library Books
1561 Training Materials, Exhibits, and Educational Equipment

1570 Livestock

1599 Equipment, Not Elsewhere Classified

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

1681 Rental, Data Processing Equipment
1683 Rental, Data Processing Facilities
1685 EDP Supplies
1687 EDP Equipment
*Plus Any Valid Expenditure Object Elsewhere Defined

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

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

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

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

1981 Savings Bond 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

1997 Contingencies (Transfers-Out Only)
1998 Garnishment, Levy and Assignment Payments

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

4404 Transportation Grants, 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
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
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 and Tax Exempt Organizations
4458 Services, Not Elsewhere Classified
4459 Attorney Fees – Grants and Awards
4460 Medical Services for Public Assistance Recipients, Payments to Service Providers

4400 AWARDS AND GRANTS (Continued)

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

4400 AWARDS AND GRANTS (Continued)

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

4900 AWARDS AND GRANTS, LUMP SUMS AND OTHER PURPOSES

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

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

6620 Demolition and Removal of Structure
6621 Acquisition and/or Construction of Structures

6625 Remodeling and Renovation Projects

6627 Asbestos Abatement Cost
6628 Architectural and Engineering Fees

6640 Site Improvements

6650 Planning

6600 PERMANENT IMPROVEMENTS (Continued)

6660 Utilities

6671 Fixed Equipment

6673 Moveable Equipment

6900 PERMANENT IMPROVEMENTS, LUMP SUMS & OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

7710 Attorney Fees – Highway and Related Construction
7711 Land, Rights of Way and Easements--Highways
7712 Land, Appraisal, Engineering and Testing Fees--Highways
7713 Land, Relocation Costs--Highways
7721 Construction and Improvements--Highways
7725 Repair and Maintenance--Highways
7728 Architectural and Engineering Fees--Highways
7731 Land, Rights of Way and Easements - Aeronautics
7732 Land, Appraisal, Engineering and Testing Fees- Aeronautics
7733 Land, Relocation Cost - Aeronautics
7751 Land, Rights of Way and Easements--Waterways
7752 Land, Appraisal, Engineering and Testing Fees--Waterways
7753 Land Relocation Costs--Waterways
7773 Acquisition, Construction and Improvements--Waterways
7788 Architectural and Engineering Fees--Waterways
7791 Shared Waterway Agreements
7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere Classified

7900 TRANSPORTATION AND RELATED CONSTRUCTION LUMP SUMS AND OTHER PURPOSES

DEBT SERVICE

8800 DEBT SERVICE

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

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

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

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

8900 DEBT SERVICES - LUMP SUM

REFUNDS

9900 REFUNDS

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

9900 REFUNDS (Continued)

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

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

9995 REPLACEMENT WARRANTS (COMPTROLLER USE ONLY)

9970 STATUTORY TRANSFERS OUT (COMPTROLLER USE ONLY)

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

PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

Defined by "An Act in relation to State Finance" (30 ILCS 105/14) as follows:

"The item 'personal services', when used in an appropriation act, means the reward or recompense made for personal services rendered for the State by an officer or employee of the State or of an instrumentality thereof, or for the purpose of Section 14a of this Act, or any amount required or authorized to be deducted from the salary of any such person under the provisions of Section 30c of this Act, or any retirement or tax law, or both, or deductions from the salary of any such person under the Social Security Enabling Act or deductions from the salary of such person pursuant to 'An Act relating to the deduction from salaries or wages of State officers and employees of amounts of money designated by them for payment to the United Fund or other similar organization', approved August 21, 1961, as heretofore and hereafter amended.

If no home is furnished to a person who is a full-time chaplain employed by the State, 20% of the salary paid to that person for his personal services to the State as chaplain is considered to be a rental allowance paid to him to rent or otherwise provide a home. This amendatory Act of 1973 applies to State salary amounts received after December 31, 1973.

When any appropriation payable from trust funds or federal funds includes an item for personal services but does not include a separate item for State contribution for employee group insurance, the State contribution for employee group insurance in relation to employees paid under that personal services line item shall also be payable under that personal services line item.

When any appropriation payable from trust funds or federal funds includes an item for personal services but does not include a separate item for employee retirement contributions paid by the employer, the State contribution for employee retirement contributions paid by the employer in relation to employees paid under that personal services line item shall also be payable under that personal services line item.

---

1 **R=IRS Form 1099 Reportable Payment**
NR=IRS Form 1099 Not Reportable Payment
R-M=IRS Form 1099 Medical Payment

The item 'personal services' when used in an appropriation act, shall also mean and include a payment to a State retirement system by a State agency to discharge a debt arising from the over-refund to an employee of retirement contributions. The payment to a State retirement system authorized by this paragraph shall not be construed to release the employee from his or her obligation to return to the State the amount of the over-refund."

1111 General Assembly Officers and Members.
Compensation, as prescribed by law, paid to General Assembly members and officers. **NR**

1112 Legislative Per Diem, W-2 Reportable.
Payments for legislative per diem which are W-2 reportable. **NR**

1113 Elected Officers of the Executive Branch.
Compensation, as prescribed by law, paid to the elected officers of the Executive Branch. **NR**

1115 Other State Officers.
Compensation, as prescribed by law, paid to other officers of the Executive Branch. **NR**

1117 Judges and Officers of the Court System.
Compensation, as prescribed by law, paid to judges and officers of the court system. **NR**

1120 Regular Positions.
Compensation of employees holding positions which are part of the regular operating staff of an agency, whether such positions are full-time or part-time, and regardless of how long an employee fills the position. **NR**

1121 Deceased Employee Compensation.
Remaining amounts paid on behalf of a deceased employee to an estate or heir(s) pertaining to unliquidated vacation, overtime, sick leave, etc. where the payment to the deceased individual would have been paid from the "personal services." **R**

1122 University Personal Services, Base Salary Payment - Involuntary Withholding.
University payroll expenditures for base salary pay for employee non child support involuntary withholdings. **NR**

1123 Employee Uniform Allowance.
Compensation to employees as a stipend for uniform maintenance. **NR**

1124 University Personal Services, Overtime and Lump Sum Salary Payment – Involuntary Withholding
University payroll expenditures for non-base salary pay, including overtime and lump sum payments, for employee child support and non child support involuntary withholdings. **NR**

1127 Agency Payments For Temporary Total Disability.
Payments by State agencies to the Workers' Compensation Revolving Fund where the employing agency has denied employment terms of a physician's modified work release. **NR**

1129 Employee Retirement Contribution Paid by the State.
Additional employee compensation made by the State, on behalf of qualifying employees, representing the employees' share of retirement costs. **NR**

1130 Extra Help.
Compensation of employees performing work of a short-term or seasonal nature, ordinarily at a rate per period of time (hour, day, week, or month). Fees and per diem or per-job payments for services rendered by non-employees should not be charged to this account, but to the appropriate "Contractual Services" account. **NR**

1140 Student, Member or Inmate Compensation.
Compensation of students at tax-supported educational institutions, of State wards at Veterans' or welfare institutions, and of inmates of State correctional institutions. **NR**

1145 Contractual Payroll Employees.
Compensation paid to individuals who perform personal services for the State pursuant to a contract with the individual (either oral or written) and deemed"employees" under IRS regulations. Object does not include payments for personal services to individuals hired pursuant to an employment code, where payments are made on a regular payroll voucher. **NR**

1150 Other Personal Services.
Compensation of employees which cannot be classified in another more specific personal services account, including compensation of members of the Illinois National Guard, Naval and Reserve Militia for services during periods of active duty. **NR**

1160 RETIREMENT

1161 State Employees Retirement.
Payments by the State for its share of contributions to the State Employee Retirement System. **NR**

1162 University Retirement
Payments by the State for its share of contributions to the University Retirement System. **NR**

1163 General Assembly Retirement.
Payments by the State for its share of contributions to the General Assembly Retirement System. **NR**

1164 Judges' Retirement.
Payments by the State for its share of contributions to the Judges Retirement System. **NR**

1165 Teachers' Retirement.
Payments by the State for its share of contributions to the Teachers Retirement System. **NR**

1167 Other Retirement.
Payments by the State, for employees of local governments whose salaries are an obligation of the State, for its share of contributions to a retirement fund. Includes reimbursement to Cook County for contributions to County Employees and Officers Annuity and Benefit Fund. **NR**

1170 SOCIAL SECURITY

1170 Social Security, and Medicare Contributions.
Payments by the State for the employer share of Social Security, and Medicare (FICA) taxes. **NR**

1175 State Contributions to Social Security and Medicare - Contractual Payroll.
Payments by the State for the employer share of Social Security and Medicare contributions for contractual employees. **NR**

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" (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, (f) Expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for land, permanent improvements or fixtures. The item 'contractual services' does not, however, include any expenditures included in 'operation of automotive equipment' as defined in Section 24.2."

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

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

1205 Freight 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. Charges for new construction, additions, remodeling, renovation, or new fixtures must use the appropriate permanent improvement expenditure object code (6600 series) regardless of whether or not the project exceeds $5,000. **R**

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

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

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

NOTE: THE ABOVE DETAIL OBJECTS FOR REPAIR AND MAINTENANCE MUST BE USED WHERE THE LABOR AND MERCHANDISE (SUPPLIES, EQUIPMENT, MATERIALS, REPLACEMENT FIXTURES, AND REPAIR PARTS) ARE FURNISHED BY THE SAME OUTSIDE CONTRACTOR.

1230 In-House Repair and Maintenance, Purchase of Merchandise, Minor Permanent Improvement Projects.
Charges for the direct purchase of supplies, equipment, materials, replacement fixtures and repair parts in connection with the repair and maintenance of real and personal property or permanent improvement projects not exceeding $5000 where the labor will be performed by the agency's employees. Also included are purchases of merchandise stored for later use on as needed basis regardless of whether the labor is to be performed by an agency's employees or a different vendor. NOTE: Only purchases of equipment incorporated into and becoming a part of the property repaired can be charged to this detail object. Tools used in repair and maintenance must be charged to 1540 or 1395. **NR**

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

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

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

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

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

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

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

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

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

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

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

1244 Legal Fees.
Charges incurred for services of attorneys and other costs directly related to legal services. Court representation and other legal services rendered by attorneys pursuant to the State Indemnification Act must be approved by the Attorney General. Legal consulting, general counsel, bill drafting, legal research, hearing officers and other types of services provided by attorneys not covered under the State Indemnification Act must contain a statement on the voucher attesting to the fact that it is not subject to the State Indemnification Act. Additional examples of chargeable items include court-ordered attorney fees. This code is NOT used for combined settlement/attorney payments (1268). **R**

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

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

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

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

1248 Building and Ground Maintenance.
Charges for services rendered, other than by State employees, for such purposes as waste removal, janitorial services, cleaning of buildings, laundry and towel-supply services, extermination services, detective and guard services. Ground maintenance services include items such as tree trimming, dirt hauling and spreading. **R**

1249 Employee Moving Expenses, Reimbursements to Employees.
Payments to reimburse State employees for moving expenses incident to new State employment or to reimburse relocated current employees. Includes lodging, per diem reimbursements, and mileage if not chargeable to Travel, detail object 1291 or 1292. [Tax Note: All employer reimbursements of employee moving expenses must be reported on the

employee's Form W-2. Beginning January 1, 1994, qualified moving expenses-transportation of household goods and lodging/travel expenses for the move to the new residence - may be reimbursed as nontaxable Section 132 fringe benefits, provided the relocation plan is an accountable plan. In addition, the commuting distance between the new work location and former residence must increase by at least 50 miles. Reimbursements under nonaccountable plans and nonqualified moving expenses, such as temporary lodging, are taxable as wages and subject to withholding and FICA. Consult IRS publications for further information.] **NR**

1250 Employee Moving Expenses, Payments to Vendors.
Moving expenses paid DIRECTLY TO VENDORS on behalf of new State employees or relocated current employees. Includes lodging, meals, and transportation costs if not chargeable to Travel, detail object 1293 or 1294. [Tax Note: Employer-paid employee moving expenses must be reported on the employee's Form W-2 and may be taxable. Refer to detail object 1249 for further information.] **R**

1251 Gas.
Charges for gas furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**

1252 Electricity.
Charges for electric power furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**

1253 Water.
Charges for water furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. **NR**

1254 University Central Plant Services.
Payments by a university to a central service organization to include all expenses relating to the maintenance of the university's buildings and physical plant. **NR**

1255 Utilities, Not Elsewhere Classified.
Charges for utilities not chargeable to other accounts, such as sewage and steam or metered heat. **NR**

1256 Pharmaceutical Services.
Payments to pharmacies for prescription drugs. **NR**

1257 Fire Protection Services.
Charges incurred for fire protection services from local fire departments. **NR**

1261 Postage and Postal Charges.
Charges for postage stamps, stamped envelopes, stamped postal cards, postage meter setting and postal permit deposits, and postal registry and insurance fees. (Including postage meter verification). According to 30 ILCS 500/25-35B, individuals cannot purchase postage stamps. Stamps must be procured through the Department of Central Management Services. When purchasing meter postage, the location & number of the postage meter should be included in the voucher description field. **NR**

1264 Travel and Expense Reimbursement, Reimbursements to Contractual Payroll Employees.
Payments to reimburse a contractual payroll employee (as defined by detail object code 1145) for any expenditures directly incident to travel or other related contractual service expenses in connection with official State business. Other expenses, not chargeable to a contractual service line (i.e. commodities, equipment,...) should be charged directly to the detail object code covering the goods or service performed. All travel reimbursements must be processed on a standard C-10 form and all other reimbursements will be processed on a standard C-13 voucher. **NR**

1265 Independent Contractor Participation in Deferred Compensation.
For commercial voucher processing where the independent contractor has elected to participate in the State Deferred Compensation Plan. **R**

1266 Court Reporting and Filing Services.
Charges for services of court reporting agencies or individual non-employees in recording and transcribing hearings, meetings or other official State proceedings. Also included charges for filing service, and court costs but does not include such costs incident to legal proceedings as the printing of briefs or hearing records, which should be charged to account 1302. **R**

1268 Combined Settlement/Attorney Payments.
Combined settlement/attorney payments made to an attorney and client when the attorney's fees cannot be determined. This detail object code is used when permission has been granted from the Office of the Attorney General to use a 1200 line when the agency does not have a tort line. Excludes payments made to attorneys when the distribution between the attorney and client is known. Note: Vouchers should be submitted with the attorney's name on the first line and should use the TIN of the attorney. **R**

1269 Legislative Staff Services.
Charges for services provided by individual non-employees in performing legislative services in either a professional or clerical capacity, i.e., legislative aides, legislative assistants, secretarial and other clerical services. **R**

1271 Surety Bond and Insurance Premiums.
Charges incurred by the State for fidelity and other insurance policies. However, mail insurance fees are chargeable to account 1261, insurance of goods in transit is chargeable to account 1205, and automobile insurance is chargeable to account 1899. **NR**

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

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

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

1275 Subscriptions.
Charges for publications and subscriptions to newspapers, periodicals, newsletters, journals, directories (limited life span), or other publications which are issued periodically. Excludes periodicals and subscriptions used in library operations (1560) and charitable "subscriptions" or contributions of any kind which cannot be paid from State funds without special legislative action. **NR**

1276 Registration Fees and Conference Expenses, Reimbursements to Employees.
Payments to reimburse State employees for registration fees and conference expenses incurred while attending conferences, seminars, or conventions representing official State business. Unless prohibited by specific travel regulations, reimbursements for normal travel expenses and registration fees which are $50 or less are properly charged to Travel, detail object 1291 or 1292. **NR**

1277 Association Dues.
Charges for membership in professional organizations for State agencies or employees in the State's behalf. **R**

1278 Interviewee Expenses, Reimbursements to Prospective Employees.
Payments to reimburse prospective State employees for travel, food, lodging, and other costs incurred incident to employment interviews with State agencies, provided the prospective employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Includes reimbursements for interviewee meals paid by State employees. Reimbursements for which an adequate accounting is not made and payments to vendors on behalf of interviewees should be charged to detail object 1281. **NR**

1279 Employee Tuition and Fees.
Payments made direct to educational institutions or to reimburse employees for tuition and related educational fees for employment related courses and studies **NR**

1280 Copying, Photographic and Printing Services.
Contractual charges for taking, developing or printing pictures; for Photostat, blueprint, typesetting, mimeographing or duplicating and reproduction services (includes incidental costs of material used by the person providing such services, whether or not shown separately on the invoice). **R**

1281 Interviewee Expenses, Payments to Vendors.
Payments made DIRECTLY TO VENDORS on behalf of prospective State employees, and reimbursements to interviewees for which an adequate accounting has NOT been made, for costs incurred incident to employment interviews with State agencies, including travel, food, and lodging. Payments directly to interviewees for which an adequate accounting has been made should be charged to detail object 1278. Refer to detail object 1278 for further information concerning accountable reimbursements. **R**

1282 Royalties.
Charges incurred by State agencies for royalties. **R**

1283 University Central Data Processing Services.
Payments by a university to a central service organization to include all expenses relating to data processing services performed for the university by the service organization. **NR**

1284 Computer Software.
Charges incurred for the purchase, lease, license, and maintenance of computer software. These costs include payments for software upgrades and contractual payments to vendors to maintain and/or improve computer software. **NR**

1285 Operating Taxes, Licenses and Fees.
Charges for operating taxes, licenses and fees incurred by an agency's operation. Examples are: Food Services, license fees, notary bond, inspection fees, and legal certificates such as parking permits, passports and birth certificates.
Note: Payments for royalties should be charged to detail object 1282. **NR**

1286 Travel and Expense Reimbursement, Reimbursements to Non-State Employees, Including Vendors Performing Contractual Services.
Payments to reimburse a NON-STATE EMPLOYEE, including a vendor performing contractual 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**

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. This detail object code is used when making settlement payments to an injured party (or designate) and permission has been granted from the Office of the Attorney General to use a 1200 line when the agency does not have a tort line. This code is NOT used for attorney payments (1244) or combined settlement/attorney payments (1268). **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."

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**

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND DISCHARGED PRISONERS
Payments for travel and expense allowances for committed, paroled and discharged prisoners. **NR**

1298 PURCHASE OF INVESTMENTS
Payment from treasury held funds for the purchase of investments including purchase of investments on behalf of lottery prize winners and investing by the Department of Commerce and Community Affairs in an equity position of a small business development or convertible into an equity position instrument. **NR**

COMMODITIES

1300 COMMODITIES

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

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

1302 PRINTING.

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

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

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

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

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

1310 Mechanical Supplies.
Charges for the acquisition of such commodities as: abrasives, alcohol, acids, soda ash and other chemicals for mechanical use, and gases for welding. All items should be classified under this account, even though used in connection with industries or shops. **NR**

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

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

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

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

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

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

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

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

1370 Wearing Apparel.
Uniforms and other wearing apparel of all kinds, including shoes and overshoes. **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**

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

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

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

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

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

EQUIPMENT

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

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

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

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

1510 Office Furniture and Equipment.
Charges for the acquisition of durable personal property for office use, at delivered price including transportation and assembling/installation costs. Includes not only equipment uniquely suited to office use: typewriters, mimeograph, multigraph, Photostat, and bookkeeping machines, card index and file cabinets, but also equipment and furniture suitable either for office or other use, when actually purchased for office use, such as: bookcases, chairs and tables, electric fans, ash stands, clothes lockers and clothes tress, moveable carpets and rugs, draperies, and table lamps but does not include fixtures (See 11.50.30 51 of 51). **NR**

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

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

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

1530 Household Equipment and Furnishings.
Charges for the acquisition, at delivered price including transportation and assembling/ installation costs, or: furniture and furnishings except that purchased specifically for office use (account 1510); and such equipment as household-size kitchen appliances, refrigerators, water coolers and vacuum cleaners, but not including fixtures (See 11.50.30, 51 of 51). Beds, springs and inner-spring or rubber mattresses are considered equipment in this account, but bed linens, blankets and pillows are chargeable as commodities to account 1391.

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

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

Where the vendor connects or installs machinery acquired by the State, the costs of such connection or installation, whether or not shown separately on the invoice, is also chargeable to account 1540. Fixtures must not be charged to this account. (See 11.50.30, 51 of 51).

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

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

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

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

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

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

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

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.1) as follows:

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

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

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

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

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

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

* NOTE: Plus any valid expenditure objects elsewhere defined.

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

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.3) as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

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

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

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

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

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

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

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

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

1899 Automotive Expenses, Not Elsewhere Classified.
Charges for vehicle registration fees, cleaning supplies, and other nonservice automotive expenses which do not fall within the more specific classifications under "Operation of Automotive Equipment." Includes payments for reimbursement to State Employees for automotive expenses in connection with Official State Business provided the employee adequately accounted for the expense. 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.

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**

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

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

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

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

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

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

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

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

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

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

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

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

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" (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 recipients. Excludes medical services (4460, 4467), payments to benefit recipients (4461, 4464), and payments on behalf of benefit recipients for in-home domestic services (4465, 4466). **R**

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

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**

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

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

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

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

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

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

4424 Industrial Commission 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. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **NR**

4429 Tort Claims.
Payments of claims for a wrong committed upon the person or his property independent of a contract. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487) **NR**

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

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

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

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

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

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

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

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

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

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

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

4453 Reimbursement to Governmental Units and Tax Exempt Organizations
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. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **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. This code is NOT used for combined settlement/attorney payments (4487). **R**

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

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

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

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

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

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

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

4467 Medical Services, Payments to Providers.
Medical payments DIRECTLY TO SERVICE PROVIDERS, including hospitals, clinics, physicians, nurses, optometrists, psychologists, and occupational, speech, and physical therapists. 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.

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**

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

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

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

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

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

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

4479 Grants to Other State Agencies.

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

NOTE: This detail object should be used for all (except educational purposes) grant payments to other State agencies. This detail object should not be used for any payment that includes services to other State agencies (such as medical services). **NR**

4480 Grants to Tax Exempt Organizations.

Payments to community action agencies and other statewide organizations of a tax exempt nature. Grants to Illinois State Agencies should be charged to 4479. **NR**

4481 Grants on Behalf of Veterans and their Dependents, Payments to Service Providers.

Payments DIRECTLY TO VENDORS for cartage and erection of veterans' headstones, educational opportunities for children of veterans, and non-rent housing assistance. Nontaxable grants paid directly to veterans and their dependents should be charged to detail object 4482. Rental assistance paid to property owners or managers should be charged to detail object 4410. **R**

4482 Grants Paid to Veterans and Their Dependents.

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

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

4483 Court of Claims Awards-Crime Victims Assistance.

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

4484 Court of Claims Awards-Crime Victims Assistance-Provider Payments
Payments to medical providers and funeral homes as provided by the Crime Victims Compensation Act. **R-M**

4485 Court of Claims Awards-General Claims
Payments to Police, Firemen and National Guardsmen under the Police, Firemen and National Guardsmen Compensation Acts, replacement of lost warrants and tort claims. **NR**

4486 Court of Claims Awards-All Other
Payment of lapsed appropriation claims, interest claims, contracts and back salary awards. **R**

4487 Combined Settlement/Attorney Payments
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**

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 4496. **NR**

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

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE: Expenditures (projects) of $5,000 or less for improvements to real property by agencies may be charged to either a permanent improvement (6600) or contractual services (1200) line item with the following permanent improvement detail expenditure accounts: 6625, 6628, 6640, 6650, 6660 and 6671.

6900 PERMANENT IMPROVEMENTS, LUMP SUM AND OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

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

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

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

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

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

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

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

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

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

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

7751 Land, Rights of Way and Easements - Waterways.
Charges for the acquisition of land or land rights for waterway projects, including payments for easements and similar assets. This code is NOT used for legal services related to purchase of land for waterway right-of-way (7710). **NR**

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

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

7773 Construction and Improvements – Waterways
Charges incurred for the construction or improvement of waterway projects. This code is NOT used for design and architecture consulting services (7788) or related attorney services (7710). **R**

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

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

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

7900 <u>TRANSPORTATION AND RELATED CONSTRUCTION, LUMP SUMS AND OTHER PURPOSES</u> **NR**

8800 DEBT SERVICE

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

8813 Current Maturities - Interest.
Charges for interest paid or interest becoming payable during the current fiscal year. Appropriations for interest payment are made only to the State Treasurer. **NR**

8820 Payment of Matured Bonds and Interest **NR**

8821 Prior Maturities - Principal.
Charges for principal paid on bonds maturing during prior fiscal years. Appropriations for debt retirement are made only to the State Treasurer. **NR**

8823 Prior Maturities - Interest.
Charges for interest paid on bonds which matured in prior fiscal years. Appropriations for interest payments are made only to the State Treasurer. **NR**

8831 Bond Defeasance Payments - Principal.
Payments to escrow agents to retire principal on bonds maturing in future fiscal years. In the case of gross defeasance, the amount representing interest payments should be charged to detail object 8833. **NR**

8833 Bond Defeasance Payments - Interest.
Payments to escrow agents to pay interest on bonds maturing in future fiscal years. **NR**

8841 Payments to Trustee for Future Bond Debt Service Maturities.
Payments to a trustee requiring withdrawal of Public Funds from the Treasury to be held in trust, earning interest, for future debt service requirements as specified in the Bond Order. **NR**

8843 Unemployment Trust Fund Advances - Interest.
Payments for interest on advances made to the Unemployment Trust Fund as required by Title XII of the Social Security Act. **NR**

8850 Arbitrage Tax Rebate Payments
Payments to the federal government of amounts necessary for arbitrage tax rebate. **NR**

8900 DEBT SERVICE - LUMP SUM **NR**

REFUNDS

9900 REFUNDS

9910 Income Tax Refunds **NR**

9911 Individual Income Tax Refunds.
Charges for repayment of State individual income tax principal withheld in excess or in error. **NR**

9912 Corporate Income Tax Refunds.
Charges for repayment of State corporate income tax principal paid in excess or in error. **NR**

9913 Personal Property Tax Replacement Tax Refunds.
Charges for repayment of State income and invested capital personal property replacement tax principal paid in excess or in error. **NR**

9914 Homeowner Tax Relief Rebates
Payments to individuals of homeowner tax relief rebates pursuant to Section 208.1 of the Income Tax Act. **NR**

9915 Occupational and Use Tax Refunds.
Charges for repayment of State occupational and/or use taxes paid in excess or in error. Includes refunds of Automobile Renting Taxes, Retailers' Occupation Taxes, Service Occupation Taxes, Service Use Taxes and Use Taxes. **NR**

9916 Individual Income Tax Refunds-Interest.
Interest charges on repayments of State individual income tax withheld in excess or in error. **NR**

9917 Corporate Income Tax Refunds-Interest.
Interest charges on repayments of State corporate income tax paid in excess or in error. **NR**

9918 Personal Property Tax Replacement Tax Refunds-Interest.
Interest charges on repayments of State income and invested capital personal property tax replacement taxes paid in excess or in error. **NR**

9920 Other Tax Refunds **NR**

9921 Inheritance Tax Refunds.
Charges for refunds of inheritance tax paid in excess or in error. **NR**

9923 Motor Fuel Tax Refunds.
Charges for refunds of motor fuel tax paid in excess or in error. **NR**

9925 Tax Refunds, Not Elsewhere Classified.
Charges for tax refunds not chargeable to another more specific tax refund account. **NR**

9930 Other Refunds **NR**

9932 Refunds to Students.
Charges for refunds made to students for tuition, fees and other charges. **NR**

9934 Refunds of Federal Grants.
Charges for refunds of Federal grants (including "pass-through" of Federal monies from other State agencies, local governments and non-profit organizations) received in excess or in error by the State or an agent of the State. **NR**

9935 Refunds of Other Grants.
Charges for refunds of grants other than Federal (also excludes "pass-through" of Federal monies from other State agencies, local governments and non-profit organizations) received in excess or in error by the State or an agent of the State. **NR**

9938 Refunds of Prior Calendar Year Retirement Contributions.
Charges for refunds of prior calendar year participant retirement system(s) contributions withheld in error. **NR**

9939 Refunds, Not Elsewhere Classified.
Charges for refunds not chargeable to another more specific refund account such as refunds of excess license fee payments. **NR**

9970 STATUTORY TRANSFERS OUT (Comptroller use only) **NR**

9995 REPLACEMENT WARRANTS (Comptroller use only) **NR**

9999 OTHER, N.E.C. (Comptroller use only) **NR**

FIXTURES

A fixture is statutorily defined for this purpose as any item of tangible personal property which is acquired with the intention of attaching it to real estate so that it becomes a part thereof (30 ILCS 105/24.8).

Examples of fixtures are:

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
Carpeting (attached)

New fixtures to be used in connection with a permanent improvement project must be charged to an appropriation for Permanent Improvements (Contractual Services if the total project does not exceed $5,000).

Replacement fixtures, repair parts, and other equipment to be used in connection with a repair and maintenance project must be charged to an appropriation for Contractual Services regardless of whether they are purchased for a specific R & M job or stored for later use on an as-needed basis.

LEGISLATIVE

AGENCY GROUP CODE - 1

CODE ASSIGNMENT AGENCY DIVISION		LEGISLATURE
101		General Assembly
	10	Senate
	20	House of Representatives
	30	Joint Committees

LEGISLATIVE AGENCIES

102		Legislative Inspector General
	10	Investigations
103		Auditor General
	01	General Office
105		Commission on Government Forecasting and Accountability
	01	General 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
120		Legislative Ethics Commission
	01	General Office

LEGISLATIVE AGENCIES (Continued)

CODE ASSIGNMENT AGENCY	DIVISION	
131		General Assembly Retirement System
	01	General Office
156		Office of the Architect of the Capitol
	01	General Office
167		Administrative Rules, Joint Committee on
	01	General Operations

JUDICIAL

AGENCY GROUP CODE - 2

CODE ASSIGNMENT AGENCY DIVISION		
201		Supreme Court
	01	Supreme Court
	05	Circuit Courts
	10	Administrative Office
	15	Administration of the First Appellate District
	25	Administration of the Second Appellate District
	30	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

ELECTED OFFICERS

AGENCY GROUP CODE - 3

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

DEPARTMENTS

AGENCY GROUP CODE - 4

CODE ASSIGNMENT AGENCY DIVISION		
402		Aging
	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	Meat Inspection
	46	Land and Water Resources
	47	Environmental Programs
	48	Bureau of Springfield Buildings and Grounds/State Fair
	49	DuQuoin Buildings and Grounds
	52	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

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
418		Children and Family Services
	17	Regional Offices
	30	Child Development
	31	Inspector General
	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
	71	Professional Development and Training
	72	Planning, Research and Development
	73	Support Services
	74	Clinical Services
	75	Foster Care and Permanency Services
	76	Office of the Guardian
	77	Inspector General
	78	Service Monitoring
420		Commerce and Economic Opportunity
	01	IL First/Local Projects
	15	General Administration
	25	Tourism
	30	Workforce Development
	35	Technology and Industrial Competitiveness
	40	Regional Economic Development
	45	Business Development
	50	Coal Marketing and Development
	55	Films
	65	Illinois Trade Office
	75	Community Development
	80	Energy Conservation
	90	Recycling and Waste Management

DEPARTMENTS (Continued)

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

DEPARTMENTS (Continued)

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

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
427		Employment Security
	50	Office of the Director
	51	Financial Management Services
	52	Information System
	53	Operations
	55	Princeton Regional Office
	58	Unemployment Insurance Revenue
	59	Trust Fund Unit
	62	Workforce Development
440		Financial and Professional Regulation
	01	Administrative – FI
	02	Consumer Credit – FI
	03	Credit Union – FI
	04	Currency Exchange – FI
	05	Unclaimed Property – FI
	06	Electronic Data Processing – FI
	07	Title Insurance – FI
	08	Consumer Protection – FI
	20	Administrative Support – INS
	21	Consumer – INS
	22	Financial Corporate Regulation – INS
	23	Staff Services – INS
	24	Electronic Data Processing – INS
	25	Pension – INS
	26	Senior Health Insurance Programs – INS
	40	Bank & Trust Company – BRE
	41	Pawnbroker Regulation – BRE
	42	Savings & Residential Financial Regulation – BRE
	43	Real Estate License Administration – BRE
	44	Appraisal Administration – BRE
	45	Real Estate Research and Education – BRE
	46	Auction Regulation Administration – BRE
	47	Home Inspector Administration – BRE
	48	Real Estate Audit – BRE
	49	Court Judgement
	60	General Professions – DPR
	61	Dental – DPR
	62	Medical – DPR

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
440		Financial and Professional Regulation (continued)
	63	Optometric – DPR
	64	Design – DPR
	65	Pharmacy – DPR
	66	Podiatry – DPR
	67	Certified Public Accountant – DPR
	68	Nurse – DPR
	69	Professional Evidence – DPR
	70	Professional Indirect Cost - DPR
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
	21	Home Services Program
	22	DD, Grants-In-Aid & Purchase of Care
	23	Inspector General
	24	MH Grants-In Aid and Purchase of Care
	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	Child Care Services

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
444		Human Services (continued)
	39	Chicago-Read Mental Health Center
	40	Disabilities/Behavioral Health Program Administration
	41	Treatment and Detention for Sexually Violent Persons
	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
	66	Chester Mental Health Center
	69	Jacksonville Developmental Center
	70	Rehabilitation & Education Center
	74	Andrew McFarland Mental Health Center
	77	Refugee Social Service Program
	79	Governor Samuel H. Shapiro Develop mental Center
	80	Employment & Social Service Programs
	81	Juvenile Justice Program
	82	Community Health
	83	Community Youth Services
	88	William W. Fox Developmental Center
	95	Elisabeth Ludeman Developmental Center
	98	William A. Howe Developmental Center
	99	Legislative Initiatives
452		Labor
	01	General Office
	10	Public Safety
	20	Fair Labor Standards
466		Military Affairs
	01	Office of the Adjutant General
	15	Facilities Operations

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
478		Public Aid
	05	Program Administration
	15	Inspector General
	55	Child Support Enforcement
	58	Attorney General Representation
	60	Public Aid Recoveries Trust Fund Operations
	65	Medical
	75	Energy Assistance
482		Public Health
	01	Directors Office Operations
	10	Office of Finance and Administration
	15	Division of Information Technology
	20	Office of Policy, Planning and Statistics
	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
	80	Office of Health Policy
492		Revenue
	10	Government Services
	15	Tax Enforcement
	27	Tax Operations
	35	Liquor Control General Office
	37	Liquor Control Retailer Education
	40	Lottery Board
	45	Lottery Board Operations
	50	Racing Board General Office
	55	Racing Board Laboratory Program
	58	Racing Board Regulation of Racing Program
	60	Illinois Gaming Board

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	Highway Safety Program - DPA
	14	Highway Safety Program - 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	Highway Safety Program - State Fire Marshal
	42	Construction and Land Acquisition
	44	Construction, Bond Fund A
	46	Grade Crossing Protection

DEPARTMENTS (Continued)

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
	79	Highway Safety Program - Supreme Court
	80	Public Transportation
	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	Quincy Veterans' Home
	23	LaSalle Veterans' Home
	25	Manteno Veteran's Home
	30	State Approving Agency

OTHER AGENCIES

AGENCY GROUP CODE - 5

CODE ASSIGNMENT AGENCY DIVISION		
503		Illinois Arts Council
	01	General Office
507		Governor's Office of Management and Budget
	01	Operations
509		Office of Executive Inspector General
	01	General Office
510		Executive Ethics Commission
	01	Operations
511		Capital Development Board
	01	General Office
	03	Illinois Building Authority
	04	Asbestos Abatement
	05	Central Management Services
	06	Agriculture
	08	Chicago State University
	12	Eastern Illinois University
	16	Governors State University
	20	Northeastern Illinois University
	22	Natural Resources, Conservation
	25	Corrections
	26	Corrections
	27	Corrections, New Facilities
	28	Western Illinois University
	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

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
511		Capital Development Board (continued)
	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
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

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY	DIVISION	
528		Court of Claims
	01	Claims Adjudication
529		East St. Louis Financial Advisory Authority
	01	General Office
532		Environmental Protection Agency
	01	Administration
	10	Air-Pollution Control
	20	Laboratory Services
	30	Land Pollution Control
	60	Bureau of Water
	70	Pollution Control Board
	90	Petroleum and Chemical Safety
537		Guardianship and Advocacy Commission
	01	General Office
541		Historic Preservation Agency
	05	Constituent Services
	20	Preservation Services Division
	30	Administrative Services
	40	Historic Sites
	50	Presidential Library and Museum
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

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
551		Illinois Housing Development Authority
	01	General Office
553		Illinois Municipal Retirement System
	01	General Office
554		Illinois Sports Facilities Authority
	01	General Office
555		Illinois State Board of Investments
	01	General Office
557		Illinois State Toll Highway Authority
	01	General Office
558		Illinois Council on Developmental Disabilities
	01	General Office
559		Illinois Violence Prevention Authority
	01	General Office
560		Illinois Finance Authority
	01	General Office
562		Procurement Policy Board
	01	General Office
563		Illinois Workers' Compensation Commission
	01	General Office
	10	Electronic Data Processing
	15	Self-Insurers Advisory Board
	20	Peoria Office
	25	Metro East
569		Illinois Law Enforcement Training and Standards 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
102		7200	7250	9700
103		7200	7250	9700
105		7200	7250	9700
108		7200	7250	9700
109		7200	7250	9700
110		7200	7250	9700
112		7200	7250	9700
115		7200	7250	9700
120		7200	7250	9700
131		7200	7250	9700
156		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
440		5700	5750	9700
442		5700	5750	9700
444	except TANF & AABD	1700	1750	9700
	TANF & AABD	1900	1950	9700
452		5700	5750	9700
466		6200	6250	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
507*		7800	7850	9700
509		7800	7850	
510		7800	7850	9700
511	01, 05, 92	7800	7850	
	25, 26, 27		6550	
	82		1350	
	08, 12, 16, 20, 28, 36, 44, 61, 64, 69, 76, 84	3700	3750	
	66,93		6250	
	06,41,71	2700	2750	
	95		6850	
	43, 62, 97, 98		1750	
	35		7550	
	22		5350	
517		7800	7850	9700
524		5700	5750	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
525		5300	5350	9700
526		1700	1750	9700
528		7800	7850	9700
529		2700	2750	9700
532		5300	5350	9700
537		1700	1750	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
557*		4200	4250	9700
558		1700	1750	9700
559		1700	1750	9700
560		2700	2750	9700
562		7800	7850	9700
563		5700	5750	9700
569		6200	6250	9700
571		2700	2750	9700
574		2700	2750	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
593		3300	3350	9700
594		3300	3350	9700
601		3700	3750	9700
608		3700	3750	9700
612		3700	3750	9700
616		3700	3750	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	**DIVISION NUMBER WHERE APPLICABLE**	**GAAP CODE UNLESS SPECIFIED OTHERWISE**	**CAPITAL OUTLAYS 1500 & 6600 LINES**	**REFUNDS 99XX LINES**
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.

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 Requirements

30 Professional or Artistic Contracts

35 Construction Contracts

40 Leases for Real Property

50 Other Contract Liabilities

55 Leases for Personal Property

70 Contract Identification

80 Renewals, Amendments or Terminations

90 Liquidating an Obligation

95 Signature Card (Form SCO-470)

30 Output Procedures

05 Obligations Error Exception Slip

10 Agency Contract Report

20 Obligation Activity Report

30 Contract and Obligation Reconciliation

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.

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.

DCMS also issues a Term Contract for the rental of certain equipment. The agency will be required to obtain a supplemental agreement with that vendor. The agency must then file the supplemental agreement with a COD 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 equipment.

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 number, 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.

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, except 1251, 1252, 1253,1254, 1255 and 1261
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

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

LEASES FOR PERSONAL PROPERTY EXTERNAL VENDOR (38/P)

PURPOSE

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

TIMING REQUIREMENTS

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

DEFINITION

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

CONTENTS

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

- Lessor's name and address.
- Leasing agency's name.
- Beginning and ending dates of agreement. (See section 5.1 of the Illinois Purchasing Act).
- Description of personal property. (Where applicable, serial numbers should be included).
- Monthly and annual payment amounts, where applicable.

- Signature of lessor and authorized agency representative.
- Maximum or estimated amount to be paid, where applicable.
- Execution date.
- The maximum or estimated annual amount, where subject to calculation.
- Appropriation Contingency Clause.
- Bribery Clause certification.
- Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- Right to Audit Records Clause.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- International Anti-Boycott Certification (For contracts that exceed $10,000).
- Drug Free Workplace if issued to an individual or sole proprietor and exceeds $5,000.
- Educational Loan if lease is with an individual for goods or services.
- Contract Debt Certification.
- Forced Labor Act
  May not apply to all contracts.
- Felony Conviction under the Sarbanes-Oxley Act
- Corporate Accountability for Tax Expenditure Act
  May not apply to all contracts.

SIGNATURE CARD (FORM SCO-470)

PURPOSE

The Signature Card (Exhibit 15.20.95-A & B) is used by State employees to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on contracts, interagency agreements, purchase orders, grants or leases (hereafter referred to as contracts). The card is also prepared for individuals authorized to affix the signature of the agency head on the contract's agency head line, such as with a signature machine.

TIMING REQUIREMENTS

Frequency of submission of a new Signature Card is dependent upon when the use of a signature is authorized or the period for which the signature was valid has lapsed. Agencies **must** notify the Comptroller by memorandum when a Signature Card, which is on file, should be revoked.

CONTENTS

Refer to Exhibit 15.20.95-A & B.

REFERENCE	CONTENTS
Line 1	Type the three-digit agency code.
Line 2	Type the agency name.
Line 3	Type the name of either the agency head or, if the card represents a delegation of authority to sign or affix the signature of the agency head, the name of the person to whom the authority has been delegated.

REFERENCE	CONTENTS
Line 4	Sign or affix the signature or facsimile signature of the agency head precisely as it will appear on the contract or associated affidavits. If the agency head signature is signed or affixed by someone other than the agency head, the contract must also have the signature of the person signing or affixing the signature. Initials are not acceptable.
Line 5	Type the title and agency name into the agency head certification. The agency head must sign Block 5 and enter the effective date of authorization.

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

Contract Signature Authorization

(SAMS PROCEDURE 15.20.95)

1. Agency Code:	2. Agency Name (Typed)
8 0 1	Lake Development Agency

3. Name of Person Authorized to Sign or Affix Agency Head Signature (Typed)

John Agency Head

4. Specimen Signature (as it will appear on the Contract)

John Agency Head

By _____

5. I certify that I am the elected/appointed Director (Title of Agency Head)

of the Lake Development Agency (Name of Agency).

I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits.

John Agency Head	July 1, 2005
Signature of Agency Head	Effective Date of Authorization

SCO-470 5/05 2,000

EXAMPLE OF A COMPLETED CARD
FOR AN AGENCY HEAD

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

Contract Signature Authorization

(SAMS PROCEDURE 15.20.95)

1. Agency Code:	2. Agency Name (Typed)
8 0 1	Lake Development Agency

3. Name of Person Authorized to Sign or Affix Agency Head Signature (Typed)
John Authorized Person

4. Specimen Signature (as it will appear on the Contract)
John Agency Head
By John Authorized Person

5. I certify that I am the elected/appointed Director (Title of Agency Head)
of the Lake Development Agency (Name of Agency).
I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits.

John Agency Head — Signature of Agency Head
July 1, 2005 — Effective Date of Authorization

SCO-470 5/05 2,000

EXAMPLE OF A COMPLETED CARD
FOR AN INDIVIDUAL WHO IS AUTHORIZED
TO SIGN OR AFFIX THE AGENCY HEAD'S NAME
OR SIGNATURE ON CONTRACTS

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

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

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

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

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

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

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

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

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

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

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

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

Verify that the arithmetic is accurate, check that all charges are allowed under applicable Travel Regulations, and that all items requiring receipts have proper receipts attached. During the lapse period (July and August) use a one-inch rubber stamp to identify the proper fiscal year in the upper right hand corner above box 3.

Travel Vouchers when completed should be batched in groups not to exceed 20 vouchers, all pertaining to the same appropriation and fiscal year. These batches may not exceed one Schedule page. A Schedule page can then be prepared for the vouchers in the batch. Do not combine Travel Vouchers with other types of vouchers on the same schedule.

IRS 1099-MISC REPORTING REQUIREMENTS

Federal law requires all persons engaged in a trade or business (including governmental entities) and making payments in the course of such trade or business to another person of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed and determinable gains, profits and income aggregating $600 or more in a calendar year to file a return with the Internal Revenue Service (IRS) reporting amounts paid. Generally, Form 1099-MISC is used to comply with this section of the law.

However, some of the items listed above are not required to be reported on Form 1099-MISC because they are required to be reported on other forms. For example, wage and salary payments to employees, including taxable fringe benefits, and taxable scholarship or fellowship grants are reportable on IRS Form W-2. Payments for lottery prizes of more than $600 are reportable on IRS Form W-2G. Interest payments are reportable on Form 1099-INT and taxable grants paid directly to benefit recipients are reportable on Form 1099-G.

The following income items, when paid to a reportable vendor, are reportable on IRS Form 1099-MISC:

1. Royalties;
2. Rents (including lease payments), such as real estate rentals paid for office space, machine rentals, and rental assistance payments made to owners of housing projects;
3. Prizes, premiums and awards paid to nonemployees;
4. Fees for nonemployee services, including legal, accounting, and medical services;
5. Expense allowances and reimbursements to nonemployees for which an exact accounting has not been made;
6. Services, including parts and materials used to render the services, unless the provider of the services is in the business of selling parts and materials;
7. Amounts retained by licensed lottery ticket sales agents from the sale proceeds of state lottery tickets;
8. Wages paid to an estate or beneficiary for a deceased employee;
9. Taxable fringe benefits for nonemployees; and
10. Punitive damages paid in cases that do not involve physical injury or sickness and any other taxable damages.

IRS regulations contain exceptions from the general requirement to file Form 1099-MISC. Payments which are NOT reportable include:

1. Payments for merchandise, including freight, storage, and similar charges;
2. Payments to pharmacies for prescription drugs;
3. Payments for telephone, telegraph, or similar services;

4. Fee or reward payments to informers about criminal activity and compensation to crime victims;
5. Benefits provided under social welfare programs if they promote the general welfare;
6. Qualified foster care payments, as defined under Internal Revenue Code Section 131, provided not more than five individuals under 18 years of age or not more than 10 difficult care individuals are in a single home;
7. Scholarships or fellowship payments; and
8. Travel or other ordinary and necessary expense reimbursements which do not exceed the expenses that were substantiated to the payer.

In addition to the above exceptions, payments to a corporation, unless the corporation is a medical corporation or legal corporation, are not reportable. Refer to SAMS Procedure 19.10.30 for guidelines on identifying corporations through the use of the vendor's corporate name on invoice-vouchers.

The SAMS object codes identify 1099-reportable payments. In addition to separating merchandise from service and rent payments, they also separate reportable payments to vendors from nonreportable reimbursements to employees or nontaxable payments made directly to benefit recipients. Reportable object codes are indicated with a "R" in the **Narrative Description of the Detail Expenditure Accounts**, SAMS Procedure 11.50.30.

In addition to identifying reportable payments, IRS regulations require the Comptroller, as payer, to obtain a valid taxpayer identification number before making reportable payments. The taxpayer identification number is used by the IRS to match payments reported on 1099 forms with the taxpayer's federal income tax return. Refer to SAMS Procedure 19.10.15 for specific vouchering requirements.

Agencies are responsible for issuing IRS Forms 1099 for reportable payments made from procurement cards and/or petty cash funds. These state agency originated 1099 reports should be filed under the tax identification numbers issued to the specific agency. The Comptroller's tax identification number should not be used.

Any questions regarding taxpayer identification numbers or the reportability of payments should be referred to:

Vendor Unit
Office of the Comptroller
325 West Adams Street
Springfield, Illinois 62706
Phone: 217/785-4449

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 it's 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) a partnership or corporation supplies a signed 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.

2) the income is effectively connected with a trade or business in the United States and the payee has filed Form W-8ECI, *Certificate of Foreign Person's Claim for Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States*.

3) residents of the foreign country may be entitled to reduced rates of, or exemption from, U.S. income 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 8233, *Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual*. Tables found in 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.

4) the income is U.S. source gross transportation income. See Publication 515 for further information.

5) 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 (and Certain Dependent) Personal Services of a Nonresident Alien Individual*, to claim a treaty exemption. Form 8233 may also be used to claim a personal exemption reducing the compensation subject to the 30 percent withholding.

Form 8233 must be filed by the nonresident 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.

AGENCY TAPE BALANCE REPORT

PURPOSE

The Agency Tape Balance Report is used by State agencies to submit schedule and voucher information on the commercial voucher tape to confirm the magnetic tape contents.

TIMING REQUIREMENTS

The Agency Tape Balance Report should be submitted with each commercial voucher tape.

DISTRIBUTION

The Comptroller requires one copy of the Agency Tape Balance Report. It should accompany the commercial voucher tape. One copy of the Tape Transmittal Control Slip should be attached to the balance report.

CONTENTS

The basic contents are the tape's header record, each schedule record and the trailer record. The listing should be in a labeled and clearly defined format. Exhibit 17.20.60-A shows a modified report which meets the Comptroller's requirements for agencies using the 420 or 900 unmodified layout.

The requirements for the Agency Tape Balance Report for agencies using the 900 modified layout is shown in Exhibit 17.20.60-A.

AGENCY TAPE BALANCING REPORT

A computer generated balancing report with the information detailed below must accompany each Commercial Voucher tape sent to the Comptroller.

Date: 07/01/97
Reel No: A52512
Agency: Example Agency

Appropriation Code	Fiscal Year	Voucher Number	Voucher Amount	Processing Type
421 42301 1910 00 99	98	70073614	54,290.85	P
421 42301 1910 00 99	98	70073615	3,284.42	P
421 42301 1910 00 99	98	70073633	454.59	P
421 42301 1910 00 99	98	70073641	313.00	P
421 42301 1910 00 99	98	70073642	888.52	R
957 42355 1200 00 00	98	70073643	41,664.71	R
957 42355 1200 00 00	98	70073644	296,435.71	R
957 42355 1200 00 00	98	70073645	26,787.81	R
957 42355 1200 00 00	98	70073701	30.00	T
957 42355 1200 00 00	98	70073702	22,598.50	T
957 42355 1200 00 00	98	70073703	735.81	T

Voucher Count	11
Total Voucher Amount	447,484.92

This invoice voucher certification is hereby specifically incorporated into and made part of the invoice vouchers listed here on, the same as if such certification were fully set out in such vouchers. It is understood that the signing of this certification constitutes a signing and certification of all and each said voucher.

The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be delivered or received prior to August 31, "199X" or it was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered prior to August 31, "199X".

I certify that the goods and services specified on the above listed vouchers were for the use of this agency and that the expenditures for such goods or services were authorized and lawfully incurred; that such goods or services met all the required standards set forth in the purchase agreements or contracts to which these vouchers relate; and that the amounts shown on these vouchers are correct and are approved for payment. If applicable, the reporting requirements of Section 5.1 of "an act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation", approved April 16, 1969, as amended have been met.

Agency Head _____ Date _____

Exhibit 17.30.15-A
(06-001)

ILLINOIS OFFICE OF THE COMPTROLLER
PV MODIFICATION DOCUMENT

Please Fax to 217-782-3232

Modification ☐ **Re-edit** ☐ **Deletion** ☐ **Override** ☐

VOUCHER #		AGENCY #	
VENDOR #		NAME	
OBLIGATION #		PHONE	
VOUCHER TOTAL		DATE	

VENDOR INFORMATION

*** VENDOR TIN AND VENDOR NAME MAY NOT BE CHANGED AT THE SAME TIME***

	ORIGINAL		CORRECTION
TIN:		TIN:	
PAYEE NAME 1		PAYEE NAME 1	
PAYEE NAME 2		PAYEE NAME 2	
ADDRESS		ADDRESS	
CITY STATE ZIP		CITY STATE ZIP	

DETAIL OBJECT CODES

	ORIGINAL		CORRECTION	
	DOC	AMOUNT	DOC	AMOUNT
DOC #1				
DOC #2				
DOC #3				
DOC #4				
DOC #5				
TOTAL				$ -

OBLIGATIONS

	ORIGINAL			CORRECTION		
	OBLIGATION	LINE	AMOUNT	OBLIGATION	LINE	AMOUNT
OB#1						
OB#2						
OB#3						
TOTAL						$ -

SERVICE DATES

	ORIGINAL	CORRECTION
DATE OF SERVICE - BEGINNING		
DATE OF SERVICE - ENDING		
ACTIVITY CODE		

DESCRIPTION

Certification of receiving agency

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

IOC Use Only

Modifications Processed by: _____
Initials

_____
Agency Head (Signature)

DELETE DOCUMENT REPORT

PURPOSE

All agencies will receive the Delete Document Report (Exhibit 17.30.20-A) when a voucher is deleted and returned to the submitting agency.

SEQUENCE

The Delete Document Report is sequenced by agency, voucher number and reason for deletion.

FREQUENCY

A Delete Document Report is sent to the transmitting agency whenever an uncorrectable error condition occurs. Deleted paper vouchers will accompany the report.

DISTRIBUTION

The Delete Document Report and paper vouchers are returned to the agency which transmitted them to the Comptroller.

INTRODUCTION

The Office of the Comptroller implemented a statewide vendor database within SAMS effective July 1, 1997. The purpose of the Comptroller's vendor database is to provide a central repository of vendor data, and will be used in part to maintain totals for state commercial payments to vendors in order to comply with the Internal Revenue Service's informational return reporting requirements.

Vendors will be added to this database automatically from payment voucher documents if the vendor does not exist within the statewide vendor database with two exceptions: 1) Vendors will not be automatically added if SAMS identifies the payment as being 1099 reportable. 2) Vendors will not be automatically added if the legal status is restricted on OBJL. The OBJL table (which is available for agency inquiry) indicates compatibility between object codes and legal status codes. For example, Petty Cash Reimbursements (1201) are restricted to legal status 42 (Petty Cash Custodians). Payments to vendors with a legal status other than 42 would be rejected. Therefore each Payment Voucher must contain a Vendor Identification Number (VIN), the Vendor Name, and the Vendor Address. The VIN for an individual and business entity is the nine digit federal Taxpayer Identification Number (TIN). The vendor identification number for a governmental unit should be the nine digit TIN when available. Agencies should make a concerted effort to obtain a TIN from these entities. Governmental units that do not have a TIN should be encouraged to apply for one with the Internal Revenue Service. Agencies should contact the Comptroller’s Office for instructions on processing payments to governmental entities that cannot obtain a TIN. Payment documents will not be processed without the VIN, an associated vendor name, and an associated vendor address.

In the case of a payment voucher document containing an object code identified as 1099 reportable, the vendor must already be established in the vendor statewide database and certified by the Comptroller's Vendor Unit. It is the responsibility of the agency to request W-9 forms from their vendors and forward them to the Comptroller's Office for certification.

Exceptions to the certification process are approved by the Comptroller's Office and include certifications obtained from the Department of Revenue, Social Security Administration, and the Internal Revenue Service.

Internal Revenue Service Requirements

IRS regulations require that each payee furnish his correct federal Taxpayer Identification Number (TIN) to the payer. Any vendor that fails to furnish his correct TIN to an agency is subject to an IRS penalty of $50 for each such failure unless the failure is due to reasonable cause and not willful neglect.

The TIN may be a Social Security Number (SSN) or an Employer Identification Number (EIN). Agencies should use the EIN for payments if the "vendor or payee" is a corporation, partnership, estate, or legal trust. If the payee is an individual, the individual's SSN should be used. For sole proprietorships, the payee should be the owner of the sole proprietorship and the TIN can be either the owner's SSN or EIN. The IRS and the Comptroller's Office recommend that a sole proprietor use an SSN to receive payments. An IRS Form W-9 should be completed by the vendor to provide the correct legal name, TIN and legal status (see Exhibit 19.10.15-A).

If the payee is a resident alien and does not have an SSN and is not eligible to obtain one, the payee should reference his/her individual tax identification number (ITIN) on the Form W-9. Individuals that are not eligible for an SSN are generally not legally eligible to receive payment for services performed in the United States. Agencies should not voucher payments for services performed by individuals that have not been issued an SSN by the Social Security Administration. An individual may apply for an ITIN using Form W-7 (Application for IRS Individual Taxpayer Identification Number).

IRS Match of TIN/Payee Name

On IRS records, a Social Security Number matches only with the name of a person. The business name of a sole proprietorship will not match an SSN or an EIN. Therefore, when the payee is an individual or owner of a sole proprietorship, the owner's name must appear first in the vendor or payee box on the voucher. The owner's last name should precede the first name and middle name or initial. The "doing business as" (DBA) name should be entered on the second line:

sole proprietor: Doe John E
DBA Doe Contracting

When vouchering payments to business entities (other than sole proprietorships), only the payee's name as it appeared on the form used to apply for the entity's EIN will match IRS records. This is generally the entity's legal name. Therefore, if the payee is a smaller operating unit of a larger entity which is a corporation or partnership, the corporation or partnership name should be first, followed by the name of the operating unit:

corporation: Healthcare Inc
DBA Meadowbrook Nursing Home

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, 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. Any Voucher which does not contain a TIN shall be returned to the vouchering agency to obtain the necessary documentation.

If the payee fails to supply this information, the agency must contact the Comptroller's Office for processing instructions.

To prevent payment delays and avoid backup withholding, we urge all state agencies to obtain valid TINs from all payees prior to soliciting service.

Any questions regarding backup withholding should be referred to the Vendor Unit at 217/557-3376.

Payments to Non-Resident Aliens (NRAs)

Non-Resident Aliens (NRAs) are required to be certified with the Office of the Comptroller with a Form W-8 issued by the Internal Revenue Service. There are four versions of Form W-8; however, the version appropriate for privately owned businesses selling goods and/or services is Form W-8BEN. The Office of the Comptroller requires W-8 forms to include a valid IRS-issued Taxpayer Identification Number. Forms may be downloaded from www.irs.gov.

Generally all payments to an NRA for reportable services performed within the United States are subject to withholding and must be submitted on a C-02 Contractual Services Voucher. Please contact the Comptroller's Operations Manager at (217)782-4107 with questions related to Non-Resident Aliens.

Vouchers submitted for payment to NRA vendors should use the following address format:

Vendor Name	Clark Thomas
Street Address	117 Russell Drive
City Zip Code	London W1P6HQ
Country FN 00000	England FN 00000

The state field should be FN.
The zip code field should be all zeroes.

Duplicate Taxpayer Identification Numbers

There are instances where the Comptroller may have a vendor on file with a valid EIN and an agency submits a voucher for another vendor whose SSN is the same 9-digit number. When this occurs, the Comptroller will assign a unique number for the purpose of processing the voucher. The agency will be notified of this number assignment so that any future vouchers will be processed with the correct number.

Form **W-9**
(Rev. January 2005)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/ Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ► ..... ☐ Exempt from backup withholding

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. *If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.*

Social security number
___ ___ ___ – ___ ___ – ___ ___ ___ ___

or

Employer identification number
___ ___ – ___ ___ ___ ___ ___ ___ ___

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here **Signature of U.S. person** ► **Date** ►

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note. *If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.*

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or

2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or

3. The IRS tells the requester that you furnished an incorrect TIN, or

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over $600 required to be reported and direct sales over $5,000 [1]	Generally, exempt recipients 1 through 7 [2]

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at *www.socialsecurity.gov/online/ss-5.pdf*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/businesses/* and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting *www.irs.gov* or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner [1]
5. Sole proprietorship or single-owner LLC	The owner [3]
For this type of account:	**Give name and EIN of:**
6. Sole proprietorship or single-owner LLC	The owner [3]
7. A valid trust, estate, or pension trust	Legal entity [4]
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

[4] List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

W-9 FORM SUBMISSION REQUIREMENTS

Requirements for Reportable Payments*

- If a vendor is on the SAMS Vendor File in a non-certified status, a W-9 form is required.
- If a vendor's name and/or legal status are incorrectly recorded in the SAMS Vendor File, please contact the IOC vendor unit for instructions (a W-9 form and additional documentation may be required). NOTE: Address changes should not be submitted on a W-9 form. The address on the voucher determines where the payment is mailed, not the address on the SAMS Vendor File.

***For a listing of reportable detail object codes, see Chapter 11 of the SAMS Manual**

Requirements for Non-Reportable Payments

- If a vendor is on the SAMS Vendor File in a certified or non-certified status, a W-9 form is not required.
- If a vendor is not on the SAMS Vendor File, submit the voucher to the Illinois Office of the Comptroller (IOC) and the vendor will automatically be added in a non-certified status unless the object code/legal status code combination requires certification as indicated on the OBJL table. In this case, a W-9 form is required.
- If a vendor's name and/or legal status are incorrect, please contact the IOC vendor unit for instructions (a W-9 form and additional documentation may be required).

COMPLETING THE W-9 FORM

- Information should be typed or computer-generated by the vendor NOT the agency.
- If information cannot be typed, black ink should be used.
- Information should be provided for only one vendor per W-9 form. A separate W-9 form must be submitted for a spouse.

COMPLETING THE W-9 FORM continued

- On the "Name" line, individuals should enter their last name first, followed by their first name and middle initial, if applicable. Businesses should enter the legal name of the business on this line. If there is a "doing business as" name (DBA), it should be entered on the "Business name" line.

- The name of the owner of a sole proprietorship must appear on the "Name" line with the DBA name listed on the "Business name" line. NOTE: The IRS matches the TIN against the owner's name, not the business name.

- A legal status must be marked. If "Other" is marked, one of the following descriptions must be entered in the space provided.

Legal Corporation	Estate or Trust
Medical Corporation	Pharmacy (Non-Corporate)
Governmental	Pharmacy/Funeral Home/Cemetery (Corporate)
Tax Exempt	

  Not-for-Profit entities should indicate such in the "other" category. These vendors will be certified as a corporation unless they have tax-exempt status with IRS.

- The entire mailing address must be provided. Please make sure the city name is spelled correctly and completely. A state abbreviation and zip code must be provided.

- A Taxpayer Identification Number (TIN) must be provided in all cases. For individuals, this is the social security number (SSN). For businesses other than sole proprietorships, this is the employer identification number (EIN). A sole proprietor may elect to use an EIN to receive payments from the State. However, the IRS and the Comptroller's Office recommend that a sole proprietor use an SSN to receive payments.

- In the field "Requester's Name and Address," agencies should indicate the agency name, contact person, mailing address, and fax number. This information will be used to return W-9 forms that cannot be processed by the IOC. THIS IS THE ONLY AREA WHICH THE AGENCY SHOULD ENTER INFORMATION. If an agency receives a W-9 form that appears to be incorrect, a new, correctly completed form should be obtained from the vendor. The agency should not make any modifications to the W-9 form.

- Please carefully review the W-9 forms to ensure the information is complete and legible.

RETURN OF W-9 FORMS

W-9 forms that are not completed according to our procedures will be rejected by the IOC and returned to the submitting agency or vendor. Conditions resulting in the return of W-9 forms include, but are not limited to:

- W-9 forms that are not legible
- W-9 forms with names and TINs of multiple people/entities
- W-9 forms omitting the owner's name of a sole proprietorship
- W-9 forms with a legal status of "other" and no description provided
- W-9 forms with no legal status marked at all
- W-9 forms that have a discrepancy between the individual's name and the signature (i.e., Jane Smith Jones is printed at top, but signature reads Jane Smith)
- W-9 forms with conflicting information (i.e., an individual name is listed first, then a business name, and an SSN is provided but the "corporation" legal status is marked)
- W-9 forms with incomplete information

WHERE TO OBTAIN THE W-9 FORM

- Call the IRS at 800/829-3676
- Visit the IRS Internet Web Site at www.irs.gov
- Chapter 19 of the SAMS Manual (NOTE: The manual may not always have the most recent form.)

NOTE: When sending a W-9 form to your vendors/providers/clients, please provide them with the complete document. Instructions for completing the form appear on the back.

SUBSTITUTE W-9 FORM

The IOC must approve substitute W-9 forms. Please forward your proposed substitute form to the IOC Vendor Supervisor at 325 W. Adams, Springfield, IL 62704.

STRUCTURE OF VENDOR NAMES

The following guidelines should be applied to vendor names which appear on invoice-vouchers.

CORPORATIONS

A corporation's vendor name should be its legal name as set forth in the corporation charter or other legal document creating it. The legal name of many vendors can be found in the Certified List of Domestic and Foreign Corporations published by the Illinois Secretary of State.

A business corporation is required by law to have as part of its Corporate name the word "Corporation", "Company", "Incorporated", or "Limited", or an abbreviation of one of such words. A professional corporation is required by law to have as part of its corporate name the word "chartered", "limited", "Ltd.", or "P.C.". Since 1099 reporting is not required for many corporations, it is important to include the appropriate word or abbreviation on the voucher in order for the Comptroller to properly exclude the vendor when reporting to the IRS.

IRS Form 1099 reporting is required for corporations providing or billing medical or health care services and corporations providing legal services. To ensure a match with IRS records, include the complete legal name on vouchers. With the exception of words such as "Inc", "SC", and "PC", do not abbreviate the legal name, whenever possible. If the name must be abbreviated, do not abbreviate the first two words of the legal name. If paying an operating unit of a corporation, the name of the operating unit should appear on the second line of the voucher.

SOLE PROPRIETORSHIPS

When the payee is a sole proprietorship, the first line of the vendor or payee box on an invoice-voucher MUST contain the owner's name. The owner's last name should precede the first name, middle name or initials, and any titles. If the vouchering agency or owner also wishes to have the business name appear on the warrant, it should be entered on the second line as: "dba Business Name."

Omitting the owner's name may cause an incorrect IRS Form 1099 to be issued and result in an IRS notice requiring backup withholding on future payments to that vendor. (See SAMS Procedure 19.10.15)

INDIVIDUALS

The individual's last name should precede the first name, middle name or initials and any titles. No punctuation should be used. An individual's vendor name would appear as follows:

Smith Ann Y MD

GOVERNMENTAL AGENCIES

The name of the geographic or political subdivision should be presented first. A governmental agency's vendor name would appear as follows:

Chicago Human Resources Dept
U S Justice Dept of

STATE AGENCIES

Payments to state agencies do not require the use of Illinois, State of. A payment to the State of Illinois, Office of the Comptroller would appear as follows:

Comptroller Office of

LEGISLATURE

AGENCY	VIN
Senate	100010110
House of Representatives	100010120
Joint Committees	100010130

LEGISLATIVE AGENCIES

Legislative Inspector General	100010201
Auditor General	100010301
Citizens Assembly	100010401
Commission on Government Forecasting and Accountability	100010501
Intergovernmental Cooperation, Illinois Commission on	100010701
Legislative Information System	100010801
Legislative Audit Commission	100010901
Legislative Printing	100011001
Legislative Research	100011201
Legislative Reference Bureau	100011501
Legislative Ethics Commission	100012001
General Assembly Retirement System	100013101
Office of the Architect of the Capitol	100015601
Administrative Rules, Joint Committee on	100016701

JUDICIAL

Supreme Court	100020101
Appellate Court - First District	100020115
Appellate Court - Second District	100020125
Appellate Court - Third District	100020135
Appellate Court - Fourth District	100020145
Appellate Court - Fifth District	100020155
Administrative Office of the Illinois Courts	100020110
Attorney Registration and Disciplinary Commission	100020201
Board of Admission To The Bar	100020301
Judges' Retirement System	100027501
Judicial Inquiry Board	100028501
State Appellate Defender, Office of the	100029001
Office of the State's Attorneys Appellate Prosecutor	100029501

ELECTED OFFICIALS

AGENCY	VIN
Governor	100031001
Lieutenant Governor	100033001
Attorney General	100034001
Secretary of State	100035001
Comptroller	100036001
Treasurer	100037001

DEPARTMENTS

Aging	100040201
Agriculture	100040601
Central Management Services	100041601
Office Supply Revolving Fund	100041610
Reproduction Services	100041611
Facilities Management Revolving Fund	100041612
Paper and Printing Revolving Fund	100041615
Deferred Compensation Fund	100041620
Workers Compensation Revolving Fund	100041621
Group Insurance Premium Fund	100041625
Health Insurance Reserve Fund	100041626
State of Illinois/Select Choice	100041627
Local Governments/Select Choice	100041628
State Garage Revolving Fund	100041640
State Surplus Property Revolving Fund	100041645
Communications Revolving Fund	100041650
Illinois Century Network	100041651
Statistical Services Revolving Fund	100041655
Special Events Revolving Fund	100041660
Flexible Spending Account/Medical Care Assistance and Dependent Care Assistance	100041665
Children and Family Services	100041801
Commerce and Economic Opportunity	100042001
Natural Resources	100042201
Corrections	100042601
Correctional Industries	100042698
Employment Security	100042701
Financial and Professional Regulation	100044001
Human Rights	100044201
Human Services	100044401
Labor	100045201
Military Affairs	100046601

DEPARTMENTS (Cont'd)

AGENCY	VIN
Public Aid	100047801
Public Health	100048201
Revenue	100049201
State Police	100049301
Transportation	100049401
Air Transportation Revolving Fund	100049460
Veteran's Affairs	100049701

OTHER AGENCIES

Illinois Arts Council	100050301
Governor's Office of Management and Budget	100050701
Office of Executive Inspector General	100050901
Executive Ethics Commission	100051001
Capital Development Board	100051101
Civil Service Commission	100051701
Commerce Commission	100052401
Dry Cleaner Environmental Response Trust Fund Council	100052501
Court of Claims	100052801
East St. Louis Finance Advisory Authority	100052901
East St. Louis Development Authority	100053001
Environmental Protection Agency	100053201
Guardianship and Advocacy Commission	100053701
Historic Preservation Agency	100054101
Human Rights, Commission on	100054201
Illinois Criminal Justice Information Authority	100054601
Illinois Educational Labor Relations Board	100054801
Illinois Housing Development Authority	100055101
Illinois Municipal Retirement System	100055301
Illinois State Board of Investment	100055501
Illinois State Toll Highway Authority	100055701
Violence Prevention Authority	100055901
Illinois Finance Authority	100056001

OTHER AGENCIES (Cont'd)

AGENCY	VIN
Procurement Policy Board	100056201
Workers' Compensation Commission	100056301
Law Enforcement Training and Standards Board	100056901
Medical Center Commission	100057101
Metropolitan Fair and Exposition Authority	100057401
Pollution Control Board	100057701
Prisoner Review Board	100057801
Property Tax Appeal Board	100058001
Savings and Residential Finance, Commissioner of	100058101
Quad Cities Regional Economic Development Authority	100058201
Southwestern Illinois Development Authority	100058501
State Board of Education	100058601
State Board of Elections	100058701
Emergency Management Agency	100058801
State Employees Retirement System	100058901
Illinois Labor Relations Board	100059001
State Police Merit Board	100059101
State Fire Marshal, Office of	100059201
Teacher's Retirement System	100059301
Teacher's Pension and Retirement System, Chicago	100059401
Tri-County River Valley Development Authority	100059601
Upper Illinois River Valley Development Authority	100059801
Will-Kankakee Regional Development Authority	100059901

HIGHER EDUCATION

AGENCY	VIN
Board of Higher Education	100060101
Chicago State University	100060801
Eastern Illinois University	100061201
Governors State University	100061601
Northeastern Illinois University	100062001
Western Illinois University	100062801
Illinois State University	100063601
Northern Illinois University	100064401
Southern Illinois University	100066401
University of Illinois	100067601

C. Payroll Voucher Magnetic Tape

Agencies must submit a magnetic tape in conjunction with their payroll vouchers. The tape contains one detail record for employee record on the payroll voucher and one trailer record for each vendor warrant.

III. Salary Refund System

The salary refund system provides agencies with the capability to completely or partially reverse the effect of payroll warrants that were issued in error. There are two major segments of the system: (1) the salary reversal procedure provides the capability to recover money that has previously been paid to vendors and now must be recovered, and (2) the salary refund form processing procedure which provides the vehicle for redepositing the money recovered into the State Treasury, crediting the appropriation from which it was paid and correcting the employee's year-to-date earnings and tax records.

A. Salary Reversal Procedure

This procedure allows agencies to recover amounts deducted coincident to erroneous salary payments via the payroll system, as opposed to requesting cash refunds directly from the vendor. However, agencies may obtain the refund directly from the vendor in some instances. The money recovered is then submitted to the Comptroller's Office with the Salary Refund Form.

B. Salary Refund Form (Exhibit 23.20.65-A)

The salary refund form is a transmittal document for depositing money in the State Treasury, crediting the appropriation accounts and adjusting the employee's earnings. The form must be accompanied by state warrant(s), or Treasury draft(s) for the amount to be redeposited.

C. Salary Refund Tape Records

The voucher input tape submitted by agencies must contain a tape record that corresponds to each entry on the voucher.

IV. Other Documents

A. Authorization to Pick-Up Salary Warrants (Exhibit 23.20.70-A)
The authorization is used by State or Courier employees to provide specimen signatures to the Comptroller for person(s) authorized to pick up salary warrants from the Office of the Comptroller.

OUTPUT DOCUMENTS

I. Payroll Warrant and Stub (Exhibit 23.30.10-A)

Exhibit 23.30.10-A shows the warrant and warrant stub used for all payroll warrants. Warrants will be picked up or mailed to the agencies for distribution to the employees. Generally, most trailer warrants are mailed directly to the vendor.

II. Agency Return Tape

Agency Return Tapes will be provided to agencies upon request. Hard copy reports will not be provided.

III. United States Savings Bond - Series EE (Exhibit 23.30.40-A)

Savings bonds are printed weekly and distributed to agencies using the same procedure used for payroll warrants. The Comptroller's Office maintains a microfiche record of all bond deductions and bond orders for inquiry purposes.

IV. Wage and Tax Statement - Form W-2 (Exhibit 23.30.50-A)

W-2's are printed annually and reflect all payments made from State funds.

STATEMENT OF GENERAL POLICY

The State of Illinois Payroll System generates payroll warrants or direct deposit transactions for all employees, paid from funds held in the State Treasury or for which the State Treasurer is ex-officio custodian. Payments cannot be made from private funds, i.e., funds held outside the State Treasury. All warrants or direct deposits must be supported by a payroll voucher/tape approved by authorized agency personnel.

Payroll vouchers may contain multiple personal services appropriations but each detail record can only be charged to one appropriation account code.

Payroll warrants or direct deposits will not be generated for vouchers drawn on insufficient funds, vouchers which are unbalanced, or vouchers which contain errors that cannot be reconciled with the agency.

State and Federal W-4 cards (form C-25), bond deduction cards and other voluntary deduction cards must be signed by the employee. A copy of the State and Federal W-4 forms must be filed with the Comptroller (See Exhibit 23.20.05-A, Employee's Withholding Exemption Certificate). A copy of all other voluntary deduction forms, except for the purchase of United States Savings Bonds, need not be filed with the Comptroller but must be maintained by the agency.

The Comptroller's Office maintains a master file of all employees paid from State funds and will respond to all requests for information on a timely basis.

SALARY REFUND FORM PROCESSING

PURPOSE

The Salary Refund Form is a transmittal document used for depositing money in the State Treasury, crediting the appropriation accounts and updating the employee's earnings record. The form must be accompanied by a State warrant, Treasurer's draft or university check for the amount to be redeposited. A separate salary refund form must be prepared for each salary warrant.

TIMING REQUIREMENTS

Salary refund forms accompanied by State warrants, Treasurer's drafts or checks issued by one of the State-funded Illinois educational facilities should be processed within 60 days of the issue date on the erroneous salary warrant. Since the Comptroller's Office will not process any incomplete refunds, it is imperative that monies totaling the gross to be credited are attached to the Salary Refund Form (C-65).

DISTRIBUTION

Copy 7 of the refund form is retained by the agency. The remaining copies should be sent to the Comptroller's Office with the carbon paper intact. Exhibit 23.20.65-C is a blank form for agency use. Please contact the Comptroller’s Office for an electronic version of this form.

CONTENTS

The salary refund form must be completed as follows: (See Exhibit 23.20.65-A)

A Agency: Enter the agency name as it appeared on the original payroll voucher. Also enter the mailing address. (Enter the division, if it applies.)

B Transmittal Number and Date: Enter agency assigned Transmittal number and preparation date. (Please note that this information is for your internal agency use only.)

C Deposit Instrument Identification Type: If instrument is an advice of credit, enter a 1; a state warrant, enter a 2; a Treasurer's draft, enter a 3; a United States check, enter a 4; or a university check, enter a 5.

D Deposit Instrument Identification Number: Enter all instrument numbers.

E **This Date field remains for Comptroller use only.** The date in this section is the date the deposit is ordered into the fund by the Comptroller.

F Enter the six digit agency assigned order number (this number should begin with the Comptroller assigned Alpha prefix and must be unique).

G Enter the total amount of refund.

H Enter the fund number.

Numbered Fields

1. Enter employee's Social Security Number.
2. Enter pay code on which the erroneous payment was made.
3. Enter employee's name as it appeared on the erroneous net pay warrant.
4. Enter the last day the employee worked for your agency. If the employee is current, enter N/A.
5. Enter warrant number of the erroneous net payment.
6. Enter the trace number if the erroneous payment was made through the Electronic Funds Transfer (EFT) program. If not, enter N/A.
7. Enter the issue date of the erroneous net pay warrant.
8. Enter the voucher number of the erroneous payment.
9. Enter the pay period of the erroneous payment.
10. Enter the appropriation account code from which the erroneous payment was made.
11. Enter the fiscal year from which the erroneous payment was made.
12. Enter the detail object code to which the erroneous payment was charged.
13. Enter the gross amount that will be credited. This amount must equal the total money submitted with this report. If it does not, an explanation must be attached.
14. Enter the gross amount of the original payment even if the entire gross is not being refunded.
15. Enter the net amount of the erroneous payment that is being refunded.
16. Enter the FICA or Medicare gross being refunded. (This amount times the appropriate rate must equal the amount in 18.)
17. Enter the Federal income tax being refunded.
18. (a) Enter the OASDI portion of the FICA tax being refunded. (b) Enter the HI (Medicare) portion of the FICA tax being refunded. The amount in 16 multiplied by the applicable rate(s) must equal the total of 18(a) and 18(b).
19. Enter the amount of State income tax being refunded. The money in this field must be reclaimed from the same state as was deducted on the original payment.

19A. Enter the State code from which the money was reclaimed. This must be the same code that appeared on the erroneous payment voucher.

20. Enter the amount of retirement being refunded.

20A. Enter the appropriate retirement system code.

21. Enter the amount of deferred compensation being refunded.

22. Enter the amount of all tax sheltered annuities being refunded.

23. Enter the amount of flexible spending, Medical Care (MCAP), being refunded. (From column 85 of the payroll voucher)

24. Enter the amount of flexible spending Dependent Care (DCAP), being refunded. (From column 86 of the payroll voucher)

25. For future use. Leave blank unless otherwise instructed by the Comptroller's Office.

26. Enter the total of all other deductions being refunded. This would include deductions appearing in the union, credit union, association, miscellaneous insurance, charity, garnishment, deductions appearing in the involuntary deductions other than garnishment field (31) of the payroll voucher, savings bonds, Secretary of State parking and any payments going back to a university.

27. Enter the amount of nontaxable benefits applicable to this refund. (From column 51 of the payroll voucher)

28. Enter the amount of other compensation subject to withholding applicable to this refund. (From column 54 of the payroll voucher)

29. Enter the amount of earned income credit applicable to this refund. (From column 67 of the payroll voucher)

30. Enter the amount of maintenance applicable to this refund. (From column 25 of the payroll voucher)

31. Enter the amount of nontaxable income applicable to this refund. (From column 53 of the payroll voucher)

32. Enter the amount of other compensation applicable to this refund. (From column 52 of the payroll voucher)

33. Enter the amount of Group insurance applicable to this refund. (From column 84 of the payroll voucher)

34. Enter the amount of retirement pickup if applicable to this refund.

35-37. For future use. Leave blank unless otherwise instructed by the Comptroller's Office.

38. Enter gross amount of refund. This amount must be the same as the amount in 13 and equal the total money accompanying this form. (Total of amounts 15 and 17 through 26 less 29)

39. The appropriate agency person should sign their name, indicate their title, phone number and date the form.

NOTE: The comments field is optional and may be used to supply additional information.

Exhibit 23.20.65-B illustrates a properly completed Salary Refund Form C-65.

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

Salary Refund

Report to the Comptroller

Exhibit 23.20.65-A (06-001)

DISTRIBUTION
1. White-Returned to Comptroller
2. Blue-Treasurer-Banking Divison
3. Buff-Treasurer-Warrant Division
4. Pink-Returned to Agency
5. Canary-Retained by Comptroller
6. Green-Retained by Comptroller
7. Goldenrod-Retained by Agency

Agency: (A)

Address:

Transmittal No.	(B)
Transmittal Date	

DEPOSIT INSTRUMENT IDENTIFICATION	
TYPE	NUMBER
(C)	(D)

1. Social Security No.	2. Pay Code	3. Name of Employee (Last, First, Middle)	4. Last Day Employed

5. Original Warrant No.	6. Trace Number	7. Issue Date	8. Voucher No.	9. Original Pay Period

10. Appropriation Account Code Paid From	11. Fiscal Year	12. Detail Object	13. Gross To Be Credited

14. Original Gross	$				**OTHER**	
15. Net Amount To Be Credited	$				27. Non Taxable Benefits	$
16. FICA or Medicare Gross	$				28. Other Compensation Subject to Withholding	$
Deductions Refunded					29. Earned Income Credit	$
17. Federal Income Tax	$				30. Maintenance	$
18. FICA					31. Non Taxable Income	$
A. OASDI	$		Code	18a.	32. Other Compensation	$
B. HI (Medicare)	$		Code	18b.	33. Group Insurance	$
19. State Income Tax	$		State		Attributed Income	
20. Retirement	$		Code	19a.	34. retirement pickup	$
21. Deferred Compensation	$		Code	20a.	35.	$
22. Tax Sheltered Annuity	$				36.	$
23. Flexible Spending (MCAP)	$				37.	$
24. Flexible Spending (DCAP)	$				38. Gross to be Credited	$
25.	$					
26. All Other Deductions	$					

Comments:

39. Authorized Signature	Title	Phone	Date

Agency must complete Order Number, Document Total and Fund Number.

COMPTROLLER DEPOSIT ORDER

TO THE TREASURER OF THE STATE OF ILLINOIS

Date (E) Order No (F)

Document Total: (G)

Fund Number: (H)

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

Form C-65
State of Illinois

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

Salary Refund

Report to the Comptroller

Exhibit 23.20.65-B (06-001)

DISTRIBUTION
1. White-Returned to Comptroller
2. Blue-Treasurer-Banking Divison
3. Buff-Treasurer-Warrant Division
4. Pink-Returned to Agency
5. Canary-Retained by Comptroller
6. Green-Retained by Comptroller
7. Goldenrod-Retained by Agency

Agency: Office of the Comptroller

Address: Administrative Services
325 West Adams
Springfield, IL 62704

Transmittal No.	SR30
Transmittal Date	7/6/XX

DEPOSIT INSTRUMENT IDENTIFICATION	
TYPE	NUMBER
2	SB8634051
2	SB8456353

1. Social Security No.	2. Pay Code	3. Name of Employee (Last, First, Middle)	4. Last Day Employed
XXX-XX-XXXX	04-003	Jones, James F.	6/15/XX

5. Original Warrant No.	6. Trace Number	7. Issue Date	8. Voucher No.	9. Original Pay Period
SB8456353	N/A	6/28/XX	1245	June 16-30, XXXX

10. Appropriation Account Code Paid From	11. Fiscal Year	12. Detail Object	13. Gross To Be Credited
0001-XXXXX-XXXX-XX-XX	05	1120	1,560.00

14. Original Gross	$	1,560.00					
15. Net Amount To Be Credited	$	768.87					
16. FICA or Medicare Gross	$	1,448.99					
Deductions Refunded							
17. Federal Income Tax	$	288.16					
18. FICA							
A. OASDI	$	89.84	Code	A	18a.		
B. HI (Medicare)	$	21.01	Code		18b.		
19. State Income Tax	$	87.16	State				
20. Retirement	$	63.73	Code	01	19a.		
21. Deferred Compensation	$	75.00	Code	01	20a.		
22. Tax Sheltered Annuity	$						
23. Flexible Spending (MCAP)	$						
24. Flexible Spending (DCAP)	$						
25.	$						
26. All Other Deductions	$	166.23					

OTHER		
27. Non Taxable Benefits	$	44.15
28. Other Compensation Subject to Withholding	$	30.00
29. Earned Income Credit	$	
30. Maintenance	$	
31. Non Taxable Income	$	
32. Other Compensation	$	
33. Group Insurance Attributed Income	$	3.14
34. retirement pickup	$	
35.	$	
36.	$	
37.	$	
38. Gross to be Credited	$	1,560.00

Comments:

39. Authorized Signature	Title	Phone	Date
	Acct Mgr	XXX-XXXX	7/21/XX

Agency must complete Order Number, Document Total and Fund Number.

COMPTROLLER DEPOSIT ORDER

TO THE TREASURER OF THE STATE OF ILLINOIS

Date _____ Order No SXXXXX

Document Total: $1,560.00

Fund Number: General Revenue Fund

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

Form C-65
State of Illinois

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

Salary Refund

Report to the Comptroller

Exhibit 23.20.65-C NEW

DISTRIBUTION
1. White-Returned to Comptroller
2. Blue-Treasurer-Banking Divison
3. Buff-Treasurer-Warrant Division
4. Pink-Returned to Agency
5. Canary-Retained by Comptroller
6. Green-Retained by Comptroller
7. Goldenrod-Retained by Agency

Agency: _____

Address: _____

Transmittal No. _____

Transmittal Date _____

DEPOSIT INSTRUMENT IDENTIFICATION

TYPE	NUMBER

1. Social Security No.	2. Pay Code	3. Name of Employee (Last, First, Middle)	4. Last Day Employed

5. Original Warrant No.	6. Trace Number	7. Issue Date	8. Voucher No.	9. Original Pay Period

10. Appropriation Account Code Paid From	11. Fiscal Year	12. Detail Object	13. Gross To Be Credited

14. Original Gross	$				**OTHER**		
15. Net Amount To Be Credited	$				27. Non Taxable Benefits	$	
16. FICA or Medicare Gross	$				28. Other Compensation Subject to Withholding	$	
Deductions Refunded					29. Earned Income Credit	$	
17. Federal Income Tax	$				30. Maintenance	$	
18. FICA					31. Non Taxable Income	$	
A. OASDI	$		Code ____	18a.	32. Other Compensation	$	
B. HI (Medicare)	$		Code ____	18b.	33. Group Insurance	$	
19. State Income Tax	$		State		Attributed Income		
20. Retirement	$		Code ____	19a.	34. retirement pickup	$	
21. Deferred Compensation	$		Code ____	20a.	35.	$	
22. Tax Sheltered Annuity	$				36.	$	
23. Flexible Spending (MCAP)	$				37.	$	
24. Flexible Spending (DCAP)	$				38. Gross to be Credited	$	
25.	$						
26. All Other Deductions	$						

Comments:

39. Authorized Signature	Title	Phone	Date

Agency must complete Order Number, Document Total and Fund Number.

COMPTROLLER DEPOSIT ORDER

TO THE TREASURER OF THE STATE OF ILLINOIS

Date _____ Order No _____

Document Total: _____

Fund Number: _____

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

Form C-65
State of Illinois

6. Gross Earnings - Total calendar year-to-date earnings. Includes tax free and deferred income.

7. Federal Tax - Total calendar year-to-date federal income tax withheld.

8. F.I.C.A. - Total calendar year-to-date F.I.C.A. (Social Security) and Medicare withheld.

9. State Tax - Total calendar year-to-date state income tax withheld.

10. Other Compensation - Total calendar year-to-date of other compensation.

11. Non-Tax Income - Total calendar year-to-date of non-taxable and deferred income paid.

12. Earned Income Credit - Total Calendar year-to-date advance payment of earned income credit paid.

13. Employee Name - Name of employee to which the warrant is issued.

14. Address - This is the employee's mailing address.

15. Social Security Number – This is the last four digits of the employee's social security number.

16. Base Pay - This is the amount of the employee's agreed upon pay for this period of time.

17. Overtime Pay - This is the amount employee is receiving as overtime pay this period.

18. Lump Sum Payments - This is a lump sum payment not subject to employee contributions to retirement.

19. Additional Gross – This is any additional amount that is taxable.

20. Gross Earnings - This is the total of all compensation paid in this pay period.

21. Deductions - This area of the stub shows each deduction made for the pay period.

22. Total Deductions – This is the total of all deductions for this pay.

23. Earned IncCred – Amount of Advance payment of earned income credit paid for this pay period.

24. Net Pay - This is the amount of compensation due employee after applicable deductions.

25. Message Field - Provides a message field for agencies that wish to use it.

III. Earnings Statement

Employees enrolled in the direct deposit program will receive earning statements instead of a warrant stub. This statement contains similar information as the warrant stub and also contains the trace number.

Exhibit 23.30.10-A
(06-001)

DANIEL W. HYNES
COMPTROLLER - STATE OF ILLINOIS

000001

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 04-15-2005
SCHEDULED PAY DATE 04-15-2005

07-411
D041

WARRANT
-- SH3361310

RABBIT PETER
65 HOPPY LANE
EARVILL IL 62000

D041

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	2003.00
FEDERAL TAX	146.10
F.I.C.A.	27.32
STATE TAX	48.30
OTHER COMP.	.38
NON-TAX INCOME	226.70
EARNED INC. CRED.	.00

YEAR TO DATE GROSS EARNINGS PLUS OTHER COMPENSATION LESS NON-TAXABLE INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
***-**-7524	2003.00	.00	.00	.00	2003.00

DEDUCTIONS:

FEDERAL TAX	146.10	STATE TAX	48.30	FICA	27.32
RETIREMENT	107.36	OP HLTH INS	119.25	OTHER INS	4.82
UNION DUES	20.00				

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT

	TOTAL DEDUCTIONS	473.15
	EARNED INC. CRED.	.00
13	NET PAY	1529.85

SH3361310
REFER TO THIS NUMBER

DRAWN BY DANIEL W. HYNES
ON THE TREASURER OF THE STATE OF ILLINOIS

COMPTROLLER 70-2186 / 711

PAY THIS AMOUNT: One Thousand Five Hundred Twenty-Nine**********85/100

$****1529.85

VOID AFTER TWELVE MONTHS

D041

07 411 05190411 561 58641 1120 0000 05 08

DATE ISSUED 04-15-2005

TO THE ORDER OF:
RABBIT PETER
65 HOPPY LANE
EARVILL IL 62000

SH3361310

COUNTERSIGNED AND REGISTERED

VOID VOID

Judy Baar Topinka, Treasurer, State of Illinois

This document has a colored background and contains an artificial watermark on the reverse side.

GRANTED, DRAWN AND RECORDED

VOID VOID

Daniel W. Hynes, Comptroller, State of Illinois

⑈198⑈:07112186⑆ ⑈3361310⑈

DANIEL W. HYNES
COMPTROLLER - STATE OF ILLINOIS

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 04/15/05
SCHEDULED PAY DATE 04/15/05

50 901
1063

THIS IS NOT A DEPOSIT RECEIPT

WARRANT - TRACE NO.
SH3359470-0000958

DUCK DAFFY

101 QUACKER ST
WEBFEET IL 60628

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	**14773.00**
FEDERAL TAX	**1711.90**
F.I.C.A.	**1079.42**
STATE TAX	**373.56**
OTHER COMP.	**4.50**
NON-TAX INCOME	**1658.95**
EARNED INC. CRED.	**.00**

YEAR TO DATE GROSS EARNINGS PLUS OTHER COMPENSATION
LESS NON-TAXABLE INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
***-**-1774	2083.50	.00	.00	.00	2083.50

DEDUCTIONS:

FEDERAL TAX	**271.05**	**STATE TAX**	**53.54**	**FICA**	**153.10**
RETIREMENT	**83.38**	**OP HLTH INS**	**53.25**	**OTHER INS**	**8.79**
SAV. BONDS	**12.50**	**DEF. COMP**	**50.00**	**CRED. UNION**	**25.00**
CMS TRANSIT	**30.00**				

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT

TOTAL DEDUCTIONS	**740.61**
EARNED INC. CRED.	**.00**
NET PAY	**1342.89**

DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE

Agencies will continue to use the CUSAS Receipt Account Code Structure for completing the Receipt Deposit Transmittal (C-64) Form. As of July 1, 1997, SAMS will translate the CUSAS Receipt Source/Sub-Source into the SAMS Revenue Source Code. Output Reports generated by SAMS will utilize the SAMS Receipts Account Code Structure. Descriptions of the Receipt Account Codes under CUSAS and under SAMS follow:

Agency Input:
(Use in Completing Receipt Deposit Transmittal)

CUSAS Receipt Accounts are identified by a 12-digit Receipt Code defined as follows:

```
A B B     C C C     D D D   E E E
  .         .         .       .
  .         .         .       .
  .         .         .       .....Fund
  .         .         .
  .         .         .
  .         .         .....Location/Sub-Source
  .         .
  .         .
  .         .....Source
  .
  .
  .....Agency
```

Agency — ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Source — CCC - The fourth through the sixth digits specify the source of the deposit within the agency. However, each source number is unique and not dependent upon the agency for definition.

Location/
Sub-Source DDD - The seventh through the ninth digits are used when it is necessary to define the source further. For example, if the source were inheritance tax, the sub-source would specify a county in Illinois, or if the source were the Federal Government, the sub-source would indicate a specific agency in the Federal Government. The sub-source is used solely to facilitate agency reconciliation when the source of receipts is received from more than one location or activity such as counties, institutions or bond issues.

Fund EEE - The tenth through the twelfth digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditure code is used.

SAMS Output:
(Inquiry Screens/Reports generated by SAMS)

SAMS Receipt Accounts are identified by an 11-digit Receipt Code defined as follows:

ABB	CCCC	DDDD
.	.	.
.	.	.
.	.	..... Fund
.	.	
.	..... Revenue	
.	..... Source	
.		
.		
.....Agency		

Agency ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Revenue Source CCCC - The fourth through the seventh digits specify the source of the deposit within the agency.

Fund DDDD - The eighth through the eleventh digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditures code is used.

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. SAMS Procedure Exhibit 25.20.10-C is a

blank form for agency use. Please contact the Comptroller's Office for an electronic version of this form.

General Information

1 Name of Agency

2 Agency Address

3 A unique sequential number assigned to each transmittal by the submitting agency. (Please note that this number is for your internal agency use only.)

4 Date forwarded to Comptroller. (Please note that this date is for your internal agency use only.)

5 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.

6 - 9 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.

10 Amount to be deposited into the receipt account. (Amounts cannot be negative.)

11 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. Negative amounts may be used here for agency purposes.

12 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.

13 Insert all instrument numbers.

(Note: For those agencies who, in certain instances, receive a pre-printed list of deposit instrument numbers, this portion of the transmittal need not to be completed if two copies of the pre-printed list accompany the transmittal. In all cases, except deposits of interest income by the State Treasurer, a list of instrument types and numbers must either be listed in the transmittal or on an attached list in two copies.)

14 Total of "Amount" column.

This total should equal the receipt accounts listed on the transmittal. If more than one transmittal is submitted, the combined total of all transmittals must equal the amount of the accompanying instrument(s).

Agency Authorization

15 Signature of responsible person.

16 Agency official's title. (Please note that this information is for your internal agency use only.)

17 Phone number of individual to be contacted.

18 **This Date Field is for Comptroller Use Only.** Date in this section is the date the deposit is ordered into the fund by the Comptroller.

19 Enter the six-digit agency assigned order number. This number must begin with the Comptroller assigned alpha prefix and must be unique.

20 Total Dollar Amount of Deposit.

21 Fund Number.

22 Treasurer Use Only.

23 Comptroller Use Only.

TRANSMITTING DEPOSIT TO COMPTROLLER

Transmitting Deposit

Agencies can submit the six-part carbon form or laser printed multiple copies. If multiple copies are used, the agency must designate the copy distribution.

Remove copy 6 (Goldenrod) of Receipt Deposit Transmittal and retain for your records. Forward copies 1 through 5, with carbon paper intact, or laser printed documents with the deposit instruments to the Comptroller.

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be receipted and returned by the State Treasurer to the depositing agency countersigned by the State Treasurer (22) and signed by the Comptroller (23). The Comptroller's deposit date (18) will be indicated. The countersigned C-64 and the deposit order number will facilitate reconciliation.

AGENCY NOTIFICATION

If any errors are detected on the transmittal before the deposit is made, the deposit will be returned to the agency.

If an error is discovered after the deposit is made, the Comptroller’s Office will work with the agency and/or the Treasurer’s Office to either correct the transaction or return it to the agency.

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

RECEIPTS DEPOSIT TRANSMITTAL

Submit COPIES 1 thru 5 to the Comptroller

Distribution
1. White - Returned To Comptroller
2. Blue - Treasurer-Banking Division
3. Buff - Treasurer-Warrant Division
4. Pink -Returned to Agency
5. Canary - Retained by Comptroller
6. Goldenrod - Retained by Agency

AGENCY: (1)

ADDRESS: (2)

Transmittal Number: (3)

Transmittal Date: (4)

Fund Name: (5)

(FOR AGENCY COMPLETION)

RECEIPT ACCOUNT CODE				AMOUNT	DESCRIPTION OF EACH SOURCE & LOC/SUB SOURCE LISTED	Deposit Instrument Identification	
	Loc/Sub						
Agency	Source	Source	Fund			Type	Number
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

TOTAL DEPOSIT (14)

SIGNED: (15) TITLE: (16)

PHONE: (17)

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: (18) Order No: (19)

Document Total: (20)

Fund Number: (21)

(22)
COUNTERSIGNED - STATE TREASURER

(23)
COMPTROLLER, STATE OF ILLINOIS

DEPOSIT INSTRUMENT TYPE CODE

CODE	TYPE INSTRUMENT
1	Advice of Credit
2	State Warrant
3	Treasurer's Draft
4	United States Check
5	University Check
6	Other

State of Illinois
Form C-64

Exhibit 25.20.10-A
(06-001)

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

RECEIPTS DEPOSIT TRANSMITTAL

Submit COPIES 1 thru 5 to the Comptroller

Distribution
1. White - Returned To Comptroller
2. Blue - Treasurer-Banking Division
3. Buff - Treasurer-Warrant Division
4. Pink -Returned to Agency
5. Canary - Retained by Comptroller
6. Goldenrod - Retained by Agency

AGENCY: Office of the Comptroller
ADDRESS: Administrative Services
325 West Adams
Springfield, Illinois 62706

Transmittal Number: 124
Transmittal Date: 10/14/2004
Fund Name: GRF
(FOR AGENCY COMPLETION)

RECEIPT ACCOUNT CODE				AMOUNT	DESCRIPTION OF EACH SOURCE & LOC/SUB SOURCE LISTED	Deposit Instrument Identification	
Agency	Source	Loc/Sub Source	Fund			Type	Number
360	055	000	0001	425.24	Burial Trust	3	4097
360	060	000	0001	307.16	Cemetery Care	3	5021
360	861	000	0001	48.15	Miscellaneous		

TOTAL DEPOSIT $ 780.55

SIGNED: _____ TITLE: _____
PHONE: _____

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: _____ Order No: CT0364

Document Total: $ 780.55

Fund Number: 0001

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

DEPOSIT INSTRUMENT TYPE CODE

CODE	TYPE INSTRUMENT
1	Advice of Credit
2	State Warrant
3	Treasurer's Draft
4	United States Check
5	University Check
6	Other

Exhibit 25.20.10-B
(06-001)

State of Illinois
Form C-64

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

RECEIPTS DEPOSIT TRANSMITTAL

Submit COPIES 1 thru 5 to the Comptroller	AGENCY:	Transmittal Number:
Distribution 1. White - Returned To Comptroller 2. Blue - Treasurer-Banking Division 3. Buff - Treasurer-Warrant Division 4. Pink -Returned to Agency 5. Canary - Retained by Comptroller 6. Goldenrod - Retained by Agency	ADDRESS:	Transmittal Date: Fund Name: **(FOR AGENCY COMPLETION)**

RECEIPT ACCOUNT CODE				AMOUNT	DESCRIPTION OF EACH SOURCE & LOC/SUB SOURCE LISTED	Deposit Instrument Identification	
Agency	Source	Loc/Sub Source	Fund			Type	Number

TOTAL DEPOSIT $

SIGNED: _____ TITLE: _____

PHONE: _____

COMPTROLLER DEPOSIT ORDER

TO THE TREASURER OF THE STATE OF ILLINOIS

Date: _____ Order No: _____

Document Total: $ _____

Fund Number: _____

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

DEPOSIT INSTRUMENT TYPE CODE

CODE	TYPE INSTRUMENT
1	Advice of Credit
2	State Warrant
3	Treasurer's Draft
4	United States Check
5	University Check
6	Other

Exhibit 25.20.10-C
(06-001)

State of Illinois
Form C-64

AGENCY TRANSMITTALS - CASH REFUNDS

GENERAL

The State Comptroller Act (15 ILCS 405/10.14) requires appropriation credit to be provided when any warrant, or portion thereof, is returned to the State Treasury as a result of an erroneous or overpayment made from a treasury held fund. The statute further states that if the appropriation to which the original warrant was so charged has lapsed, the fund on which the warrant was drawn shall receive credit for the amount returned to the State Treasury.

The Expenditure Adjustment Transmittal form, SAMS Procedure Exhibit 25.20.20-A, is to be used when submitting cash refunds (excluding salary refunds) to the Comptroller for ordering of monies into the State Treasury. The data reported on this form will be used to credit the applicable fund and expenditure authority account, if not lapsed, as well as the SAMS Object Account(s) which were charged when the expenditure was made. If the refund applies to the current calendar year and the original payment was subject to the 1099 reporting requirements of the Internal Revenue Service, the information on the Expenditure Adjustment Transmittal form will also be used to adjust the vendor's earnings record.

Again, if the money being remitted to the Comptroller for deposit in the treasury is not an erroneous or overpayment as prescribed by the State Comptroller Act (15 ILCS 405/10.14) it is not a cash refund and must be receipted on the form C-64, Receipts Deposit Transmittal.

An agency may report up to two (2) cash refunds for the same agency within the same fund on a single document for the current fiscal year. An agency cannot mix a current fiscal year with a prior fiscal year on the same refund document. They must be entered on a separate document. (Multiple prior years may be reported on one document). Multiple forms may be submitted when one deposit instrument, such as a Treasurer's Draft, is applicable to more than two (2) cash refunds or different funds. If an agency has numerous refunds to a single appropriation, they can contact the Comptroller's Office to request exception processing. If an agency identifies a prior-year cash refund but cannot complete all the required fields, contact the Comptroller’s Office for processing instructions.

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

INSTRUCTION FOR COMPLETION OF THE EXPENDITURE ADJUSTMENT TRANSMITTAL

PURPOSE

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

PREPARATION OF FORM

The instructions for completing the form are set forth below. SAMS Procedure Exhibit 25.20.20-A illustrates a blank form with the instruction reference numbers on it. SAMS Procedure Exhibit 25.20.20-B illustrates a properly completed form. SAMS Procedure Exhibit 25.20.20-C is a blank form for agency use. Please contact the Comptroller's Office for an electronic version of this form.

General Information

1 Name of agency.

2 Agency address.

3 A unique sequential number assigned by the agency to each transmittal. (Agency Use Only - Optional.)

4 Date forwarded to Comptroller. (Agency Use Only – Optional)

5 Indicate type of instrument by inserting:

1 - if the instrument is an Advice of Credit,
2 - if the instrument is a State Warrant,
3 - if the instrument is a Treasurer's Draft,
4 - if the instrument is a United States check,
5 - if the instrument is a State-funded Illinois educational facility check, and/or
6 - if the instrument is other than listed above.

6 Insert all instrument numbers.

Expenditure Information

7 The expenditure authority account cited for the **original payment** regardless of fiscal year.

8 Warrant number/EFT trace number on which original expenditure was issued.

9 Date of issue (Warrant/EFT).

10 The voucher number as reported on SAMS on which the original payment was made.

11 The vendor identification number used when this refunded payment was vouchered. (EIN or Social Security Number)

12 The fiscal year to which the refund applies (fiscal year in which the expenditure was originally made).

13 The object code(s) to be adjusted by the refunded amount.

14 Amount of refund applicable to each cited object code. This should be determined in the same manner as when the refunded amount was vouchered.

15 Total transaction amount.

16 Brief explanation of the transaction, providing any pertinent information which will assure the transaction is applicable to the provision set forth by the State Comptroller Act (**15 ILCS 405/10.14)**.

Agency Authorization

17 Signature of person certifying transmittal.

18 Title of person certifying transmittal. (Please note that this information is for your internal agency use only.)

19 Phone number of person certifying transmittal.

20 Date of transmittal certification.

21 **This date is entered by the Comptroller's Office.** Date in this section is the date the deposit is ordered into the fund by the Comptroller.

22 Enter the six-digit agency assigned order number (this number should begin with the Comptroller assigned Alpha prefix and must be unique).

23 Enter the document total.

24 Enter the fund number.

TRANSMITTING DEPOSIT TO COMPTROLLER

When transmitting deposits to the Comptroller by messenger, U.S. mail or other means, remove copy 7 (Goldenrod) and retain for your records. Forward copies 1 through 6, with the deposit instrument(s) to the Comptroller. Distribution must be clearly indicated on the individual form.

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be returned to the depositing agency by the Treasurer. It will be signed by the Comptroller (26) and countersigned by the State Treasurer (25). Also, the Comptroller will indicate a date of deposit (21).

AGENCY NOTIFICATION

If any errors are detected on the transmittal before the deposit is made, the deposit will be returned to the agency.

If an error is discovered after the deposit is made, the Comptroller's office will work with the agency and/or the Treasurer's Office to either correct the transaction or return it to the agency.

Exhibit 25.20.20-A
(06-001)

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

EXPENDITURE ADJUSTMENT TRANSMITTAL

FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER	AGENCY: (1)	Transmittal No. (3)
DISTRIBUTION		Transmittal Date (4)
1. White-Returned to Comptroller	ADDRESS: (2)	(for agency use)
2. Blue-Treasurer-Banking Division		DEPOSIT INSTRUMENT IDENTIFICATION
3. Buff-Treasurer-Warrant Division		TYPE / NUMBER
4. Pink-Returned to Agency		(5) / (6)
5. Canary-Retained by Comptroller		
6. Green-Comptroller		
7. Goldenrod-Retained by Agency		

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION	
			OBJECT CODE	ADJUSTMENT AMOUNT
APPROPRIATION ACCOUNT CODE	(7)	(12)	(13)	(14)
WARRANT NO./ EFT TRACE NO.	(8)			
WARRANT ISSUE DATE	(9)			
VOUCHER NUMBER	(10)			
VENDOR NUMBER	(11)			
REASON FOR REFUND	(16)		**TOTAL:**	(15)

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION	
			OBJECT CODE	ADJUSTMENT AMOUNT
APPROPRIATION ACCOUNT CODE				
WARRANT NO./ EFT TRACE NO.				
WARRANT ISSUE DATE				
VOUCHER NUMBER				
VENDOR NUMBER				
REASON FOR REFUND			**TOTAL:**	

SIGNED (17) **TITLE** (18) **PHONE** (19) **DATE** (20)

I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and are entitled to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

DATE: (21) **ORDER NO:** (22)

DOCUMENT TOTAL: (23) **FUND NUMBER:** (24)

(25)
COUNTERSIGNED-STATE TREASURER

(26)
COMPTROLLER, STATE OF ILLINOIS

State of Illinois
Form C-63

Exhibit 25.20.20-B
(06-001)

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

EXPENDITURE ADJUSTMENT TRANSMITTAL

FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER	AGENCY: Comptroller	Transmittal No. 1
DISTRIBUTION		Transmittal Date 3/1/2005
1. White-Returned to Comptroller	ADDRESS: 325 West Adams	(for agency use)
2. Blue-Treasurer-Banking Division		
3. Buff-Treasurer-Warrant Division	Springfield, IL. 62706	DEPOSIT INSTRUMENT IDENTIFICATION
4. Pink-Returned to Agency		TYPE / NUMBER
5. Canary-Retained by Comptroller		
6. Green-Comptroller		3 / 6092
7. Goldenrod-Retained by Agency		

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION OBJECT CODE	ADJUSTMENT AMOUNT
APPROPRIATION ACCOUNT CODE	0001-36001-1290-0000	05	1291	$ 24.00
WARRANT NO./ EFT TRACE NO.	AC1234567			
WARRANT ISSUE DATE	2/15/2005			
VOUCHER NUMBER	500000029			
VENDOR NUMBER	310366795			
REASON FOR REFUND	Duplicate Payment To Vendor		**TOTAL:**	$ 24.00

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION OBJECT CODE	ADJUSTMENT AMOUNT
APPROPRIATION ACCOUNT CODE				
WARRANT NO./ EFT TRACE NO.				
WARRANT ISSUE DATE				
VOUCHER NUMBER				
VENDOR NUMBER				
REASON FOR REFUND			**TOTAL:**	

SIGNED **TITLE** **PHONE** **DATE**

I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and are entitled to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

DATE: _____ **ORDER NO:** E01028

DOCUMENT TOTAL: $24.00

FUND NUMBER: 0001

COUNTERSIGNED-STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

State of Illinois
Form C-63

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

EXPENDITURE ADJUSTMENT TRANSMITTAL

FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER	AGENCY:	Transmittal No.
DISTRIBUTION		Transmittal Date
1. White-Returned to Comptroller	ADDRESS:	(for agency use)
2. Blue-Treasurer-Banking Division		DEPOSIT INSTRUMENT IDENTIFICATION
3. Buff-Treasurer-Warrant Division		TYPE / NUMBER
4. Pink-Returned to Agency		
5. Canary-Retained by Comptroller		
6. Green-Comptroller		
7. Goldenrod-Retained by Agency		

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION	
			OBJECT CODE	ADJUSTMENT AMOUNT
APPROPRIATION ACCOUNT CODE				
WARRANT NO./ EFT TRACE NO.				
WARRANT ISSUE DATE				
VOUCHER NUMBER				
VENDOR NUMBER				
REASON FOR REFUND			**TOTAL:**	

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION	
			OBJECT CODE	ADJUSTMENT AMOUNT
APPROPRIATION ACCOUNT CODE				
WARRANT NO./ EFT TRACE NO.				
WARRANT ISSUE DATE				
VOUCHER NUMBER				
VENDOR NUMBER				
REASON FOR REFUND			**TOTAL:**	

SIGNED **TITLE** **PHONE** **DATE**

I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and are entitled to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

DATE: _____ **ORDER NO:** _____

DOCUMENT TOTAL: _____ **FUND NUMBER:** _____

COUNTERSIGNED-STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

State of Illinois
Form C-63

ADDITIONS AND DELETIONS OF RECEIPT ACCOUNTS (REVENUE SOURCES)

Requests for additions or deletions to the Receipts Chart of Accounts which appears in Section 25.50.10 are initiated by the agency requesting the proposed changes. All applicable sections of the "Chart of Accounts Maintenance and Inquiry" (Form C-45), as shown in Exhibit 25.20.30-B, must be completed and submitted to the Office of the Comptroller for review prior to any changes being made to the Receipts Chart of Accounts.

For an addition, the agency will provide the Office of the Comptroller with a Form C-45 which has all information required for an addition to the Receipt Chart of Accounts included on the form. If an agency must request more than one receipt account, it must submit a separate Form C-45 for each request. Exhibit 25.20.30-C shows a properly completed Form C-45 requesting an additional receipt account.

Requests for deletions to the Receipts Chart of Accounts also require the use of the Form C-45. In the case of deletions, the box indicating "Delete" in Section I of the form should be checked and the reason for the deletion explained in Section IV. As with addition requests, a separate Form C-45 must be submitted for each request. Exhibit 25.20.30-D illustrates a completed Form C-45 for a deletion request.

NOTIFICATION OF ADDITION OR DELETION OF RECEIPT ACCOUNTS (REVENUE SOURCES)

After the "Chart of Accounts Maintenance and Inquiry" Form C-45 has been received by the Comptroller's Office it will be reviewed and the agency notified of the action taken. If the request has been approved, the "Chart of Accounts Maintenance and Inquiry" Form C-45 will be returned to the requesting agency with notification of approval.

If the request has been denied, the form will be returned with a letter indicating the reason for denying the request. Questions relating to the denial of a request should be addressed to the Funds Management Department.

PREPARATION OF THE FORM

Two copies of the "Chart of Accounts Maintenance and Inquiry" form should be prepared to request the establishment or deletion of a receipt account (revenue source). The original copy of the form should be sent directly to the Comptroller's Office, Funds Management Department and the duplicate retained by the agency.

If an agency is requesting the addition or deletion of two or more receipt accounts (revenue sources), a separate request form should be submitted for each account addition or deletion requested. However, one request applicable to receipts and one request applicable to expenditures may be on the form for similar items.

Only those portions of the "Chart of Account Maintenance and Inquiry" form used to add or delete a receipt account (revenue source) are explained in this section. Other portions of the form are explained in the appropriated section of the manual.

Exhibit 25.20.30-A is a blank form which may be used to submit requests for an addition or a deletion. Exhibit 25.20.30-B illustrates a blank form with the instruction reference numbers on it. Exhibit 25.20.30-C contains a completed form requesting the addition of a receipt account (revenue source). Exhibit 25.20.30-D illustrates a completed form requesting the deletion of a receipt account (revenue source). The instructions for completing the "Chart of Accounts Maintenance and Inquiry" form are:

(1) Enter agency name.

(2) Enter date of request.

(3) Enter agency address.

(4) Enter name to whose attention approved C-45 should be returned.

(5) Mark Add box if an addition is being requested.

(6) Mark Delete box if a deletion is being requested.

(7) For adds, indicate estimated annual receipts.

(8) Always enter account code for deletions. A recommended account code may be entered for additions.

(9) Enter fund name and number into which receipts will be deposited.

(10) Indicate source of receipts.

(11) Provide a complete description and, if applicable, a statutory basis for the request.

(12) Signature of authorized agency official.

(13) Title of authorized agency official.

(14) Date of signature.

(15) Typed or printed name of authorized official.

(16) Official’s telephone number.

Exhibit 25.20.30-A
(06-001)

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

Chart of Accounts Maintenance and Inquiry

Agency _____ Date _____

Address _____

Attention _____

I. Receipt Account ☐ Add ☐ Delete Estimated Annual Receipts _____

Account Code _____ Receipts to be deposited into Fund No. _____

Fund Name _____

Sources of Receipts _____

II. Expenditure Authority Account ☐ Add ☐ Delete

Account _____

Organizational Unit ☐ Add ☐ Delete

Account _____

Expenditures subject to Control based on:

a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number _____

b) Allotments ☐ Yes ☐ No

c) Other (please specify) _____

Expenditures to be made from Fund No. _____ Fund Name _____

Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry

Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

Signature: _____ Title _____ Date _____

_____ Telephone _____

Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

1. Receipt Account
   Added ☐ Deleted ☐ _____
2. Expenditure Authority
   Added ☐ Deleted ☐ _____
3. Organizational Unit
   Added ☐ Deleted ☐ _____
4. Detail Expenditure Object
   Added ☐ Deleted ☐ Inquiry ☐ _____

Approved By _____ Date _____

Changed By _____ Date _____

Exhibit 25.20.30-B
(06-001)

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

Chart of Accounts Maintenance and Inquiry

Agency (1) Date (2)

Address (3)

Attention (4)

I. Receipt Account (5) ☐ Add ☐ Delete (6) Estimated Annual Receipts (7)

Account Code (8) Receipts to be deposited into Fund No. (9)

Fund Name (9)

Sources of Receipts (10)

II. Expenditure Authority Account ☐ Add ☐ Delete

Account

Organizational Unit ☐ Add ☐ Delete

Account

Expenditures subject to Control based on:

a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number

b) Allotments ☐ Yes ☐ No

c) Other (please specify)

Expenditures to be made from Fund No. Fund Name

Suggested Expenditure Authority Account Code

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry

Account to be deleted or inquired about (if known)

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

(11)

Signature: (12) Title (13) Date (14)

(15) Telephone (16)

Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

1. Receipt Account
   Added ☐ Deleted ☐
2. Expenditure Authority
   Added ☐ Deleted ☐
3. Organizational Unit
   Added ☐ Deleted ☐
4. Detail Expenditure Object
   Added ☐ Deleted ☐ Inquiry ☐

Approved By Date

Changed By Date

Exhibit 25.20.30-C
(06-001)

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

Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 6/15/04

Address 201 State House, Springfield, IL 62704

Attention I. M. Money

I. Receipt Account [X] Add [ ] Delete Estimated Annual Receipts $45,000.00

Account Code (Optional) Receipts to be deposited into Fund No. 0001

Fund Name General Revenue

Sources of Receipts Owners of bicycles

II. Expenditure Authority Account
[ ] Add [ ] Delete
Account

Organizational Unit
[ ] Add [ ] Delete
Account

Expenditures subject to Control based on:

a) Receipts [ ] Yes [ ] No If yes, give Receipt Account Number

b) Allotments [ ] Yes [ ] No

c) Other (please specify)

Expenditures to be made from Fund No. Fund Name

Suggested Expenditure Authority Account Code

III. Detail Expenditure Object [ ] Add [ ] Delete [ ] Inquiry

Account to be deleted or inquired about (if known)

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 93rd General Assembly has passed and the Governor signed into law HBxxxx, which requires all bicycle owners to purchase license plates for their bicycles. There is no existing receipt account to classify this source of receipts.

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX

(Printed or typed name) Telephone (XXX)XXX-XXXX

Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account Added [ ] Deleted [ ]		
2. Expenditure Authority Added [ ] Deleted [ ]		
3. Organizational Unit Added [ ] Deleted [ ]		
4. Detail Expenditure Object Added [ ] Deleted [ ] Inquiry [ ]		

Approved By Date

Changed By Date

Exhibit 25.20.30-D
(06-001)

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

Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 4/12/05

Address 201 State House, Springfield, IL 62704

Attention I. M. Money

I. Receipt Account ☐ Add ☒ Delete Estimated Annual Receipts _____

Account Code 360-950-012-001 Receipts to be deposited into Fund No. _____

Fund Name _____

Sources of Receipts _____

II. Expenditure Authority Account ☐ Add ☐ Delete

Account _____

Organizational Unit ☐ Add ☐ Delete

Account _____

Expenditures subject to Control based on:

a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number _____

b) Allotments ☐ Yes ☐ No

c) Other (please specify) _____

Expenditures to be made from Fund No. _____ Fund Name _____

Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry

Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 94th General Assembly has repealed Public Act 93-XXXX requiring bicycle owners to purchase license plates for their bicycles. This receipt account will no longer be used.

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX

(Printed or typed name) Telephone (XXX)XXX-XXXX

Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

1. Receipt Account
   Added ☐ Deleted ☐ _____
2. Expenditure Authority
   Added ☐ Deleted ☐ _____
3. Organizational Unit
   Added ☐ Deleted ☐ _____
4. Detail Expenditure Object
   Added ☐ Deleted ☐ Inquiry ☐ _____

Approved By _____ Date _____

Changed By _____ 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
Commission on Government Forecasting and Accountability	**Comm Govt Frcsting & Accntblty**	**105**				
Repayment to State Pursuant to Law	Returned Petty Cash Fund	105	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 Printing Unit	**Legislative Printing Unit**	**110**	**000**			
Miscellaneous	Miscellaneous	110	861	000	0001	1121
Repayment to State for Jury Duty & Personal Phone Calls	Reim./Jury Duty & Recoveries	110	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
Fund Transfer	Pension Contrib. - P.A. 93-665	131	846	585	0481	1893
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Administrative Rules, Joint Comm. on	**Administrative Rules, Joint Comm.**	**167**	**000**			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	167	877	000	0001	1228
Subscription or Publication Sales	Subscription or Publication	167	888	000	0155	1289
Subscription or Publication Sales	Books/Magazine & Periodicals	167	888	005	0001	1290
Supreme Court	**Supreme Court**	**201**	**000**			
Pro Rata Share of Expense-Counties	Pro Rata Share Expense/Ctys	201	473	000	0001	0407
Federal Government	Health & Human Services	201	831	075	0269	0618
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	201	840	488	0269	0724
Fed Monies Via Other Illinois Agency	ICJIC/Probation Training	201	840	546	0269	1432
Licenses, Fees or Registrations	Court Library Fees	201	855	131	0001	0945
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 #1	Appellate Court Clerk-Dist 1	215	855	034	0108	1990
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
Fund Transfer	Pension Contrib. - P.A. 93-665	275	846	585	0477	1893
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
Repayment to State for Jury Duty and Personal Phone Calls	Repayment to State for Jury Duty and Personal Phone Calls	285	877	000	0001	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
State Appellate Defender,Office of the	**State Appellate Defender**	**290**	**000**			
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	290	840	488	0117	0724
Local Illinois Governmental Units	Local Il Governmental Units	290	858	000	0001	1114
Miscellaneous	Miscellaneous	290	861	000	0001	1121
Other Illinois State Agency	IL Crimin Justice Info Auth	290	864	546	0361	1168
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	290	877	000	0614	1228
States Attorney's Appellate Prosecutor	**State Appellate Prosecutor**	**295**	**000**			
Insurance Claims Reimbursement	Insurance Claims Reim	295	307	000	0745	0275
Repayment-Unused Grant Funds	Cook County States Attorney	295	633	005	0001	1984
County Contribution	County Contribution	295	816	100	0745	0578
County Contribution	Public Labor Relations Act	295	816	300	0745	0579
Federal Government	Justice, Department of	295	831	110	0090	0629
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	295	840	488	0090	0724
Fines, Penalties or Violations	Drug Asset Forfeiture	295	843	033	0951	1343
Licenses, Fees or Registrations	Criminal Justice Info. Auth.	295	855	546	0844	1367
Local Illinois Governmental Units	Cook County Overtime Reimb.	295	858	035	0951	1812
Local Illinois Governmental Units	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 Orginizations or Indiv.	310	870	000	0947	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	310	880	600	0001	1270
Lieutenant Governor	**Lieutenant Governor**	**330**	**000**			
Contribution-State Officer Salary	Contribution-State Officer Salary	330	819	000	0001	1714
Federal Government	National Community Service	330	831	133	0343	0634
Miscellaneous	Miscellaneous	330	861	000	0001	1121
Other Illinois State Agency	Solid Waste Management Fund	330	864	078	0017	1134
Private Organizations or Individuals	Private Organiza or Indiv.	330	870	000	0924	1200
Repayment to State/Jury Duty & Personal Calls	Reim/Jury Duty & Recoveries	330	877	000	0001	1228
Attorney General	**Attorney General**	**340**	**000**			
Tobacco Settlement	Master Agreement	340	077	100	0001	1608
Tobacco Settlement	New York State-Attorney General	340	077	105	0733	1988
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	DCFS Juvenile Justice Trust Fund	340	840	911	0801	0747
Fines, Penalties or Violations	Fines, Penalties or Violations	340	843	000	0549	0780
Fines, Penalties or Violations	Legal Violations	340	843	070	0001	0797
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0600	1625
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0705	1625
Licenses, Fees or Registrations	Licenses, Fees or Registrations	340	855	000	0549	0915
Licenses, Fees or Registrations	Copying Fees	340	855	100	0001	0939
Licenses, Fees or Registrations	Franchise Fees	340	855	245	0001	0971
Miscellaneous	Miscellaneous	340	861	000	0001	1121
Miscellaneous	Miscellaneous	340	861	000	0768	1121
Other Illinois State Agency	Dept. of Natural Resources	340	864	422	0801	1151
Other Illinois State Agency	Dept. of Revenue	340	864	492	0801	1160
Other Illinois State Agency	State Police	340	864	493	0001	1161
Other Illinois State Agency	State Police	340	864	493	0801	1161
Other Illinois State Agency	EPA Trust Fund Commission	340	864	531	0801	1165
Other Illinois State Agency	IL Crimin. Justice Info. Auth.	340	864	546	0988	1168
Other Illinois State Agency	Traffic/Criminal Conviction Surcharge	340	864	821	0801	1450
Other Illinois State Agency	Hazardous Waste Fund	340	864	828	0801	1375
Private Organizations or Individuals	Private Organiza or Indiv	340	870	000	0901	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0001	1228
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Surviving Spouse-Firefighter	350	410	020	0185	1865
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	Surviving Spouse-Police Officer	350	410	030	0185	1866
Motor Vehicle Licenses	Il Congressional Delegation	350	410	035	0185	0326
Motor Vehicle Licenses	Master Mason License	350	410	040	0185	1310
Motor Vehicle Licenses	Master Mason License	350	410	040	0508	1310
Motor Vehicle Licenses	Korean War License Plates	350	410	050	0185	0327
Motor Vehicle Licenses	Mayor/Village Presidents	350	410	051	0185	1456
Motor Vehicle Licenses	Education License Plates	350	410	055	0185	1868
Motor Vehicle Licenses	Education License Plates	350	410	055	0753	1868
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	095	0185	1697
Motor Vehicle Licenses	Teacher Scholarships	350	410	095	0753	1697
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0185	1753
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0764	1753
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	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	West Point Bicentennial	350	410	321	0185	1752
Motor Vehicle Licenses	POW License Plates	350	410	323	0185	1798

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	Marine Corps License Plates	350	410	325	0185	1867
Motor Vehicle Licenses	Marine Corps License Plates	350	410	325	0760	1867
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	M or L Endorsement	350	425	005	0863	1962
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	Fed.Motor Carrier Safety Admin.	350	831	025	0109	1961
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
Fed. Monies via Other Illinois Agency	IEMA-Dept. of Homeland Security	350	840	497	0295	1851
Federal Program Income	Federal Program Income	350	842	000	0011	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0044	0780
Fines, Penalties or Violations	DUI/Circuit Clerk	350	843	010	0758	1853
Fines, Penalties or Violations	Lost or Damaged Books	350	843	025	0471	1881
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	Standard IL Identification Cards	350	855	029	0001	1980
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	030	0001	1848
Licenses, Fees or Registrations	Delinq.Vehicle Reg. Renew. Fee	350	855	031	0001	1979
Licenses, Fees or Registrations	Fingerprint Fees-CDL HAZMAT	350	855	036	0176	1994
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	Copy Fees	350	855	100	0471	0939
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0401	1035
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 Preservtion Agency	350	864	541	0295	1167
Other Illinois State Agency	Motor Vehicle Theft Prevent	350	864	546	0295	1168
Other Illinois State Agency	State Board of Education	350	864	586	0295	1172
Other Illinois State Agency	State Board of Elections	350	864	587	0295	1898
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
Private Organizations or Individuals	Private Org./Foundation Grant	350	870	060	0295	1871
Private Organizations or Individuals	Monetary Gifts or Bequests	350	870	065	0471	1882
Rental Income	Concession Income	350	876	250	0001	1222
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	350	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	350	877	000	0011	1228
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	350	878	150	0011	1235
Repayment to State Pursuant to Law	Returned Petty Cash Fund	350	880	600	0011	1270
Repayment to State Pursuant to Law	Restitutions	350	880	725	0295	1283
Subscription or Publication Sales	Subscription or Publication	350	888	000	0155	1289
State Comptroller	**State Comptroller**	**360**	**000**			
Burial Trust	Burial Trust	360	055	000	0543	0045
Burial Trust	Burial Trust	360	055	000	0001	0045
Cemetary Care	Cemetary Care	360	060	000	0543	0046
Cemetery Care	Cemetery Care	360	060	000	0001	0046
Cemetery Care	Crematory	360	060	000	0001	0062
Cemetery Care	Pre-Need Sales	360	060	010	0096	0047
Crematory Fees	Crematory-Pre-Need Sales	360	096	000	0543	0062
Escheated Warrants	Escheated Warrants	360	165	000	0485	0105
Farm Income	Farm Income	360	180	000	0441	0108
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0460	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0462	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0827	0384
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Social Security Contributions-Employees	S. S. Contribu-Employees	360	560	200	0204	0497
State Offset Claims	State Offset Claims	360	587	000	0658	0513
IRS Tax Levy	I/W Tax Levy	360	588	000	0658	1379
Contributions to State by State Officers	Contrib State/St Officers	360	819	101	0001	0581
Federal Government	Treasury, Department of	360	831	190	0543	0647
Fines, Penalties or Violations	Cemeteries & Burial Trust	360	843	018	0001	0785
Investment Income	Investment Income	360	852	000	0204	0870
Licenses, Fees or Registrations	Cemetary-Pre-Need Sales	360	855	062	0543	0932
Licenses, Fees or Registrations	Cemetery Pre-Need Sales	360	855	062	0001	0932
Licenses, Fees or Registrations	Court Ordered Child Support	360	855	098	0543	0938
Licenses, Fees or Registrations	Photocopy Fees	360	855	100	0543	0939
Licenses, Fees or Registrations	Parking Fees	360	855	445	0101	1037
Licenses, Fees or Registrations	Parking Fees	360	855	445	0782	1037
Miscellaneous	Miscellaneous	360	861	000	0543	1121
Miscellaneous	Miscellaneous	360	861	000	0001	1121
Private Organizations or Individuals	Bequest to State	360	870	200	0001	1207
Repayment to State Pursuant to Law	Returned Petty Cash Fund	360	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	360	880	725	0096	1283
Repayment to State Pursuant to Law	Restitutions	360	880	725	0543	1283
State Treasurer	**State Treasurer**	**370**	**000**			
Airport Departure Tax	Airport Departure Tax	370	027	000	0337	0032
Tobacco Settlement	Master Agreement	370	077	100	0733	1608
Inheritance Tax	Inheritance Tax-Adams	370	300	105	0001	0151
Inheritance Tax	Inheritance Tax-Alexander	370	300	110	0001	0152
Inheritance Tax	Inheritance Tax-Boone	370	300	115	0001	0153
Inheritance Tax	Inheritance Tax-Bond	370	300	120	0001	0154
Inheritance Tax	Inheritance Tax-Brown	370	300	125	0001	0155
Inheritance Tax	Inheritance Tax-Bureau	370	300	130	0001	0156
Inheritance Tax	Inheritance Tax-Calhoun	370	300	135	0001	0157
Inheritance Tax	Inheritance Tax-Carroll	370	300	140	0001	0158
Inheritance Tax	Inheritance Tax-Cass	370	300	145	0001	0159
Inheritance Tax	Inheritance Tax-Champaign	370	300	150	0001	0160
Inheritance Tax	Inheritance Tax-Christian	370	300	155	0001	0161
Inheritance Tax	Inheritance Tax-Christian	370	300	155	0401	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-Cook	370	300	180	0401	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-DuPage	370	300	210	0401	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Inheritance Tax	Inheritance Tax-Greene	370	300	255	0001	0181
Inheritance Tax	Inheritance Tax-Grundy	370	300	260	0001	0182
Inheritance Tax	Inheritance Tax-Hamilton	370	300	265	0001	0183
Inheritance Tax	Inheritance Tax-Hancock	370	300	270	0001	0184
Inheritance Tax	Inheritance Tax-Hardin	370	300	275	0001	0185
Inheritance Tax	Inheritance Tax-Henderson	370	300	280	0001	0186
Inheritance Tax	Inheritance Tax-Henry	370	300	285	0001	0187
Inheritance Tax	Inheritance Tax-Iroquois	370	300	290	0001	0188
Inheritance Tax	Inheritance Tax-Jackson	370	300	295	0001	0189
Inheritance Tax	Inheritance Tax-Jasper	370	300	300	0001	0190
Inheritance Tax	Inheritance Tax-Jefferson	370	300	305	0001	0191
Inheritance Tax	Inheritance Tax-Jersey	370	300	310	0001	0192
Inheritance Tax	Inheritance Tax-JoDaviess	370	300	315	0001	0193
Inheritance Tax	Inheritance Tax-Johnson	370	300	320	0001	0194
Inheritance Tax	Inheritance Tax-Kane	370	300	325	0001	0195
Inheritance Tax	Inheritance Tax-Kane	370	300	325	0401	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-Lake	370	300	345	0401	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-Macon	370	300	375	0401	0205
Inheritance Tax	Inheritance Tax-Macoupin	370	300	380	0001	0206
Inheritance Tax	Inheritance Tax-Madison	370	300	385	0001	0207
Inheritance Tax	Inheritance Tax-Marion	370	300	390	0001	0208
Inheritance Tax	Inheritance Tax-Marshall	370	300	395	0001	0209
Inheritance Tax	Inheritance Tax-Mason	370	300	400	0001	0210
Inheritance Tax	Inheritance Tax-Massac	370	300	405	0001	0211
Inheritance Tax	Inheritance Tax-McDonough	370	300	410	0001	0212
Inheritance Tax	Inheritance Tax-McHenry	370	300	415	0001	0213
Inheritance Tax	Inheritance Tax-McLean	370	300	420	0001	0214
Inheritance Tax	Inheritance Tax-Menard	370	300	425	0001	0215
Inheritance Tax	Inheritance Tax-Mercer	370	300	430	0001	0216
Inheritance Tax	Inheritance Tax-Monroe	370	300	435	0001	0217
Inheritance Tax	Inheritance Tax-Montgomery	370	300	440	0001	0218
Inheritance Tax	Inheritance Tax-Morgan	370	300	445	0001	0219
Inheritance Tax	Inheritance Tax-Moultrie	370	300	450	0001	0220
Inheritance Tax	Inheritance Tax-Ogle	370	300	455	0001	0221
Inheritance Tax	Inheritance Tax-Peoria	370	300	460	0001	0222
Inheritance Tax	Inheritance Tax-Perry	370	300	465	0001	0223
Inheritance Tax	Inheritance Tax-Piatt	370	300	470	0001	0224
Inheritance Tax	Inheritance Tax-Pike	370	300	475	0001	0225
Inheritance Tax	Inheritance Tax-Pope	370	300	480	0001	0226
Inheritance Tax	Inheritance Tax-Pulaski	370	300	485	0001	0227
Inheritance Tax	Inheritance Tax-Putnam	370	300	490	0001	0228
Inheritance Tax	Inheritance Tax-Randolph	370	300	495	0001	0229
Inheritance Tax	Inheritance Tax-Richland	370	300	500	0001	0230
Inheritance Tax	Inheritance Tax-Rock Island	370	300	505	0001	0231
Inheritance Tax	Inheritance Tax-Saline	370	300	510	0001	0232
Inheritance Tax	Inheritance Tax-St. Clair	370	300	515	0001	0233

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Short Term Borrowing	Short Term Borrowing	370	552	000	0367	1749
Unclaimed Assets	Unclaimed Assets	370	610	000	0001	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0482	0518
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0101	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0105	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0970	0570
Accrued Interest on Bond Issue	Illinois First-Oct 99	370	802	010	0101	1606
Accrued Interest on Bond Issue	Short Term Borrowing	370	802	020	0101	1750
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0101	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0141	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0143	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0270	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0551	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0553	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0554	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0556	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0653	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0971	0571
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0141	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0143	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0551	1607

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0553	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0554	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0653	1607
Bond Issue Proceeds	Refunding Bond Issue Proceeds	370	803	020	0101	1800
Bond Issue Proceeds	Refunding Bond Issue Proceeds	370	803	020	0971	1800
Bond Issue Proceeds	Excess Bond Issue Proceeds	370	803	030	0101	1801
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	Arson Fines	370	843	045	0047	1887
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	0001	0821
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
Fund Transfers	State Employees Retirement Syst.	370	846	479	0101	1982
Fund Transfers	Industrial Comm. Opera, Fund	370	846	534	0937	1983
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	0052	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	0062	0870
Investment Income	Investment Income	370	852	000	0067	0870
Investment Income	Investment Income	370	852	000	0079	0870
Investment Income	Investment Income	370	852	000	0084	0870
Investment Income	Investment Income	370	852	000	0088	0870
Investment Income	Investment Income	370	852	000	0091	0870
Investment Income	Investment Income	370	852	000	0093	0870
Investment Income	Investment Income	370	852	000	0096	0870
Investment Income	Investment Income	370	852	000	0098	0870
Investment Income	Investment Income	370	852	000	0111	0870
Investment Income	Investment Income	370	852	000	0116	0870
Investment Income	Investment Income	370	852	000	0117	0870
Investment Income	Investment Income	370	852	000	0119	0870
Investment Income	Investment Income	370	852	000	0123	0870
Investment Income	Investment Income	370	852	000	0124	0870
Investment Income	Investment Income	370	852	000	0125	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0126	0870
Investment Income	Investment Income	370	852	000	0137	0870
Investment Income	Investment Income	370	852	000	0138	0870
Investment Income	Investment Income	370	852	000	0139	0870
Investment Income	Investment Income	370	852	000	0145	0870
Investment Income	Investment Income	370	852	000	0146	0870
Investment Income	Investment Income	370	852	000	0147	0870
Investment Income	Investment Income	370	852	000	0151	0870
Investment Income	Investment Income	370	852	000	0154	0870
Investment Income	Investment Income	370	852	000	0156	0870
~~Investment Income~~	~~Investment Income~~	~~370~~	~~852~~	~~000~~	~~0158~~	~~0870~~
Investment Income	Investment Income	370	852	000	0190	0870
Investment Income	Investment Income	370	852	000	0193	0870
Investment Income	Investment Income	370	852	000	0195	0870
Investment Income	Investment Income	370	852	000	0203	0870
Investment Income	Investment Income	370	852	000	0205	0870
Investment Income	Investment Income	370	852	000	0206	0870
Investment Income	Investment Income	370	852	000	0210	0870
Investment Income	Investment Income	370	852	000	0213	0870
Investment Income	Investment Income	370	852	000	0214	0870
Investment Income	Investment Income	370	852	000	0218	0870
Investment Income	Investment Income	370	852	000	0235	0870
Investment Income	Investment Income	370	852	000	0243	0870
Investment Income	Investment Income	370	852	000	0244	0870
Investment Income	Investment Income	370	852	000	0247	0870
Investment Income	Investment Income	370	852	000	0257	0870
Investment Income	Investment Income	370	852	000	0258	0870
Investment Income	Investment Income	370	852	000	0259	0870
Investment Income	Investment Income	370	852	000	0260	0870
Investment Income	Investment Income	370	852	000	0261	0870
Investment Income	Investment Income	370	852	000	0265	0870
Investment Income	Investment Income	370	852	000	0270	0870
Investment Income	Investment Income	370	852	000	0274	0870
Investment Income	Investment Income	370	852	000	0281	0870
Investment Income	Investment Income	370	852	000	0286	0870
Investment Income	Investment Income	370	852	000	0288	0870
Investment Income	Investment Income	370	852	000	0293	0870
Investment Income	Investment Income	370	852	000	0325	0870
Investment Income	Investment Income	370	852	000	0329	0870
Investment Income	Investment Income	370	852	000	0336	0870
Investment Income	Investment Income	370	852	000	0337	0870
Investment Income	Investment Income	370	852	000	0338	0870
Investment Income	Investment Income	370	852	000	0340	0870
Investment Income	Investment Income	370	852	000	0344	0870
Investment Income	Investment Income	370	852	000	0345	0870
Investment Income	Investment Income	370	852	000	0348	0870
Investment Income	Investment Income	370	852	000	0353	0870
Investment Income	Investment Income	370	852	000	0362	0870
Investment Income	Investment Income	370	852	000	0367	0870
Investment Income	Investment Income	370	852	000	0371	0870
Investment Income	Investment Income	370	852	000	0391	0870
Investment Income	Investment Income	370	852	000	0431	0870
Investment Income	Investment Income	370	852	000	0441	0870
Investment Income	Investment Income	370	852	000	0457	0870
Investment Income	Investment Income	370	852	000	0473	0870
Investment Income	Investment Income	370	852	000	0477	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0479	0870
Investment Income	Investment Income	370	852	000	0481	0870
Investment Income	Investment Income	370	852	000	0502	0870
Investment Income	Investment Income	370	852	000	0504	0870
Investment Income	Investment Income	370	852	000	0514	0870
Investment Income	Investment Income	370	852	000	0520	0870
Investment Income	Investment Income	370	852	000	0546	0870
Investment Income	Investment Income	370	852	000	0548	0870
Investment Income	Investment Income	370	852	000	0557	0870
Investment Income	Investment Income	370	852	000	0569	0870
Investment Income	Investment Income	370	852	000	0572	0870
Investment Income	Investment Income	370	852	000	0573	0870
Investment Income	Investment Income	370	852	000	0574	0870
Investment Income	Investment Income	370	852	000	0577	0870
Investment Income	Investment Income	370	852	000	0581	0870
Investment Income	Investment Income	370	852	000	0595	0870
Investment Income	Investment Income	370	852	000	0614	0870
Investment Income	Investment Income	370	852	000	0615	0870
Investment Income	Investment Income	370	852	000	0628	0870
Investment Income	Investment Income	370	852	000	0663	0870
Investment Income	Investment Income	370	852	000	0650	0870
Investment Income	Investment Income	370	852	000	0663	0870
Investment Income	Investment Income	370	852	000	0664	0870
~~Investment Income~~	~~Investment Income~~	~~370~~	~~852~~	~~000~~	~~0665~~	~~0870~~
Investment Income	Investment Income	370	852	000	0669	0870
Investment Income	Investment Income	370	852	000	0685	0870
Investment Income	Investment Income	370	852	000	0702	0870
Investment Income	Investment Income	370	852	000	0712	0870
Investment Income	Investment Income	370	852	000	0718	0870
Investment Income	Investment Income	370	852	000	0720	0870
Investment Income	Investment Income	370	852	000	0728	0870
Investment Income	Investment Income	370	852	000	0729	0870
Investment Income	Investment Income	370	852	000	0731	0870
Investment Income	Investment Income	370	852	000	0733	0870
Investment Income	Investment Income	370	852	000	0738	0870
Investment Income	Investment Income	370	852	000	0739	0870
Investment Income	Investment Income	370	852	000	0740	0870
Investment Income	Investment Income	370	852	000	0741	0870
Investment Income	Investment Income	370	852	000	0746	0870
Investment Income	Investment Income	370	852	000	0750	0870
Investment Income	Investment Income	370	852	000	0755	0870
Investment Income	Investment Income	370	852	000	0786	0870
Investment Income	Investment Income	370	852	000	0787	0870
Investment Income	Investment Income	370	852	000	0788	0870
Investment Income	Investment Income	370	852	000	0789	0870
Investment Income	Investment Income	370	852	000	0795	0870
Investment Income	Investment Income	370	852	000	0796	0870
Investment Income	Investment Income	370	852	000	0801	0870
Investment Income	Investment Income	370	852	000	0802	0870
Investment Income	Investment Income	370	852	000	0812	0870
Investment Income	Investment Income	370	852	000	0823	0870
Investment Income	Investment Income	370	852	000	0841	0870
Investment Income	Investment Income	370	852	000	0850	0870
Investment Income	Investment Income	370	852	000	0868	0870
Investment Income	Investment Income	370	852	000	0869	0870
Investment Income	Investment Income	370	852	000	0882	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0937	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Public Investment Pool-Reg	370	852	150	0943	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	Wells Fargo Treasury Plus Fund	370	852	200	0001	2005
Investment Income	State of Israel Bonds	370	852	215	0001	1783
Investment Income	Farm Credit Bank Bonds	370	852	216	0001	0907
Investment Income	Civic Center Bond Proceeds	370	852	217	0001	0908
Investment Income	IL Funds-Civic Center Bonds 1991	370	852	218	0001	1874

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	FFCB Placement (LT)	370	852	220	0001	1698
Investment Income	Republic of Italy Bonds	370	852	225	0001	1869
Investment Income	IL Tech Development Account	370	852	397	0001	1969
Investment Income	IL Funds MMF - E-Pay Account	370	852	446	0001	1884
Investment Income	CMS-Elgin Escrow IL Funds MM	370	852	592	0001	1963
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	Sex Offender Registration Fees	370	855	024	0527	1950
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 for Jury Duty and Other Recoveries	Reim/Jury Duty & Recoveries	370	877	000	0614	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
Reimbursements	Employee Reimbursements	370	890	005	0668	1892
Department on Aging	**Dept. on Aging**	**402**	**000**			
Third Party Collections/Pharmaceutical Assistance	Pharmacy-3rd Part Collections	402	507	000	0001	0438
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	U.S. Public Health Service	402	840	063	0830	0707
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
Licenses, Fees or Registrations	Licenses, Fees or Registrations	402	855	500	0001	1053
Miscellaneous	Miscellaneous	402	861	000	0618	1121
Miscellaneous	Miscellaneous	402	861	000	0001	1121
Other State Agencies	General Revenue Fund	402	864	001	0830	1128
Other State Agencies	CMS	402	864	416	0830	1148
Other State Agencies	Public Aid	402	864	478	0830	1158
Other State Agencies	Criminal Justice Info. Auth.	402	864	546	0830	1168
Other State Agencies	Tobacco Settlement	402	864	733	0830	1754
Private Organizations or Individuals	Private Org. or Indiv.	402	870	000	0830	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	402	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	402	880	725	0001	1283
Department of Agriculture	**Dept. of Agriculture**	**406**	**000**			
Agriculture Industry Regulation	Agriculture Industry Reg	406	100	000	0001	0063
Hayes Colt Pace	Hayes Colt Pace	406	138	002	0098	0074
DuQuoin State Fair Races-1991	96 Hayes #23 Colt Pace	406	139	002	0098	0076
DuQuoin State Fair Races-1991	96 Hayes #23 Filly Trot	406	139	003	0098	0077
DuQuoin State Fair Races-1993	98 Hayes #24 Colt Trot	406	141	001	0098	1378
DuQuoin State Fair Races-1993	98 Hayes #24 Filly Trot	406	141	002	0098	1306
DuQuoin State Fair Races-1996	96 World Trot Derby #16 Colt	406	144	001	0098	0086
DuQuoin State Fair Races-1996	96 World Trot Derby #16 Filly	406	144	002	0098	0087
DuQuoin State Fair	DuQuoin State Fair	406	145	000	0045	0088
DuQuoin State Fair	Duquoin-Space Rentals/Fairs	406	145	334	0045	0088
DuQuoin State Fair	DuQuoin-Speed Dept.	406	145	350	0045	0089
DuQuoin State Fair	Duquoin-Ticket Sales	406	145	405	0045	0090
DuQuoin State Fair	Duquoin-Parking	406	145	406	0045	0091
DuQuoin State Fair	Duquoin-Entry Department	406	145	431	0045	0092
DuQuoin State Fair	DuQuoin State Fair-Misc.	406	145	441	0045	1307
DuQuoin State Fair	DuQuoin-Non-Fair Activities	406	145	450	0045	0093
Land Mortgage Payments	Land Mortgage Payments	406	340	000	0595	0292
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Fines, Penalties or Violations	Circuit Clerk	406	843	910	0744	0821
Fund Transfers	General Revenue Fund	406	846	001	0045	0827
Fund Transfers	Agricultural Premium	406	846	045	0602	1532
Fund Transfers	Capital Development Fund	406	846	141	0609	1471
Licenses, Fees or Registrations	Licenses Fees or Registrations	406	855	000	0153	0915
Licenses, Fees or Registrations	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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	406	880	600	0045	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	406	880	600	0708	1270
Grant Repayment	AgriFIRST Grant Repayment	406	887	005	0754	1949
Dept. of Central Management Services	**Central Managememt Services**	**416**	**000**			
Carrier Refunds	Carrier Refunds	416	133	020	0907	0072
Group Insurance Premium	Insurance Premium-Employees	416	233	100	0457	0118
Group Insurance Premium	Insurance Prem-Self Insure	416	233	100	0907	0118
Group Insurance Premium	Ins Premium-Local Government	416	233	150	0193	0119
Group Insurance Premium	Ins Prem-Optional Life	416	233	200	0457	0120
Group Insurance Premium	Ins Premium-HMO	416	233	200	0907	0120
Group Insurance Premium	Ins Prem-Optional Life/Univ	416	233	300	0457	0121
Group Insurance Premium	Insurance Premium-Dental	416	233	300	0907	0121
Group Insurance Premium	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
Illinois Century Network	Illinois Century Network	416	285	000	0312	1958
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Optional Health Ins.-Payroll Deductions	Option Health-Univ/Local SI	416	426	070	0907	0349
Optional Health Ins.-Payroll Deductions	Optional Health-Univ/Local	416	426	075	0907	0350
Optional Health Ins.-Payroll Deductions	Option Health-Univ/Local HMO	416	426	080	0907	0351
Optional Health Ins.-Payroll Deductions	Option Health-Retirement SI	416	426	090	0907	0352
Optional Health Ins.-Payroll Deductions	Option Health-Retire/Dental	416	426	095	0907	0353
Optional Health Ins.-Payroll Deductions	Option Health-Retirememt HMO	416	426	100	0907	0354
Optional Life Insurance	Optional Life Ins-Retirement	416	428	100	0457	0356
Payroll Deductions	Payroll/Comm Consolidation	416	445	000	0755	0384
Payroll Deductions	Consolidation/Dependent Care	416	445	050	0202	0387
Payroll Deductions	Consolidation/Med Care Plan	416	445	075	0202	0388
Payroll Deductions	Consolidate/Univ Depend Care	416	445	100	0202	0389
Payroll Deductions	Consolidation/Univ-Med Assis	416	445	125	0202	0390
Payroll Deductions	Commuting Expense	416	445	200	0202	1673
Payroll Deductions	Parking Expense	416	445	250	0202	1674
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0193	0454
Rental Income	Rental Income	416	523	000	0314	0455
Rental Income	Rental Income	416	523	000	0989	0455
Sale of Land & Structures	Sale of Land & Structures	416	540	000	0001	0471
Workers Comp. Reimbursements	Workers Comp Reimbursements	416	680	001	0332	0530
Benefit Distribution	Bene Dist:Annuity Purchase	416	800	201	0755	0568
Benefit Distribution	Bene Dist:Trans Other Govt	416	800	215	0755	0569
Federal Government	Federal Government	416	831	000	0303	1748
Federal Government	Federal Government	416	831	000	0304	1748
Federal Government	Federal Government	416	831	000	0308	1748
Federal Government	Federal Government	416	831	000	0312	1748
Federal Government	Emergency Management Agency	416	831	068	0001	0613
Federal Government	Federal Government - ICN	416	831	736	0312	1956
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	SC/DP Drug Discount Enroll. Fees	416	855	021	0416	1875
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
Miscellaneous	Miscellaneous	416	861	000	0314	1121
Miscellaneous	Miscellaneous	416	861	000	0332	1121
Miscellaneous	Miscellaneous - ICN	416	861	736	0312	1957
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0317	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 Illinois State Agency	Other State Agencies - ICN	416	864	736	0312	1959
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
Private Organizations or Individuals	Private Org. or Individuals - ICN	416	870	736	0312	1955
Rental Income	Building and Space Rentals	416	876	200	0001	1221
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	416	877	000	0755	1228
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 Aid	418	864	478	0220	1158
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Involuntary Withholding-Salary Refunds	418	880	060	0001	2003
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 & Economic Development	**Commerce & Econ. Development**	**420**	**000**			
Loan Repayments	Loan Repayments	420	355	000	0171	0295
Loan Repayments	Loan Repayments	420	355	000	0875	0295
Loan Repayments	Loan Repayments-Interest	420	355	025	0001	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0126	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0234	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0973	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0975	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0993	0296
Loan Repayments	Loan Repayments-Principal	420	355	050	0001	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0126	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0234	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0900	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0973	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0975	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0993	0297
Oil Overcharges	Oil Overcharges-USDOE	420	421	865	0900	0343
Program Income	Program Income	420	472	000	0737	0395
Program Income	Royalties	420	472	050	0974	0397
Program Income	Royalties	420	472	050	0984	0397
Program Income	Grantee Interest Income	420	472	150	0001	0398
Program Income	Grantee Interest Income	420	472	150	0556	0398
Program Income	Royalty Repayment	420	472	300	0955	0406
Federal Government	Agriculture, Department of	420	831	010	0235	0594
Federal Government	Commerce,Department of	420	831	050	0636	0600
Federal Government	Commerce,Department of	420	831	050	0984	0600
Federal Government	Defense,Department of	420	831	055	0404	0604
Federal Government	U.S. Environ. Protection Agency	420	831	060	0387	0608
Federal Government	U.S. Environ. Protection Agency	420	831	060	0636	0608
Federal Government	Energy,Department of	420	831	065	0737	0610
Federal Government	Energy,Department of	420	831	065	0820	0610
Federal Government	Energy,Department of	420	831	065	0834	0610
Federal Government	Energy,Department of	420	831	065	0859	0610
Federal Government	Housing & Urban Development	420	831	090	0851	0624
Federal Government	Labor,Department of	420	831	120	0552	0630
Federal Government	Labor,Department of	420	831	120	0636	0630
Federal Government	Labor,Department of	420	831	120	0519	0630
Federal Government	Labor,Department of	420	831	120	0656	0630
Federal Government	Labor,Department of	420	831	120	0726	0630
Federal Government	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Fund Transfers	Tobacco Settlement	420	846	733	0974	1663
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	Eligibility Reviews-Brownfields	420	855	027	0552	1967
Licenses, Fees or Registrations	Conference Fees	420	855	097	0387	0937
Licenses, Fees or Registrations	Conference Fees	420	855	097	0984	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
Licenses, Fees or Registrations	User Fees	420	855	718	0913	1092
Miscellaneous	Miscellaneous	420	861	000	0001	1121
Miscellaneous	Miscellaneous	420	861	000	0913	1121
Other Illinois State Agency	General Revenue	420	864	001	0552	1128
Other Illinois State Agency	General Revenue	420	864	001	0984	1128
Other Illinois State Agency	Solid Waste Management	420	864	078	0017	1134
Other Illinois State Agency	Clean Air Act (CAA) Permit	420	864	091	0387	1135
Other Illinois State Agency	Human Services	420	864	444	0925	1466
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0552	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0610	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
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0984	1200
Private Organizations or Individuals	Utility Assistance Donations	420	870	005	0555	1885
Private Organizations or Individuals	Corporate Sponsorships	420	870	075	0023	1960
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0763	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0859	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0870	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0871	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0875	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0883	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0900	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0913	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0925	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0973	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	800	0294	1228
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0763	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0875	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0913	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0969	1240
Repayment to State Pursuant to Law	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**			
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Dept. of Homeland Security	422	831	035	0894	1952
Federal Government	Commerce,Department of	422	831	051	0041	0601
Federal Government	Commerce,Department of	422	831	051	0894	0601
Federal Government	Environmental Protection Agn	422	831	060	0077	0608
Federal Government	Environmental Protection Agn	422	831	060	0894	0608
Federal Government	FEMA/Agreement #997DR	422	831	064	0962	0609
Federal Government	Energy,Department of	422	831	065	0820	0610
Federal Government	Emergency Management Agency	422	831	069	0001	0613
Federal Government	Emergency Management Agency	422	831	069	0855	0613
Federal Government	FEMA Grant #871	422	831	069	0962	1403
Federal Government	FEMA Grant #1170	422	831	075	0894	1418
Federal Government	FEMA-State Disaster #1025DR	422	831	076	0962	0619
Federal Government	FEMA Grant #1170	422	831	081	0962	1418
Federal Government	FEMA Grant #1170	422	831	082	0962	1451
Federal Government	Interior, Department of	422	831	100	0039	0626
Federal Government	Interior, Department of	422	831	100	0257	0626
Federal Government	Interior, Department of	422	831	100	0041	0626
Federal Government	Interior, Department of	422	831	100	0293	0626
Federal Government	Interior, Department of	422	831	100	0298	0626
Federal Government	Interior, Department of	422	831	100	0465	0626
Federal Government	Interior, Department of	422	831	100	0765	0626
Federal Government	Interior, Department of	422	831	100	0820	0626
Federal Government	Interior, Department of	422	831	100	0894	0626
Federal Government	Interior, Department of	422	831	100	0909	0626
Federal Government	Interior, Department of	422	831	100	0953	0626
Federal Government	Interior, Department of	422	831	100	0991	0626
Federal Government	U.S. Dept. of Justice	422	831	110	0894	0629
Federal Government	Labor,Department of	422	831	120	0765	0630
Federal Government	Labor,Department of	422	831	120	0894	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/Org	422	837	000	0041	1381
Fed Monies Via Other Illinois Agency	IEMA-US Dept Homeland Security	422	840	005	0001	1897
Fed Monies Via Other Illinois Agency	IEMA-US Dept Homeland Security	422	840	005	0039	1897

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	IEMA-US Dept Homeland Security	422	840	005	0040	1897
Fed Monies Via Other Illinois Agency	IEMA-US Dept Homeland Security	422	840	005	0041	1897
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	IEMA/U.S.Dept of Homeland Sec.	422	840	110	0894	1894
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	USDA - Forest Service	422	840	423	0894	1870
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	Outfitter Fines	422	843	035	0041	0818
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	Advertising	422	855	015	0040	0920
Licenses, Fees or Registrations	Access Fees	422	855	018	0574	1679
Licenses, Fees or Registrations	Aggregate Mining	422	855	022	0146	0923
Licenses, Fees or Registrations	Boat	422	855	050	0039	0930
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0040	0931
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0041	0931
Licenses, Fees or Registrations	Coal Quality Testing	422	855	093	0147	0934
Licenses, Fees or Registrations	Conference Fees	422	855	097	0573	0937
Licenses, Fees or Registrations	Photo Copy	422	855	100	0001	0939
Licenses, Fees or Registrations	Databases, Sale of Prime GIS	422	855	143	0111	0949
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0001	0958

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Department of Public Health	422	864	482	0884	1159
Other Illinois State Agency	Department of Transportation	422	864	494	0884	1162
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	0390	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Rental Income	Miscellaneous	422	876	400	0040	1224
Rental Income	Miscellaneous	422	876	400	0041	1224
Rental Income	Miscellaneous	422	876	400	0982	1224
Rental Income	Property	422	876	500	0040	1225
Rental Income	Property	422	876	500	0041	1225
Rental Income	Property	422	876	500	0137	1225
Rental Income	Property	422	876	500	0158	1225
Rental Income	Winter Storage	422	876	650	0982	1226
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0039	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0040	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0041	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0042	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0077	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0078	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0146	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0298	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0299	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0765	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0900	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0905	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0962	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0982	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	0039	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	0905	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Subscription or Publication Sales	Hazard Waste Research & Info	422	888	075	0914	1302
Federal Monies Via Other Illinois Agency	IEMA/U.S.Dept of Homeland Sec.	422	840	110	0894	1894
Department of Corrections	**Dept. of Corrections**	**426**	**000**			
Adult Field Service	Adult Field Services, DOC	426	020	010	0001	0004
Adult Institutions	Centralia Correctional Ctr	426	025	009	0001	0005
Adult Institutions	Dwight Correctional Center	426	025	018	0001	0006
Adult Institutions	Jacksonville Correction Ctr	426	025	020	0001	0007
Adult Institutions	E.St.Louis Correctional Ctr	426	025	027	0001	0008
Adult Institutions	Graham Correctional Center	426	025	028	0001	0009
Adult Institutions	Joliet Correctional Center	426	025	038	0001	0010
Adult Institutions	Logan Correctional Center	426	025	042	0001	0011
Adult Institutions	Menard Correctional Center	426	025	046	0001	0012
Adult Institutions	Big Muddy River Correct Ctr	426	025	052	0001	0014
Adult Institutions	Lincoln Correctional Center	426	025	053	0001	0015
Adult Institutions	Danville Correctional Center	426	025	056	0001	0016
Adult Institutions	Decatur Correctional Center	426	025	057	0001	1597
Adult Institutions	Pontiac Correctional Center	426	025	062	0001	0017
Adult Institutions	Dixon Correctional Center	426	025	065	0001	0018
Adult Institutions	Il River Correctional Center	426	025	069	0001	0019
Adult Institutions	Hill Correctional Center	426	025	070	0001	0020
Adult Institutions	Lawrence Correctional Center	426	025	074	0001	1685
Adult Institutions	Sheridan Correctional Center	426	025	078	0001	0022
Adult Institutions	Stateville Correctional Center	426	025	082	0001	0023
Adult Institutions	Pinckneyville Correctional Center	426	025	083	0001	1567
Adult Institutions	Robinson Correctional Center	426	025	084	0001	0024
Adult Institutions	Vandalia Correctional Center	426	025	086	0001	0025
Adult Institutions	E. Moline Correctional Ctr	426	025	089	0001	0026
Adult Institutions	Vienna Correctional Center	426	025	090	0001	0027
Adult Institutions	Shawnee Correctional Center	426	025	091	0001	0028
Adult Institutions	Tamms Correctional Center	426	025	092	0001	0029
Adult Institutions	Taylorville Correctional Ctr	426	025	093	0001	0030
Adult Institutions	Thomson Correctional Center	426	025	095	0001	1686
Adult Institutions	Western Il. Correctional Ctr	426	025	097	0001	0031
Automobile Renting Tax	Solid Waste Management	426	030	200	0523	0034
Concessionaire Revenue	Concession Revenue-Vending	426	090	250	0001	0057
Inmate Commissary Sales	Profit-Inmate Commissary Sales	426	091	005	0523	1888
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Dept. of Justice - Forfeitures	426	831	016	0523	2002
Federal Government	U.S. Dept. of Commerce	426	831	050	0523	0600
Federal Government	Energy, Department of	426	831	065	0523	0610
Federal Government	Justice, Department of	426	831	110	0523	0629
Federal Government	Department of Labor	426	831	120	0523	0630
Federal Government	DOL-Youth Acad. & WorkskillsGrant	426	831	125	0523	1890
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	SBE-Fed. Dept. of Ag.-Lunch Reimb.	426	840	411	0523	1876
Fed Monies Via Other Illinois Agency	SBE-Fed. Dept. of Ag.-Brkfst. Reimb.	426	840	412	0523	1877
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	IEMA - FEMA	426	840	588	0523	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	Sales of Goods & Svcs-ICI	426	864	014	0301	1878
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	State Board of Education	426	864	586	0523	1172
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	Dept of Comm & Econ. Opportunity	427	840	420	0052	1899
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
Financial and Professional Regulation, Department of	**Financial & Professional Regulation**	**440**	**000**			
Evaluation of Reserves	Evaluation of Reserves	440	170	000	0001	0106
Fire Marshal Tax	Fire Marshal Tax	440	190	000	0047	0111
Fire Marshal Tax	Fire Marshal Tax	440	190	000	0401	0111
Insurance Claims Reimbursement	Insurance Claims Reimb.	440	307	000	0396	0275
Insurance Claims Reimbursement	Insurance Claims Reimb.	440	307	000	0997	0275
Privilege Tax - Insurance	Privilege Tax - Insurance	440	471	000	0001	0394
Privilege Tax - Insurance	Privilege Tax - Insurance	440	471	000	0378	0394
Privilege Tax - Insurance	Privilege Tax - Insurance	440	471	000	0401	0394
Surplus Line Tax insurance	Surplus Line Tax Insurance	440	474	000	0001	1846
Surplus Line Tax insurance	Surplus Line Tax Insurance	440	474	000	0401	1846
Registration, Division of	Registration, Division of	440	505	000	0001	0437
Reimbursement Third Party Payee	Reim./3rd Party Payee	440	522	000	0997	0454
Retaliatory Tax	Retaliatory Tax	440	535	000	0001	0468
Retaliatory Tax	Retaliatory Tax	440	535	000	0401	0468
Self Insurers Assessments	Surety Bonds	440	565	020	0401	0500
Self Insurers Assessments	Surety Bonds	440	565	020	0739	0500
Unclaimed Assets	Unclaimed Assets	440	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	440	610	000	0482	0518
Court Ordered Distribution	Court Ordered Distribution	440	820	000	0382	0582
Federal Government	Health and Human Services	440	831	075	0396	0618
Federal Government	Health and Human Services	440	831	075	0673	0618
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0021	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0192	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0243	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0244	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0386	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0562	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0629	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0643	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0746	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0795	0780

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0850	0780
Fines, Penalties or Violations	Interest on Late Filing Fees	440	843	063	0001	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	440	843	063	0401	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	440	843	063	0546	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	440	843	063	0922	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	440	843	063	0997	0795
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0643	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0546	0915
Licenses, Fees or Registrations	Agent & Broker Examination	440	855	010	0922	0918
Licenses, Fees or Registrations	Insurance Producer Licenses	440	855	020	0401	0922
Licenses, Fees or Registrations	Insurance Producer Licenses	440	855	020	0922	0922
Licenses, Fees or Registrations	Loan Originator License Fees	440	855	023	0244	1948
Licenses, Fees or Registrations	Audiologists	440	855	049	0938	0917
Licenses, Fees or Registrations	Ind.Comm.Oper.Fund Surcharge	440	855	070	0401	1847
Licenses, Fees or Registrations	Ind.Comm.Oper.Fund Surcharge	440	855	070	0534	1847
Licenses, Fees or Registrations	Check Printer Fees	440	855	086	0795	1602
Licenses, Fees or Registrations	Credit Union - Exam Fees	440	855	137	0243	0946
Licenses, Fees or Registrations	Credit Union - Administration	440	855	139	0243	0947
Licenses, Fees or Registrations	Examination Fees, Banking	440	855	160	0795	0953
Licenses, Fees or Registrations	Corporate Fiduciary Reg.	440	855	165	0795	0955
Licenses, Fees or Registrations	Examination Fees, EDP	440	855	162	0795	0954
Licenses, Fees or Registrations	Examination Fees - International	440	855	170	0795	1603
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	200	0546	0959
Licenses, Fees or Registrations	Financial Inst. - Examinations	440	855	220	0021	0963
Licenses, Fees or Registrations	Financial Inst. - Examinations	440	855	220	0054	0963
Licenses, Fees or Registrations	Financial Inst. - Licenses	440	855	230	0021	0965
Licenses, Fees or Registrations	Land Sales Fees	440	855	347	0850	1639
Licenses, Fees or Registrations	Insurance User Fees	440	855	349	0997	0987
Licenses, Fees or Registrations	Miscellaneous	440	855	415	0001	1015
Licenses, Fees or Registrations	Miscellaneous	440	855	415	0849	1015
Licenses, Fees or Registrations	Miscellaneous	440	855	415	0997	1015
Licenses, Fees or Registrations	Miscellaneous - Banking	440	855	416	0795	1016
Licenses, Fees or Registrations	Mortgage Banking Full Service	440	855	417	0244	1017
Licenses, Fees or Registrations	Miscellaneous - Trust	440	855	418	0795	1018
Licenses, Fees or Registrations	Mortgage Banking Exam	440	855	419	0244	1019
Licenses, Fees or Registrations	Mortgage Banking	440	855	421	0244	1021
Licenses, Fees or Registrations	Nursing Fees	440	855	428	0258	1026
Licenses, Fees or Registrations	Original Registrations	440	855	435	0850	1030
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0057	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0151	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0259	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0386	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0562	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0641	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0746	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0888	1032
Licenses, Fees or Registrations	Performance Examination	440	855	460	0922	1039
Licenses, Fees or Registrations	Podiatric Physician Fees	440	855	472	0954	1043
Licenses, Fees or Registrations	Printing	440	855	475	0308	1044
Licenses, Fees or Registrations	Private Detectives	440	855	482	0022	1047
Licenses, Fees or Registrations	Private Detectives	440	855	482	0057	1047
Licenses, Fees or Registrations	Real Estate Fees	440	855	516	0850	1638
Licenses, Fees or Registrations	Renewal Licenses	440	855	517	0093	1059
Licenses, Fees or Registrations	Renewal Licenses	440	855	517	0823	1059
Licenses, Fees or Registrations	Retaliatory Fees	440	855	537	0021	1063
Licenses, Fees or Registrations	Savings & Loan Exam	440	855	555	0244	1065

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Savings & Loan Super Fees	440	855	557	0244	1066
Licenses, Fees or Registrations	Thrift Fees	440	855	604	0244	1641
Licenses, Fees or Registrations	Timeshare Fees	440	855	607	0850	1640
Licenses, Fees or Registrations	Corporate Fiduciary Reg.	440	855	638	0795	1627
Licenses, Fees or Registrations	Misc. - Information Systems	440	855	818	0795	1604
Licenses, Fees or Registrations	Misc. - International	440	855	819	0795	1605
Miscellaneous	Miscellaneous	440	861	000	0001	1121
Miscellaneous	Miscellaneous	440	861	000	0052	1121
Miscellaneous	Miscellaneous	440	861	000	0054	1121
Miscellaneous	Miscellaneous	440	861	000	0244	1121
Private Organizations or Individuals	Third Party Liabilities	440	870	080	0386	1205
Private Organizations or Individuals	Third Party Liabilities	440	870	080	0629	1205
Private Organizations or Individuals	Third Party Liabilities	440	870	080	0643	1205
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0244	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0386	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0396	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0562	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0641	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0643	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0746	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0795	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim./Jury Duty & Recoveries	440	877	000	0850	1228
Reim.Cost Incurred for Federal Government	Reim./Cost on Bahalf of Other	440	878	000	0922	1234
Reim.Cost Incurred for Federal Government	Reim./Cost on Bahalf of Other	440	878	000	0997	1234
Repayment to State Pursuant to Law	Returned Petty Cash Fund	440	880	600	0396	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	440	880	600	0850	1270
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Institutions	Anna MH/DD Center	444	305	029	0001	0257
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
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
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	Grantee Interest Income	444	472	150	0502	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Recipient Collections	Food Stamps	444	495	025	0921	0429
Recipient Collections	Non-Medical Circuit Clerk	444	495	945	0921	0436
Response Action Contractors Indemnification Act	Response Action Contractors	444	537	000	0213	0469
State Offset Claims	State Offset Claims	444	587	000	0001	0513
State Offset Claims	State Offset Claims	444	587	000	0502	0513
State Offset Claims	State Offset Claims	444	587	000	0921	0513
Federal Government	US Dept of Agriculture	444	831	010	0700	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
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	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	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	SS Admin.-Case Closure Incentives	444	831	492	0592	1896
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	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	0001	0664
Federal Government	USDA Supplies/ Commodities	444	831	725	0408	0664
Federal Government	Health and Human Services	444	831	775	0935	0669
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	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	0278	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0347	1393

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Monies Via Other State Or Org.	Fed Monies/Other States	444	837	000	0592	1381
Federal Monies Via Other State Or Org.	Mathematica Policy & Research	444	837	160	0347	1703
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	0700	0707
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	444	840	063	0873	0707
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	SBE Fed. Dept. of Agriculture	444	840	410	0798	0721
Fed Monies Via Other Illinois Agency	SBE Fed. Agency Services Fund	444	840	560	0408	2007
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Education	444	840	561	0001	0728
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Education	444	840	561	0408	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0592	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0798	0728
Fed Monies Via Other Illinois Agency	DHS Federal Project Fund	444	840	592	0798	1531
Fed Monies Via Other Illinois Agency	ICCB-U.S. Dept. of Education	444	840	772	0798	1966
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	Recovered Funds-WIC Program	444	841	100	0700	0757
Federal Program Income	Federal Prog Income-Interest	444	841	150	0081	0760
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0081	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	444	843	000	0910	0780
Fund Transfers	GRF Transfer	444	846	001	0671	0827
Fund Transfers	GRF Transfer	444	846	001	0672	0827
Fund Transfers	AABD	444	846	002	0540	1344
Fund Transfers	AFDC	444	846	003	0540	1345
Fund Transfers	Employability Develop Serv	444	846	005	0540	1347
Fund Transfers	Public Health Services	444	846	063	0592	1585
Fund Transfers	General Assistance-Adult	444	846	070	0540	1349
Fund Transfers	General Assistance-Family	444	846	071	0540	1350
Fund Transfers	Refugee	444	846	072	0540	1351
Fund Transfers	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
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
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	0276	1121
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	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	Public Aid	444	864	478	0001	1158
Other Illinois State Agency	Public Aid	444	864	478	0502	1158
Other Illinois State Agency	ISP-State Asset Forfeiture	444	864	514	0646	1951
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	State Board of Education	444	864	586	0592	1172
Other Illinois State Agency	State Board of Education	444	864	586	0798	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	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
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
Reimb. Cost incurred for Federal Govt.	Other State Agencies	444	878	864	0050	1238
Reimb. Cost incurred for Federal Govt.	Other States	444	878	867	0050	1239
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	444	879	000	0700	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment-Final Audit	444	879	000	0081	1240
Repayment to State Pursuant to Law	Repayment Per Law	444	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment Per Law	444	880	000	0081	1243
Repayment to State Pursuant to Law	Returned Locally Held Funds	444	880	575	0001	1267
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0013	1270
Subscription or Publication Sales	Subscription or Publication	444	888	026	0050	1294
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	National Guard Grant Repayment	466	880	025	0721	1873
Repayment to State Pursuant to Law	Returned Petty Cash	466	880	600	0333	1270
Department of Public Aid	**Department of Public Aid**	**478**	**000**			
Child Support Collection	Federal Tax Offsets	478	063	010	0957	1770
Child Support Collection	State Tax Offsets	478	063	015	0957	1771
Child Support Collection	Clerk of Circuit Court	478	063	020	0957	1772
Child Support Collection	Unemployment Benefits	478	063	025	0957	1773
Child Support Collection	Earnfare Employment/Training	478	063	030	0957	1774
Child Support Collection	Interstate Collections	478	063	035	0957	1775
Child Support Collection	Fed. Institutions Data Match	478	063	040	0957	1776
Child Support Collection	Department of Revenue	478	063	045	0957	1777
Child Support Collection	Private Collection Agencies	478	063	050	0957	1778
Child Support Collection	State Disbursement Unit	478	063	055	0957	1779
Child Support Collection	Responsible Relative (NCP)	478	063	060	0957	1780
Child Support Collection	Credit Bureau Reporting	478	063	065	0957	1787
Child Support Collection	Credit Bureau Reporting	478	063	070	0957	1787
Health Care Provider Participation Fee	Health Care Pro Quarter Fee	478	239	010	0329	0128
Health Care Provider Participation Fee	Health Care Pro Sup. Fee	478	239	011	0329	0129
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0001	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0344	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0346	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-Ill	478	419	060	0957	0340
Off-Set Claims	Child Support-Out-of-State	478	419	065	0957	0341
Program Income	Program Income	478	472	000	0737	0395
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
Third Party Collections - Pharmaceutical Assistance	Pharmacy-3rd Party Collections	478	507	000	0421	0438
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	Energy, Department of	478	831	065	0737	0610
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	0346	0618
Federal Government	Health and Human Services	478	831	075	0355	0618

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Health and Human Services	478	831	075	0365	0618
Federal Government	Health and Human Services	478	831	075	0367	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 Federal Block Grant	478	831	575	0870	0655
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	Low Income Home Energy Assist	478	832	720	0001	1991
Fed Reimb. Portion 421 Fund	LIHEAP Weatherization	478	832	725	0001	1992
Fed Reimb. Portion 421 Fund	DOE - Weatherization	478	832	730	0001	1993
Fed Reimb. Portion 421 Fund	Title IV-F Jobs	478	832	755	0001	0688
Fed Reimb. Portion 421 Fund	AFDC Administration	478	832	776	0001	0689
Fed Reimb. Portion 421 Fund	AFDC Assistance	478	832	778	0001	0690
Fed Reimb. Portion 421 Fund	Medical Administration	478	832	815	0001	0691
Fed Reimb. Portion 421 Fund	Medical Assistance	478	832	820	0001	0692
Fed Reimb. Portion 421 Fund	Refugee Entrant Program	478	832	835	0001	0693
Fed Reimb. Portion 421 Fund	Title IV-D/Child Support	478	832	860	0001	0694
Fed Reimb. Portion 957 Fund	Fed Reim Due from 957 Fund	478	833	957	0001	0695
Fed Monies Via Other Illinois Agency	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Dept. of Child & Family Services	478	864	418	0720	1149
Other Illinois State Agency	Dept. of Human Services	478	864	444	0720	1466
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	Private Org. or Individuals	478	877	000	0757	1228
Private Organizations or Individuals	Private Org. or Individuals	478	870	000	0610	1200
Private Organizations or Individuals	Utility Assistance Donations	478	870	005	0555	1885
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
Contracts & Grants-Private Organizations	Contracts & Grants-Private Org.	478	871	000	0808	1953
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
Reimbursement	Medical Reimbursements	478	890	010	0720	1954
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	0063	0594
Federal Government	Agriculture, Department of	482	831	010	0700	0594
Federal Government	Dept. of Homeland Security	482	831	045	0497	1971
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	482	842	000	0896	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0001	0780
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	0381	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	Civil Penalties	482	843	012	0702	0782
Fines, Penalties or Violations	Civil Penalties - Long Term Care	482	843	020	0371	1879
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	Safe Bottled Water Act Fees	482	855	033	0115	1986
Licenses, Fees or Registrations	End Stage Renal Disease Facility	482	855	038	0381	1880
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Certify/Hearing Aid Dispense	482	855	837	0938	1107
Licenses, Fees or Registrations	Lead Inspector Fees	482	855	839	0360	1108
Licenses, Fees or Registrations	Div of Environmental Health	482	855	840	0001	1109
Licenses, Fees or Registrations	Plumbing Licensure Program	482	855	840	0372	1109
Licenses, Fees or Registrations	Div of Foods, Drugs & Dairy	482	855	841	0001	1110
Licenses, Fees or Registrations	Long Term Care	482	855	842	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	0061	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0135	1200
Private Organizations or Individuals	Pharmaceuticals Rebates	482	870	085	0063	1968
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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. Sls.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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Public Utility Tax	Electricity Excise Tax-Accel.	492	480	635	0059	1499
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0001	1499

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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 Munici Sales Tax	492	545	200	0138	0474
Sales Tax	Munici Retailers Sales Tax	492	545	200	0401	0474
Sales Tax	Metropo Pier & Expo Auth.	492	545	215	0337	0475
Sales Tax	Home Rule Muni Sales Tax	492	545	225	0401	1331
Sales Tax	County Home Rule Sales Tax	492	545	230	0139	0476
Sales Tax	Metro Pier & Expo Auth-Excel	492	545	230	0337	0476
Sales Tax	County Home Rule	492	545	230	0401	0476
Sales Tax	Non-Home Rule Muni Sales Tax	492	545	240	0088	0477
Sales Tax	Non-Home Rule R O T-Excel	492	545	245	0088	0478
Sales Tax	Home Rule Muni R O T-Excel	492	545	250	0138	0479
Sales Tax	Co Home Rule Sales Tax-Excel	492	545	260	0139	0480
Sales Tax	Metro E. Park & Recreat.-Regular	492	545	270	0717	1676
Sales Tax	Metro E. Park & Recr.-Excellerated	492	545	275	0717	1677
Sales Tax	St Retailer's Occupation Tax	492	545	300	0001	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0005	0481

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Sls.Tx-Amnesty	492	545	906	0088	1941

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Sales Tax	Home Rule Muni Sls.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
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	U.S. Department of Justice	492	831	110	0140	0629
Federal Government	Tennessee Valley Authority	492	831	170	0001	0641
Federal Government	Tennessee Valley Authority	492	831	170	0861	0641
Federal Government	State/Federal Enforcement Motor Fuel Tax Laws	492	831	183	0012	0646
Federal Monies via Other State Agencies	DHS-TANF Block Grant	492	840	446	0278	1889
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
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	Horsemen - Thoroughbred	492	855	300	0001	1365
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
Licenses, Fees or Registrations	Charitable Games - Amnesty	492	855	902	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Justice, Department of	493	831	110	0001	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0497	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
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	0637	1164
Other Illinois State Agency	Illinois Commerce Commission	493	864	524	0906	1164
Other Illinois State Agency	Environmental Protection Agn	493	864	532	0906	1166

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Historic Preservation Agency	493	864	541	0906	1167
Other Illinois State Agency	Criminal Justice Inform	493	864	546	0906	1168
Other Illinois State Agency	Violence Prevention Authority	493	864	559	0906	1558
Other Illinois State Agency	Liquor Control Commission	493	864	567	0906	1169
Other Illinois State Agency	Law Enforcement Standards	493	864	569	0906	1170
Other Illinois State Agency	Illinois Racing Board	493	864	579	0906	1171
Other Illinois State Agency	Emergency Management Agency	493	864	588	0906	1740
Other Illinois State Agency	State Fire Marshal	493	864	592	0906	1173
Other Illinois State Agency	Eastern Illinois University	493	864	612	0906	1175
Other Illinois State Agency	Western Illinois University	493	864	628	0906	1178
Other Illinois State Agency	Illinois State University	493	864	636	0906	1430
Other Illinois State Agency	Southern Illinois University	493	864	664	0906	1181
Other Illinois State Agency	University of Illinois	493	864	676	0906	1182
Other States	Other States	493	867	000	0906	1194
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0906	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0986	1200
Private Organizations or Individuals	Movie Companies	493	870	025	0906	1203
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	493	878	150	0906	1235
Repayment to State Pursuant to Law	Repay Per Law/Restitutions	493	880	000	0001	1243
Repayment to State Pursuant to Law	Missing & Exploited Children	493	880	300	0986	1251
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	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	Dept. of Homeland Security	494	831	045	0491	1971
Federal Government	Dept. of Homeland Security	494	831	045	0497	1971
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Circuit Clerk	494	843	910	0589	0821
Fund Transfers	General Revenue Fund	494	846	001	0011	0827
Fund Transfers	Transportation Bond Series A	494	846	553	0011	1883
Fund Transfers	Transportation Bond Series A	494	846	553	0902	1883
Licenses, Fees or Registrations	Conference Fees	494	855	097	0011	0937
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	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	State Police	494	864	493	0011	1161
Other Illinois State Agency	Transportation Bond Series B Fund	494	864	554	0669	1666
Other Income	Joint Hwy Imprv Projects-Others	494	865	005	0011	1998
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
Private Organizations or Individuals	State Aircraft Use	494	870	095	0309	1987
Program Revenue	Loan Repayment	494	874	100	0265	1215
Rental Income	Property and/or Land	494	876	005	0011	2000
Rental Income	Property	494	876	500	0001	1225
Rental Income	Property	494	876	500	0310	1225
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	494	878	000	0001	1234
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	494	879	000	0011	1240
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
Sale of State Assets	Sale of Land &/or othr st property	494	881	100	0011	1999
Subscription or Publication Sales	Subscription or Publication Sales	494	888	000	0011	1289
Reimbursements	Reimbursements	494	890	000	0414	1524
Reimbursements	Traffic Signal Maint-Private Sector	494	890	015	0011	1996
Reimbursements	Reimbursements	494	890	020	0011	2001
Reimbursements	Hwy Sign Maint-Private Sector	494	890	025	0011	1997
Veterans Affairs	**Veterans Affairs**	**497**	**000**			
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0272	0275
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0273	0275
Federal Government	Health & Human Services	497	831	075	0272	0618
Federal Government	Health & Human Services	497	831	075	0273	0618

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0272	0939
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	0273	1817
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	Anna Veterans' Home	497	877	005	0001	1985
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
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
Governor's Office of Management & Budget	**Gov. Ofc. Of Mgmt. & 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
Executive Inspector General	**Executive Inspector General**					

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Forfeited and Seized Property	Forfeited and Seized Property	509	071	000	0001	0052
Repayment to State for Jury Duty and Personal Phone Calls	Reimb./Jury and Recoveries	509	877	000	0001	1228
Repayment to State Pursuant to Law	Repay. State Pursuant to Law	509	880	000	0001	1243
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
Other Illinois State Agency	Chicago State University	511	864	608	0617	1891
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
Public Utility Tax	Wireless 911 Surcharge	524	480	650	0612	1635
Public Utility Tax	Wireless 911 Surcharge	524	480	650	0613	1635
Fines, Penalties or Violations	Fines, Penalties or Violations	524	843	000	0001	0780
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 Il/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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	524	861	000	0001	1121
Miscellaneous	Miscellaneous	524	861	000	0011	1121
Miscellaneous	Miscellaneous	524	861	000	0054	1121
Other State Agencies	Dept. of Transportation	524	864	494	0018	1162
Private Organizations or Individuals	Private Org. or Individuals	524	870	000	0771	1200
Repayment to State Pursuant to Law	Telephone Utilties	524	880	705	0059	1473
Drycleaners Environmental Response Council	**Drycleaners Environmental Response Council**	**525**	**000**			
Fund Transfers	Drycleaners Environmental Resp.	525	846	548	0606	1568
Drycleaner Insurance Premium	Drycleaner Insurance Premium	525	304	000	0548	1595
Licenses, Fees or Registrations	Drycleaner Late Payment Fees	525	855	159	0548	1594
Deaf and Hard of Hearing Commission	**Deaf & Hard of Hearing Comm**	**526**	**000**			
Miscellaneous	Miscellaneous	526	861	000	0001	1121
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	0401	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0001	1121
Miscellaneous	Miscellaneous	532	861	000	0065	1121
Miscellaneous	Miscellaneous	532	861	000	0270	1121
Miscellaneous	Miscellaneous	532	861	000	0288	1121
Miscellaneous	Miscellaneous	532	861	000	0731	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	532	861	000	0879	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
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	0214	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	0731	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
Health Care Cost Containment Council	**Health Care Cost Containment Council**	**540**	**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	540	877	000	0001	1228
Historic Preservation Agency	**Historic Preservation Agency**	**541**	**000**			
Concessionaire Revenue	Concession Revenue	541	090	000	0538	0056
Concessionaire Revenue	Concession Revenue	541	090	000	0776	0056
Program Income	Marketing Income	541	472	050	0538	1972
Federal Government	Interior, Department of	541	831	100	0538	0626
Federal Government	Department of the Interior	541	831	101	0538	0627
Federal Government	Nat'l Endowment for Humanity	541	831	147	0538	0637
Federal Program Income	Conference Fees	541	841	090	0538	0756
Federal Program Income	Conference Fees	541	841	090	0776	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
Miscellaneous	Miscellaneous	541	861	000	0538	1121
Miscellaneous	Miscellaneous	541	861	000	0776	1121
Private Organizations or Individuals	Private Organiza or Indiv	541	870	000	0538	1200
Private Organizations or Individuals	Private Organiza or Indiv	541	870	000	0776	1200
Private Organizations or Individuals	Donation Box	541	870	210	0538	1208
Private Organizations or Individuals	Donation Box	541	870	210	0776	1208
Product Sales	Sales of Merchandise	541	872	005	0538	1973
Product Sales	Agricultural Proceeds	541	872	010	0538	1974
Rental Income	Property	541	876	500	0538	1225
Rental Income	Property	541	876	500	0776	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 for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	541	877	000	0776	1228
Repayment to State Pursuant to Law	Returned Petty Cash	541	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash	541	880	600	0538	1270
Repayment to State Pursuant to Law	Returned Petty Cash	541	880	600	0776	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
Subscription or Publication Sales	Copy Petitions & Materials	541	888	100	0776	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Audits & Reports	546	879	000	0581	1240
Repayment to State Pursuant to Law	Returned Petty Cash Funds	546	880	600	0001	1270
Illinois Educational Labor Relations Bd.	**IL Educational Labor Relations Bd.**	**548**	**000**			
Fair Share Dues From Non-Members	Fair Share Dues Non Member	548	185	000	0996	0109
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	548	877	000	0001	1228
Illinois Housing Development Authority	**Illinois Housing Dev. Auth.**	**551**	**000**			
Repayment to State due to Final Audits & Reports	Audits & 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**			
Licenses, Fees or Registrations	Copying Fees	555	855	100	0529	0939
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	555	877	000	0529	1228
Repayment to State Pursuant to Law	Repay.-Other Employee Comp.	555	880	035	0529	1995
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 Illinois State Agency	General Revenue Fund	559	864	001	0184	1128
Other Illinois State Agency	IL Crim. Justice Info. Auth.	559	864	546	0318	1168
Private Organizations or Individuals	Private Organizations	559	870	000	0184	1200
Illinois Finance Authority	**Illinois Finance Authority**	**560**	**000**			
Loan Repayments	Fire Truck Revolving Loans	560	355	010	0572	1978
Repayment of Loan Guarantees	Repay Loan Guaran.-Principal	560	524	050	0205	0456

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment of Loan Guarantees	Repay Loan Guaran.-Principal	560	524	050	0994	0456
Fund Transfers	General Revenue Fund	560	846	001	0994	0827
Fund Transfers	Build Illinois Bond Fund	560	846	971	0572	1628
Rental Income	Program Income	560	876	000	0119	1217
Workers' Compensation Commission	**Workers' Compensation Comm.**	**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
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	IEMA - Homeland Security	569	840	110	0923	1894
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	569	840	488	0923	0724
Fed Monies Via Other Illinois Agency	Western Ilinois University	569	840	628	0923	0730
Fed Monies Via Other Illinois Agency	Juvenile Justice Trust Fund	569	840	911	0923	0747
Licenses, Fees or Registrations	Academy Training Fees	569	855	154	0517	1510
Licenses, Fees or Registrations	Application Fees	569	855	042	0517	0928
Licenses, Fees or Registrations	Entrants Fees	569	855	005	0517	1511
Miscellaneous	Miscellaneous	569	861	000	0879	1121
Miscellaneous	Miscellaneous	569	861	000	0796	1121
Other Illinois State Agency	Dept. of Human Services - GRF	569	864	444	0923	1466
Other Illinois State Agency	Il Crimin Justice Info Auth	569	864	546	0923	1168
Other Illinois State Agency	Violent Crime Victims	569	864	929	0823	1186
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**			
Other Illinois State Agency	Attorney General	578	864	340	0001	1143
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	578	877	000	0001	1228
Property Tax Appeal Board	**Property Tax Appeal Board**	**580**	**000**			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	580	877	000	0001	1228
Subscription or Publication Sales	Books/Magazine & Periodicals	580	888	005	0001	1290
Sex Offender Management Board	**Sex Offender Management Board**	**583**	**000**			
Federal Government	U.S. Dept. of Justice	583	831	110	0527	0629
State Board of Education	**State Board of Education**	**586**	**000**			
Loan Repayments	Loan Repayments	586	355	000	0605	0295
Loan Repayments	Loan Repayments-Interest	586	355	025	0569	0296
Loan Repayments	Loan Repayments-Interest	586	355	025	0130	0296
Loan Repayments	Loan Repayments-Principal	586	355	050	0567	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0569	0297

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	DHHS-Refugee Services	586	831	005	0560	1964
Federal Government	Agriculture, Department of	586	831	010	0410	0594
Federal Government	DHHS-Trng School Health Persnl	586	831	025	0560	1965
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	Labor,Department of	586	831	120	0560	0630
Federal Government	National Community Service	586	831	133	0183	0634
Federal Government	Nat. Comm Ser. Grant	586	831	133	0343	0634
Federal Government	National Community Service	586	831	133	0560	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	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	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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
State Board of Elections	**State Board of Elections**	**587**	**000**			
Repayment-Unused Grant Funds	Repayment-Unused Grant Funds	587	633	000	0206	1981
Federal Government	Fed. Election Assist.-Ind.w/Disab.	587	831	040	0206	1970
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	Dept. of Homeland Security-FEMA	588	831	035	0491	1952
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
Federal Monies via Other Illinois Agency	Homeland Security	588	840	045	0497	1975
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	Conference Fees	588	855	097	0688	0937
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
Licenses, Fees or Registrations	Nucldear 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Private Organizations or Individuals	Exceleon Donation	588	870	070	0688	1895
Private Organizations or Individuals	Gov.'s Partnership Agreements	588	870	110	0688	2006
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	Audits & 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
Reimbursement	U.S. NRC Agreement Reimb.	588	890	030	0067	2004
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
Fund Transfer	Pension Contrib. - P.A. 93-665	589	846	585	0479	1893
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
Repayment to State Pursuant to Law	Involuntary Withholding Collections	589	880	015	0479	1810
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
State Fire Marshal, Office of	**State Fire Marshal, Office of**	**592**	**000**			
Boiler Inspection Fees	Boiler Inspection Fees	592	050	000	0001	0044
Boiler Inspection Fees	Boiler Inspection Fees	592	050	000	0047	0044
Federal Government	Dept. of Homeland Security	592	831	045	0047	1971
Federal Government	Environmental Protection Agn	592	831	060	0580	0608
Federal Government	Emergency Management Agency	592	831	068	0580	0613
Fines, Penalties or Violations	Sprinkler Contractor Violations	592	843	050	0047	1977
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	Sprinkler Contractor Licenses	592	855	030	0047	1976
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
Fund Transfers	Pension Contrib. Fund-PA 93-665	593	846	585	0473	1893
Fund Transfers	Pension Contrib. Fund-PA 93-665	593	846	585	0789	1893
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~~

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
~~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~~
~~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	0736	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
Rebates	Rebates	612	850	000	0101	1989
Outstanding Checks Written Off	Check Write Off/Imprest Acct	612	869	000	0001	1199
Governor's State University	**Governor's State University**	**616**	**000**			
Educational Computing Network	Ed.Network-Eastern Il. Univ	616	150	612	0320	0097
Educational Computing Network	Ed.Network-Governors St Univ	616	150	616	0320	0098
Educational Computing Network	Ed.Network-Western Il Univ	616	150	628	0320	0100
Interest Earnings on Imprest Accounts	Interest Earnings/Imprest	616	309	000	0001	0278
Other Illinois State Agency	Chicago State University	616	864	608	0320	1174
Other Illinois State Agency	Eastern Illinois University	616	864	612	0320	1175
Other Illinois State Agency	Governor's State University	616	864	616	0320	1176
Other Illinois State Agency	Northeastern Illinois Univ	616	864	620	0320	1177
Repayment to State Pursuant to Law	Returned Petty Cash Fund	616	880	600	0001	1270
Northern Illinois University	**Northern Illinois University**	**644**	**000**			
Response Action Contractors Indemnifications Act	Response Action Contractors	644	537	000	0213	0469

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0350	0764
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	CMS	684	864	416	0339	1148
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Private Organizations or Individuals	Private Org./Foundations Grants	691	870	060	0677	1871
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	691	877	000	0663	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	691	877	000	0664	1228
Repayment to State Pursuant to Law	Local Debt Service Account	691	880	598	0664	1745
Repayment to State Pursuant to Law	Restitutions	691	880	725	0001	1283
Repayment to State Pursuant to Law	Restitutions	691	880	725	0663	1283
Subscription or Publication Sales	Workshop Materials	691	888	010	0768	1872
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
Fed. Govt. Indirect Cost Reimbursement	Indirect Cost Reimbursement	692	842	000	0001	0764
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	Illinois Arts Council	692	864	503	0359	1163
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
Other States	Other States	692	867	000	0359	1194
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
Subscription or Publication Sales	Workshop Materials	692	888	010	0768	1872
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

INTRODUCTION

The proper management of funds accounted for on an accrual or modified accrual basis requires adequate procedures for agencies to follow in management of accounts receivable. This section establishes guidelines for State agencies to follow in the development and implementation of a system for accounting for and managing their receivables. This section expands on the SAMS Asset Account procedure 03.30.10 and covers the following areas:

1. Recognition of Receivables
2. Establishing Due Dates for Receivables
3. Aging of Receivables
4. Uncollectible Receivables
5. Interest and Late Charges
6. Receivables Reporting Requirements
7. Receivables Collections Procedures

This section presents general guidelines and minimum reporting and collections requirements for State agencies. It is the responsibility of each agency to develop its internal procedures for implementing these guidelines within their organization.

Estimated or Self-Assessed Revenues

For annual GAAP reporting purposes, agencies may accrue certain "self-assessed" revenues based upon actual collections during the "lapse period" immediately following the reporting date, thus establishing the receivable retroactively. Self-assessed revenues include most State taxes and certain fees.

Interim financial reporting on a quarterly basis as discussed in this SAMS procedure, will require agencies to report only those receivables which are due the State at the time of reporting, such as delinquencies, assessments and penalties but not estimates of self-assessed revenues.

Annual GAAP Project accruals for the major revenue sources within each agency will continue to be required for annual GAAP reporting. GAAP adjustments vary by agency within the following areas:

1. Lapse period collections;
2. Deferred revenue;
3. Assessment collections in the lapse period;
4. Refunds & credits.

Specific guidelines for each agency will be addressed, as in the past, with instructions issued at year-end.

ESTABLISHING FORMAL DUE DATES

When a formal due date for a receivable is not established by law, it will be established at the time that the receivable is recognized as outlined above. It is recommended that due dates fall no later than thirty days after the receivable is recognized unless contractual terms or specific industry standards require other treatment.

As an example, a receivable recognized and recorded on January 15, would have a formal due date no later than February 14, of the same year.

DETAILED ACCOUNTS RECEIVABLE INFORMATION

To support the recognition and tracking of receivables, detail information related to each receivable must be recorded and maintained by each State agency. It is recommended, as a minimum, the following items be included. Individual agencies may supplement this information as appropriate.

1. Debtor's name;

2. Debtor's social security number, federal employer's identification number (FEIN), or other Comptroller- approved identifying number;

3. Debtor's last known address;

4. Amount of the debt;

5. "Source of Revenue" code, where applicable;

6. Nature of the debt;

7. Formal due date of the debt;

8. The agency and fund(s) to which the debt is due;

9. Documentation of all collection efforts. (See SAMS Manual Procedure 26.40.10)

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE AGING OF TOTAL GROSS RECEIVABLES (C-98)

PURPOSE

The purpose of this report is to provide a summary of the aging of gross receivables on a quarterly basis for all funds. (Exhibit 26.30.30-A).

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

The aging periods under the heading "Past due receivables" (i.e. 1-30 days, 31-90 days, 91-180 days, etc.) are provided as a guide in completing this form. If your agency ages receivables using different periods, cross out the days printed on the form and insert the days used on your agency records. NOTE: the Comptroller's Office requires the aging categories of "181 days-one year" and "over one year" past due for analysis purposes.

CONTENTS

Refer to Exhibit 26.30.30-B

REFERENCE	CONTENTS
(1)	Enter the month, day and year of the last day of the quarter for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three digit Comptroller assigned agency number.
(4)	Enter the official fund name.

REFERENCE	CONTENTS
(5)	Enter the three digit State treasury-held fund number (all three digit numbers should be preceded by a 0) or four digit Comptroller assigned locally-held fund number. Universities should use the four digit university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.)
(6)	Place an "X" in either the box marked "In Protest" or "Not in Protest or Protestable." Separate forms must be submitted for funds divided into these two areas. For further information, refer to Procedure 26.20.10.
(7)	Label a column for each Major Revenue Source received by the agency. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Procedure 27.50.10 for your agency.

The Major Revenue Sources for Governmental and Agency Funds are:

	Acct. #
- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Federal Government Revenue	426
- Licenses & Fees	431
- Unemployment Insurance Benefit Overpayments	435
- Interest and Other Investment Income	440
- Other Revenue	445
- Loan & Note Repayments - Short Term	446
- Loan & Note Repayments - Long Term	447
- Child Support Claims	448
- Public Assistance Recoveries	449

5. The use of any outside collection agencies, including dates and fees paid;

6. Reasons and dates for certification of uncollectibility where appropriate.

This information should be included as part of the accounts receivable records.

Copies of any final administrative assessments, contracts, payment agreements, witness statements, or any other documentation establishing the existence of the debt and identity of the debtor should be recorded as documentation.

Accounts Receivable Fund

Section 6 of the "Illinois State Collection Act of 1986" provides that the Comptroller, with the approval of the Governor, may provide by rule and regulation for the creation of a special fund or funds for the deposit of designated receipts by designated agencies to be known as Accounts Receivable Fund or Funds.

Under the Act, 75% of the amounts deposited each quarter into such a special fund shall be transferred to the General Revenue Fund or such other fund that would have originally received the receipts. The remaining amounts may be used by the creditor agency for collecting overdue accounts pursuant to appropriation by the General Assembly.

Fund Establishment

Agencies seeking the establishment of an Accounts Receivable Fund must submit: 1) Form C-68, Application to Establish or Dissolve a Fund, (See SAMS Manual Procedure 9.20.10 for general completion instructions and see Exhibit 26.40.10-C for a specific example requesting an accounts receivable fund) and 2) Form C-100, Application to Establish An Accounts Receivable Fund, (see Exhibits 26.40.10-A and B and the related instructions) to the State Comptroller's Office addressed as follows:

Comptroller
State of Illinois
325 West Adams
Springfield, Illinois 62704
Attention: Funds Management

After initial review by the Comptroller, applications will be forwarded to the Office of the Governor with a recommendation for approval or disapproval. This recommendation will be based upon the Comptroller's assessment of the impact of the establishment of the fund on the relevant fund balances, the ability of the State to meet future obligations on a timely basis, and other appropriate

matters. Upon the concurrence of the Governor, the Accounts Receivable Fund will be established by the Comptroller for the receipt types specified in the application. In situations where an application is not approved, the application will be returned to the submitting agency with a letter indicating the reasons for the disapproval.

Special Accounting Required

Each accounts receivable fund must have unique receipt accounts (12 digit receipt account codes) for each receipt type designated in the approved application. The receipt account sub-source field will reflect the fund that would have originally received the money. If the fund of original receipt cannot be determined, the sub-source field will reflect the General Revenue Fund. The unique receipt accounts will be specified by the Comptroller's Office upon fund establishment approval. Once established, all collections of accounts receivable which are more than 120 days past due for the receipt sources specified in the approved application are to be deposited in the Accounts Receivable Fund.

Deposits of Money Collected

As deposits are processed, Form C-64, Receipts Deposit Transmittal, citing the unique 12-digit receipt account code must be prepared and forwarded to the Comptroller's Office. Instructions for completing Form C-64 are found in SAMS Manual Procedure 25.20.10. Exhibit 26.40.10-D reflects a completed C-64 for an accounts receivable fund. Receipt account codes will be assigned by the Comptroller's Office and added to SAMS Manual Procedure 25.50.10.

Statutory Transfers

To comply with the "Illinois State Collection Act of 1986", 75% of the receipts deposited into the Accounts Receivable fund must be transferred by the State agency within 10 days after the end of each calendar quarter. Form C-55, Fund Transfer Notification, (See SAMS Manual Procedure 9.20.30 for general completion instructions and see Exhibit 26.40.10-E for a specific example related to an accounts receivable fund) should be prepared for each fund into which money will be transferred. Note that "receipts" refers to amounts deposited per the Comptroller's records at quarter end.

Alternate Method

There may be situations where an agency cannot determine which debtor payments should be deposited into the accounts receivable fund without a detailed analysis. To ensure the timely deposit of these receipts, the State Collection Act **(30 ILCS 210/6)** does provide an alternative to the sequence of events described earlier in the SAMS Procedure. Use of this alternative method must

be approved by the Comptroller's Office and applied consistently to all debtor payments within those sources designated for deposit into the accounts receivable fund.

Under the alternate method, agencies may initially deposit the designated receipts over 120 days past due into the fund to which they are owed (creditor fund) or into the General Revenue Fund in cases where there is no creditor fund. The Receipts Deposit Transmittal (Form C-64) must cite the unique receipt account codes established by the Comptroller's Office as described earlier in this SAMS Procedure under "Special Accounting Required" and "Deposits of Money Collected." Within 10 days of the end of each calendar quarter, 25% of the designated receipts per Comptroller's records that have been deposited into the creditor fund or the General Revenue Fund must be transferred to the accounts receivable fund as described earlier in this SAMS Procedure under "Statutory Transfers." Pursuant to appropriation, the transferred amounts can be used by the creditor agency for collecting overdue accounts.

Regardless of which method of deposit is used, the procedures for fund establishment as set forth previously remain the same.

APPLICATION TO ESTABLISH AN ACCOUNTS RECEIVABLE FUND (C-100)

PURPOSE

The purpose of the Application to Establish an Accounts Receivable Fund (C-100) is to document those receipt sources for which an accounts receivable fund is being requested (Exhibit 26.40.10-A).

This form is to be completed and attached to Form C-68, Application to Establish or Dissolve a Fund.

INSTRUCTIONS

The information requested on this form is required by the "Illinois State Collection Act of 1986". It will provide the criteria for deciding on the establishment of an accounts receivable fund. All dollar amounts are to be rounded to the nearest thousand. In addition to the information requested on the form, the Comptroller's and/or Governor's Office may, at its discretion, request other information to assess the impact of creating the accounts receivable fund.

CONTENTS

Refer to Exhibit 26.40.10-B

REFERENCE	CONTENTS
(1)	Enter the official agency name.
(2)	Enter the three-digit Comptroller assigned agency number.
(3)	Enter the current receipt account code(s) applicable to the monies being proposed for deposit into the Accounts Receivable Fund.
(4)	Briefly describe each receipt source for each receipt account code entered in 3 . This should include the receipt title, the nature of the receivables, and the fund that originally receipted the money. If the fund of original receipt is not known, that fact must be stated.
(5)	For each receipt account code listed, enter the amount of receipts deposited in the most recently concluded prior fiscal year representing collections of accounts receivable.
(6)	Enter the percentage of the amount specified in (5) that represents collections of accounts receivable more than 120 days past due.
(7)	For each receipt account code listed, enter the estimated amount of the beginning balance of accounts receivable plus the estimated new accounts receivable to be created during the fiscal year (i.e., total available for collection).

REFERENCE	CONTENTS
(8)	For each receipt account code listed, enter the estimated amount of receipts to be deposited in the current fiscal year representing collections of accounts receivable.
(9)	Enter the estimated amount of the collections of accounts receivable specified in (8) that represent collections of accounts receivable more than 120 days past due.
(10)	Divide line (9) by line (8) and enter the result.
(11)	Enter the estimated amount of accounts receivable available to be collected specified in (7) that your agency estimates to be uncollectible. This must include all uncollectibles.
(12)	Divide line (11) by line (7) and enter the result.
(13)	Enter the estimated amount of uncollectible accounts receivable specified in (11) that must be certified as uncollectible by the Attorney General.
(14)	Divide line (13) by line (11) and enter the result.
(15)	From the amount in (7), subtract the amounts in (8) and (11). Enter the result.
(16)	Enter the estimated amount of increase in future annual receipts, if 25% of amounts collected from accounts more than 120 days past due are retained for collection efforts.

REFERENCE	CONTENTS
(17)	The responsible agency official should sign and date the form. A telephone number must also be included.

NOTE: This provision does not apply to the Department of Revenue or the Department of Employment Security.

REFERRAL OF PAST DUE ACCOUNTS

If an agency believes that a past due account is uncollectible, it must certify the account as such under the guidelines in SAMS Manual procedure 26.40.40, "certification standards."

If, however, the debt is believed to be collectible and the agency fails to collect the past due amount under the procedures outlined above or to establish a satisfactory deferred payment plan, the agency may refer the debt for collection. It is recommended that such a debt be referred either to an outside private collection firm chosen by the individual State agency (unless prohibited by rule or law), the Attorney General, or in the case of universities, their own attorneys. The referral must include such information as defined by the Attorney General. (See SAMS Manual Procedure 26.40.50, "Requirements of the Attorney General".)

ESTABLISHING DEFERRED PAYMENT PLAN

If during the collection process, the agency determines that the best opportunity for collecting the debt is through periodic payments, the agency may enter into a deferred payment plan with the debtor. The terms of each plan will vary with the size and nature of the debt, however, it is suggested that payments be expected at generally no less than monthly intervals, and if the term of the plan exceeds one year, payment terms should be reviewed with the debtor annually.

(14) Notification Type. Agencies are required to provide and maintain a written record of a clear and detailed notification to the alleged debtor identifying the amount of the debt, the nature of the debt and potential defenses to the debt prior to the submission of a claim for offset.

Enter the appropriate code which describes your agency's notification as set forth below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	U.S. Mail
02	Certified Mail-Return Receipt Requested
03	Oral Notification (written record required)

(15) Type Of Hearing Offered. Agencies are required to provide debtors with information about a procedure to challenge the existence, amount and current collectibility of the debt prior to submission of a claim to the Comptroller for entry into the offset system. The decision resulting from the utilization of this procedure must be reviewable. Please identify the type of procedure utilized (referred to below as "Type of Hearing") by entering the appropriate code listed below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	Administrative Hearing conducted pursuant to the Illinois Administrative Procedure Act
02	Conciliation Conference--Face-to-face meeting offered between the debtor and an officer or employee of the agency with authority to adjust the debt. The debtor must be allowed to present documentary evidence and to examine the agency's materials upon which the debt is based. A written record of the proceedings must be prepared.
03	Civil Court Hearing

(16) Statement of Outcome. Only debts finally determined as currently due and payable may be certified to the Comptroller as a claim for offset. Agencies are required to indicate the final outcome of the administrative process leading to the final determination of the debt by entering the appropriate code listed below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	No Hearing Requested --The debtor has not requested access to the agency's procedure to contest the debt. By agency procedure, all appeal rights have lapsed and the debt is currently due and payable.
02	Debt Confirmed at Hearing -- After utilization of the agency's procedure for contesting the debt, the amount of the debt is confirmed as currently due and payable. All appeal rights have lapsed.
03	Civil Court Settlement

(17) Date Of Final Determination of Debt. Agencies are required to provide the date upon which the debt is finally determined as currently due and payable. Enter the applicable date in this field.

(18) Authorized Signature. All claims for offset must be accompanied by an original signature of an authorized agency representative. A properly completed Signature Authorization Card (SAMS Procedure 26.40.25) must be on file with the Comptroller's Office.

(19) Enter the title of the authorized agency representative listed in 18.

(20) Enter the date of the filing.

(21) Enter the contact telephone number for questions regarding this claim submission.

REASON FOR DEBT CODE

AGENCY	AGENCY #	CODE NUMBER & DESCRIPTION
Public Aid	47855	1--Delinquent child support
Secretary of State	35020	2--Reimburse license plate fees
Secretary of State	35020	3--Reimburse driver's license fee
Public Aid	47810	4--Desk audit
Public Aid	47810	5--Field audit
Children & Family Services	41817	6--Overpay child care
Any Agency		7--Salary overpayment
Transportation	49423	8--Damage to property
Labor	45213 & 45214	9--Overpayment of unemployment benefits
Student Assistance Commission	69140	10--Default on student loan
Public Aid	47801	11--Overpayment of donated funds
Any Agency		12--Unauthorized telephone calls
Public Aid	47801	13--Contract overpayment
Public Aid	47850	14--Disability overpayment
Lottery	49270	15--Nonpayment for lottery debt
Vocational Rehabilitation	49210	16--Delinquent State Tax
Public Aid	47813	17--Excess assistance
Public Aid	47813	18--Administrative Support Order
Any Agency		20--Audit finding
Any Agency		21--Misdirection of funds
Any Agency		22--Falsified attendance records
Any Agency		23--Retirement overpayment
Any Agency		24--Stolen property
Any Agency		25--Misuse of State funds
Any Agency		26--Overpayment of State funds
Any Agency		27--Excess Food Stamps
Any Agency		28--Insufficient funds check
Any Agency		29--Unpaid Social Security
Internal Revenue Service	36001	30--Federal Tax Levies
Any Agency		31--Warrant issued in error
Children & Family Services	41817	32--Child care and maintenance
Employment Security	42705	33--Unpaid unemployment tax
Any Agency		34--Improper payment of funds
Vocational Rehabilitation	488	35--Overpayment circuit breaker
Vocational Rehabilitation	488	36--Overpayment for housekeeping
Any Agency		37--Reimbursement to the State
Any Agency		38--Reimbursement - State property
Employment Security	42705	39--Late employers contribution
Public Aid	47815	40--Grand/food stamp overpayment
Any University		41--Reimbursement to university
Student Assistance Commission	69160	42--Delinquent student loan
Secretary of State	35010	43--Shortage on license plate fees
Public Aid	47815	44--Ineligible earnfare advances
Public Aid	47815	45--Ineligible child care payments
Transportation	49499	46--Hazardous Material violation
Any Agency		47--Delinquent Rent
Human Services	444	48--Family Case Management
Public Aid	478	49--Kidcare delinquent premiums
Public Aid	478	50--Kidcare rebate overpayments
Public Health	482	51--Fed. Civil Monetary Penalties

Office of the Comptroller
State of Illinois

«NAME»
«ADDRESS»
«CITY__STATE_ZIP»

«DATE»

RE: PAYMENT WITHHOLDING FOR
«CLAIMING_AGENCY»
«CLAIM_NAME»
SSN#/EIN#«SSN»
ORDER # «ORDER_»

THE «CLAIMING_AGENCY» HAS ADVISED THE OFFICE OF THE COMPTROLLER THAT YOU OWE MONEY FOR «DEBT_CODE».

PURSUANT TO ILLINOIS LAW (15 ILCS 405/10.05-10.05A), THE COMPTROLLER IS REQUIRED TO WITHHOLD ALL ELIGIBLE PAYMENTS UNTIL THE CLAIM HAS BEEN SATISFIED. THEREFORE, WE HAVE WITHHELD $«AMOUNT» FROM YOUR «VOUCHERING_AGENCY» PAYMENT OF $«AMOUNT». IF THERE ARE NO OTHER OUTSTANDING CLAIMS, A PAYMENT FOR THE REMAINDER WILL BE ISSUED WITHIN 10 DAYS FROM THE DATE OF THIS NOTICE.

TO REQUEST DETAILED INFORMATION REGARDING THIS CLAIM, PLEASE CONTACT THE CLAIMING AGENCY AT:

«CLAIMING_AGENCY»
«DEPARTMENT»
«AG_ADDRESS»
«AG_C__S_Z» PHONE: («AREA_CODE») «PHONE_»

IF YOU HAVE ALREADY CONTACTED THE CLAIMING AGENCY AND STILL DO NOT AGREE WITH THE CLAIM, YOU MAY FILE A PROTEST BY WRITING THE OFFICE OF THE COMPTROLLER; ATTN: COLLECTIONS UNIT; 325 WEST ADAMS; SPRINGFIELD, ILLINOIS 62704-1858. THE PROTEST SHOULD CONTAIN A LETTER DESCRIBING YOUR REASONS FOR PROTEST AND ANY DOCUMENTS OR RECEIPTS THAT SUPPORT YOUR POSITION. PLEASE INCLUDE YOUR SOCIAL SECURITY NUMBER OR EMPLOYER'S IDENTIFICATION NUMBER ON ALL CORRESPONDENCE. IF YOU DO NOT FILE A WRITTEN PROTEST WITHIN 30 DAYS FROM THE DATE OF THIS NOTICE, THE WITHHELD AMOUNT WILL BE SENT TO «CLAIMING_AGENCY» AS PAYMENT ON THE CLAIM.

OFFICE OF THE COMPTROLLER
COLLECTIONS UNIT

CC: «CLAIMING_AGENCY»
«VOUCHERING_AGENCY»
FILES

«VOUCHER_» «ID_»
«CHECK_»
«APPROPRIATION_CODE»

PLEASE RETAIN THIS LETTER FOR YOUR RECORDS

DELETE, REFUND, AND/OR CHANGE ON THE COMPTROLLER'S OFFSET SYSTEM (C-34)

PURPOSE

An agency may file Form C-34, "Delete, Refund, and/or Change on the Comptroller's Offset System" (Exhibit 26.40.21-A) requesting the Comptroller:

1. Delete a claim for any of the following reasons:
   a. The claim has been satisfied.
   b. The claim has been inactive for more than one year.
   c. The agency has agreed to enter into a deferred payment plan with the debtor.
   d. The claim has been determined to be invalid.

2. Refund monies currently held in the offset fund to the person or business against which their claim exists.

3. Change the debtor name, order number, or amount of debt on a previously filed claim.

INSTRUCTIONS (Refers to 26.40.21-B)

REFERENCE CONTENTS

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, AND 5 MUST BE COMPLETED TO PROCESS A DELETE.

(1) Enter an "X" in one of the four boxes which best describe the reason for the delete. If no delete is to be processed, do not mark any of the four boxes.

(2) Enter the name of the debtor to which maintenance is to be performed.

(3) Enter the Social Security Number (SSN) for an individual debtor or Employer's Identification Number (EIN) for a business to which maintenance is to be performed.

(4) Enter an "X" on the appropriate line describing the debtor as either an individual or business.

(5) 5 digit agency code.

PLEASE NOTE THAT NUMBERS 2, 3, 4, 5, 6, AND 7 MUST BE COMPLETED TO PROCESS A REFUND TO A DEBTOR.

(6) Enter an "X" in the "No Refund to Debtor" to ensure that all monies are forwarded to the claiming agency and not to the individual or business debtor.

(7) Enter the withholding amount and the notification date for each refund authorized by the claiming agency. Note that these amounts can be obtained from the withholding notification. If you do not know these amounts, please contact our office at 217/782-7525.

PLEASE NOTE THAT NUMBERS 2, 3, 4, 5, 8 AND 9 MUST BE COMPLETED TO PROCESS A CHANGE TO A PREVIOUSLY FILED CLAIM.

(8) Enter the Name, SSN/EIN, Class, Order #, and Claim Amount as currently recorded by the Comptroller.

(9) Enter any revisions to be processed. Note that only the name, order #, and claim amount can be changed. Any other change must be processed by filing a delete and subsequent add of a new claim.

The change amount entered in (9) will be the amount the agency determines as the outstanding debt. Agencies will no longer take into consideration monies offset from a debtor which have not yet been paid to the claiming agency.

(10) Authorized Signature. All offset requests must be accompanied by an original signature of an authorized agency representative. A properly completed signature authorization card (SAMS Procedure 26.40.25) must be on file with the Comptroller’s Office.

SIGNATURE AUTHORIZATION (SCO-376)

PURPOSE

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

NOTIFICATION REQUIREMENTS

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

DISTRIBUTION

One Signature Authorization card (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

Please contact the Collections Unit to request Signature Authorization cards. SAMS Exhibits 26.40.25-B and C provide examples of properly completed cards.

Reference	Contents
1	Authorized Person: Type the name of the agency head or the person authorized to sign for the agency head for Involuntary Withholding Requests.
2	Agency Name: Type the agency name to which the signature authorization applies.
3	Specimen Signature: Agency head or person authorized to sign for agency head must sign the card before it is valid. (Original Signature required.)

4 Agency/Org 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. A card must be completed for each agency/org code submitted.

5 Indicate the transaction approved by signature authority.

6 Approval - Agency Head: Agency head must sign the signature authorization card and enter the effective date of authorization 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.

7 Type the name, address and telephone number for the individual to be contacted regarding offsets.

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

Signature Authorization

(SAMS PROCEDURE 26.40.25)

1. Name of Person Authorized to Sign or Affix Agency Head Signature (Typed)	2. Agency Name (Typed)
3. Specimen Signature By: _____	4. Agency/Org Code __ __ __ __ __ 5. Transactions Authorized To Sign __ IW Add Request __ IW Delete, Refund and/or Change
I certify that I am the head of the agency named above and hereby approve the signature delegation. _____ 6. Signature of Agency Head	_____ Effective Date of Authorization
7. Please send any correspondence to: Name: _____ Phone: _____ Address: _____ _____	

SCO-376 5/05-500

SAMPLE

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

Signature Authorization
(SAMS PROCEDURE 26.40.25)

1. Name of Person Authorized to Sign or Affix Agency Head Signature (Typed)	2. Agency Name (Typed)
Jane Agency Head	Department XYZ
3. Specimen Signature By: Jane Agency Head	4. Agency/Org Code 1 2 3 4 5 5. Transactions Authorized To Sign X IW Add Request X IW Delete, Refund and/or Change

I certify that I am the head of the agency named above and hereby approve the signature delegation.

Jane Agency Head — 6. Signature of Agency Head

July 1, 2005 — Effective Date of Authorization

7. Please send any correspondence to:
Name: John Doe
Address: Dept. XYZ
325 West Adams
Springfield, IL 62704
Phone: XXX/XXX-XXXX

SCO-376 5/05-500

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

Signature Authorization
(SAMS PROCEDURE 26.40.25)

1. Name of Person Authorized to Sign or Affix Agency Head Signature (Typed)	2. Agency Name (Typed)
Karen Authorized Person	Department XYZ
3. Specimen Signature game Agency Head by By: Karen Authorized Person	4. Agency/Org Code 1 2 3 4 5 5. Transactions Authorized To Sign X IW Add Request X IW Delete, Refund and/or Change

I certify that I am the head of the agency named above and hereby approve the signature delegation.

6. Signature of Agency Head	Effective Date of Authorization
game Agency Head	July 1, 2005

7. Please send any correspondence to:
Name: John Doe
Address: Dept. XYZ
325 West Adams
Springfield, IL 62704
Phone: XXX/XXX-XXXX

SCO-376 5/05-500

EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)

PURPOSE

The purpose of the Explanation of GAAP Account Changes (Exhibit 27.20.10-A) is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Explanation of GAAP Account Changes identifies and explains material changes in GAAP accounts from the prior year to the current year. This form should be filled out only after all other GAAP trial balance forms have been completed. All amounts reported on this form must be rounded to the nearest thousand. If completed on the Comptroller's WEDGE system, this form will automatically calculate certain fields.

INSTRUCTIONS

This form will identify fluctuations, which are material on a statewide reporting basis. Material changes for statewide reporting purposes are determined by applying two separate tests.

The first test involves dollar amount changes. For agencies, all increases (decreases) equal to or greater than $10,000,000 ($10,000 rounded to the nearest thousand) must be explained. For universities, all increases (decreases) equal to or greater than $5,000,000 ($5,000 rounded to the nearest thousand) must be explained.

The second test involves both dollar amount changes and percentage changes. All increases (decreases) in which the dollar amount change is greater than or equal to $1,000,000 ($1,000 rounded to the nearest thousand) **and** the percentage change is greater than or equal to 15% when compared to the prior year must be explained.

The reason(s) for the material changes can be most accurately explained by the agency solely administering or sharing in the activity of a particular fund. In explaining a material change, non-accounting staff, such as program administrators, should be consulted to ascertain the specific reason(s) for the fluctuation.

Please note proper form preparation requires a detailed explanation of each change, being as specific as possible and using complete sentences and proper grammar. For example, an expenditure may increase during a particular year due to increased appropriations. In this case, the explanation on the SCO-510 must include the specific programs enhanced, and the reasons supporting that particular allocation of resources.

The SCO-510 should be filled out only after all other GAAP trial balance forms are completed. Review the index for SCO-511, 512, 516, 517, 521, 522, 526, 527, 581, 582, 594 or 595. After locating the applicable forms in the year-end reporting package, compare the current year amount for each account with the prior year amount, according to the criterion defined above.

CONTENTS

Refer to Exhibit 27.20.10-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the three-digit Comptroller assigned agency number.
(3)	Enter the official agency name.
(4)	Enter the four-digit Comptroller assigned fund number.
(5)	Enter the official fund name.
(6)	Enter the GAAP account number for each account in which (1) an increase (decrease) of $10,000,000 ($10,000 rounded to the nearest thousand) or more for non-university trial balances or $5,000,000 ($5,000 rounded to the nearest thousand) or more for university trial balances has occurred or (2) an increase (decrease) of $1,000,000 ($1,000 rounded to the nearest thousand) or more and a 15% or greater increase (decrease) from the prior year has occurred.

REFERENCE	CONTENTS
(7)	Enter the account description for each account number entered in (6).
(8)	Enter the current year amount.
(9)	Enter the prior year amount.
(10)	Subtract (9) from (8) and enter the result. If (9) is greater than (8), the decrease should be in parenthesis.
(11)	Enter a narrative detailing the major reason(s) for the material change in (10). (Note: If additional space is needed to fully explain the difference between years, please attach the explanation to this form and reference the attachment in the "explanation" section of this form.)

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand Agency Adjustments	IOC Adjustments	Auditor Adjustments	GAAP Basis, CY	GAAP Basis, PY
	Assets					
101	Cash on Deposit with State Treasurer	$	$	$	$	$
	(including In-transit Items)					
102	Locally-Held Cash and Cash Equivalents					
103	Petty Cash					
105	**Total Cash and Cash Equivalents**					
109	Investments					
110	Unamortized Premiums (Discounts) on Investments					
111	**Total Investments**					
117	Taxes Receivable					
118	Allowance for Uncollectible Taxes	( )			( )	( )
121	Interest and Penalties Receivable on Taxes					
122	Allowance for Uncollectible Interest and Penalties on Taxes	( )			( )	( )
125	**Total Taxes Receivable, Net**					
126	Due from Other Government-Federal					
127	Due from Other Government-Local					
128	Allowance for Uncollectible Due from Other Governments	( )			( )	( )
130	**Total Intergovernmental Receivables, Net**					
135	Other Receivables					
136	Allowance for Uncollectible Other Receivables	( )			( )	( )
140	**Total Other Receivables, Net**					
141	Due from Other Funds					
144	Due from Components Units					
150	Inventories					
151	Prepaid Expenses					
152	Loans and Notes Receivable					
153	Allowance for Uncollectible Loans and Notes Receivable	( )			( )	( )
154	**Total Loans and Notes Receivable**					
175	Other Assets					
195	**Total Assets**	$	$	$	$	$

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand Agency Adjustments	IOC Adjustments	Auditor Adjustments	GAAP Basis, CY	GAAP Basis, PY
	Liabilities					
205	Accounts Payable and Accrued Liabilities	$	$	$	$	$
208	Due to Other Government-Federal					
209	Due to Other Government-Local					
210	**Total Intergovernmental Payables**					
215	Due to Other Funds					
216	Due to Component Units					
220	Deferred Revenues					
221	Unearned Revenue					
235	Notes Payable, Current					
278	Other Obligations					
295	**Total Liabilities**	$	$	$	$	$
	Fund Equity					
	Fund Balance Reserved for:					
310	Encumbrances	$	$	$	$	$
313	Long-term Portion of Investments					
314	Long-term Portion of Intergovernmental Receivables					
315	Long-term Portion of Other Receivables					
317	Long-term Portion of Loans and Notes Receivable					
318	Inventories					
321	Long-term portion of Other Assets					
323	Endowments and Similar Funds					
325	Other					
	Unreserved Fund Balance Designated for:					
330	Debt Service					
333	Other					
340	Undesignated					
350	**Total Fund Equity**	$	$	$	$	$

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20____ (1)

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) General Revenue
Fund # (5) 0001

Account Number	Account Description	Nearest Thousand: Agency Adjustments	IOC Adjustments	Auditor Adjustments	GAAP Basis, CY	GAAP Basis, PY
	Assets					
101	Cash on Deposit with State Treasurer	$ (6) 146	$ (6)	$ (6)	$ (7) 146	$ (8) 175
	(including In-transit Items)	3			3	3
102	Locally-Held Cash and Cash Equivalents					
103	Petty Cash					
105	**Total Cash and Cash Equivalents**	(9) 149	(9) 0	(9) 0	(9) 149	(9) 178
109	Investments					
110	Unamortized Premiums (Discounts) on Investments					
111	**Total Investments**					
117	Taxes Receivable	32,103			32,103	29,974
118	Allowance for Uncollectible Taxes	( )			( )	( )
121	Interest and Penalties Receivable on Taxes					
122	Allowance for Uncollectible Interest and Penalties on Taxes	( )			( )	( )
125	**Total Taxes Receivable, Net**	32,103			32,103	29,974
126	Due from Other Government-Federal					
127	Due from Other Government-Local					
128	Allowance for Uncollectible Due from Other Governments	( )			( )	( )
130	**Total Intergovernmental Receivables, Net**					
135	Other Receivables					
136	Allowance for Uncollectible Other Receivables	( )			( )	( )
140	**Total Other Receivables, Net**					
141	Due from Other Funds	30			30	50
144	Due from Components Units					
150	Inventories	200			200	250
151	Prepaid Expenses					
152	Loans and Notes Receivable					
153	Allowance for Uncollectible Loans and Notes Receivable	( )			( )	( )
154	**Total Loans and Notes Receivable**					
175	Other Assets					
195	**Total Assets**	$ (10) 32,482	$ (10) 0	$ (10) 0	$ (10) 32,482	$ (10) 30,452

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20____ (1)

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) General Revenue
Fund # (5) 0001

Account Number	Account Description	Nearest Thousand: Agency Adjustments	IOC Adjustments	Auditor Adjustments	GAAP Basis, CY	GAAP Basis, PY
	Liabilities					
205	Accounts Payable and Accrued Liabilities	$ (6) (8,057)	$ (6)	$ (6)	$ (7) (8,057)	$ (8) (8,802)
208	Due to Other Government-Federal					
209	Due to Other Government-Local					
210	**Total Intergovernmental Payables**					
215	Due to Other Funds					
216	Due to Component Units					
220	Deferred Revenues					
221	Unearned Revenue					
235	Notes Payable, Current					
278	Other Obligations					
295	**Total Liabilities**	(11) (8,057)	$ (11) 0	$ (11) 0	$ (11) (8,057)	$ (11) (8,802)
	Fund Equity					
	Fund Balance Reserved for:					
310	Encumbrances	$ (6) (131)	$ (6)	$ (6)	$ (7) (131)	$ (8) (175)
313	Long-term Portion of Investments					
314	Long-term Portion of Intergovernmental Receivable					
315	Long-term Portion of Other Receivables					
317	Long-term Portion of Loans and Notes Receivable					
318	Inventories	(200)			(200)	(250)
321	Long-term portion of Other Assets					
323	Endowments and Similar Funds					
325	Other					
	Unreserved Fund Balance Designated for:					
330	Debt Service					
333	Other					
340	Undesignated	331			331	425
350	**Total Fund Equity**	$ (12) 0	$ (12) 0	$ (12) 0	$ (12) 0	$ (12) 0

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand Balance Per SAMS	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues					
401	Income Taxes	$	$	$	$	$
402	Refunds and Credit Memoranda					
405	**Net Income Taxes**					
406	Sales Taxes					
407	Refunds and Credit Memoranda					
410	**Net Sales Taxes**					
411	Public Utility Taxes					
412	Refunds and Credit Memoranda					
415	**Net Public Utility Taxes**					
416	Motor Fuel Taxes					
417	Refunds and Credit Memoranda					
420	**Net Motor Fuel Taxes**					
421	Other Taxes					
422	Refunds and Credit Memoranda					
425	**Net Other Taxes**					
426	Federal Operating Grants					
427	Federal Capital Grants					
428	Federal General Grants					
429	Refunds and Credit Memoranda					
430	**Net Federal Government**					
431	Licenses and Fees					
432	Refunds and Credit Memoranda					
435	**Net Licenses and Fees**					
440	Interest and Other Investment Income					
441	Other Revenues					
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**					
565	Transfers-In					
571	Premiums on General and Special Obligation Bonds Issued					
572	Discounts on General and Special Obligation Bonds Issued					
573	Premiums on General and Special Obligation Refunding Bonds Issued					
574	Discounts on General and Special Obligation Refunding Bonds Issued					
575	General and Special Obligation Bonds Issued					
577	General and Special Obligation Refunding Bonds Issued					
578	Capital Lease and Installment Purchas Acquisitions					
580	Certificates of Participation Issued					
581	Other Financing Sources					
582	**Total Revenues**	$	$	$	$	$

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditure					
505	Education	$	$	$	$	$
510	Employment and Economic Development					
515	Health and Social Services					
520	General Government					
525	Transportation					
530	Public Protection and Justice					
535	Environmental and Business Regulation					
540	Debt Service - Principal					
545	Debt Service - Interest					
550	Capital Outlays					
552	Intergovernmental					
570	Transfers-Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$	$	$	$	$

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20__(1)_

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) General Revenue
Fund # (5) 0001

Account Number	Account Description	Balance Per SAMS	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
		Nearest Thousand				
	Revenues					
401	Income Taxes	$(6) (375,276)	$(7) 29,974	$(8) 32,239	$(9) 377,541	$(10) 381,540
402	Refunds and Credit Memoranda	(11) 10,568	1,836	2,036	10,768	11,575
405	**Net Income Taxes**	(12) (364,708)	(12) (28,138)	(12) (30,203)	(12) (366,773)	(12) (369,965)
406	Sales Taxes					
407	Refunds and Credit Memoranda					
410	**Net Sales Taxes**					
411	Public Utility Taxes					
412	Refunds and Credit Memoranda					
415	**Net Public Utility Taxes**					
416	Motor Fuel Taxes					
417	Refunds and Credit Memoranda					
420	**Net Motor Fuel Taxes**					
421	Other Taxes					
422	Refunds and Credit Memoranda					
425	**Net Other Taxes**					
426	Federal Operating Grants					
427	Federal Capital Grants					
428	Federal General Grants					
429	Refunds and Credit Memoranda					
430	**Net Federal Government**					
431	Licenses and Fees	(957)	(13)	(3)	(947)	(976)
432	Refunds and Credit Memoranda					
435	**Net Licenses and Fees**	(957)	(13)	(3)	(947)	(976)
440	Interest and Other Investment Income					
441	Other Revenues	(3,624)	(162)	(7)	(3,469)	(3,344)
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda - Other Charges for Services					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**	(3,624)	(162)	(7)	(3,469)	(3,344)
565	Transfers-In	(600)	(50)	(30)	(580)	(500)
571	Premiums on General and Specia Obligation Bonds Issuec					
572	Discounts on General and Specia Obligation Bonds Issuec					
573	Premiums on General and Specia Obligation Refunding Bonds Issue					
574	Discounts on General and Specia Obligation Refunding Bonds Issue					
575	General and Special Obligation Bonds Issuec					
577	General and Special Obligation Refunding Bonds Issue					
578	Capital Lease and Installment Purchas Acquisitions					
580	Certificates of Participation Issuec					
581	Other Financing Sources					
582	**Total Revenues**	$(13) (369,889)	$(13) (28,363)	$(13) (30,243)	$(13) 371,769	$(13) (374,785)

State of Illinois
Shared SAMS Funds Trial Balance
June 30, 20(1)

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) General Revenue
Fund # (5) 0001

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditure					
505	Education	$	$	$	$	$
510	Employment and Economic Development					
515	Health and Social Services					
520	General Government	(6) 157,595	(7) 4,809	(8) 3,792	(9) 156,578	(10) 160,172
525	Transportation	20,450	1,374	1,571	20,647	20,041
530	Public Protection and Justice	15,725	687	438	15,476	12,442
535	Environmental and Business Regulation					
540	Debt Service - Principal					
545	Debt Service - Interest					
550	Capital Outlays		8	74	66	88
552	Intergovernmental					
570	Transfers-Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$ (14) 193,770	$ (14) 6,878	$ (14) 5,875	$ (14) 192,767	$ (14) 192,743

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	GAAP Basis, CY	GAAP Basis, PY
	Assets						
101	Cash on Deposit with State Treasurer (including In-transit Items)	$	$	$	$	$	$
102	Locally-Held Cash and Cash Equivalents						
103	Petty Cash						
105	**Total Cash and Cash Equivalents**						
109	Investments						
110	Unamortized Premiums (Discounts) on Investments						
111	**Total Investments**						
117	Taxes Receivable						
118	Allowance for Uncollectible Taxes	( )				( )	( )
121	Interest and Penalties Receivable on Taxes						
122	Allowance for Uncollectible Interest and Penalties on Taxes	( )				( )	( )
125	**Total Taxes Receivable, Net**						
126	Due from Other Government-Federal						
127	Due from Other Government-Local						
128	Allowance for Uncollectible Due from Other Governments	( )				( )	( )
130	**Total Intergovernmental Receivables, Net**						
135	Other Receivables						
136	Allowance for Uncollectible Other Receivables	( )				( )	( )
140	**Total Other Receivables, Net**						
141	Due from Other Funds						
144	Due from Components Units						
150	Inventories						
151	Prepaid Expenses						
152	Loans and Notes Receivable						
153	Allowance for Uncollectible Loans and Notes Receivable	( )				( )	( )
154	**Total Loans and Notes Receivable**						
175	Other Assets						
195	**Total Assets**	$	$	$	$	$	$

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	GAAP Basis, CY	GAAP Basis, PY
	Liabilities						
205	Accounts Payable and Accrued Liabilities	$	$	$	$	$	$
208	Due to Other Government-Federal						
209	Due to Other Government-Local						
210	**Total Intergovernmental Payables**						
215	Due to Other Funds						
216	Due to Component Units						
220	Deferred Revenues						
221	Unearned Revenue						
235	Notes Payable, Current						
278	Other Obligations						
295	**Total Liabilities**	$	$	$	$	$	$
	Fund Equity						
	Fund Balance Reserved for:						
310	Encumbrances	$	$	$	$	$	$
313	Long-term Portion of Investments						
314	Long-term Portion of Intergovernmental Receivables						
315	Long-term Portion of Other Receivables						
317	Long-term Portion of Loans and Notes Receivables						
318	Inventories						
321	Long-term Portion of Other Assets						
323	Endowments and Similar Funds						
325	Other						
	Unreserved Fund Balance Designated for:						
330	Debt Service						
332	Deferred Compensation Benefits						
333	Other						
340	Undesignated						
350	**Total Fund Equity**	$	$	$	$	$	$

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20____ (1)

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) ABC
Fund # (5) 0002

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	GAAP Basis, CY	GAAP Basis, PY
	Assets						
101	Cash on Deposit with State Treasurer (including In-transit Items)	$ (6) 47,933	$ (7) 116	$ (7)	$ (7)	$ (8) 48,049	$ (9) 38,747
102	Locally-Held Cash and Cash Equivalents						
103	Petty Cash		2			2	2
105	**Total Cash and Cash Equivalents**	(10) 47,933	(10) 118	(10)	(10)	(10) 48,051	(10) 38,749
109	Investments						
110	Unamortized Premiums (Discounts) on Investments						
111	**Total Investments**						
117	Taxes Receivable						
118	Allowance for Uncollectible Taxes	( )				( )	( )
121	Interest and Penalties Receivable on Taxes						
122	Allowance for Uncollectible Interest and Penalties on Taxes	( )				( )	( )
125	**Total Taxes Receivable, Net**						
126	Due from Other Government - Federal		450			450	100
127	Due from Other Government - Local						
128	Allowance for Uncollectible Due from Other Governments	( )				( )	( )
130	**Total Intergovernmental Receivables, Net**		450			450	100
135	Other Receivables		3,010			3,010	2,995
136	Allowance for Uncollectible Other Receivables	( )	(610)			(610)	(220)
140	**Total Other Receivables, Net**		2,400			2,400	2,775
141	Due from Other Funds		18			18	20
144	Due from Components Units						
150	Inventories		200			200	250
151	Prepaid Expenses						
152	Loans and Notes Receivable						
153	Allowance for Uncollectible Loans and Notes Receivable	( )				( )	( )
154	**Total Loans and Notes Receivable**						
175	Other Assets						
195	**Total Assets**	$ (11) 47,933	$ (11) 3,186	$ (11)	$ (11)	$ (11) 51,119	$ (11) 41,894

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20____ (1)

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) ABC
Fund # (5) 0002

Account Number	Account Description	Nearest Thousand: Agency Records	Agency Adjustments	IOC Adjustments	Auditor Adjustments	GAAP Basis, CY	GAAP Basis, PY
	Liabilities						
205	Accounts Payable and Accrued Liabilities	$ (6)	$ (7) (12,376)	$ (7)	$ (7)	$ (8) (12,376)	$ (9) (11,034)
208	Due to Other Government-Federal						
209	Due to Other Government-Local						
210	**Total Intergovernmental Payables**						
215	Due to Other Funds		(425)			(425)	(250)
216	Due to Component Units						
220	Deferred Revenues						
221	Unearned Revenue						
235	Notes Payable, Current						
278	Other Obligations						
295	**Total Liabilities**	$ (12)	$ (12) (12,801)	$ (12)	$ (12)	$ (12) (12,801)	$ (12) (11,284)
	Fund Equity						
	Fund Balance Reserved for:						
310	Encumbrances	$ (6)	$ (7) (321)	$ (7)	$ (7)	$ (8) (321)	$ (9) (365)
313	Long-term Portion of Investments						
314	Long-term Portion of Intergovernmental Receivables						
315	Long-term Portion of Other Receivables						
317	Long-term Portion of Loans and Notes Receivables						
318	Inventories		(200)			(200)	(250)
321	Long-term Portion of Other Assets						
323	Endowments and Similar Funds						
325	Other						
	Unreserved Fund Balance Designated for:						
330	Debt Service						
332	Deferred Compensation Benefits						
333	Other						
340	Undesignated	(30,610)	(7,187)			(37,797)	(29,995)
350	**Total Fund Equity**	$ (13) (30,610)	$ (13) (7,708)	$ (13)	$ (13)	$ (13) (38,318)	$ (13) (30,610)

NONSHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-517)

PURPOSE

The purpose of the Nonshared SAMS Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.17-A) is to provide a worksheet for conversion of agency records to the GAAP basis.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Nonshared SAMS Funds Trial Balance for Revenues and Expenditures should be completed only for those funds held by the State Treasurer solely administered by an agency, as designated by the Comptroller's Office and classified as a governmental fund type. A separate trial balance should be completed for each fund.

All amounts reported on this form must be rounded to the nearest thousand. For descriptions of the accounts to be included on each line, refer to the Chart of Accounts (Procedure 27.50.20). Where a line or column does not apply, leave it blank. If completed on the Comptroller's WEDGE system, this form will automatically calculate certain fields.

INSTRUCTIONS

Instructions for converting revenue and expenditure accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., Accounts Payable and Accrued Liabilities, SCO-549).

All adjustments should be initially recorded on Form SCO-548 (Adjusting Journal Entries) and reclassifications on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications should be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.17-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the balances (in thousands) in individual revenue and expenditure accounts at June 30, current year (CY). This information will be completed by the Comptroller's Office. This information can also be obtained from agency records provided in various SAMS reports. Debits should be positive and credits should be in parenthesis.
(7)	Enter adjustments (in thousands) at June 30, prior year (PY) for each revenue and expenditure account. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year's final year-end reporting package.
(8)	Enter net adjustments and/or reclassifications (in thousands) at June 30, CY for each revenue and expenditure account, as summarized on the SCO-530. Debits should be positive and credits should be in parenthesis.
(9)	Subtract (7) from the sum of (6) and (8) and enter the result.
(10)	Enter the prior year GAAP basis (in thousands). This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year's year-end reporting package.

REFERENCE	CONTENTS
(11)	Refunds and credit memoranda should be analyzed by revenue source on the SCO-541 (Refunds and Credit Memoranda Fund Analysis) and entered as a reduction of the applicable revenue type. Budgetary refunds from SAMS Report SG06 will be entered in the agency record column.
(12)	Subtract (11) from the amounts in columns (6), (7), (8), (9) and (10) for each category and enter the result in the respective column.
(13)	Total all revenue amounts reported either individually or as part of a subtotal as shown in (12) and enter the result in the respective column. The amount reported should equal the sum of the total reported in the Revenue and the Transfers-In column on Form SCO-534.
(14)	Enter the amount shown in (13) with the opposite mathematical sign. For example, if the amount shown in (13) is a credit, the amount in (14) will be a debit. Add (13) and (14). The result should be zero. Note: A Fund Equity Reconciliation (SCO-529) must be completed to demonstrate the closing out of revenues into undesignated fund balance. The amount in (14) should be entered as a reclassifying journal entry on the SCO-547. Refer to the SCO-529 for the proper journal entry for this reclassification.
(15)	Total the expenditure amounts reported in (6), (7), (8), (9) and (10) and enter the result in the respective column. The amount reported should equal the sum of the total reported in the Expenditure and the Transfers-Out column on Form SCO-534.
(16)	Enter the amount shown in (15) with the opposite mathematical sign. For example, if the amount shown in (15) is a debit, the amount in (16) will be a credit. Add (15) and (16). The result should be zero. Note: A Fund Equity Reconciliation (SCO-529) must be completed to demonstrate the closing out of expenditures into undesignated fund balance. The amount in (16) should be entered as a reclassifying journal entry on the SCO-547. Refer to the SCO-529 for the proper journal entry for this reclassification.

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues					
401	Income Taxes	$	$	$	$	$
402	Refunds and Credit Memoranda					
405	**Net Income Taxes**					
406	Sales Taxes					
407	Refunds and Credit Memoranda					
410	**Net Sales Taxes**					
411	Public Utility Taxes					
412	Refunds and Credit Memoranda					
415	**Net Public Utility Taxes**					
416	Motor Fuel Taxes					
417	Refunds and Credit Memoranda					
420	**Net Motor Fuel Taxes**					
421	Other Taxes					
422	Refunds and Credit Memoranda					
425	**Net Other Taxes**					
426	Federal Operating Grants					
427	Federal Capital Grants					
428	Federal General Grant Revenue					
429	Refunds and Credit Memoranda					
430	**Net Federal Government**					
431	Licenses and Fees					
432	Refunds and Credit Memoranda					
435	**Net Licenses and Fees**					
440	Interest and Other Investment Income					
441	Other Revenues					
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**					
565	Transfers-In					
571	Premiums on General and Specia Obligation Bonds Issue					
572	Discounts on General and Specia Obligation Bonds Issue					
573	Premiums on General and Specia Obligation Refunding Bonds Issue					
574	Discounts on General and Specia Obligation Refunding Bonds Issue					
575	General and Special Obligation Bonds Issue					
577	General and Special Obligation Refunding Bonds Issue					
578	Capital Lease and Installment Purchas Acquisitions					
580	Certificates of Participation Issue					
581	Other Financing Sources					
582	**Total Revenues**	$	$	$	$	$
584	**Closing Entry-Revenue**	$	$	$	$	$

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditure					
505	Education	$	$	$	$	$
510	Employment and Economic Development					
515	Health and Social Services					
520	General Government					
525	Transportation					
530	Public Protection and Justice					
535	Environmental and Business Regulation					
540	Debt Service-Principal					
545	Debt Service-Interest					
550	Capital Outlays					
552	Intergovernmental					
570	Transfers-Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$	$	$	$	$
587	**Closing Entry-Expenditures**	$	$	$	$	$

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20____(1)__

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) ABC
Fund # (5) 0002

Account Number	Account Description	Nearest Thousand Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues	(6)	(7)	(8)	(9)	(10)
401	Income Taxes	$ (375,276)	$ (29,974)	$ (32,239)	$ (377,541)	$ (381,540)
402	Refunds and Credit Memoranda	(11) 10,568	1,836	2,036	10,768	11,575
405	**Net Income Taxes**	(12) (364,708)	(12) (28,138)	(12) (30,203)	(12) (366,773)	(12) (369,965)
406	Sales Taxes					
407	Refunds and Credit Memoranda					
410	**Net Sales Taxes**					
411	Public Utility Taxes					
412	Refunds and Credit Memoranda					
415	**Net Public Utility Taxes**					
416	Motor Fuel Taxes					
417	Refunds and Credit Memoranda					
420	**Net Motor Fuel Taxes**					
421	Other Taxes					
422	Refunds and Credit Memoranda					
425	**Net Other Taxes**					
426	Federal Operating Grants					
427	Federal Capital Grants					
428	Federal General Grant Revenue					
429	Refunds and Credit Memoranda					
430	**Net Federal Government**					
431	Licenses and Fees	(957)	(13)	(3)	(947)	(976)
432	Refunds and Credit Memoranda					
435	**Net Licenses and Fees**	(957)	(13)	(3)	(947)	(976)
440	Interest and Other Investment Income					
441	Other Revenues	(3,624)	(162)	(7)	(3,469)	(3,344)
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**	(3,624)	(162)	(7)	(3,469)	(3,344)
565	Transfers-In	(600)	(50)	(30)	(580)	(500)
571	Premiums on General and Specia Obligation Bonds Issuec					
572	Discounts on General and Specia Obligation Bonds Issuec					
573	Premiums on General and Specia Obligation Refunding Bonds Issuec					
574	Discounts on General and Specia Obligation Refunding Bonds Issuec					
575	General and Special Obligation Bonds Issuec					
577	General and Special Obligation Refunding Bonds Issuec					
578	Capital Lease and Installment Purchas Acquisitions					
580	Certificates of Participation Issuec					
581	Other Financing Sources	(13)	(13)	(13)	(13)	(13)
582	**Total Revenues**	$ (369,889)	$ (28,363)	$ (30,243)	$ (371,769)	$ (374,785)
584	**Closing Entry-Revenues**	$	$	$	$ (14) 371,769	$

SCO-517
1 of 2

State of Illinois
Nonshared SAMS Funds Trial Balance
June 30, 20____(1)

Agency (2) Department XYZ
Agency # (3) 498
Fund Name (4) General Revenue
Fund # (5) 0002

Account Number	Account Description	Nearest Thousand: Agency Records	PY GAAP Adjustments	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditure					
505	Education	$	$	$	$	$
510	Employment and Economic Development					
515	Health and Social Services					
520	General Government	(6) 157,595	(7) 4,809	(8) 3,792	(9) 156,578	(10) 160,172
525	Transportation	20,450	1,374	1,571	20,647	20,041
530	Public Protection and Justice	15,725	687	438	15,476	12,442
535	Environmental and Business Regulation					
540	Debt Service-Principal					
545	Debt Service-Interest					
550	Capital Outlays		8	74	66	88
552	Intergovernmental					
570	Transfers-Out					
579	Payment to Refunded Bond Escrow Agent					
583	Other Financing Uses					
586	**Total Expenditures**	$ (15) 193,770	$ (15) 6,878	$ (15) 5,875	$ (15) 192,767	$ (15) 192,743
587	**Closing Entry-Expenditures**	$	$	$	$ (16) (192,767)	$

SCO-517
2 of 2

State of Illinois
Locally Held Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand Agency Records	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Assets				
101	Cash on Deposit with State Treasurer (including In-transit Items)	$	$	$	$
102	Locally-Held Cash and Cash Equivalents				
103	Petty Cash				
105	**Total Cash and Cash Equivalents**				
109	Investments				
110	Unamortized Premiums (Discounts) on Investments				
111	**Total Investments**				
117	Taxes Receivable				
118	Allowance for Uncollectible Taxes	( )		( )	( )
121	Interest and Penalties Receivable on Taxes,				
122	Allowance for Uncollectible Interest and Penalties on Taxes	( )		( )	( )
125	**Total Taxes Receivable, Net**				
126	Due from Other Government-Federal				
127	Due from Other Government-Local				
128	Allowance for Uncollectible Due from Other Governments	( )		( )	( )
130	**Total Intergovernmental Receivables, Net**				
135	Other Receivables				
136	Allowance for Uncollectible Other Receivable	( )		( )	( )
140	**Total Other Receivables, Net**				
141	Due from Other Funds				
144	Due from Components Units				
150	Inventories				
151	Prepaid Expense				
152	Loans and Notes Receivable				
153	Allowance for Uncollectible Loans and Notes Receivable	( )		( )	( )
154	**Total Loans and Notes Receivable**				
175	Other Assets				
195	**Total Assets**	$	$	$	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Liabilities				
205	Accounts Payable and Accrued Liabilities	$	$	$	$
208	Due to Other Government - Federal				
209	Due to Other Government - Local				
210	**Total Intergovernmental Payables**				
215	Due to Other Funds				
216	Due to Component Units				
220	Deferred Revenues				
221	Unearned Revenue				
235	Notes Payable, Current				
278	Other Obligations				
295	**Total Liabilities**	$	$	$	$
	Fund Equity				
	Fund Balance Reserved for:				
310	Encumbrances	$	$	$	$
313	Long-term Portion of Investments				
314	Long-term Portion of Intergovernmental Receivables				
315	Long-term Portion of Other Receivables				
317	Long-term Portion of Loans and Notes Receivable				
318	Inventories				
321	Long-term Portion of Other Assets				
323	Endowments and Similar Funds				
325	Other				
	Unreserved Fund Balance Designated for:				
330	Debt Service				
333	Other				
340	Undesignated				
350	**Total Fund Equity**	$	$	$	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20(1)

Agency (2) Department ABC
Agency # (3) 499
Fund Name (4) LHF
Fund # (5) 1100

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Assets				
101	Cash on Deposit with State Treasurer (including In-transit Items)	$ (6) 1,827	$ (7) 0	$ (8) 1,827	$ (9) 1,874
102	Locally-Held Cash and Cash Equivalents				
103	Petty Cash				
105	**Total Cash and Cash Equivalents**	(10) 1,827	(10) 0	(10) 1,827	(10) 1,874
109	Investments	287		287	242
110	Unamortized Premiums (Discounts) on Investments				
111	**Total Investments**	287		287	242
117	Taxes Receivable				
118	Allowance for Uncollectible Taxes	( )	( )	( )	( )
121	Interest and Penalties Receivable on Taxes				
122	Allowance for Uncollectible Interest and Penalties on Taxes	( )	( )	( )	( )
125	**Total Taxes Receivable, Net**				
126	Due from Other Government-Federal				
127	Due from Other Government-Local				
128	Allowance for Uncollectible Due from Other Governments	( )	( )	( )	( )
130	**Total Intergovernmental Receivables, Net**				
135	Other Receivables		14	14	
136	Allowance for Uncollectible Other Receivable	( )	( )	( )	( )
140	**Total Other Receivables, Net**		14	14	
141	Due from Other Funds				
144	Due from Components Units				
150	Inventories				
151	Prepaid Expense				
152	Loans and Notes Receivable				
153	Allowance for Uncollectible Loans and Notes Receivable	( )	( )	( )	( )
154	**Total Loans and Notes Receivable**				
175	Other Assets				
195	**Total Assets**	$ (11) 2,114	$ (11) 14	$ (11) 2,128	$ (11) 2,116

State of Illinois
Locally Held Funds Trial Balance
June 30, 20_____(1)

Agency (2) Department ABC
Agency # (3) 499
Fund Name (4) LHF
Fund # (5) 1100

Account Number	Account Description	Agency Records	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
		Nearest Thousand			
	Liabilities				
205	Accounts Payable and Accrued Liabilities	$ (6)	$ (7) (503)	$ (8) (503)	$ (9) (602)
208	Due to Other Government - Federal				
209	Due to Other Government - Local				
210	**Total Intergovernmental Payables**	(10)	(10)	(10)	(10)
215	Due to Other Funds				
216	Due to Component Units				
220	Deferred Revenues				
221	Unearned Revenue				
235	Notes Payable, Current				
278	Other Obligations				
295	**Total Liabilities**	$ (12) 0	$ (12) (503)	$ (12) (503)	$ (12) (602)
	Fund Equity				
	Fund Balance Reserved for:				
310	Encumbrances	$ (6)	$ (7)	$ (8)	$ (9)
313	Long-term Portion of Investments				
314	Long-term Portion of Intergovernmental Receivables				
315	Long-term Portion of Other Receivables				
317	Long-term Portion of Loans and Notes Receivable				
318	Inventories				
321	Long-term Portion of Other Assets				
323	Endowments and Similar Funds				
325	Other				
	Unreserved Fund Balance Designated for:				
330	Debt Service				
333	Other				
340	Undesignated	(1,514)	(111)	(1,625)	(1,514)
350	**Total Fund Equity**	$ (13) (1,514)	$ (13) (111)	$ (13) (1,625)	$ (13) (1,514)

State of Illinois
Locally Held Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand Agency Records	Adjustments June 30, PY	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues					
401	Income Taxes	$	$	$	$	$
402	Refunds and Credit Memoranda					
405	**Net Income Taxes**					
406	Sales Taxes					
407	Refunds and Credit Memoranda					
410	**Net Sales Taxes**					
411	Public Utility Taxes					
412	Refunds and Credit Memoranda					
415	**Net Public Utility Taxes**					
416	Motor Fuel Taxes					
417	Refunds and Credit Memoranda					
420	**Net Motor Fuel Taxes**					
421	Other Taxes					
422	Refunds and Credit Memoranda					
425	**Net Other Taxes**					
426	Federal Operating Grants					
427	Federal Capital Grants					
428	Federal General Grants					
429	Refunds and Credit Memoranda					
430	**Net Federal Government**					
431	Licenses and Fees					
432	Refunds and Credit Memoranda					
435	**Net Licenses and Fees**					
440	Interest and Other Investment Income					
441	Other Revenues					
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**					
565	Transfers - In					
571	Premiums on General and Specia Obligation Bonds Issuec					
572	Discounts on General and Specia Obligation Bonds Issuec					
573	Premiums on General and Specia Obligation Refunding Bonds Issuec					
574	Discounts on General and Specia Obligation Refunding Bonds Issuec					
575	General and Special Obligation Bonds Issued					
577	General and Special Obligation Refunding Bonds Issuec					
578	Capital Lease and Installment Purchase Acquisitions					
580	Certificates of Participation Issuec					
581	Other Financing Sources					
582	**Total Revenues**	$	$	$	$	$
584	**Closing Entry-Revenue**	$	$	$	$	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments June 30, PY	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditures					
505	Education	$	$	$	$	$
510	Employment and Economic Developmen					
515	Health and Social Services					
520	General Government					
525	Transportation					
530	Public Protection and Justice					
535	Environment and Business Regulation					
540	Debt Service - Principa					
545	Debt Service - Interes					
550	Capital Outlays					
552	Intergovernmental					
570	Transfers - Out					
579	Payment to Refunded Bond Escrow Agen					
583	Other Financing Uses					
586	**Total Expenditures**	$	$	$	$	$
587	**Closing Entry-Expenditures**	$	$	$	$	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20(1)

Agency (2) Department ABC
Agency # (3) 499
Fund Name (4) LHF
Fund # (5) 1100

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments June 30, PY	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Revenues					
401	Income Taxes	$ (6)	$ (7)	$ (8)	$ (9)	$ (10)
402	Refunds and Credit Memoranda	(11)				
405	**Net Income Taxes**	(12)	(12)	(12)	(12)	(12)
406	Sales Taxes					
407	Refunds and Credit Memoranda					
410	**Net Sales Taxes**					
411	Public Utility Taxes					
412	Refunds and Credit Memoranda					
415	**Net Public Utility Taxes**					
416	Motor Fuel Taxes					
417	Refunds and Credit Memoranda					
420	**Net Motor Fuel Taxes**					
421	Other Taxes					
422	Refunds and Credit Memoranda					
425	**Net Other Taxes**					
424	Federal Operating Grants					
426	Federal Capital Grants					
428	Federal General Grants					
429	Refunds and Credit Memoranda					
430	**Net Federal Government**					
431	Licenses and Fees	(4,039)			(4,039)	(2,444)
432	Refunds and Credit Memoranda					
435	**Net Licenses and Fees**	(4,039)			(4,039)	(2,444)
440	Interest and Other Investment Income	(45)		(14)	(59)	(40)
441	Other Revenues					
442	Other Charges for Services					
443	Other Operating Grants					
444	Other Capital Grants					
445	Refunds and Credit Memoranda - Other Revenues					
446	Refunds and Credit Memoranda -Other Charges for Service					
447	Refunds and Credit Memoranda - Other Operating Grants					
448	Refunds and Credit Memoranda - Other Capital Grants					
449	**Net Other Revenues**					
565	Transfers - In					
571	Premiums on General and Special Obligation Bonds Issued					
572	Discounts on General and Special Obligation Bonds Issued					
573	Premiums on General and Special Obligation Refunding Bonds Issued					
574	Discounts on General and Special Obligation Refunding Bonds Issued					
575	General and Special Obligation Bonds Issued					
577	General and Special Obligation Refunding Bonds Issued					
578	Capital Lease and Installment Purchase Acquisitions					
580	Certificates of Participation Issued					
581	Other Financing Sources					
582	**Total Revenues**	$ (13) (4,084)	$ (13)	$ (13) (14)	$ (13) 4,098)	$ (13) 2,484)
584	**Closing Entry-Revenues**	$	$	$	$ (14) 4,098	$

State of Illinois
Locally Held Funds Trial Balance
June 30, 20(1)

Agency (2) Department ABC
Agency # (3) 499
Fund Name (4) LHF
Fund # (5) 1100

Account Number	Account Description	Nearest Thousand: Agency Records	Adjustments June 30, PY	Adjustments June 30, CY	GAAP Basis, CY	GAAP Basis, PY
	Expenditures					
505	Education	$	$	$	$	$
510	Employment and Economic Developmen					
515	Health and Social Services					
520	General Government	(6) 4,086	(7) 602	(8) 493	(9) 3,977	(10) 2,023
525	Transportation					
530	Public Protection and Justice					
535	Environment and Business Regulation					
540	Debt Service - Principa					
545	Debt Service - Interes					
550	Capital Outlays					
552	Intergovernmental					
570	Transfers - Out			10	10	
579	Payment to Refunded Bond Escrow Agen					
583	Other Financing Uses					
586	**Total Expenditures**	$(15) 4,086	$(15) 602	$(15) 503	$(15) 3,987	$(15) 2,023
587	**Closing Entry-Expenditures**	$	$	$	$(16) (3,987)	$

FUND EQUITY RECONCILIATION (SCO-529)

PURPOSE

The purpose of the Fund Equity Reconciliation (Exhibit 27.20.29-A) is to demonstrate the closing out of the operating statement to the equity section of the balance sheet.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Fund Equity Reconciliation should be prepared for nonshared, locally held and proprietary fund trial balances. This form should be filled out only after the Trial Balance (SCO-516 and 517 for nonshared funds, SCO-521 and 522 for locally held funds or the SCO-526 and 527 for proprietary funds) has been completed.

All amounts on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank. If completed on the Comptroller's WEDGE system, this form will automatically be generated.

INSTRUCTIONS

Complete Form SCO-529, disclosing beginning fund equity, revenues, expenses/expenditures and ending fund equity.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to close revenues and expenditures into undesignated fund balance for **nonshared and locally held funds**.

When revenues exceed expenditures, the following entry will be recorded on Form SCO-547 as entry R-000:

Account Number	Account Name	Debit	Credit
584	Closing Entry (Revenues)	XXX	
587	Closing Entry (Expenditures)		XXX
340	Undesignated Fund Balance		XXX

To close revenues and expenditures into fund equity.

When expenditures exceed revenues, the following entry will be recorded on Form SCO-547 as entry R-000:

Account Number	Account Name	Debit	Credit
584	Closing Entry (Revenues)	XXX	
340	Undesignated Fund Balance	XXX	
587	Closing Entry (Expenditures)		XXX

To close revenues and expenditures into fund equity.

The following journal entries should be made to close net income or net loss into unrestricted net assets for **proprietary funds**:

When there is net income, the following entry will be recorded on Form SCO-547 as entry R-000:

Account Number	Account Name	Debit	Credit
685	Net Income	XXX	
309	Unrestricted Net Assets		XXX

To close net income into net assets.

When there is net loss, the following entry will be recorded on Form SCO-547 as entry R-000:

Account Number	Account Name	Debit	Credit
309	Unrestricted Net Assets	XXX	
685	Net Loss		XXX

To close net loss into net assets.

If a portion of the fund balance is reserved or designated or a portion of the net assets is restricted, a separate reclassification entry will need to be made from undesignated fund balance or unrestricted net assets account to the appropriate reserve, designated, or restricted account on the SCO-547.

CONTENTS

Refer to Exhibit 27.20.29-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the June 30, prior year (PY) total fund equity/net assets balance. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year's final year-end reporting package.
(7)	Enter the total revenues for the fiscal year ending June 30, current year (CY). This amount must agree to total revenues reported on the Trial Balance.

REFERENCE	CONTENTS
(8)	Enter the expenses/expenditures for the fiscal year ending June 30, CY. This amount must agree to total expenses/expenditures reported on the Trial Balance.
(9)	Subtract (8) from the sum of (6) and (7). Enter the result. This total should agree to the June 30, CY total Modified Accrual Basis fund equity (SCO-516) for nonshared funds, (SCO-521) for locally held funds, and the CY GAAP Basis total net assets (SCO-526) for proprietary funds.

SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)

PURPOSE

The purpose of the Shared SAMS Funds Cash Reconciliation Form (Exhibit 27.20.31-A) is to account for cash in transit to the Comptroller's Office at June 30. The totals will be used to adjust SAMS cash and related revenue accounts to reflect the agency's balance at year-end.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Shared SAMS Funds Cash Reconciliation should be provided for the current fiscal year for all shared funds. Cash receipts can be in various stages of processing at year end. The two stages to report on the SCO-531 are:

1. Cash on Hand - cash which has not been submitted to the Treasurer's clearing account at June 30 or has not yet been recorded in the Treasurer’s clearing account at June 30.

2. Cash in Transit - cash in any of the following stages and is calculated through a reconciliation performed between the agency's records and SAMS:
   - Cash in clearing - amounts in the Treasurer's clearing account at June 30.
     NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
   - Clearing to agency - amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller.
   - Agency to SAMS - deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

All amounts on this form should be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Cash in transit amounts can be determined by counting the cash on hand at year-end and reconciling with the Treasurer's clearing account and the SAMS Monthly Revenue Status (Report SB04) at June 30.

STANDARD JOURNAL ENTRIES

The following adjusting journal entry should be made on Form SCO-548.

Account Number	Account Name	Debit	Credit
101	Cash on Deposit with State Treasurer	XXX	
4XX	Revenues (by account number)		XXX

To record Cash on Hand and in Transit at June 30.

CONTENTS

Refer to Exhibit 27.20.31-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount of cash on hand at June 30 for the appropriate revenue account(s).

State of Illinois
Shared SAMS Funds Cash Reconciliation
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand		
		Cash on Hand	**Cash in Transit**	**Total**
	Revenues			
401	Income Taxes	$	$	$
406	Sales Taxes			
411	Public Utility Taxes			
416	Motor Fuel Taxes			
421	Other Taxes			
426	Federal Operating Grants			
427	Federal Capital Grants			
428	Federal General Grants			
431	Licenses and Fees			
440	Interest and Other Investment Income			
441	Other Revenues			
442	Other Charges and Services			
443	Other Operating Grants			
444	Other Capital Grants			
	Total	$	$	$

SCO-531

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

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

Account Number	Account Description	Nearest Thousand: Cash on Hand	Cash in Transit	Total
	Revenues			
401	Income Taxes	$ (6)	$ (7)	$ (8)
406	Sales Taxes			
411	Public Utility Taxes			
416	Motor Fuel Taxes			
421	Other Taxes			
426	Federal Operating Grants			
427	Federal Capital Grants			
428	Federal General Grants			
431	Licenses and Fees			
440	Interest and Other Investment Income			
441	Other Revenues			
442	Other Charges and Services			
443	Other Operating Grants			
444	Other Capital Grants			
	Total	$ (9)	$ (10)	$ (11)

SCO-531

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)

PURPOSE

The purpose of the Proprietary Funds Statement of Cash Flows (Exhibit 27.20.33-A) is to classify cash transactions according to whether they originate from operating, noncapital financing, capital and related financing, or investing activities at June 30 for inclusion in the State's Comprehensive Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Statement of Cash Flows should be completed by funds classified as proprietary funds of the primary government according to the Comptroller's Office records. Refer to the Summary of Agencies and Fund Classification (SAMS Procedure 27.50.10) to obtain the fund classification. Refer to the GAAP Report Chart of Accounts (SAMS Procedure 27.50.20) to obtain the account numbers and descriptions.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank.

INSTRUCTIONS

Form SCO-533 is prepared on the cash basis of accounting. Amounts reported on this form are based on cash transactions during the period July 1 through June 30 and should not include prior year or current year accruals except for the reconciliation of operating income to net cash provided by operating activities. **Note: Cash receipts should be reported as positive amounts and cash outflows should be reported in parenthesis.**

CONTENTS

Refer to Exhibit 27.20.33-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter all amounts from the prior year. This information can be obtained from the Current Year column of the prior year final year-end SCO-533. This information will be completed by the Comptroller's Office.
(7)	Enter the operating activities amounts from agency records at June 30 in the appropriate account.
(8)	Total all operating activities amounts reported in (7) and enter the result.
(9)	Enter the noncapital financing activities amounts from agency records at June 30 in the appropriate account.
(10)	Total all noncapital financing activities amounts reported in (9) and enter the result.
(11)	Enter the capital and related financing activities amounts from agency records at June 30 in the appropriate account. Note: An installment purchase agreement or a capital lease agreement should not be reported in (11) as a cash transaction. The fair value amount(s) should be reported in (23) or (25), respectively.

REFERENCE	CONTENTS
(12)	Total all capital and related financing activities amounts reported in (11) and enter the result.
(13)	Enter the investing activities amounts from agency records at June 30 in the appropriate account.
(14)	Total all investing activities amounts reported in (13) and enter the result.
(15)	Sum (8), (10), (12) and (14) and enter the result.
(16)	Enter cash and cash equivalents at beginning of year. This is the amount reported as cash and cash equivalents at end of year in the Prior Year column.
(17)	Sum (15) and (16) and enter the result. This amount must equal the amount reported in the account 105 on the SCO-526 plus any cash equivalents reported as restricted assets.
(18)	Enter the operating income (loss). This is the amount reported in (13) in the GAAP Basis column on Form SCO-527.
(19)	Enter the noncash activity amounts from agency records at June 30 in the appropriate account.
(20)	Enter the amount of (increase) decrease for each asset and liability account. These amounts can be obtained by calculating the difference between the CY GAAP Basis and PY GAAP Basis on Form SCO-526 for the applicable accounts. Note: Only the change in the portion of the asset or liability related to operating activities should be reported.
(21)	Sum the amounts reported in (19) and (20) and enter the result.
(22)	Sum (18) and (21) and enter the result. This amount should equal (8) net cash provided by (used in) operating activities on page 1 of this form.

REFERENCE	CONTENTS
(23)	Enter the fair market value at June 30 for any acquisitions under capital lease agreements entered into during the period July 1 through June 30. Note: This amount should not be included in Account 934, Proceeds from capital debt incurred, net of bond issuance costs.
(24)	Enter the current year disbursements for acquisitions under capital lease agreements included in (23).
(25)	Enter the fair market value at June 30 for any acquisitions under installment purchase agreements entered into during the period July 1 through June 30. Note: This amount should not be included in Account 934, Proceeds from capital debt incurred, net of bond issuance costs.
(26)	Enter the current year disbursements for acquisitions under installment purchase agreements included in (25).
(27)	Enter the realized gain(loss) on the disposal of capital assets.
(28)	Enter any proceeds received from the sale of capital assets. Note: This amount should equal the amount reported in Account 938, Proceeds from the sale of capital assets.
(29)	Enter the fair market value at June 30 for any transfers of assets from(to) other state funds during the period July 1 through June 30.
(30)	Enter the fair market value at June 30 for any donated assets received during the period July 1 through June 30.
(31)	Enter the fair market value at June 30 for any other noncash items received/obtained during the period July 1 through June 30.
(32)	Enter the current year receipts(disbursements) for any other noncash item included in (31).

REFERENCE	CONTENTS
(33)	Enter an explanation of the noncash item reported in (31) and (32).
(34)	Enter the change in fair market value of investments from June 30, prior year to June 30, current year.

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____

Agency _____
Agency No. _____
Fund _____
Fund No. _____

Description		Nearest Thousand Current Year	Prior Year
Cash flows from operating activities:			
Cash received from sales and services	901	$	$
Cash received from transactions with other funds	902		
Cash payments to suppliers for goods and services	904	( )	( )
Cash payments to employees for services	906	( )	( )
Cash payments for lottery prizes	907	( )	( )
Cash receipts from other operating activities	908		
Cash payments for other operating activities	909	( )	( )
Net cash provided (used) by operating activities	910		
Cash flows from noncapital financing activities:			
Proceeds from revenue bonds and other borrowings, net of bond issuance costs	915		
Principal paid on revenue bonds and other borrowings	916	( )	( )
Interest paid on revenue bonds and other borrowings	917	( )	( )
Operating grants received	920		
Operating grants paid	921	( )	( )
Transfers-in from other funds	923		
Transfers-out to other funds	926	( )	( )
Other noncapital financing activities (explain) _____	930		
Net cash provided (used) by noncapital financing activities	933		
Cash flows from capital and related financing activities:			
Proceeds from capital debt incurred, net of bond issuance costs	934		
Acquisition and construction of capital assets	935	( )	( )
Principal paid on capital debt	936	( )	( )
Interest paid on capital debt	937	( )	( )
Proceeds from the sale of equipment	938		
Other capital and related financing activities (explain) _____	939		
Net cash provided (used) by capital and related financing activities	940		
Cash flows from investing activities:			
Purchase of investment securities	941	( )	( )
Proceeds from sale and maturities of investment securities	944		
Interest and dividends on investments	945		
Net cash provided (used) by investing activities	946		
Net increase (decrease) in cash and cash equivalents	947		
Cash and cash equivalents at beginning of year	948		
Cash and cash equivalents at end of year	949	$	$

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____

Agency _____
Agency No. _____
Fund _____
Fund No. _____

Description		Nearest Thousand Current Year	Prior Year
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	950	$	$
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	951		
Provision for uncollectible accounts	952		
Amortization (accretion)	953		
Interest income	954		
Interest expense	955		
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	956		
(Increase) decrease in intergovernmental receivables	957		
(Increase) decrease in due from other funds	958		
(Increase) decrease in due from component units	959		
(Increase) decrease in inventory	960		
(Increase) decrease in prepaid expenses	961		
Increase (decrease) in accounts payable and accrued liabilities	962		
Increase (decrease) in intergovernmental payables	963		
Increase (decrease) in due to other funds	964		
Increase (decrease) in due to component units	966		
Increase (decrease) in deferred revenues	967		
Increase (decrease) in other liabilities	968		
Increase (decrease) in liabilities payable from restricted assets	969		
Other (explain) _____	970		
Total adjustments	971		
Net cash provided by operating activities	972	$	$

		Nearest Thousand Fair Market Value		Current Year Cash Receipts (Disbursements)
Noncash investing, capital, and financing activities:				
Cost of capital asset acquisitions financed by capital leases	975	$	976	$
Cost of installment purchases	977		978	
Loss on disposal of capital assets	979		980	
Transfer of assets from (to) other State funds	981			
Donated assets	983			
Other (explain): _____	985		986	

Change in fair market value of investments: $_____ 987

Exhibit 27.20.33-B
(06-001)

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____ (1)

Agency (2) **Dept. ABC**
Agency No. (3) **128**
Fund (4) **XYZ Fund**
Fund No. (5) **1460**

Description		Nearest Thousand Current Year	Prior Year
Cash flows from operating activities:			
Cash received from sales and services	901	$ (7) 529	$ (6) 526
Cash received from transactions with other funds	902		
Cash payments to suppliers for goods and services	904	(434)	(426)
Cash payments to employees for services	906	(94)	(97)
Cash payments for lottery prizes	907	( )	( )
Cash receipts from other operating activities	908	1	
Cash payments for other operating activities	909	( )	( )
Net cash provided (used) by operating activities	910	$ (8) 2	$ 3
Cash flows from noncapital financing activities:			
Proceeds from revenue bonds and other borrowings, net of bond issuance costs	915	(9)	
Principal paid on revenue bonds and other borrowings	916	( )	( )
Interest paid on revenue bonds and other borrowings	917	( )	( )
Operating grants received	920		
Operating grants paid	921	( )	( )
Transfers-in from other funds	923		
Transfers-out to other funds	926	( )	( )
Other noncapital financing activities (explain) _____	930		
Net cash provided (used) by noncapital financing activities	933	(10)	
Cash flows from capital and related financing activities:			
Proceeds from capital debt incurred, net of bond issuance costs	934	(11)	
Acquisition and construction of capital assets	935	( )	( )
Principal paid on capital debt	936	( )	( )
Interest paid on capital debt	937	( )	( )
Proceeds from the sale of capital assets	938		
Other capital and related financing activities (explain) _____	939		
Net cash provided (used) by capital and related financing activities	940	(12)	
Cash flows from investing activities:			
Purchase of investment securities	941	((13))	( )
Proceeds from sale and maturities of investment securities	944		
Interest and dividends on investments	945		
Net cash provided (used) by investing activities	946	(14)	
Net increase (decrease) in cash and cash equivalents	947	(15) 2	3
Cash and cash equivalents at beginning of year	948	(16) 101	98
Cash and cash equivalents at end of year	949	$ (17) 103	$ 101

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 _____ (1)

Agency (2) **Dept. ABC**
Agency No. (3) **128**
Fund (4) **XYZ Fund**
Fund No. (5) **1460**

Description		Nearest Thousand Current Year	Prior Year
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	950	$ (18) 9	$ (6) 8
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	951	(19)	
Provision for uncollectible accounts	952		
Amortization (accretion)	953		
Interest income	954		
Interest expense	955		
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	956	(20)	
(Increase) decrease in intergovernmental receivables	957		
(Increase) decrease in due from other funds	958		
(Increase) decrease in due from component units	959		
(Increase) decrease in inventory	960	2	1
(Increase) decrease in prepaid expenses	961		
Increase (decrease) in accounts payable and accrued liabilities	962	<8>	<6>
Increase (decrease) in intergovernmental payables	963		
Increase (decrease) in due to other funds	964	<1>	
Increase (decrease) in due to component units	966		
Increase (decrease) in deferred revenues	967		
Increase (decrease) in other liabilities	968		
Increase (decrease) in liabilities payable from restricted assets	969		
Other (explain) _____	970		
Total adjustments	971	(21) <7>	<5>
Net cash provided by operating activities	972	$ (22) 2	$ 3

		Nearest Thousand Fair Market Value		Current Year Cash Receipts (Disbursements)
Noncash investing, capital, and financing activities:				
Cost of capital asset acquisitions financed by capital leases	975	(23)	976	(24)
Cost of installment purchases	977	(25) 22	978	(26) 0
Loss on disposal of capital assets	979	(27)	980	(28)
Transfer of assets from (to) other State funds	981	(29)		
Donated assets	983	(30)		
Other (explain): (33) _____	985	(31)	986	(32)

Change in fair market value of investments: $_____ (34) _____ 987

NONSHARED SAMS FUNDS CASH RECONCILIATION (SCO-534)

PURPOSE

The purpose of the Nonshared SAMS Funds Cash Reconciliation Form (Exhibit 27.20.34-A) is to reconcile the fund balance per SAMS to the balance of cash on deposit with the Treasurer per agency records, both at the beginning and end of the fiscal year. All activities during the fiscal year which have not been recorded on SAMS must be identified on the SCO-534.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

A Nonshared SAMS Funds Cash Reconciliation must be prepared for each Treasury-held fund administered solely by the agency. Activity not recorded on SAMS is to be provided for the beginning (June 30, prior year, (PY)) and end (June 30, current year, (CY)) of the fiscal year. The balance at June 30, PY can be obtained from the prior year Form SCO-534. If Form SCO-534 was not submitted in the prior year, the following instructions will apply for calculating the proper information. This form is critical since it provides the audit trail to SAMS from the information accumulated from the administering agency's records in the trial balances for nonshared funds. This form is used to reconcile items between SAMS and agency records at June 30, PY and June 30, CY. This reconciliation is used in the preparation of the statewide financial statements.

Descriptions of activities not recorded on SAMS are:

1. Cash on Hand - cash which has not been submitted to the Treasurer's clearing account at June 30 or has not yet been recorded in the Treasurer's clearing account at June 30.

2. Cash in Transit - cash in any of the following stages and is calculated through a reconciliation performed between the agency's records and SAMS:

- Cash in clearing - amounts in the Treasurer's clearing account at June 30.
  NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
- Clearing to agency - amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller.
- Agency to SAMS - deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

3. Vouchers in Transit - vouchers recorded on agency records which have not been recorded on SAMS. These vouchers are identified by the agency during the monthly reconciliation to the Appropriation Status Report (SB01). See Procedure 11.40.10.

4. Other - items that do not fit into categories 1 through 3 described above. The following two items appear frequently in the “Other” category.

   - *Refunds per the SG06*
     The SG06 is sent to agencies with the year-end reporting package and provides budgetary refunds paid during the fiscal year. Budgetary refunds are segregated from the agency’s normal expenditure account(s). To ensure the SCO-534 agrees with total revenues and expenditures reported on the Trial Balance (SCO-517), the budgetary refunds must be subtracted from receipts and disbursements in the “Other” section of the SCO-534.

   - *Prior Year Adjustments*
     Depending upon the nature of the item, the prior year adjustment will be recorded as either an addition or subtraction.

All amounts on this form should be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. If completed on the Comptroller’s WEDGE system, this form will automatically calculate certain fields.

INSTRUCTIONS

All amounts recorded on the Nonshared SAMS Funds Cash Reconciliation can be obtained from the monthly receipts and disbursements SAMS reconciliations performed by the agency. Vouchers in transit should be posted to the SCO-549.

CONTENTS

Refer to Exhibit 27.20.34-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the Cash Balance per SAMS at June 30 Prior Year (PY). This information will be entered by the Comptroller's Office. This information can be verified from the prior year SCO-534.
(7)	Enter the Cash Balance per SAMS Receipts. This information will be entered by the Comptroller's Office. This information can be verified from various SAMS reports.
(8)	Enter the Cash Balance per SAMS Disbursements. This information will be entered by the Comptroller's Office. This information can be verified from various SAMS reports.
(9)	Enter the Cash Balance per SAMS Transfers-In. This information will be entered by the Comptroller's Office. This information can be verified from the SB05 Cash Report.
(10)	Enter the Cash Balance per SAMS Transfers-Out. This information will be entered by the Comptroller's Office. This information can be verified from the SB05 Cash Report.
(11)	Subtract (8) and (10) from the sum of (6), (7) and (9) and enter the result.

REFERENCE	CONTENTS
(12)	Enter the amount of Vouchers Payable at June 30, PY. This information will be entered by the Comptroller's Office. This information can be verified from the prior year SCO-534.
(13)	Enter the amount entered in (12) as a deduction in the Disbursements column.
(14)	Enter the amount of Vouchers Payable at June 30, CY. This information will be entered by the Comptroller's Office. This information can be verified from various SAMS reports. This amount should be shown as a positive amount.
(15)	Enter the amount entered in (14) as a deduction in the Fund Balance per SAMS at June, CY column.
(16)	Enter the description and amount of other items recorded in SAMS. This information will be entered by the Comptroller's Office. Other items may include any items not cleared in SAMS at June 30. Depending upon the nature of the item, the effect can be either an addition or subtraction.
(17)	Enter the Fund Balance per SAMS for Balance At June 30 Prior Year. This information will be entered by the Comptroller's Office. This information can be verified from the prior year SCO-534.
(18)	Enter the Fund Balance per SAMS for Receipts. This information will be entered by the Comptroller's Office. This information can be verified from the SB04 Report.
(19)	Enter the Fund Balance per SAMS for Disbursements. This information will be entered by the Comptroller's Office. This information can be verified from the SG06 Report.

REFERENCE	CONTENTS
(20)	Enter the Fund Balance per SAMS for Transfers-In. This information will be entered by the Comptroller's Office. This information can be verified from the SB05 Cash Report.
(21)	Enter the Fund Balance per SAMS for Transfers-Out. This information will be entered by the Comptroller's Office. This information can be verified from the SB05 Cash Report.
(22)	Subtract (19) and (21) from the sum of (17), (18) and (20) and enter the result.
(23)	Enter the amount of Cash on Hand at June 30, PY. This information will be entered by the Comptroller's Office. This information can be verified from the prior year SCO-534. This amount will be an addition in the Fund Balance per SAMS at June 30, PY column.
(24)	Enter the amount entered in (23) as a deduction in the Receipts column.
(25)	Enter the amount of Cash on Hand at June 30, CY. This amount will be an addition in the Receipts column.
(26)	Enter the amount entered in (25) as an addition in the Fund Balance per SAMS at June 30, CY column.
(27)	Enter the amount of Cash in Transit at June 30, PY. This information will be entered by the Comptroller's Office. This information can be verified from the prior year SCO-534. This amount will be an addition to the Fund Balance per SAMS at June 30, PY column.
(28)	Enter the amount entered in (27) as a deduction in the Receipts column.
(29)	Enter the amount of Cash in Transit at June 30, CY. This amount will be an addition in the Receipts column.

REFERENCE	CONTENTS
(30)	Enter the amount entered in (29) as an addition in the Fund balance per SAMS at June 30, CY column.
(31)	Enter the amount of Vouchers in Transit at June 30, PY. This information will be entered by the Comptroller's Office. This information can be verified from the prior year SCO-534. This amount will be a deduction in the Fund Balance per SAMS at June 30, PY column.
(32)	Enter the amount entered in (31) as a deduction in the Disbursements column.
(33)	Enter the amount of Vouchers in Transit at June 30, CY. This amount will be an addition in the Disbursements column.
(34)	Enter the amount entered in (33) as a deduction in the Fund Balance per SAMS at June 30, CY column.
(35)	Enter the amount of Budgetary Refunds per Report SG06 as a deduction in the Receipts and Disbursements columns.
(36)	Enter the description and amount of other items recorded by the agency, but not recorded on SAMS. Other items may include prior year adjustments and funds held in local banks. Depending upon the nature of the item, the effect can be either an addition or subtraction.
(37)	Subtract (31) from the sum of (17), (23) and (27). Either add or subtract (36), as applicable, and enter the result.
(38)	Subtract (24), (28) and (35) from the sum of (18) and (25) and enter the result. Either add or subtract (36), as applicable, and enter the result. Net receipts (receipts per agency records plus transfers-in) should agree to total revenues per agency records on the Trial Balance.

REFERENCE	CONTENTS
(39)	Subtract (32) and (35) from the sum of (19) and (33) and enter the result. Either add or subtract (36), as applicable, and enter the result.
(40)	Subtract (34) from the sum of (22), (26) and (30). Either add or subtract (36), as applicable and enter the result. In addition, subtract (39) from the sum of (37) and (38). The result should equal (40). This amount will be posted by the Comptroller's WEDGE system to account 101, Cash on Deposit with State Treasurer, on the Trial Balance.

State of Illinois
Nonshared SAMS Funds Cash Reconciliation
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Description	**Nearest Thousand**					
	Balance At June 30, Prior Year	**Receipts**	**Disburse-ments**	**Transfers-In**	**Transfers-Out**	**Balance At June 30, Current Year**
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. Other (complete as necessary)						
a. Budgetary Refunds						
per SG06		( )	( )			
b. _____						
"Cash on Deposit with State Treasurer" per Agency Records	$	$	$	$	$	$

SCO-534

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, Prior Year	**Receipts**	**Disburse-ments**	**Transfers-In**	**Transfers-Out**	**Balance At June 30, Current Year**
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. Other (complete as necessary)						
a. Budgetary Refunds per SG06		((35))	((35))			
b. (36)						
"Cash on Deposit with State Treasurer" per Agency Records	$ (37)	$ (38)	$ (39)	$ (20)	$ (21)	$ (40)

SCO-534

PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)

PURPOSE

The purpose of the Proprietary Funds Schedule of Footnote Disclosure Information Form (Exhibit 27.20.35-A) is to collect certain footnote disclosure information to be reported in the State's Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Schedule of Footnote Disclosure Information should be completed by all funds classified by the Comptroller's Office as enterprise or internal service funds. Refer to Summary of Agencies and Fund Classification (Procedure 27.50.10) to obtain fund classification.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. If more space is needed, attach additional pages clearly indicating to which section the attachment refers.

INSTRUCTIONS

The Leases-Lessee section of the SCO-535 can be completed using the Comptroller's lease reports and/or agency records. The Certificates of Participation and Revenue Bonds Payable and Extraordinary, Special Items sections can be completed using agency records. Total future commitments for certificates of participation and revenue bonds reported by the agency should agree to the principal and interest outstanding reported in the confirmation of the State's Annual Report of Bonded Indebtedness and Long Term Obligations.

CONTENTS

Refer to Exhibit 27.20.35-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount of contingent rents. Contingent rents associated with capital leases are payments dependent on future use such as machine hours or sales volume.
(7)	Enter the cost associated with capital leases for each category at June 30. These amounts should agree to amounts reported on Form SCO-538.
(8)	Enter the cost associated with installment purchases for each category at June 30.
(9)	Sum all amounts reported in (7) and enter the result.
(10)	Sum all amounts reported in (8) and enter the result.
(11)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (7). This amount should equal the amount reported on Form SCO-538.
(12)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (8).

REFERENCE	CONTENTS
(13)	Subtract (11) from (9) and enter the result.
(14)	Subtract (12) from (10) and enter the result.
(15)	Enter the amount of operating leases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(16)	Enter the principal portion of capital lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(17)	Enter the interest portion of capital lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(18)	Enter the principal portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(19)	Enter the interest portion of installment purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(20)	Sum all amounts reported in (15) and enter the result.
(21)	Sum all amounts reported in (16) and enter the result. This amount should equal the amount reported in (35) on Form SCO-540.
(22)	Sum all amounts reported in (17) and enter the result.
(23)	Sum all amounts reported in (18) and enter the result. This amount should equal the amount reported in (30) on Form SCO-540.
(24)	Sum all amounts reported in (19) and enter the result.
(25)	Enter the amount of executory costs related to capital leases reported in (21).
(26)	Subtract (25) from (21) and enter the result.

REFERENCE	CONTENTS
(27)	Enter the amount of operating leases reported in (20) representing future sublease rentals.
(28)	Enter the amount of capital financing leases reported in (26) representing future sublease rentals.
(29)	Enter the minimum amount of rent expense incurred for operating leases, excluding contingent rentals. This includes amounts paid for operating leases from the following detail object codes: 1231, 1232, 1233, 1234, 1235, 1237, 1239, 1681, 1683, 1722, 1723, and 1729.
(30)	Enter the amount of contingent rent expense incurred for operating costs. See (6) for the definition of contingent rents. See (29) for detail object code listing.
(31)	Sum the amounts reported in (29) and (30) and enter the result.
(32)	Enter the amount in (31) representing sublease rentals.
(33)	Subtract (32) from (31) and enter the result.
(34)	Enter the principal portion of certificates of participation payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(35)	Enter the interest portion of certificates of participation in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(36)	Sum amounts reported in (34) and (35) and enter the result.
(37)	Enter the principal portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate. To report capital appreciation bonds, the total value of the bond at maturity (e.g., $5,000) should be reported as principal. Interest for capital appreciation bonds will be $ -0- unless supplemental interest is paid.

REFERENCE	CONTENTS
(38)	Enter the interest portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(39)	Sum amounts reported in (37) and (38) and enter the result.
(40)	Sum all amounts reported in (34) and enter the result.
(41)	Sum all amounts reported in (35) and enter the result.
(42)	Sum all amounts reported in (36) and enter the result. This amount should also equal the sum of amounts reported in (40) and (41).
(43)	Sum all amounts reported in (37) and enter the result.
(44)	Sum all amounts reported in (38) and enter the result.
(45)	Sum all amounts reported in (39) and enter the result. This amount should also equal the sum of the amounts reported in (43) and (44).
(46)	Enter the unaccreted appreciation amount of the principal portion reported in (43). Unaccreted appreciation represents the difference in the maturity value of capital appreciation bonds and the accreted value as of the balance sheet date.
(47)	Subtract (46) from (43) and enter the result. This amount will equal the sum of report accounts 246 and 250 on the SCO-526.
(48)	Enter the amount of current year principal payments on certificates of participation.
(49)	Enter the amount of current year principal payments on revenue bonds.
(50)	Enter the amount of current year interest payments on certificates of participation.

REFERENCE	CONTENTS
(51)	Enter the amount of current year interest payments on revenue bonds.
(52)	Enter the amount of unamortized premium at June 30 for certificates of participation.
(53)	Enter the amount of unamortized premium at June 30 for revenue bonds.
(54)	Enter the amount of unamortized discount at June 30 for certificates of participation.
(55)	Enter the amount of unamortized discount at June 30 for revenue bonds.
(56)	Attach documentation, including financial statement footnote disclosures, for all certificates of participation and revenue bonds issued subsequent to June 30th.
(57)	Attach a schedule of refunding bond requirements in accordance with GASB Statement No. 7. In addition, attach financial statement footnote disclosures related to refundings occurring during the current year for both certificates of participation and revenue bonds.
(58)	Attach the required segment disclosure information in accordance with GASB Statement No.34.
(59)	Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 2, paragraph 11. Required disclosure includes: 1) a general description of the demand bond program, 2) terms of any letters of credit or other standby liquidity agreements outstanding, 3) commitment fees to obtain the letters of credit, 4) any amounts drawn on the letters of credit as of the balance sheet date, 5) a description of the take-out agreement (expiration date, commitment fees to obtain the agreement, and terms of any new obligation under the take-out agreement), and 6) debt service requirements if the take-out agreement is exercised.

REFERENCE	CONTENTS
(60)	Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Technical Bulletin 2003-1.
(61)	Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(62)	Enter the amount of extraordinary items.
(63)	Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(64)	Enter the amount of special items.
(65)	Enter the purpose of each short term debt issued and/or outstanding during the year. Short term debt must be reported even if it is no longer outstanding at the end of the year.
(66)	Enter the amount of each short term debt outstanding at June 30, PY.
(67)	Enter current year additions to short term debt.
(68)	Enter current year deletions to short term debt.
(69)	Enter the sum of (66) and (67) less (68).
(70)	Sum all amounts reported in (66) and enter the result.
(71)	Sum all amounts reported in (67) and enter the result.
(72)	Sum all amounts reported in (68) and enter the result.

REFERENCE	CONTENTS
(73)	Sum all amounts reported in (69) and enter the result. This amount should equal the sum of (70) and (71) less (72). This amount should also be included in the amount of "Other liabilities" reported on the SCO-526 if the short term debt is due to be repaid within the next year.

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund# _____

Amounts expressed in thousands

I. Leases-Lessee

A. Contingent rents associated with capital leases in the current year were: $ _____

B. The State's assets under capital leases and installment purchases included in capital assets as of June 30, were as follows:

	Capital Leases	Installment Purchases
Land and land improvements	$	$
Buildings and building improvements		
Equipment		
Total Asset Cost		
Less: Accumulated Depreciation		
Net Book Value	$	$

C. Future minimum rental commitments for all non-cancelable leases, subleases, and installment purchases as of June 30, were as follows:

	Operating	Capital Leases		Installment Purchases	
Year Ending June 30,	Leases	Principal	Interest	Principal	Interest
CY + 1	$	$	$	$	$
CY + 2					
CY + 3					
CY + 4					
CY + 5					
CY + 6 thru 10					
CY + 11 thru 15					
CY + 16 thru 20					
Total minimum payments	$				
Less: amount representing executory costs					
Present value of net minimum lease payments		$			
Future sublease rentals	$	$			

D. Rental expenses incurred for operating leases during the current year were as follows:

	Total Expenses
Minimum rentals	$
Contingent rents	
Total	
Less: sublease rentals	
Net	$

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Amounts expressed in thousands

II. Certificates of Participation and Revenue Bonds Payable

A.

1) Future commitments for certificates of participation and revenue bonds payable as of June 30, were as follows

	Certificates of Participation			Revenue Bonds Payable		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**
CY + 1	$	$	$	$	$	$
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$	$	$		$	$
Less unaccreted appreciation				( )		
Total				$		

2) Current year principal payments	$	$
3) Current year interest payments	$	$
4) Unamortized premium at June 30	$	$
5) Unamortized discount at June 30	$ ( )	$ ( )

B. Subsequent bond issues (after June 30)

C. Attach refunding bond disclosure requirements according to GASB Statement No. 7.

D. Attach the required segment disclosure information in accordance with GASB Statement No. 34.

E. Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11.

F. Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Technical Bulletin 2003-1.

III. Extraordinary, Special Items

A. Extraordinary items (as reported on the financial statements)
Description: _____ $ _____

B. Special items (as reported on the financial statements)
Description: _____ $ _____

IV. Short Term Debt

Purpose	**Balance June 30, PY**	**Additions**	**Deletions**	**Balance June 30, CY**
	$	$	$	$
Total	$	$	$	$

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20____ (1)

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

Amounts expressed in thousands

I. Leases-Lessee

A. Contingent rents associated with capital leases in the current year were: $ (6)

B. The State's assets under capital leases and installment purchases included in capital assets as of June 30, were as follows:

	Capital Leases	Installment Purchases
Land and land improvements	$ (7)	$ (8)
Buildings and building improvements		
Equipment		
Total Asset Cost	(9)	(10)
Less: Accumulated Depreciation	(11)	(12)
Net Book Value	$ (13)	$ (14)

C. Future minimum rental commitments for all non-cancelable leases, subleases, and installment purchases as of June 30, were as follows:

	Operating	Capital Leases		Installment Purchases	
Year Ending June 30,	**Leases**	**Principal**	**Interest**	**Principal**	**Interest**
CY + 1	$ (15)	$ (16)	$ (17)	$ (18)	$ (19)
CY + 2					
CY + 3					
CY + 4					
CY + 5					
CY + 6 thru 10					
CY + 11 thru 15					
CY + 16 thru 20					
Total minimum payments	$ (20)	(21)	(22)	(23)	(24)
Less: amount representing executory costs		(25)			
Present value of net minimum lease payments		$ (26)			
Future sublease rentals	$ (27)	$ (28)			

D. Rental expenses incurred for operating leases during the current year were as follows:

	Total Expenses
Minimum rentals	$ (29)
Contingent rents	(30)
Total	(31)
Less: sublease rentals	(32)
Net	$ (33)

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20____ (1)

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

Amounts expressed in thousands

II. Certificates of Participation and Revenue Bonds Payable

A. Future commitments for revenue bonds payable as of June 30, were as follows

	Certificates of Participation			Revenue Bonds Payable		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**
CY + 1	$ (34)	$ (35)	$ (36)	$ (37)	$ (38)	$ (39)
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$ (40)	$ (41)	$ (42)	(43)	$ (44)	$ (45)
Less unaccreted appreciation				((46))		
Total				$ (47)		

2) Current year principal payments	$ (48)	$ (49)
3) Current year interest payments	$ (50)	$ (51)
4) Unamortized premium at June 30	$ (52)	$ (53)
5) Unamortized discount at June 30	$((54))	$((55))

B. Attach subsequent bond issues (after June 30) (56)

C. Attach refunding bond requirements according to GASB Statement No. 7. (57)

D. Attach the required segment disclosure information in accordance with GASB Statement No. 34. (58)

E. Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11. (59)

F. Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Technical Bulletin 2003-1. (60)

III. Extraordinary, Special Items

A. Extraordinary items (as reported on the financial statements)
Description: (61) $ (62)

B. Special items (as reported on the financial statements)
Description: (63) $ (64)

IV. Short Term Debt

Purpose	**Balance June 30, PY**	**Additions**	**Deletions**	**Balance June 30, CY**
(65)	$ (66)	$ (67)	$ (68)	$ (69)
Total	$ (70)	$ (71)	$ (72)	$ (73)

SAMS TO GAAP RECONCILIATION-CAPITAL ASSETS (SCO-537)

PURPOSE

The purpose of the SAMS to GAAP Reconciliation-Capital Assets Form (Exhibit 27.20.37-A) is to provide a detailed reconciliation between the SAMS form filed quarterly with the Comptroller's Office (Agency Report of State Property, C-15) and the GAAP form filed annually with the Comptroller's Office (Capital Asset Summary, SCO-538).

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The SAMS to GAAP Reconciliation-Capital Assets is to be completed by all agencies filing the SCO-538, Capital Asset Summary.

All amounts on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

All differences between Form C-15, Agency Report of State Property, and Form SCO-538, Capital Asset Summary, should be reported and described in detail on this form. Any addition or subtraction adjustments should be explained in detail on the form.

CONTENTS

Refer to Exhibit 27.20.37-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.

REFERENCE	CONTENTS
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	If this form is being completed for capital assets previously reported in the General Fixed Asset Account Group or by a component unit, place a checkmark next to Governmental Funds or Component Unit. For all other funds, enter the official fund name.
(5)	If reporting a proprietary fund, pension trust fund or private purpose trust fund (i.e., **not** a governmental fund), enter the four-digit Comptroller assigned fund number.
(6)	Enter the Amount for GAAP column of Total State Property as reported on the June 30, current year (CY) Agency Report of State Property, Form C-15.
(7)	Enter the amount of accounts payable for capital assets for June 30, CY which is not included in the C-15 amount, but is included on the Capital Asset Summary, SCO-538.
(8)	Enter the amount (if applicable) for each capital asset category not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
(9)	List other additions, in detail, required to reconcile the C-15 to the SCO-538. Examples include discovery of equipment on hand at June 30, CY but not listed on agency records, equipment listed but requiring an increasing adjustment and other in-transit items discovered subsequent to filing the C-15.
(10)	Sum (7), (8) and (9). Enter the result.
(11)	Enter the amount of assets reported on the C-15 that are below the capitalization threshold set forth in Procedure 03.30.30 and, therefore, were not reported on the SCO-538.

REFERENCE	CONTENTS
(12)	Enter the Total Accumulated Depreciation amount from the Balance at June 30, CY column reported on the SCO-538.
(13)	List other subtractions, in detail, required to reconcile the C-15 to the SCO-538. Examples include discovery of a computer error overstating the value of equipment and lost, stolen or destroyed equipment that should have reduced agency records, but were discovered subsequent to filing the C-15.
(14)	Sum (11), (12) and (13). Enter the result.
(15)	Subtract (14) from the sum of (6) and (10). Enter the result. This amount must agree to the Capital Assets, Net-Balance at June 30, CY amount reported on the SCO-538. This amount should be equal to (27) on Form SCO-538.

State of Illinois
SAMS to GAAP Reconciliation
Capital Assets
June 30, 20____

Agency _____
Agency # _____

Governmental Funds_____
Proprietary Fund_____ **Fund #** _____
Pension Trust Fund_____ **Fund #** _____
Private Purpose Trust_____ **Fund #** _____
Component Unit_____

	Nearest Thousand			
Total State Property from the Amount Reportable Column per "Agency Report of State Property, " C-15	$			
Add:				
1. Accounts Payable at June 30, Current Year for Capital Assets not included above				
2. Infrastructure				
3. Infrastructure (Modified Approach)				
4. Nondepreciable Historical Treasures and Works of Art				
5. Depreciable Historical Treasures and Works of Art				
6. Leasehold Improvements				
Other: (Explain)				
1 _____				
2 _____				
3 _____				
Total Additions				
Subtract:				
1. Assets below Capitalization Threshold				
2. Accumulated Depreciation at June 30, Current Year for Capital Assets				
Other: (Explain)				
1 _____				
2 _____				
3 _____				
Total Subtractions				
Total Capital Assets per "Capital Asset Summary", SCO-538.	$			

SCO-537

State of Illinois
SAMS to GAAP Reconciliation
Capital Assets
June 30, 20__(1)__

Agency (2)
Agency # (3)

Governmental Funds (4)
Proprietary Fund (4) **Fund #** (5)
Pension Trust Fund (4) **Fund #** (5)
Private Purpose Trust (4) **Fund #** (5)
Component Unit (4)

	Nearest Thousand			
Total State Property from the Amount Reportable Column per "Agency Report of State Property, " C-15	$ (6)			
Add:				
1. Accounts Payable at June 30, Current Year for Capital Assets not included above	(7)			
2. Infrastructure	(8)			
3. Infrastructure (Modified Approach)				
4. Nondepreciable Historical Treasures and Works of Art				
5. Depreciable Historical Treasures and Works of Art				
6. Leasehold Improvements				
Other: (Explain)				
1 _____	(9)			
2 _____				
3 _____				
Total Additions	(10)			
Subtract:				
1. Assets below Capitalization Threshold	(11)			
2. Accumulated Depreciation at June 30, Current Year for Capital Assets	(12)			
Other: (Explain)				
1 _____	(13)			
2 _____				
3 _____				
Total Subtractions	(14)			
Total Capital Assets per "Capital Asset Summary", SCO-538.	$ (15)			

SCO-537

STANDARD JOURNAL ENTRIES

Capital outlays should be reclassified from the agency's designated expenditure function. For each fund listed in the capital outlays reconciliation section, "Expenditures Per SAMS" less “Non-capitalized Expenditures” plus "Other Capital Outlays" less "Capital Leases" (the sum of (30) and (32) less (31) and (33)) is the amount to reclassify to the capital outlays expenditure account 550. This reclassification should then be posted on Form SCO-547. The Comptroller’s Office will post the portion of this reclassification related to capital leases from information captured in the Comptroller’s lease system.

NOTE: An entry in (35) requires capital outlays accounts payable to be disclosed on the SCO-549, and an adjusting journal entry to be made to the SCO-548.

Account Number	Account Name	Debit	Credit
550	Capital Outlays	XXX	
5XX	Expenditure (by account number)		XXX

To reclassify capital outlays at June 30 per the SCO-538.

CONTENTS

Refer to Exhibit 27.20.38-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter “O” if this is the original filing for the current fiscal year. Enter “R” if this is a replacement of a previous filing for the current fiscal year.

REFERENCE	CONTENTS
(5)	Enter the filing date (month/day/year) of the form.
(6)	If this form is being completed for capital assets previously reported in the General Fixed Asset Account Group or by a Component Unit, place a checkmark next to Governmental Funds or Component Unit. For all other funds, enter the official fund name.
(7)	If reporting for a proprietary fund, pension trust fund or private purpose trust fund (i.e., not a governmental fund), enter the four-digit Comptroller assigned fund number.
(8)	Enter the amount of Capital Assets not being depreciated for Balance at June 30, Prior Year (PY). This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(9)	Enter all additions to Capital Assets not being depreciated except for transfers-in as of June 30, current year (CY) for capital assets not being depreciated. Include lapse period capital outlay expenditures for July 1 through August 31, PY **not** recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included. Additions are new purchases, acquisitions related to prior years not previously reported or property donated to the State. Corrections of prior year errors and other material additions must be explained in (28).
(10)	Enter all deletions to Capital Assets not being depreciated. Deletions include reductions to capital assets and corrections of prior year errors. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28).

REFERENCE	CONTENTS
(21)	Enter the addition amounts associated with Accumulated Depreciation. Additions include current year depreciation expenses associated with the capital assets as predetermined by the original value and useful life using the straight-line depreciation method as prescribed by the Comptroller's Office in Chapter 3.30.40. The current year depreciation expense for capital leases will be computed by the Comptroller's Office using the lease system.
(22)	Enter the deletion amounts associated with Accumulated Depreciation. Deletions include reductions to capital assets, corrections of prior year errors and terminations of capital lease assets. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28). Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.
(23)	Enter the amount of net transfers associated with Accumulated Depreciation. Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. The transferring agency must notify the receiving agency of the accumulated depreciation of a transferred asset at the time of the transfer. In addition, when the lease agreement applicable to a capital lease asset is complete and ownership of the asset is acquired, that asset and related accumulated depreciation must be transferred out of the capital lease asset class and transferred into the appropriate class (e.g., equipment).
(24)	Subtract (22) from the sum of (20), (21) and (23) and enter the result.
(25)	For Accumulated Depreciation, add the amounts entered in each column of accumulated depreciation, and enter the result.

REFERENCE	CONTENTS
(26)	For Total Capital Assets being depreciated, net, subtract the amounts entered in (25) from the amounts entered in (19), and enter the result.
(27)	For Capital Assets, Net, add the amounts entered in (13) to the amounts entered in (26), and enter the result.
(28)	Enter any information for additions, deletions, and/or net transfers requiring additional explanation.

If any additions are reported in (13), (19), (30), (33) or (34), the Capital Outlays Reconciliation Section must be completed. This section provides a reconciliation of capital outlay expenditures to total capital asset additions.

(29)	Enter the fund number of all funds administered by the agency with capital outlay expenditures. This information will be completed by the Comptroller's Office using information from the SCO-527 Report. If there are additional funds not reported on the SCO-527 with capital outlay expenditures, enter the fund number.
(30)	Enter the expenditures per SAMS. This information will be completed by the Comptroller's Office using information from the SCO-527 Report. Capital outlay expenditures from July 1, CY to June 30, CY will be included regardless of the budget year.
(31)	Enter the amount of noncapitalized expenditures reported in (30). This amount should equal expenditures for assets that are less than the capitalization thresholds. (i.e. equipment less than $5,000.)
(32)	Enter any other capital outlays not included in expenditures per SAMS. For example, in-transit items for nonshared funds, expenditures from locally-held funds, or capital assets not reported in the previous fiscal year. Capital outlay expenditures from July 1, CY to June 30, CY should be included regardless of the budget year. Provide the detail of other capital outlays expenditures in the explanation section (43).

REFERENCE	CONTENTS
(33)	Enter capital lease expenditures paid from the following detail object codes: 1394, 1395, 1396, 1397, 1398, all 1500's, 1687, 1750, all 6600's and all 7700's. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(34)	Enter the prior year capital outlay accounts payable from the prior year's Form SCO-538, for each fund. This information will be completed by the Comptroller's Office.
(35)	Enter the current year capital outlay accounts payable from Form SCO-549, for each fund. Include any amounts due to other funds for equipment purchases. Enter only amounts for capital assets meeting the capitalization threshold.
(36)	Subtract the sum of the amounts reported in (31), (33) and (34) from the sum of the amounts reported in (30), (32) and (35) and enter the result NOTE: The amount reported in (36) plus any capital lease additions per the Comptroller's Office instructions for each fund should agree with account number 550, capital outlay expenditures per the fund's trial balance.
(37)	Sum all amounts entered in (36) and enter the result.
(38)	Enter the amount of capital assets acquired through capital leases obligations during the fiscal year.
(39)	Enter the amount of capital assets acquired through installment purchases during the fiscal year.
(40)	Enter the fair market value of any noncash contributions received during the fiscal year.
(41)	Enter any other noncash additions received during the fiscal year. Provide a description of noncash additions received in the explanation section (43).

REFERENCE	CONTENTS
(42)	Add (37), (38), (39), (40), and (41) and enter the result. This amount must agree to the sum of (13) and (19).
(43)	Provide an explanation for amounts reported in the Capital Outlays Reconciliation Section, as necessary. Note all amounts recorded as other capital outlays and other noncash additions should be explained in detail.

If any construction-in-progress is reported in the Capital Assets not being depreciated Section, the Components of Construction-in-Progress Section must be completed.

(44)	Enter the project name or a brief description of the construction project.
(45)	Enter the four-digit Comptroller assigned fund number. If this form is being completed for a proprietary fund, pension trust fund, private purpose trust fund or university, no fund number entry is necessary.
(46)	Enter the amount authorized for each project administered by the fund. Individually list only those projects over $10,000,000. Additional projects should be combined under "Other." This amount can be determined through review of the construction contract.
(47)	Enter the amount of all expenditures for the project through June 30, CY. This amount should agree to the project construction-in-progress balance.
(48)	Enter the amount committed at June 30, CY. This is the amount of unperformed contracts at June 30, CY.
(49)	Subtract (47) and (48) from (46) and enter the result.
(50)	Enter the amount of funds necessary to complete the project that have **not** been authorized/contracted.
(51)	For Construction in Progress, add the amounts entered in (46), (47), (48), (49) and (50), and enter the result.

REFERENCE	CONTENTS
(52)	Provide an explanation for amounts reported in the Components of Construction in Progress Section.
(53)	Enter the asset class from which the disposition(s) was made (e.g. Buildings and Building Improvements or Equipment).
(54)	Enter the proceeds from the sale(s) of the asset class.
(55)	Enter the original cost of the respective asset(s).
(56)	Enter the accumulated depreciation recorded to date for the respective asset(s).
(57)	Subtract (56) from (55) and enter the result.
(58)	Subtract (57) from (54) and enter the result. If (54) is greater than (57), the result is a gain and should be recorded as a positive number. If (54) is less than (57), the result is a loss and should be recorded in parenthesis.
(59)	Add the amounts entered in (54), (55), (56), (57) and (58), and enter the result.
(60)	Provide an explanation for amounts reported in the Disposition of Capital Assets Section.
(61)	Attach a description of non-capitalized collections of Works of Art and Historic Treasures. Also, include reasons why the collection is not capitalized. Refer to procedure 03.30.30.
(62)	Enter the amount of additions to this collection received as donations during the year. This amount should be equal to the fair market value at the time of the donation. An entry must be made to record revenue and expense for the amount of the donation.

State of Illinois **Agency** _____

Capital Asset Summary **Transaction Code** _____ **Agency #** _____

June 30, 20_____ **Transaction Date** _____

Governmental Funds _____

Proprietary Fund_____ **Fund #** _____

Pension Trust Fund_____ **Fund #** _____

Private Purpose Trust_____ **Fund #** _____

Component Unit_____

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Net Transfers**	**Balance At June 30, Current Year**
Capital Assets not being depreciated:					
Land and Land Improvements	$	$	$	$	$
Infrastructure (modified approach)					
Nondepreciable Historical Treasures and Works of Art					
Construction in Progress					
Total Capital Assets not being depreciated					
Capital Assets being depreciated:					
Site Improvements					
Buildings and Building Improvements					
Capital Leases-Buildings					
Equipment					
Capital Leases-Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Total Capital Assets being depreciated					
Less Accumulated Depreciation for:					
Site Improvements					
Buildings and Building Improvements					
Capital Leases- Buildings					
Equipment					
Capital Leases- Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Total Accumulated Depreciation					
Total Capital Assets being depreciated, net					
Capital Assets, Net	$	$	$	$	$

Explanations:

State of Illinois **Agency** _____

Capital Asset Summary **Trans Code** _____ **Agency #** _____

June 30, 20_____ **Trans Date** _____

Capital Outlays Reconciliation — **Nearest Thousand**

Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Capital Leases*	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
1.		$	$	$	$	$	$
2.							
3.							
4.							
5.							
6.							
7.							

Subtotal	
Capital assets acquired through capital leases	
Capital assets acquired through installment purchases	
Noncash contributions	
Other additions	
Capital additions	$

* Record capital lease expenditures included in "Expenditures per SAMS" for which a"capital outlay" detail object is cited.
(See SAMS 27.20.38)

Explanations:

Components of Construction in Progress — **Nearest Thousand**

Project	Fund Number	Project Authorization	Expended Through June 30	Committed at June 30	Available Authorization	Required Future Financing
1.		$	$	$	$	$
2.						
3.						
4.						
Other: (Less than $10,000)						
Total		$	$	$	$	$

Explanations:

Disposition of Capital Assets — **Nearest Thousand**

Disposals	Proceeds	Original Cost	Accumulated Depreciation	Net Book Value	Gain (Loss)
1.	$	$	$	$	$
2.					
3.					
4.					
Total	$	$	$	$	$

Explanations:

Non-capitalized Collections of Works of Art & Historical Treasures

1. Attach description of the collection and the reasons for not capitalizing as an asset.
2. Amount donated during current fiscal year. $ _____

State of Illinois **Agency** (2)

Capital Asset Summary **Transaction Code** (4) **Agency #** (3)

June 30, 20(1) **Transaction Date** (5)

Governmental Funds (6)

Proprietary Fund_____ **Fund #** (7)

Pension Trust Fund_____ **Fund #** _____

Private Purpose Trust_____ **Fund #** _____

Component Unit_____

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Net Transfers**	**Balance At June 30, Current Year**
Capital Assets not being depreciated:					
Land and Land Improvements	$ (8)	$ (9)	$ (10)	$ (11)	$ (12)
Infrastructure (modified approach)					
Nondepreciable Historical Treasures and Works of Art					
Construction in Progress					
Total Capital Assets not being depreciated	(13)	(13)	(13)	(13)	(13)
Capital Assets being depreciated:					
Site Improvements	(14)	(15)	(16)	(17)	(18)
Buildings and Building Improvements					
Capital Leases-Buildings					
Equipment					
Capital Leases-Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Total Capital Assets being depreciated	(19)	(19)	(19)	(19)	(19)
Less Accumulated Depreciation for:					
Site Improvements	(20)	(21)	(22)	(23)	(24)
Buildings and Building Improvements					
Capital Leases- Buildings					
Equipment					
Capital Leases- Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Total Accumulated Depreciation	(25)	(25)	(25)	(25)	(25)
Total Capital Assets being depreciated, net	(26)	(26)	(26)	(26)	(26)
Capital Assets, Net	$ (27)	$ (27)	$ (27)	$ (27)	$ (27)

Explanations: (28)

State of Illinois **Agency** (2)

Capital Asset Summary **Trans Code** (4) **Agency #** (3)

June 30, 20_____ (1) **Trans Date** (5)

Capital Outlays Reconciliation		**Nearest Thousand**					
Fund Number	**Expenditures per SAMS**	**Less Non-capitalized Expenditures**	**Other Capital Outlays**	**Less Capital Leases***	**Less Prior Year Payables**	**Plus Current Year Payables**	**Total GAAP Capital Outlay Expenditures**
1. (29)	(30)	$ (31)	$ (32)	$ (33)	$ (34)	$ (35)	$ (36)
2.							
3.							
4.							
5.							
6.							
7.							

Subtotal	(37)
Capital assets acquired through capital leases	(38)
Capital assets acquired through installment purchases	(39)
Noncash contributions	(40)
Other additions	(41)
Capital additions	$ (42)

* Record capital lease expenditures included in "Expenditures per SAMS" for which a"capital outlay" detail object is cited.
(See SAMS 27.20.38)

Explanations: (43)

Components of Construction in Progress			**Nearest Thousand**			
Project	**Fund Number**	**Project Authorization**	**Expended Through June 30**	**Committed at June 30**	**Available Authorization**	**Required Future Financing**
1. (44)	(45)	$ (46)	$ (47)	$ (48)	$ (49)	$ (50)
2.						
3.						
4.						
Other: (Less than $10,000)						
Total		$ (51)	$ (51)	$ (51)	$ (51)	$ (51)

Explanations: (52)

Disposition of Capital Assets	**Nearest Thousand**				
Disposals	**Proceeds**	**Original Cost**	**Accumulated Depreciation**	**Net Book Value**	**Gain (Loss)**
1. (53)	$ (54)	$ (55)	$ (56)	$ (57)	$ (58)
2.					
3.					
4.					
Total	$ (59)	$ (59)	$ (59)	$ (59)	$ (59)

Explanations: (60)

Non-capitalized collections of works of Art & Historical Treasures

1. Attach description of the collection and the reasons for not capitalizing as an asset. (61)
2. Amount donated during current fiscal year. $_____ (62)

LONG-TERM OBLIGATIONS AND RELATED ITEMS (SCO-540)

PURPOSE

The purpose of the Long-Term Obligations and Related Items Form (Exhibit 27.20.40-A) is to record all changes in long-term obligations and related items from the prior year for proprietary, pension/investment/private purpose trust funds and universities. In addition, the SCO-540 is used to identify the current portion of the long-term obligations and related items.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Long-Term Obligations and Related Items Form should be completed for all proprietary, pension/investment/private purpose trust funds and universities with long-term obligations and related items. Form SCO-540 begins with the balance of long-term obligations and related items at the beginning of the year and records all increases and decreases during the year to long-term obligations and related items. In addition, this form is used to identify the current portion of the long-term debt and related items.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

STANDARD JOURNAL ENTRIES

The following examples of reclassifying journal entries should be made on Form SCO-547.

Account Number	Account Name	Debit	Credit
250	Revenue Bonds Payable, Long-Term	XXX	
246	Revenue Bonds Payable, Current		XXX

To reclassify the current portion of revenue bonds payable. This amount should agree to the amount recorded in (11), in the Current Portion, due within one year column.

Account Number	Account Name	Debit	Credit
267	Capital Leases Payable and Installment Purchases, Long Term	XXX	
266	Capital Leases Payable and Installment Purchases, Current		XXX

To reclassify the current portion of capital leases payable and installment purchases. This amount should agree to the sum of (31) and (36).

Account Number	Account Name	Debit	Credit
273	Compensated Absences, Long-Term	XXX	
272	Compensated Absences, Current		XXX

To reclassify the current portion of compensated absences. This amount should agree to (52).

CONTENTS

Refer to Exhibit 27.20.40-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	If the form is being completed for a university, place a checkmark next to University. For all other funds, enter the official fund name.
(5)	If the form is being completed for a proprietary, pension/investment/ private purpose trust fund, enter the four-digit Comptroller assigned fund number.
(6)	Enter the Balance At June 30, Prior Year amount for Revenue Bonds Payable. This information will be obtained from the prior year SCO-540.
(7)	Enter current year additions to Revenue Bonds Payable and accreted values. Note: This amount includes the amount that bonds issued at deep discounts have increased (or accreted) to during the fiscal year.
(8)	Enter current year deletions to Revenue Bonds Payable.
(9)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (8) from the sum of (6) and (7). This amount should agree to the sum of accounts 252 and 257 on the balance sheet.
(10)	Enter the current portion of Revenue Bonds Payable. The current portion is the amount due within one year. This amount should agree to account 252 on the balance sheet.

REFERENCE	CONTENTS
(11)	Enter the Balance At June 30, Prior Year of Unamortized Bond Premiums. These amounts will agree to the sum of accounts 253 and 258 on the balance sheet in the prior year.
(12)	Enter current year additions to the Unamortized Bond Premiums related to Revenue Bonds Payable liability accounts.
(13)	Enter current year deletions to the Unamortized Bond Premiums related to Revenue Bonds Payable liability accounts.
(14)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (13) from the sum of (11) and (12).
(15)	Enter the current portion of Unamortized Bond Premiums. The current portion is the amount that will be accreted within one year. This amount should agree to account 253 on the balance sheet.
(16)	Enter the Balance At June 30, Prior Year of Unamortized Bond Discounts. These amounts will agree to the sum of accounts 254 and 259 on the balance sheet in the prior year.
(17)	Enter current year additions to the Unamortized Bond Discounts related to Revenue Bonds Payable liability accounts.
(18)	Enter current year deletions to the Unamortized Bond Discounts related to Revenue Bonds Payable liability accounts.
(19)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (18) from the sum of (16) and (17).
(20)	Enter the current portion of Unamortized Bond Discounts. The current portion is the amount that will be amortized within one year. This amount should agree to account 254 on the balance sheet.

REFERENCE	CONTENTS
(21)	Enter the Balance At June 30, Prior Year of Deferred Gain/Loss on Refunding. These amounts will agree to the sum of accounts 255 and 260 on the balance sheet in the prior year.
(22)	Enter current year additions to the Deferred Gain/Loss on Refunding related to Revenue Bonds Payable liability accounts.
(23)	Enter current year deletions to the Deferred Gain/Loss on Refunding related to Revenue Bonds Payable liability accounts.
(24)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (23) from the sum of (21) and (22).
(25)	Enter the current portion of Deferred Gain/Loss on Refunding. The current portion is the amount that will be amortized within one year. This amount should agree to account 255 on the balance sheet.
(26)	Subtotal the amounts entered in (6) through (25) for each column.
(27)	Enter the Balance At June 30, Prior Year amount for Certificates of Participation. This information will be obtained from the prior year SCO-540.
(28)	Enter current year additions to Certificates of Participation.
(29)	Enter current year deletions to Certificates of Participation.
(30)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (29) from the sum of (27) and (28).
(31)	Enter the current portion of Certificates of Participation. The current portion is the amount due within one year.
(32)	Enter the Balance At June 30, Prior Year of Unamortized COPS Premiums.

REFERENCE	CONTENTS
(33)	Enter current year additions to the Unamortized Premiums related to COPS liability accounts.
(34)	Enter current year deletions to the Unamortized Premiums related to COPS liability accounts.
(35)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (34) from the sum of (32) and (33).
(36)	Enter the current portion of Unamortized COPS Premiums. The current portion is the amount that will be accreted within one year.
(37)	Enter the Balance At June 30, Prior Year of Unamortized COPS Discounts.
(38)	Enter current year additions to the Unamortized Discounts related to COPS liability accounts.
(39)	Enter current year deletions to the Unamortized Discounts related to COPS liability accounts.
(40)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (39) from the sum of (37) and (38).
(41)	Enter the current portion of Unamortized COPS Discounts. The current portion is the amount that will be amortized within one year.
(42)	Enter the Balance At June 30, Prior Year of Deferred Gain/Loss on COPS Refunding.
(43)	Enter current year additions to the Deferred Gain/Loss on Refunding related to COPS liability accounts.
(44)	Enter current year deletions to the Deferred Gain/Loss on Refunding related to COPS liability accounts.

REFERENCE	CONTENTS
(45)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (44) from the sum of (42) and (43).
(46)	Enter the current portion of Deferred Gain/Loss on Refunding. The current portion is the amount that will be amortized within one year.
(47)	Subtotal the amounts entered in (27) through (46) for each column.
(48)	Enter the balance at June 30, Prior Year amount for Installment Purchase Contracts. This information will be obtained from the prior year SCO-540.
(49)	Enter current year additions to Installment Purchase Contracts.
(50)	Enter current year deletions to Installment Purchase Contracts.
(51)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (50) from the sum of (48) and (49). This balance totaled with Balance at June 30, Current Year for Capital Leases Payable ((56) below) should equal the sum of accounts 266 and 267 on the balance sheet.
(52)	Enter the current portion of Installment Purchase Contracts. The current portion is the amount due within one year. This balance totaled with current portion, due within one year, for Capital Leases Payable ((57) above) should equal account 266 on the balance sheet.
(53)	Enter the balance at June 30, Prior Year amount for Capital Leases Payable. This information will be obtained from the prior year SCO-540.
(54)	Enter current year additions to Capital Leases Payable.
(55)	Enter current year deletions to Capital Leases Payable.

REFERENCE	CONTENTS
(56)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (55) from the sum of (53) and (54). This balance totaled with Balance at June 30, Current Year for Installment Purchases ((51) above) should equal the sum of accounts 266 and 267 on the balance sheet.
(57)	Enter the current portion of Capital Leases Payable. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for Installment Purchases, ((52) above) should equal account 266 on the balance sheet.
(58)	Enter the Balance at June 30, Prior Year amount for Notes Payable. This information can be obtained from the prior year SCO-566.
(59)	Enter current year additions to Notes Payable.
(60)	Enter current year deletions to Notes Payable.
(61)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (60) from the sum of (58) and (59). This result should agree with the balance outstanding on the SCO-566 and the sum of accounts 235 and 236 on the balance sheet.
(62)	Enter the current portion of Notes Payable. This current portion is the amount due within one year. This amount should agree with the balance in the CY+1 column on SCO-566 and account 235 on the balance sheet.
(63)	Enter the Balance At June 30, Prior Year amount for Claims and Judgments. This information will be obtained from the prior year SCO-540.
(64)	Enter current year additions to Claims and Judgments.
(65)	Enter current year deletions to Claims and Judgments.

REFERENCE	CONTENTS
(66)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (65) from the sum of (63) and (64). This balance totaled with Balance at June 30, Current Year for COPS ((47) above) and Balance at June 30, Current Year for Other Obligations ((77) below) should agree to the sum of accounts 278 and 279 on the balance sheet.
(67)	Enter the current portion of Claims and Judgments. The current portion is the amount due within one year. This balance totaled with current portion, due within on year, for COPS ((47) above) and current portion, due within one year, for Other Obligations ((78) below) should agree with account 278 on the balance sheet.
(68)	Enter the Balance At June 30, Prior Year amount for Compensated Absences and related information. This information can be obtained from the prior year SCO-540.
(69)	Enter current year additions to Compensated Absences and related information.
(70)	Enter current year deletions to Compensated Absences and related information.
(71)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (70) from the sum of (68) and (69).
(72)	Enter the current portion of Compensated Absences and related information. The current portion is the amount due within one year.
(73)	Subtotal the amounts entered in (68), (69), (70), (71) and (72) and enter the results. The amount recorded in the Balance At June 30, Current Year column should agree to the sum of accounts 272 and 273 on the balance sheet. The amount recorded in the current portion, due within one year column should agree to account 272 on the balance sheet.

REFERENCE	CONTENTS
(74)	Enter the Balance At June 30, Prior Year amount for Other Obligations. This information can be obtained from the prior year SCO-540.
(75)	Enter current year additions to Other Obligations.
(76)	Enter current year deletions to Other Obligations.
(77)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (76) from the sum of (74) and (75). This balance totaled with Balance at June 30, Current Year for COPS ((47) above) and Balance at June 30, Current Year for Claims and Judgments ((66) above) should agree to the sum of account 278 and 279 on the balance sheet.
(78)	Enter the current portion of Other Obligations. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for COPS ((47) above) and current portion, due within one year for Claims and Judgments ((67) above) should agree to the balance in account 278 on the balance sheet.
(79)	Sum all amounts entered in the Balance At June 30, Prior Year column and enter the result.
(80)	Sum all amounts entered in the Additions column and enter the result.
(81)	Sum all amounts entered in the Deletions column and enter the result.
(82)	Sum all amounts entered in the Balance At June 30, Current Year column and enter the result. This should also equal the result of subtracting (81) from the sum of (79) and (80).
(83)	Sum all amounts in the current portion, due within one-year column and enter the result.

REFERENCE	CONTENTS
(84)	Enter Balance At June 30, Prior Year amount for Unamortized Bond Issuance Costs recorded as assets. This information can be obtained from the prior year SCO-540.
(85)	Enter the current year additions to Unamortized Bond Issuance Costs.
(86)	Enter the current year deletions to Unamortized Bond Issuance Costs.
(87)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (86) from the sum of (84) and (85). This result should agree with the sum of accounts 148 and 149 on the balance sheet.
(88)	Enter the Current Portion of Unamortized Bond Issuance Costs. The current portion is the amount that will be amortized within one year. This amount should agree to account 148 on the balance sheet.
(89)	Enter the amount of unspent Certificates of Participation Proceeds on Hand at End of Year.
(90)	Enter the amount of unspent Revenue Bonds Payable Proceeds on Hand at End of Year.
(91)	Sum the amounts entered in (89) and (90) and enter the result.
(92)	Enter the amount of Actual Compensated Absences Paid in cash during the Current Year.
(93)	Enter the amount of Actual Compensated Absences Paid in cash during the Prior Year.
(94)	Enter any explanations necessary, including but not limited to Other Obligations reported in (74), (75), (76), (77) and (78). A copy of the related footnotes for “other obligations” should be submitted to the Comptroller’s office.

State of Illinois **Agency** _____
Long-Term Obligations and Related Items **Agency #** _____
June 30, 20_____

University _____ **Proprietary Fund_____ Fund #_____** **Pension Trust Fund_____ Fund #_____** **Investment Trust _____ Fund #_____** **Private Purpose Trust_____ Fund #_____**	**Nearest Thousand**				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Balance At June 30, Current Year**	**Current Portion, due within one year**
Long-Term Obligations:					
Revenue Bonds Payable	$	$	$	$	$
Unamortized Bond Premiums					
Unamortized Bond Discounts	( )	( )	( )	( )	( )
Deferred Gain/Loss of Refunding					
Total Revenue Bonds Payable, net					
Certificates of Participation (COPS)					
Unamortized COPS Premiums					
Unamortized COPS Discounts	( )	( )	( )	( )	( )
Deferred Gain/Loss of Refunding					
Total Certificates of Participation, net					
Installment Purchases					
Capital Leases Payable					
Notes Payable					
Claims and Judgments					
Compensated Absences:					
Vacation					
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences					
Other Obligations: (provide detail)					
Total Long-term Obligations	$	$	$	$	$
Related Items:					
Unamortized Bond Issuance Costs - Asset	$	$	$	$	

Unspent Proceeds on Hand at End of Year	
	Amount
Certificates of Participation	$
Revenue Bonds Payable	
Total Unspent Proceeds	$

Actual Compensated Absences Paid	
CY Amount	**PY Amount**
$	$

Explanations:

SCO-540

State of Illinois **Agency** 2

Long-Term Obligations and Related Items **Agency #** 3

June 30, 20__1__

University 4

Proprietary Fund_____ **Fund #** 5

Pension Trust Fund_____ **Fund #**_____

Investment Trust _____ **Fund #**_____

Private Purpose Trust_____ **Fund #**_____

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Balance At June 30, Current Year**	**Current Portion, due within one year**
Long-Term Obligations:					
Revenue Bonds Payable	$ 6	$ 7	$ 8	$ 9	$ 10
Unamortized Bond Premiums	11	12	13	14	15
Unamortized Bond Discounts	(16)	(17)	(18)	(19)	(20)
Deferred Gain/Loss of Refunding	21	22	23	24	25
Total Revenue Bonds Payable, net	26	26	26	26	26
Certificates of Participation (COPS)	27	28	29	30	31
Unamortized COPS Premiums	32	33	34	35	36
Unamortized COPS Discounts	(37)	(38)	(39)	(40)	(41)
Deferred Gain/Loss of Refunding	42	43	44	45	46
Total Certificates of Participation, net	47	47	47	47	47
Installment Purchases	48	49	50	51	52
Capital Leases Payable	53	54	55	56	57
Notes Payable	58	59	60	61	62
Claims and Judgments	63	64	65	66	67
Compensated Absences:					
Vacation	68	69	70	71	72
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences	73	73	73	73	73
Other Obligations: (provide detail)	74	75	76	77	78
Total Long-term Obligations	$ 79	$ 80	$ 81	$ 82	$ 83
Related Items:					
Unamortized Bond Issuance Costs - Asset	$ 84	$ 85	$ 86	$ 87	88

Unspent Proceeds on Hand at End of Year	**Amount**
Certificates of Participation	$ 89
Revenue Bonds Payable	90
Total Unspent Proceeds	$ 91

Actual Compensated Absences Paid	
CY Amount	**PY Amount**
$ 92	$ 93

Explanations: 94

SCO-540

SUMMARY OF LIABILITIES (SCO-549)

PURPOSE

The purpose of the Summary of Liabilities Form (Exhibit 27.20.49-A) is to assist agencies in determining and documenting a fund's liabilities and related accrued expenditures for GAAP reporting.

When applicable, this form must be completed annually and sent to the Comptroller's Office. Two copies of the SCO-549 should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Summary of Liabilities should be completed for all Treasury-held trial balances which report liabilities and locally-held trial balances prepared on the Comptroller's WEDGE system. For GAAP reporting purposes, liabilities generally consist of accounts payable and accrued liabilities, due to other government – federal, due to other governments – local, due to other funds, due to component units and due to primary government.

Accounts payable is a liability account reflecting open amounts on account that are owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments). Accounts payable include liabilities for goods received or services performed before June 30, but for which payment vouchers have not been processed by either the Comptroller's Office for Treasury held funds or the administering agency for locally held funds.

Accrued liabilities are estimates of expenditures incurred but not due until a later date (e.g., wages, employee benefits, travel expenses, and utility bills).

Separate liability accounts record amounts due to other funds or to other governments. The following accounts record governmental transactions: due to other government – federal, due to other governments – local, due to other funds, due to component units and due to primary government. These liability accounts represent transactions between governmental units or funds in which goods or services were received by June 30, but for which payment has not been made. The due to other funds account represents transactions between two primary government funds or two component unit funds of the same component unit. Transactions between a primary government fund and a

component unit fund are recorded in either the due to primary government account or the due to component units account. Transactions between a component unit and another component unit are recorded in the due to component units account.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Accounts payable and accrued liabilities can be determined by a review of an in-place receiving system or by using a reasonable estimate.

In-Place Receiving System
An in-place receiving system is a set of procedures and records designed to account for incoming goods and services and to compare the goods and services received to amounts billed by vendors. This type of system allows an agency to determine the amount due and owing as goods and services are received. All goods and services received prior to fiscal year end, but unpaid, are to be reported as liabilities. If an agency does not maintain an in-place receiving system, alternative procedures must be followed to determine liabilities at fiscal year-end.

Reasonable Estimation
If an agency does not maintain an in-place receiving system, a reasonable estimate must be utilized to project the amount of lapse period expenditures (or expenditures made subsequent to the end of the lapse period for continuing appropriation accounts) disbursed for goods received or services performed as of June 30. These disbursements must be recorded as expenditures and liabilities. The difference between actual disbursements and estimated expenditures and liabilities must be recorded as encumbrances. This alternative approach requires judgment and, if reasonably applied, results in the recording of materially correct amounts.

No Formal Agency Approach
Each Agency is encouraged to use internal records and procedures to develop an appropriate estimation approach. For those agencies that have not yet developed a formal approach, the Comptroller's Office has developed the following procedures.

July lapse period disbursements in excess of $25,000 should be analyzed. Goods and services received **prior** to June 30 should be recorded as expenditures and liabilities. All professional and artistic contracts (detail object #1240 - #1245) must be performed as of June 30 of the fiscal year to be considered an outstanding liability as of June 30 and eligible for payment out of the expiring

appropriation and should be recorded as liabilities.

The Comptroller's Office will provide a special report to agencies, *Summary of Unexpended Appropriations and July Expenditures by Agency, Fund Division and Account (SCO-549-A),* for completing the July Actual column on Form SCO-549. This report reflects spending by lapsing appropriation account, which must be separated into the following accounts: accounts payable and accrued liabilities (205), due to other government – federal (208), due to other government – local (209), due to other funds (215), due to component units (216), or due to primary government (217). Blank lines are provided on the report to segregate each appropriation account. In some cases, proper segregation is obvious. For example, personal services expenditures (detail object #1120) would be classified as accounts payable and accrued liabilities. Retirement expenditures (detail object #1161) would be classified as due to other funds (or if the paying agency is a component unit, due to a primary government). Social security expenditures (detail object #1170) would be classified as due to other government – federal. In cases where spending from one appropriation account encompasses several liability accounts, analysis is more difficult and requires use of internal agency records. GAAP expenditure codes and the unexpended appropriation amounts as of July 31 per SAMS are also included in this report.

A second report, the *Fund/Vendor Report (CW950P)* provides a partial analysis of the due to other funds, due to component units, and due to primary government amounts reported on the July spending report, SCO-549-A, described above. The CW950P provides the voucher number, warrant number, amount and appropriation account number for each payment made to another State agency. It is important to note the report may **not** be all-inclusive, as correct usage of vendor identification numbers by the agency will determine reliability of the report; however, the report can provide a basis for performing a reconciliation of due to/from amounts.

August expenditures and liabilities should be estimated through an analysis of unliquidated obligation balances or, for unobligated items, the unexpended appropriation amounts at July 31. The review of unliquidated obligation balances or unexpended appropriation amounts may be limited to items in excess of $25,000, except for amounts due to other funds where a more detailed analysis may be required. The Comptroller's Office will also provide a special report, *Worksheet for Calculating Liabilities as of June 30 to be paid during August (SCO-549-C),* to assist in completing the August Estimate column on Form SCO-549. Line items on the report are divided into obligated and unobligated categories. The contract/obligation number, appropriation account number, vendor name, and unliquidated amount in excess of $25,000 at July 31 are provided for **obligated line items.** Blank lines are provided for the appropriation account number and projected spending for items/services received by June 30 for **unobligated line items** (in excess of $25,000). The unexpended appropriation amount at July 31 can be found on the *Summary of Unexpended Appropriations and*

July Expenditures By Agency Fund Division and Account (SP590P) (SCO-549-A) which was previously discussed.

Agencies with reappropriated accounts or liabilities payable from future years' appropriations may use estimation techniques similar to those explained above to determine the portion of total expenditures and liabilities not paid out of lapsing appropriations. These amounts can then be posted directly to the appropriate columns on Form SCO-549.

SPECIAL CLASSIFICATION PROBLEMS

Capital outlays expenditures (GAAP report account 550) disbursed during lapse period and meeting the definition of a liability (received as of June 30) must be segregated from the agency's normal GAAP expenditure account (e.g., general government) and recorded separately on Form SCO-549 as capital outlays in the appropriate liability account (e.g., accounts payable and accrued liabilities, due to other funds, etc.). Only liabilities meeting the capitalization threshold should be shown as capital outlay expenditures. Those less than the capitalization threshold should be reported in the agency's normal GAAP expenditure account. Amounts for the capital outlays expenditure accrual must be obtained from Form SCO-538 to ensure capital outlay expenditure amounts reflected on Form SCO-549 agree to the current year payables reported on Form SCO-538.

Payables representing in-transit amounts for nonshared funds only at June 30, CY should be separately disclosed (in account 101) from the expenditure accounts. Refer to the Nonshared SAMS Reconciliation Form (SCO-534) for current year in-transit amounts.

Due to other funds Account 215 should not be reported in agency funds (See SAMS Procedure 27.50.10 for listing of fund classifications).

STANDARD JOURNAL ENTRY

The following journal entry should be made to record liabilities and accrued expenditures.

Account Number	Account Name	Debit	Credit
101	Cash on Deposit with State Treasurer	XXX	
5XX	Expenditures	XXX	
205	Accounts Payable and Accrued Liabilities		XXX
215	Due to Other Funds		XXX

To record payables including in-transit vouchers at June 30.

Note: The debit to account 101 – Cash on Deposit with State Treasurer is **not** applicable to shared funds. If an agency is part of the primary government, the account due to component units (216) may be used in addition to the due to other funds account. If an agency is a component unit, the account due to primary government (217) and due to components units (216) may be used in addition to the due to other funds account.

CONTENTS

Refer to Exhibit 27.20.49-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the applicable report account number(s). If reporting payables for account 550, ensure the amounts reported as lapse period expenditures agree

REFERENCE	CONTENTS
	to the amounts reported in (35) on Form SCO-538. If reporting payables for account 101 representing in-transit amounts for nonshared funds, ensure the amounts reported as lapse period expenditures agree to the amounts reported in (33) on Form SCO-534.
(7)	Enter the amount of actual July disbursements representing expenditures, accounts payable and accrued liabilities for each report account.
(8)	Enter the estimated amount of August disbursements representing expenditures, accounts payable and accrued liabilities for each report account
(9)	Enter the amount of expenditures, accounts payable and accrued liabilities to be paid from future years' appropriations for each report account.
(10)	Sum the amounts reported in (7), (8) and (9) for each report account and enter the result.
(11)	Sum all amounts in column (7) and enter the result.
(12)	Sum all amounts in column (8) and enter the result.
(13)	Sum all amounts in column (9) and enter the result.
(14)	Sum all amounts in (10) and enter the result. This should agree to the sum of (11), (12) and (13).
(15)	Enter the amount of actual July disbursements representing expenditures and due to other government – federal for each report account.
(16)	Enter the estimated amount of August disbursements representing expenditures and due to other government – federal for each report account.
(17)	Enter the amount of expenditures and due to other government - federal to be paid from future years' appropriations for each report account.

REFERENCE	CONTENTS
(18)	Sum the amounts reported in (15), (16) and (17) for each report account and enter the result.
(19)	Sum all amounts in column (15) and enter the result.
(20)	Sum all amounts in column (16) and enter the result.
(21)	Sum all amounts in column (17) and enter the result.
(22)	Sum all amounts in (18) and enter the result. This should agree to the sum of (19), (20) and (21).
(23)	Enter the amount of actual July disbursements representing expenditures and due to other governments – local for each report account.
(24)	Enter the estimated amount of August disbursements representing expenditures and due to other governments – local for each report account.
(25)	Enter the amount of expenditures and due to other governments - local to be paid from future years' appropriations for each report account.
(26)	Sum the amounts reported in (23), (24) and (25) for each report account and enter the result.
(27)	Sum all amounts in column (23) and enter the result.
(28)	Sum all amounts in column (24) and enter the result.
(29)	Sum all amounts in column (25) and enter the result.
(30)	Sum all amounts in (26) and enter the result. This should agree to the sum of (27), (28) and (29).
(31)	Enter the amount of actual July disbursements representing expenditures and due to other funds for each report account. If reporting payables for account

REFERENCE	CONTENTS
	565, ensure the amounts reported agree to the amount reported as due to other funds on Form SCO-567. If reporting payables for account 570, ensure the amounts reported agree to the amount reported as due to other funds on Form SCO-568.
(32)	Enter the estimated amount of August disbursements representing expenditures and due to other funds for each report account.
(33)	Enter the amount of expenditures and due to other funds to be paid from future years' appropriations for each report account.
(34)	Sum the amounts reported in (31), (32) and (33) for each report account and enter the result.
(35)	Sum all amounts in column (31) and enter the result.
(36)	Sum all amounts in column (32) and enter the result.
(37)	Sum all amounts in column (33) and enter the result.
(38)	Sum all amounts in (34) and enter the result. This should agree to the sum of (35), (36) and (37). This should also agree to the amount reported in (24) on Form SCO-565.
(39)	Enter the amount of actual July disbursements representing expenditures and due to component units or due to primary government for each report account. Amounts reported should agree to sum of amounts reported on Form SCO-567, amounts reported on Form SCO-568 and amounts reported in (14) on Form SCO-565.
(40)	Enter the estimated amount of August disbursements representing expenditures and due to component units or due to primary government for each report account.

REFERENCE	CONTENTS
(41)	Enter the amount of expenditures and due to component units or due to primary government to be paid from future years' appropriations for each report account.
(42)	Sum the amounts reported in (39), (40) and (41) for each report account and enter the result.
(43)	Sum all amounts in column (39) and enter the result.
(44)	Sum all amounts in column (40) and enter the result.
(45)	Sum all amounts in column (41) and enter the result.
(46)	Sum all amounts in (42) and enter the result. This should agree to the sum of (43), (44) and (45). This should also agree to the amount reported in (26) on Form SCO-565.
(47)	Enter the amount of actual July disbursements representing expenditures and other liabilities for each report account.
(48)	Enter the estimated amount of August disbursements representing expenditures and other liabilities for each report account.
(49)	Enter the amount of expenditures and other liabilities to be paid from future years' appropriations for each report account.
(50)	Sum the amounts reported in (47), (48) and (49) for each report account and enter the result.
(51)	Sum all amounts in column (47) and enter the result.
(52)	Sum all amounts in column (48) and enter the result.
(53)	Sum all amounts in column (49) and enter the result.

REFERENCE	CONTENTS
(54)	Sum all amounts in (50) and enter the result. This should agree to the sum of (51), (52) and (53).
(55)	Sum the amounts reported in (10), (18), (26), (34), (42) and (50) for each report account and enter the result.
(56)	Sum the amount reported in (55) and enter the result. This should agree to the sum of (14), (22), (30), (38), (46) and (54).

Note: The following three entries are used to calculate the reserve for encumbrance entry on the SCO-550 (SAMS Procedure 27.20.50). These amounts must be recorded to ensure an accurate encumbrance entry.

(57)	Enter the amount of due to other funds at June 30 related to SAMS mandatory transfers on Forms SCO-567 and SCO-568. Note: These amounts must be for transfers and not for reimbursements or services used.
(58)	Enter amount of the outstanding obligations for reappropriated accounts at June 30 for contracts entered into prior to June 30. This amount will include liabilities and encumbrances.
(59)	Enter the amount of liabilities payable from future years' appropriations including amounts due to other funds from Forms SCO-565, SCO-567 and SCO-568 that were not paid during lapse period. Exclude reappropriated accounts reported in (58) and due to other funds related to SAMS mandatory transfers reported in (57).

State of Illinois
Summary of Liabilities
June 30, 20 _____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

(All Amounts to Nearest Thousand)

Recap by Report Account Number	205 Accounts Payable and Accrued Liabilities				208 Due To Other Government - Federal			
	Lapse Period		Future Year Appropria-tions	Total	Lapse Period		Future Year Appropria-tions	Total
	July Actual	August Estimate			July Actual	August Estimate		
Total								

Recap by Report Account Number	209 Due To Other Governments - Local				215 Due To Other Funds			
	Lapse Period		Future Year Appropria-tions	Total	Lapse Period		Future Year Appropria-tions	Total
	July Actual	August Estimate			July Actual	August Estimate		
Total								

Recap by Report Account Number	216 Due to Component Units				278 Other Liabilities				
	Lapse Period		Future Year Appropria-tions	Total	Lapse Period		Future Year Appropria-tions	Total	
	July Actual	August Estimate			July Actual	August Estimate			Grand Total
Total									

Amount of Liabilities Related to Mandatory Transfers at June 30, $ _____

Amount of Outstanding Obligations for Reappropriated Accounts at June 30, $ _____

Amount of Liabilities Payable from future Years' Appropriations (excluding reappropriated accounts and liabilities related to Mandatory Transfers) at June 30, $ _____

SCO-549

State of Illinois
Summary of Liabilities
June 30, 20 (1)

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

(All Amounts to Nearest Thousand)

Recap by Report Account Number	**205 Accounts Payable and Accrued Liabilities**				**208 Due To Other Government - Federal**			
	Lapse Period		Future Year Appropria-tions	Total	Lapse Period		Future Year Appropria-tions	Total
	July Actual	August Estimate			July Actual	August Estimate		
(6)	(7)	(8)	(9)	(10)	(15)	(16)	(17)	(18)
Total	(11)	(12)	(13)	(14)	(19)	(20)	(21)	(22)

Recap by Report Account Number	**209 Due To Other Governments - Local**				**215 Due To Other Funds**			
	Lapse Period		Future Year Appropria-tions	Total	Lapse Period		Future Year Appropria-tions	Total
	July Actual	August Estimate			July Actual	August Estimate		
(6)	(23)	(24)	(25)	(26)	(31)	(32)	(33)	(34)
Total	(27)	(28)	(29)	(30)	(35)	(36)	(37)	(38)

Recap by Report Account Number	**216 Due to Component Units**				**278 Other Liabilities**				
	Lapse Period		Future Year Appropria-tions	Total	Lapse Period		Future Year Appropria-tions	Total	Grand Total
	July Actual	August Estimate			July Actual	August Estimate			
(6)	(39)	(40)	(41)	(42)	(47)	(48)	(49)	(50)	(55)
Total	(43)	(44)	(45)	(46)	(51)	(52)	(53)	(54)	(56)

Amount of Liabilities Related to Mandatory Transfers at June 30, $ (57)

Amount of Outstanding Obligations for Reappropriated Accounts at June 30, $ (58)

Amount of Liabilities Payable from future Years' Appropriations (excluding reappropriated accounts and liabilities related to Mandatory Transfers) at June 30, $ (59)

SCO-549

RESERVE FOR ENCUMBRANCES CALCULATION (SCO-550)

PURPOSE

The purpose of the Reserve for Encumbrances Computation Form (Exhibit 27.20.50-A) is to determine the amount of encumbrances to be recorded in each year-end reporting package as a reservation of fund equity.

When applicable, this form will be completed annually by the Comptroller's Office and sent to the agencies as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Reserve for Encumbrances Computation should be completed for all year-end reporting packages for governmental funds which either have lapse period expenditures or liabilities recorded. Encumbrances are defined as agency contracts, purchase orders or commitments entered into prior to June 30 (except for reappropriated accounts), which relate to the purchase of goods that were not received as of June 30. Since the GAAP packages are due prior to the end of the lapse period, it may not be possible for agencies to compute the reserve for encumbrances. The reserve for encumbrances calculation will be completed by the Comptroller's Office once the final amount of lapse period spending is determinable and will be provided to the agencies.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank.

INSTRUCTIONS

Form SCO-550 will be completed by the Comptroller's Office once the final amount of lapse period spending is determinable. Even though the reserve for encumbrances cannot be calculated prior to the submission of the year-end reporting package, this should not prevent the closing and reconciling of all nonshared fund packages.

The reserve for encumbrances will be recorded by the Comptroller's Office on the SCO-547 (Reclassifying Journal Entries) and posted to the appropriate Trial Balance.

STANDARD JOURNAL ENTRIES

The following journal entry should be made on Form SCO-547.

Account Number	Account Name	Debit	Credit
340	Fund Equity-Undesignated	XXX	
310	Fund Balance Reserved for Encumbrances		XXX

To record the reserve for encumbrances at June 30.

CONTENTS

Refer to Exhibit 27.20.50-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter lapse period expenditures. This amount will be entered by the Comptroller's Office from the Summary of Appropriations and Expenditures by Agency and Fund (SE04) Report.
(7)	Enter the amount of liabilities related to mandatory transfers at June 30. This amount will be entered by the Comptroller's Office from the liabilities related to mandatory transfers at June 30 reported on Form SCO-549 submitted by the agency.

REFERENCE	CONTENTS
(8)	Enter the amount of liabilities payable from future years' appropriations (excluding reappropriated accounts at June 30 and liabilities related to mandatory transfers at June 30). This amount will be entered by the Comptroller's Office from the amount of liabilities payable from future years' appropriations (excluding reappropriated accounts at June 30 and liabilities related to mandatory transfers at June 30) reported on Form SCO-549 submitted by the agency.
(9)	Enter the total amount of liabilities at June 30. This amount will be entered by the Comptroller's Office from the total amount of liabilities at June 30 reported on Form SCO-549 submitted by the agency.
(10)	This amount will be calculated by the Comptroller's Office by subtracting (9) from the sum of (6), (7), and (8).
(11)	This entry will be posted by the Comptroller's Office from the amount in (10). An entry will be made on Form SCO-547 by the Comptroller's Office.

State of Illinois
Reserve For Encumbrances Computation
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Nearest Thousand
Lapse Period Expenditures per Summary of Appropriations and Expenditures by Agency, Fund, Division, and Account	$
Liabilities Related to Mandatory Transfers (from Form SCO-549)	
Liabilities Payable from Future Years' Appropriations (excluding Reappropriated Accounts) (from Form SCO - 549)	
Less: Total Liabilities (from Form SCO - 549)	
Reserve for Encumbrances	$

The following entry must be recorded on the SCO-547 and posted to the trial balance:

Account Number	Account Name	Debit	Credit	Explanation
340	Fund Equity - Undesignated	$		To Record the Reserve for Encumbrances at June 30.
310	Fund Balance Reserved for: Encumbrances			

State of Illinois
Reserve For Encumbrances Computation
June 30, 20_____ (1)

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

	Nearest Thousand
Lapse Period Expenditures per Summary of Appropriations and Expenditures by Agency, Fund, Division, and Account	$ (6)
Liabilities Related to Mandatory Transfers (from Form SCO-549)	(7)
Liabilities Payable from Future Years' Appropriations (excluding Reappropriated Accounts) (from the SCO - 549)	(8)
Less: Total Liabilities (from the SCO - 549)	(9)
Reserve for Encumbrances	$ (10)

The following entry must be recorded on the SCO-547 and posted to the trial balance:

(11)

Account Number	Account Name	Debit	Credit	Explanation
340	Fund Equity - Undesignated	$		To Record the Reserve for Encumbrances at June 30.
310	Fund Balance Reserved for: Encumbrances			

SAMS TO GAAP RECONCILIATION-ACCOUNTS RECEIVABLE (SCO-551)

PURPOSE

The purpose of the SAMS To GAAP Reconciliation-Accounts Receivable Form (Exhibit 27.20.51-A) is to provide a detailed reconciliation between the SAMS form filed quarterly with the Comptroller's Office (Quarterly Summary of Accounts Receivable Report, C-97) and the GAAP Trial Balance form filed annually with the Comptroller's Office.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The SAMS to GAAP Reconciliation-Accounts Receivable should be completed by all year-end reporting packages which report accounts receivable on the GAAP trial balance or on the C-97, Quarterly Summary of Accounts Receivable Report.

All amounts reported on this form must be rounded to the nearest thousand. Any addition or subtraction adjustments should be explained in detail on the form. Where a line or column does not apply, leave it blank.

CONTENTS

Refer to Exhibit 27.20.51-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.

REFERENCE	CONTENTS
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the Major Revenue Source Code reported on the C-97. If multiple source codes are used in the fund, enter additional columns as needed.
(7)	Enter the amount for Total Net Receivables as reported on the June 30, Quarterly Summary of Account Receivable Report, Form C-97 for each Major Revenue Source Code used.
(8)	Sum the amounts reported in (7) and enter the result.
(9)	Enter the accrued interest from the Treasurer reported in the GAAP Trial Balance in the Major Revenue Source column for 440. If there was no Major Revenue Source 440 reported on the C-97, add a new column for Major Revenue Source 440.
(10)	Sum the amounts reported in (9) and enter the result.
(11)	List other additions required to reconcile the C-97 to the GAAP Trial Balance and give a brief description.
(12)	Enter the amount associated with all items listed in (11) in the appropriate Major Revenue Source column.
(13)	Sum the amounts reported in (12) and enter the results in the respective rows.
(14)	Sum the amounts in reported in (9) and (12) and enter the amounts in the respective columns.
(15)	Sum the amounts reported in (10) and (13) and enter the result. This amount must agree to the sum of amounts reported in (14).

REFERENCE	CONTENTS
(16)	Enter subtraction amounts required to reconcile the C-97 to the GAAP Trial Balance for each Major Revenue Source column. These items include due from other funds, due from primary government, and due from component units.
(17)	Sum the amounts reported in (16) and enter the results in the respective rows.
(18)	List other subtractions required to reconcile the C-97 to the GAAP Trial Balance and give a brief description.
(19)	Enter the amount associated with all items listed in (18) in the appropriate Major Revenue Source column.
(20)	Sum the amounts reported in (19) and enter the results in the respective rows.
(21)	Sum the amounts reported in (16) and (19) and enter the result in the respective column.
(22)	Sum the amounts reported in (17) and (20) and enter the result. This amount must agree to the sum of amounts reported in (21).
(23)	Subtract (21) from the sum of (7) and (14) and enter the result in the respective column.
(24)	Subtract (22) from the sum of (8) and (15) and enter the result. This amount must agree to the total of the amounts reported in (23).
(25)	Enter the amount from (24) related to taxes receivable. This amount must agree to the amount reported in account 125 on the trial balance.
(26)	Enter the amount from (24) related to intergovernmental receivables. This amount must agree to the amount reported in account 130 on the trial balance.

(27) Enter the amount from (24) related to other receivables. This amount must agree to the amount reported in account 140 on the trial balance.

(28) Enter the amount from (24) related to loans and notes receivable. This amount must agree to the amount reported in account 154 on the trial balance for governmental funds and the sum of accounts 154 and 157 for proprietary funds and universities.

(29) Sum the amounts reported in (25), (26), (27) and (28) enter the result. This amount must agree to (24).

State of Illinois
Internal Service Fund Billing
June 30, 20 _____

Agency Name _____
Agency # _____
Fund Name _____
Fund # _____

		Billings in Nearest Thousand		
Primary Government				
101	General Assembly	$		
103	Auditor General			
105	Commission on Government Forecasting and Accountability			
108	Legislative Information System			
109	Legislative Audit Commission			
110	Legislative Printing Unit			
112	Legislative Research Unit			
115	Legislative Reference Bureau			
131	General Assembly Retirement System			
156	Office of the Architect of the Capital			
167	Joint Committee on Administrative Rules			
201	Supreme Court			
202	Attorney Registration and Disciplinary Commission			
203	Board of Admissions to the Bar			
205	Clerk of the Supreme Court			
215	Appellate Court District 1			
225	Appellate Court District 2			
235	Appellate Court District 3			
245	Appellate Court District 4			
255	Appellate Court District 5			
265	Illinois Courts Commission			
275	Judges' Retirement System			
285	Judicial Inquiry Board			
290	Office of the State Appellate Defender			
295	State's Attorneys Appellate Prosecutor			
310	Governor			
330	Lieutenant Governor			
340	Attorney General			
350	Secretary of State			
360	Comptroller			
370	Treasurer			
402	Aging			
406	Agriculture			
416	Central Management Services			
418	Children and Family Services			
420	Commerce and Economic Opportunity			
422	Natural Resources			
426	Corrections			
427	Employment Security			
440	Financial and Professional Regulation			
442	Human Rights			
444	Human Services			
452	Labor			

State of Illinois
Internal Service Fund Billing
June 30, 20 _____

Agency Name _____
Agency # _____
Fund Name _____
Fund # _____

		Billings in Nearest Thousand		
Primary Government-Continued				
466	Military Affairs			
478	Public Aid			
482	Public Health			
492	Revenue			
493	State Police			
494	Transportation			
497	Veterans' Affairs			
503	Illinois Arts Council			
507	Governor's Office of Management and Budget			
511	Capital Development Board			
517	Civil Service Commission			
524	Illinois Commerce Commission			
525	Drycleaner Environmental Response Trust Fund Council			
526	Deaf and Hard of Hearing Commission			
528	Court of Claims			
531	Environmental Protection Trust Fund Commission			
532	Environmental Protection Agency			
537	Guardianship and Advocacy Commission			
541	Historic Preservation Agency			
542	Commission on Human Rights			
546	Criminal Justice Information Authority			
548	Educational Labor Relations Board			
555	State Board of Investments			
558	Council on Developmental Disabilities			
559	Violence Prevention Authority			
563	Industrial Commission			
569	Law Enforcement Training and Standards Board			
578	Prisoner Review Board			
586	State Board of Education			
587	State Board of Elections			
588	Emergency Management Agency			
589	State Employees' Retirement System			
590	Labor Relations Board			
591	State Police Merit Board			
592	Office of the State Fire Marshal			
593	Teachers' Retirement System			
601	Board of Higher Education			
684	Community College Board			
691	Student Assistance Commission			
692	Mathematics and Science Academy			
693	State Universities Retirement System			
695	State Universities Civil Service Merit Board			
	Total Primary Government	$		

State of Illinois
Internal Service Fund Billing
June 30, 20 _____

Agency Name _____
Agency # _____
Fund Name _____
Fund # _____

		Billings in Nearest Thousand		
External Parties				
351	Illinois Literacy Foundation	$		
407	Illinois Grain Insurance Corporation			
423	Illinois Conservation Foundation			
527	Comprehensive Health Insurance Board			
529	East St. Louis Financial Advisory Authority			
551	Illinois Housing Development Authority			
557	Illinois State Toll Highway Authority			
560	Illinois Finance Authority			
571	Illinois Medical District Commission			
582	Quad Cities Region Economic Development Authority			
585	Southwestern Illinois Development Authority			
596	Tri-County River Development Authority			
598	Upper Illinois River Valley Development Authority			
599	Will-Kankakee Regional Development Authority			
608	Chicago State University			
612	Eastern Illinois University			
616	Governors State University			
620	Northeastern Illinois University			
628	Western Illinois University			
636	Illinois State University			
644	Northern Illinois University			
664	Southern Illinois University			
676	University of Illinois			
696	IMSA Fund for Advancement of Education			
	Other entities			
	Total External Parties	$		
	Total Billings	$		

State of Illinois
Internal Service Fund Billing
June 30, 20 (1)

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

		Billings in Nearest Thousand		
Primary Government				
101	General Assembly	$ (6)		
103	Auditor General			
105	Commission on Government Forecasting and Accountability			
108	Legislative Information System			
109	Legislative Audit Commission			
110	Legislative Printing Unit			
112	Legislative Research Unit			
115	Legislative Reference Bureau			
131	General Assembly Retirement System			
156	Office of the Architect of the Capital			
167	Joint Committee on Administrative Rules			
201	Supreme Court			
202	Attorney Registration and Disciplinary Commission			
203	Board of Admissions to the Bar			
205	Clerk of the Supreme Court			
215	Appellate Court District 1			
225	Appellate Court District 2			
235	Appellate Court District 3			
245	Appellate Court District 4			
255	Appellate Court District 5			
265	Illinois Courts Commission			
275	Judges' Retirement System			
285	Judicial Inquiry Board			
290	Office of the State Appellate Defender			
295	State's Attorneys Appellate Prosecutor			
310	Governor			
330	Lieutenant Governor			
340	Attorney General			
350	Secretary of State			
360	Comptroller			
370	Treasurer			
402	Aging			
406	Agriculture			
416	Central Management Services			
418	Children and Family Services			
420	Commerce and Economic Opportunity			
422	Natural Resources			
426	Corrections			
427	Employment Security			
440	Financial and Professional Regulation			
442	Human Rights			
444	Human Services			
452	Labor			

State of Illinois
Internal Service Fund Billing
June 30, 20 (1)

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

		Billings in Nearest Thousand		
Primary Government-Continued				
466	Military Affairs			
478	Public Aid			
482	Public Health			
492	Revenue			
493	State Police			
494	Transportation			
497	Veterans' Affairs			
503	Illinois Arts Council			
507	Governor's Office of Management and Budget			
511	Capital Development Board			
517	Civil Service Commission			
524	Illinois Commerce Commission			
525	Drycleaner Environmental Response Trust Fund Council			
526	Deaf and Hard of Hearing Commission			
528	Court of Claims			
531	Environmental Protection Trust Fund Commission			
532	Environmental Protection Agency			
537	Guardianship and Advocacy Commission			
541	Historic Preservation Agency			
542	Commission on Human Rights			
546	Criminal Justice Information Authority			
548	Educational Labor Relations Board			
555	State Board of Investments			
558	Council on Developmental Disabilities			
559	Violence Prevention Authority			
563	Industrial Commission			
569	Law Enforcement Training and Standards Board			
578	Prisoner Review Board			
586	State Board of Education			
587	State Board of Elections			
588	Emergency Management Agency			
589	State Employees' Retirement System			
590	Labor Relations Board			
591	State Police Merit Board			
592	Office of the State Fire Marshal			
593	Teachers' Retirement System			
601	Board of Higher Education			
684	Community College Board			
691	Student Assistance Commission			
692	Mathematics and Science Academy			
693	State Universities Retirement System			
695	State Universities Civil Service Merit Board			
	Total Primary Government	$ (7)		

State of Illinois
Internal Service Fund Billing
June 30, 20 (1)

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

		Billings in Nearest Thousand		
External Parties				
351	Illinois Literacy Foundation	$ (8)		
407	Illinois Grain Insurance Corporation			
423	Illinois Conservation Foundation			
527	Comprehensive Health Insurance Board			
529	East St. Louis Financial Advisory Authority			
551	Illinois Housing Development Authority			
557	Illinois State Toll Highway Authority			
560	Illinois Finance Authority			
571	Illinois Medical District Commission			
582	Quad Cities Region Economic Development Authority			
585	Southwestern Illinois Development Authority			
596	Tri-County River Development Authority			
598	Upper Illinois River Valley Development Authority			
599	Will-Kankakee Regional Development Authority			
608	Chicago State University			
612	Eastern Illinois University			
616	Governors State University			
620	Northeastern Illinois University			
628	Western Illinois University			
636	Illinois State University			
644	Northern Illinois University			
664	Southern Illinois University			
676	University of Illinois			
696	IMSA Fund for Advancement of Education			
	Other entities			
	Total External Parties	$ (9)		
	Total Billings	$ (10)		

REFERENCE CONTENTS

(7) Enter the grantor's official name.

(8) Enter the receipt source. Enter (F) for federal government, (L) for local government, (O) for other government or (P) for private organization.

(9) Enter the grantor pass-through entity's name and ID Number for monies received through other governmental and private organizations.

(10) Enter the title of the program and the award period if a multiperiod award.

(11) Enter the Catalog of Federal Domestic Assistance (CFDA) number assigned to the grant by the U.S. Office of Management and Budget. The CFDA number identifies the federal program and the administering federal agency.

(12) Enter the sub-recipient pass-through entity's name. If there is more than one sub-recipient pass-through entity, enter "various" and list the sub-recipient pass-through entities' names on Form SCO-563-C.

(13) Enter the the sub-recipient pass-through entity's name. If there is more than one sub-recipient pass-through entity, enter "various" and list the sub-recipient pass-through entities' ID numbers on Form SCO-563-C.

(14) Indicate whether the grant/contract is a non-cash award or cash award. Enter (Y) if the grant/contract is a non-cash award and (N) if the grant/contract is a cash award. If the grant/contract has both non-cash and cash components, report the amounts separately.

(15) If a (Y) is noted in (14) indicate whether the non-cash award is a Loan or Loan Guarantee. Indicate (Y) for yes and (N) for no.

(16) Indicate whether the grant/contract is a reimbursable grant/contract. Enter (Y) if the grant/contract is reimbursable and (N) if the grant/contract is not reimbursable. A reimbursable grant/contract occurs when the State is only eligible to qualify for resources from the grantor after incurring allowable costs.

REFERENCE	CONTENTS
(17)	Enter the prior year receivables (liabilities) amount. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year's final SCO-563.
(18)	Enter the prior year account payable amount. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year final SCO-563.
(19)	Enter the amount of expenditures through June 30, current year (CY). CY expenditures and prior year lapse expenditures should be included.
(20)	Enter the amount of current year accounts payable and other related liabilities. If a receivable is due from a subgrantee, enter the amount in parenthesis.
(21)	Subtract (18) from the sum of (19) and (20) and enter the result.
(22)	Enter the refund amount returned to the grantor. This amount is not included in the reimbursable cost amount but is necessary for the proper calculation of the ending receivable or liability of the grant.
(23)	Enter the amount of grant receipts through June 30, current year per Agency records.
(24)	If Y was entered in (16), subtract (23) from the sum of (17), (21) and (22) and enter the result. If N was entered in (16), enter the amount receivable based upon the grant/contract agreement.
(25)	Enter the amount of estimated receipts during lapse period for amounts relating to receivables in (24).
(26)	Subtract (25) from (24) and enter the result. This amount should be recorded as an entry on Form SCO-546 to debit deferred revenue, account 220.

INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)

PURPOSE

The purpose of the Interfund Payable/Receivable Analysis Form (Exhibit 27.20.65-A and Exhibit 27.20.65-C for Universities) is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

The SCO-565B is to be used by component units to summarize the amounts owed and the amounts receivable between the component units and the State of Illinois (Primary Government) and the component units and other component units of the State of Illinois.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Interfund Payable/Receivable Analysis should be completed for all trial balances which report an interfund payable or an interfund receivable. This form is used by the Comptroller's Office to reconcile due to/from other funds, due to/from primary government or due to/from component units

The top portion of the Interfund Payable/Receivable Analysis should be completed only for interfund activity relating to internal service funds, pension funds and non-federal transactions involving university funds. Other interfund activity may be recorded in the top portion after reaching an agreement with the Comptroller's Office. All other interfund activity should be reported on the SCO-567 and SCO-568 with summary amounts reported on the bottom portion of the Interfund Payable/Receivable Analysis.

All amounts reported on this form should be rounded to the nearest thousand. Where a column does not apply, leave it blank. If completed on the Comptroller's WEDGE System, this form will automatically calculate certain fields, component units will complete the manual form SCO-565B.

INSTRUCTIONS

To ensure the "due to" amounts reconcile with the "due from" amounts submitted by the providing agency, a detailed listing of the providing agency/fund (e.g., CMS-Telecommunications) and the liability amount at June 30, per SAMS records for treasury held funds is required. See SAMS Procedure 27.50.10 to determine whether to use due to/from other funds, due to/from primary government or due to/from component units.

To assist in the reconciliation of interfund payables/receivables, the agency should review the Form SCO-565-A provided by the Comptroller's Office. The Form SCO-565-A, *Notification of Due to Other Funds*, is provided by the Comptroller's Office to agencies to assist in calculating the year-end due to other funds for activity with some of the State's Internal Service Funds and several other funds in which a significant portion of the fund's activity is generated from services provided to other funds. The SCO-565-A may not be all inclusive. Additional due to other fund amounts must also be entered on the SCO-565, if applicable, even though not included in the SCO-565-A.

Agencies should also examine internal procedures and records in determining due to/from amounts, especially in cases where estimates are involved.

STANDARD JOURNAL ENTRIES

The following journal entries should be made by funds classified as governmental or proprietary at agencies classified as a part of the primary government for transactions with funds classified as governmental or proprietary funds at agencies classified as a part of the primary government OR by component units with other funds of the same component unit to Form SCO-548:

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record interfund receivables at June 30.

Account Number	Account Name	Debit	Credit
XXX	Expenditures/Expenses (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record interfund payables at June 30.

The following journal entries should be made by funds classified as governmental or proprietary at agencies classified as a part of the primary government for transactions with agencies classified as component units OR by agencies classified as component units for transactions with other agencies classified as component units to Form SCO-548:

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record receivables from component units at June 30.

Account Number	Account Name	Debit	Credit
XXX	Expenditures/Expenses (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record payables to component units at June 30.

The following journal entries should be made by agencies classified as a component unit for transactions with agencies classified as a part of the primary government to Form SCO-548:

Account Number	Account Name	Debit	Credit
147	Due from Primary Government	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record receivables from the primary government at June 30.

Account Number	Account Name	Debit	Credit
XXX	Expenditures/Expenses (by GAAP account number)	XXX	
217	Due to Primary Government		XXX

To record payables to the primary government at June 30.

CONTENTS

Instructions for SCO-565
Refer to Exhibit 27.20.65-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.

REFERENCE	CONTENTS
(6)	If the item is a payable, enter the three digit Comptroller assigned agency number that provided the goods/service. If the item is a receivable, enter the three digit Comptroller assigned agency number that received the goods/services.
(7)	Enter the four-digit Comptroller assigned fund number the payable/receivable is payable to or receivable from. If unknown, contact the appropriate agency to determine the correct fund number.
(8)	Enter the amount due to the providing agency/fund at June 30, current year (CY).
(9)	Enter the amount due from the receiving agency/fund at June 30, CY.
(10)	Enter the amount due to the providing component unit at June 30, CY.
(11)	Enter the amount due from the receiving component unit at June 30, CY. NOTE: It is very important that each “due to” and/or “due from” amount is verified and communicated with the other agency involved in the transaction.
(12)	Enter the sum of amounts entered in (8).
(13)	Enter the sum of amounts entered in (9).
(14)	Enter the sum of amounts entered in (10).
(15)	Enter the sum of amounts entered in (11).
(16)	Enter the total due to other funds per the SCO-567.
(17)	Enter the total due from other funds per the SCO-567.

REFERENCE	CONTENTS
(18)	Enter the total due to primary government or component unit per the SCO-567.
(19)	Enter the total due from primary government or component unit per the SCO-567.
(20)	Enter the total due to other funds per the SCO-568.
(21)	Enter the total due from other funds per the SCO-568.
(22)	Enter the total due to primary government or component unit per the SCO-568.
(23)	Enter the total due from primary government or component unit per the SCO-568.
(24)	Add (12), (16), and (20) and enter the result.
(25)	Add (13), (17), and (21) and enter the result.
(26)	Add (14), (18), and (22) and enter the result.
(27)	Add (15), (19), and (23) and enter the result.

CONTENTS

Instructions for SCO-565-B for Component Units
Refer to Exhibit 27.20.65-D.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.

(2) Enter the official agency name.

(3) Enter the three-digit Comptroller assigned agency number.

(4) Enter the official fund name.

(5) Enter the four-digit Comptroller assigned fund number.

(6) If the item is a payable, enter the three digit Comptroller assigned agency number that provided the goods/services.

If the item is a receivable, enter the three digit Comptroller assigned agency number that received the goods/services.

(7) Enter the four-digit Comptroller assigned fund number the payable/receivable is payable to or receivable from. If unknown, contact the appropriate agency to determine the correct fund number.

(8) Enter the amount due to the Primary Government at June 30, current year (CY).

(9) Enter the amount due from the Primary Government at June 30, CY.

(10) Enter the amount due to the providing component unit at June 30, CY.

(11) Enter the amount due from the receiving component unit at June 30, CY.

NOTE: It is very important that each “due to” and/or “due from” amount is verified and communicated with the other agency involved in the transaction.

(12) Enter the sum of amounts entered in (8), due to Primary Government.

(13) Enter the sum of amounts entered in (9), due from Primary Government.

(14) Enter the sum of amounts entered in (10), due to Component Units.

(15) Enter the sum of amounts entered in (11), due from Component Units.

(16)	Enter the total due to Primary Governemnt per the SCO-567.
(17)	Enter the total due from Primary Government per the SCO-567.
(18)	Enter the total due to component unit per the SCO-567.
(19)	Enter the total due from Component Unit per SCO-567.
(20)	Enter the total due to Primary Government per the SCO-568.
(21)	Enter the total due from Primary Government per the SCO-568.
(22)	Enter the total due to component unit per the SCO-568.
(23)	Enter the total due from component unit per the SCO-568.
(24)	Add (12), (16), and (20) and enter the result.
(25)	Add (13), (17), and (21) and enter the result.
(26)	Add (14), (18), and (22) and enter the result.
(27)	Add (15), (19), and (23) and enter the result.

State of Illinois
Interfund Payable/ Receivable Analysis
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Agency Number	Fund Number	Due to Other Funds (215)	Due from Other Funds (141)	Due To Component Units (216)	Due From Component Units (144)
1.			$	$	$	$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals				
	Amounts from SCO-567					
	Amounts from SCO-568					
		Totals	$	$	$	$

SCO-565

State of Illinois
Interfund Payable/ Receivable Analysis
June 30, 20___(1)_

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

	Agency Number	Fund Number	Due to Other Funds (215)	Due from Other Funds (141)	Due To Component Units (216)	Due From Component Units (144)
1.	(6)	(7)	$ (8)	$ (9)	$ (10)	$ (11)
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals	(12)	(13)	(14)	(15)
		Amounts from SCO-567	(16)	(17)	(18)	(19)
		Amounts from SCO-568	(20)	(21)	(22)	(23)
		Totals	$ (24)	$ (25)	$ (26)	$ (27)

SCO-565

State of Illinois
Component Unit
Interfund Payable/ Receivable Analysis
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Agency Number	Fund Number	Due to Primary Govt. (217)	Due From Primary Govt. (147)	Due To Component Units (216)	Due From Component Units (144)
1.			$	$	$	$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals				
	Amounts from SCO-567					
	Amounts from SCO-568					
		Totals	$	$	$	$

SCO-565B

Exhibit 27.20.65-D
(06-001)

State of Illinois — **Agency** (2)
Component Unit — **Agency #** (3)
Interfund Payable/ Receivable Analysis — **Fund Name** (4)
June 30, 20__(1)__ — **Fund #** (5)

	Agency Number	Fund Number	Due to Primary Govt. (217)	Due From Primary Govt. (147)	Due To Component Units (216)	Due From Component Units (144)
1.	(6)	(7)	$ (8)	$ (9)	$ (10)	$ (11)
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
	SubTotals		(12)	(13)	(14)	(15)
	Amounts from SCO-567		(16)	(17)	(18)	(19)
	Amounts from SCO-568		(20)	(21)	(22)	(23)
	Totals		$ (24)	$ (25)	$ (26)	$ (27)

SCO-565B

NOTES PAYABLE SUMMARY (SCO-566)

PURPOSE

The purpose of the Notes Payable Summary Form (Exhibit 27.20.66-A) is to report the notes payable for each fund. Information will be needed for the amount of principal and interest to be repaid in each of the next five years and the amount to be repaid thereafter, in five-year increments.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Notes Payable Summary should be completed for all trial balances which report notes payable activity. Notes payable are unconditional written promises signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Information needed for the completion of this form can be obtained from the note payment schedule contained in the note agreement for each note payable. The range of interest rates and maturity dates are an integral part of required footnote disclosure and, therefore, must be completed for each category of notes payable.

STANDARD JOURNAL ENTRIES

Governmental and Proprietary Funds

The following journal entry should be made to Form SCO-548:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by account number)	XXX	
235	Notes Payable, Long-Term		XXX

To record notes payable at year end. This amount should agree to (15).

The following journal entries should be made to the SCO-547:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by account number)	XXX	
5XX	Expenditures (by account number)		XXX

To reclassify repayments of notes payable during the current year. This amount should agree to deletions for Notes Payable recorded in the SCO-540.

Account Number	Account Name	Debit	Credit
236	Notes Payable, Long-Term	XXX	
235	Notes Payable, Current		XXX

To reclassify notes payable during the next fiscal year to the current year. This amount should agree to (16).

CONTENTS

Refer to Exhibit 27.20.66-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the description of each note payable.
(7)	Enter the lowest interest rate of each note payable. If the interest rate is based on a variable (i.e., % of prime), describe the method of calculation. If note payable is a demand note, enter "demand."
(8)	Enter the highest interest rate of each note payable. If note payable is a demand note, enter "demand."
(9)	Enter the earliest maturity date of each note payable. If note payable is a demand note, enter "demand."
(10)	Enter the latest maturity date of each note payable. If note payable is a demand note, enter "demand."
(11)	Enter the outstanding principal balance of notes payable at June 30, current year for each note.
(12)	Enter the amount of principal to be repaid for each of the next five years and, thereafter, in five year increments for each note. If the note payable is a demand note, the entire principal balance outstanding should be entered in

REFERENCE	CONTENTS
	the CY+1 column unless the provisions of GASB Interpretation No. 1, paragraph 10 are met.
(13)	Enter the outstanding balance of future interest payments of notes payable at June 30, current year. If note payable is a demand note, enter $-0- unless the provisions of GASB Interpretation No. 1, paragraph 10 are met.
(14)	Enter the amount of future interest payment for each of the next five years and, thereafter, in five year increments for each note.
(15)	Add all amounts entered in (11) and enter the result. This amount will equal balance at June 30, current year for notes payable on the SCO-540.
(16)	Add all amounts entered in (12) and enter the result. The amount in the CY+1 column will equal the current portion, due within one year for Notes Payable on the SCO-540.
(17)	Add all amounts entered in (13) and enter the result.
(18)	Add all amounts entered in (14) and enter the result.
(19)	Attach a copy of the agency's notes disclosure from the agency financial statements. If not available, complete this section and forward the footnote disclosure when available.

purchase and an increase to the reserved for inventory account for governmental funds must also be recorded.

Proprietary and Fiduciary Funds

The following journal entry should be made to the SCO-548:

Account Number	Account Name	Debit	Credit
150	Inventories	XXX	
635	Cost of Sales and Services		XXX

To record inventory on hand at June 30.

Governmental Funds

The following journal entry should be made to the SCO-548:

Account Number	Account Name	Debit	Credit
150	Inventories	XXX	
5XX	Expenditures (by account number)		XXX

To record inventory on hand at June 30.

The following journal entry should be made to the SCO-547:

Account Number	Account Name	Debit	Credit
340	Undesignated Fund Balance	XXX	
318	Fund Balance Reserved for Inventories		XXX

To reclassify the inventory balance at June 30.

CONTENTS

Refer to Exhibit 27.20.77-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter description of other category of inventory.
(7)	Enter the valuation method used for each inventory type, FIFO or Average Cost.
(8)	Enter the actual cost (in thousands) of the inventory items based on the valuation method selected in (7).
(9)	If the market value of an item is lower than the cost, enter the difference (in thousands).
(10)	Subtract (9) from (8) and enter the result.
(11)	Add all amounts entered in (8) and enter the result.
(12)	Add all amounts entered in (9) and enter the result.
(13)	Add all amounts entered in (10) and enter the result. This amount must agree to the amount reported on the fund's trial balance.

LOANS/NOTES RECEIVABLE (SCO-578)

PURPOSE

The purpose of the Loans/Notes Receivable Form (Exhibit 27.20.78-A) is to report the loans and/or notes receivable for each fund. Information will be needed for the amount of principal to be repaid within and after the State's availability period of 60 days (lapse period). Also, an allowance for the amount of doubtful collections of receivables, if any, should be allocated between current and noncurrent.

This form is to be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

Loans receivable are amounts that have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Notes receivable are unconditional written promises, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated therein.

INSTRUCTIONS

Information for the completion of this form can be obtained from the loan/note payment schedule contained in the loan/note agreement. The allowance for uncollectible loans and notes receivable can be determined either with an experience factor based on prior uncollectibles or a review of economic conditions and the current financial position of the borrower.

The range of interest rates and maturity dates are an integral part of required footnote disclosure and, therefore, must be completed for **each** category of loans and notes receivable.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to record loans and notes receivable.

Governmental Funds

The following journal entries should be made to Form SCO-548:

Account Number	Account Name	Debit	Credit
152	Loans and Notes Receivable	XXX	
5XX	Expenditures (by GAAP account number)		XXX

To record loans and notes receivable at June 30, current year. This amount should agree to (18).

Account Number	Account Name	Debit	Credit
5XX	Expenditures (by GAAP account number)	XXX	
153	Allowance for Uncollectible Loans and Notes Receivable		XXX

To record the ending balance of allowance for uncollectibles. This amount should agree to (20).

The following journal entries should be made to Form SCO-547:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by GAAP account number)	XXX	
5XX	Expenditures (by GAAP account number)		XXX

To record all repayments of loans and notes receivable during the current fiscal year. This amount should agree to (17). This amount should agree to a SAMS Report SB04 revenue source for principal payments received.

COMPENSATED ABSENCES (SCO-580)

PURPOSE

The purpose of the Compensated Absences Form (Exhibit 27.20.80-A) is to gather information regarding compensated absences of governmental fund types in order to provide the appropriate disclosure in the statewide financial statements.

When applicable, this form must be prepared annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Compensated Absences Form should be completed for an agency's liability for its governmental funds related to employee services previously rendered where payments for such services is not dependent on a particular event (e.g., illness) that is outside the control of the State and the employee. Generally, the State of Illinois' liability for compensated absences will consist of vacation and other leave and sick leave earned by employees, but not taken. The accrual of this liability is subject to certain conditions. Since the conditions for vacations and other compensated absences are different from the conditions applying to sick leave, these two types of compensated absences are discussed separately below.

Vacation leave and other compensated leave, except sick leave, should be recorded as a liability when benefits are earned by the employee provided: (1) the right to receive the compensation is related to services already rendered **and** (2) the state will compensate employees for the benefit through paid time off or cash payments at separation or retirement. If the agency's policy is to pay employees for unused holiday and/or compensatory time at separation or retirement, this must be included as part of the vacation and other leave amount.

Sick leave should be recorded as a compensated absence when the benefit is earned, provided it is probable the employee will be compensated for the benefit through cash payments at separation or retirement. Pursuant to 30 ILCS 105/14a, only sick leave accumulated from January 1, 1984 through December 31, 1997 is eligible for compensation through cash payments at separation or retirement. This calculation will be based upon the sick leave accumulated at the balance sheet date.

Another component of the liability for compensated absences for vacation and other leave and sick leave is an amount for salary related payments directly and incrementally associated with the payment of compensated absences. Salary related payments include the employer's share of social security taxes, medicare taxes and any other charge having a direct and incremental relationship with the compensated absence payment. Salary related payments should be accrued using the rates in effect at the balance sheet date. The current rates in effect for employer contributions are 6.2% for social security and 1.45% for medicare. Therefore, if social security and medicare contributions are applicable, the total employer FICA contribution rate is 7.65% of taxable wages. Computations will vary by employee since certain employees are not subject to social security and some employees will exceed the social security wage cap. Employer contributions for retirement should not be considered salary related costs because that liability is currently accounted for as part of the accrued retirement costs.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Compensated absences generally should be computed using the specific identification method. This can be accomplished by multiplying the actual number of vacation days or hours and other **vested** compensated absences for each employee by the employee's daily or hourly salary as of June 30. The employee's daily or hourly salary can be determined by dividing a computed yearly salary based on the June 30 payroll by 261 (daily) and dividing this by the number of hours accounted for by the agency's normal work day (in hours). Form SCO-580 applies to governmental fund types only. Compensated absences for employees paid from proprietary, pension/investment/private purpose trust funds or component units should be reported on Form SCO-540.

CONTENTS

Refer to Exhibit 27.20.80-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.

REFERENCE	CONTENTS
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	The Comptroller will enter this amount from the prior year SCO-580. This amount should not be adjusted. Contact the Comptroller's Office if there is a discrepancy.
(5)	Individually multiply each employee's days or hours of vacation and other leave outstanding at the end of the fiscal year by the employee's daily or hourly salary (as applicable) at the end of the fiscal year. Sum the result of each employee's calculation and enter the result. NOTE: Use days and fraction of days or hours and fractions of hours, whichever is more convenient.
(6)	Individually multiply each employee's days or hours of vacation and other leave earned during the fiscal year by the employee's daily or hourly salary (as applicable) at the end of the fiscal year. Sum the result of each employee's calculation and enter the result. NOTE: Do not add the cost of vacation time transferred in from other State agencies. These transfers-in are included in the amount derived in (7). The amount entered in (6) should include all vacation time earned by every employee during the current fiscal year, regardless of whether the employee is still employed by the agency on June 30.
(7)	Subtract (5) from the sum of (4) and (6) and enter the result.
(8)	Enter the current portion of the vacation and other liability reported in the June 30, CY column. The current portion is the estimated amount to be paid in cash within the next fiscal year.
(9)	The Comptroller's Office will enter this amount from the prior year SCO-580. This amount should not be adjusted. Contact the Comptroller's Office if there is a discrepancy.

REFERENCE	CONTENTS
(10)	Individually multiply each employee's dollar amount of vacation and other leave (subject to the applicable taxable wage limitations) earned at June 30 of the current fiscal year by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of medicare (1.45%).
(11)	Individually multiply each employee's dollar amount of vacation and other leave (subject to the applicable tax wage limitations) earned during the fiscal year by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of medicare (1.45%).
(12)	Subtract (10) from the sum of (9) and (11) and enter the result.
(13)	Enter the current portion of the salary related costs-vacation and other reported in the June 30, CY column. The current portion is the amount to be paid within the next fiscal year.
(14)	Add (4) to (9) and enter the result.
(15)	Add (5) to (10) and enter the result.
(16)	Add (6) to (11) and enter the result.
(17)	Add (7) to (12) and enter the result.
(18)	Add (8) to (13) and enter the result.
(19)	The Comptroller's Office will enter this amount from the prior year SCO-580. This amount should not be adjusted. Contact the Comptroller's Office if there is a discrepancy.
(20)	Individually multiply each employee's days or hours of sick leave earned after January 1, 1984 and before January 1, 1998 and still outstanding (unused) at the end of the current fiscal year by one-half of the employee's

REFERENCE	CONTENTS
	daily or hourly salary (as applicable) at the end of the fiscal year. Sum the result of each employee's calculation and enter the result.
(21)	No amounts should be recorded as additions to sick leave, as sick leave earned in the current period is no longer a liability to be paid at the time of separation or retirement. In addition, do not include the cost of sick time earned after January 1, 1984 and before January 1, 1998, which was transferred in from other State agencies. These transfers in are included in the amount derived in (22).
(22)	Subtract (20) from (19) and enter the result.
(23)	Enter the current portion of the sick leave liability reported in the June 30, CY column. The current portion is the amount to be paid within the next fiscal year.
(24)	The Comptroller's Office will enter this amount from the prior year SCO-580. This amount should not be adjusted. Contact the Comptroller's Office if there is a discrepancy.
(25)	Individually multiply each employee's dollar amount of sick leave (subject to the applicable taxable wage limitations) earned after January 1,1984 and before January 1,1998 and still outstanding at the end of the current fiscal year by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of medicare (1.45%). Sum the result of each employee's calculation and enter one half of the amount calculated.
(26)	No amounts should be recorded as additions to salary related costs-sick as sick leave earned in the current period is no longer a liability to be paid at the time of separation or retirement. In addition, do not include the cost of salary related costs-sick earned after January 1, 1984 and before January 1, 1998, which was transferred in from other State agencies. These transfers in are included in the amount derived in (27).

REFERENCE	CONTENTS
(27)	Subtract (25) from (24) and enter the result.
(28)	Enter the current portion of the salary related costs-sick liability reported in the June 30, CY column. The current portion is the amount to be paid within the next fiscal year.
(29)	Add (19) to (24) and enter the result.
(30)	Add (20) to (25) and enter the result.
(31)	Add (21) to (26) and enter the result. This amount should be zero.
(32)	Add (22) to (27) and enter the result.
(33)	Add (23) to (28) and enter the result.
(34)	Add (14) to (29) and enter the result.
(35)	Add (15) to (30) and enter the result.
(36)	Add (16) to (31) and enter the result.
(37)	Add (17) to (32) and enter the result.
(38)	Add (18) to (33) and enter the result. This amount should provide a reasonable comparison to an average of the amounts reported in (54) and (55).
(39)	Enter the actual headcount (not in thousands) of employees at the beginning of the fiscal year.
(40)	Enter the actual headcount (not in thousands) of employees at the end of the fiscal year.
(41)	Place an X in the box if vacation time is reported in days.

REFERENCE	CONTENTS
(42)	Place an X in the box if vacation time is reported in hours.
(43)	Enter (in the nearest whole unit) the number of vacation days or hours (as applicable) outstanding at the beginning of the fiscal year.
(44)	Enter (in the nearest whole unit) the number of vacation days or hours (as applicable) outstanding at the end of the fiscal year.
(45)	Place an X in the box if sick time is reported in days.
(46)	Place an X in the box if sick time is reported in hours.
(47)	Enter (in the nearest whole unit) the number of sick days or hours (as applicable) outstanding at the beginning of the fiscal year.
(48)	Enter (in the nearest whole unit) the number of sick days or hours (as applicable) outstanding at the end of the fiscal year.
(49)	Enter the number of hours in the agency's normal workday.
(50)	Enter the fund name(s) from which compensated absences were paid during the prior and/or current fiscal years.
(51)	Enter the fund number(s) from which compensated absences were paid during the prior and/or current fiscal years.
(52)	Enter the actual amount paid in compensated absences (in thousands) during the current fiscal year.
(53)	Enter the actual amount paid in compensated absences (in thousands) during the previous fiscal year.
(54)	Enter the sum of all current year amounts entered in (52).
(55)	Enter the sum of all prior year amounts entered in (53).

REFERENCE	CONTENTS
(56)	Signature of approval.
(57)	Date of approval.

ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS

The Comptroller's Office is also required to maintain current records of the outstanding Revenue Bonded Indebtedness of all State agencies. To perform this function, the Comptroller's Office must receive specific information concerning new bond issues. Any agency having a new bond issue must submit to the Comptroller's Office the following data within 30 days subsequent to the closing date or beginning date of the borrowing, whichever is later, unless supplementary procedures have been issued by the Comptroller's Office:

1. A copy of the Prospectus/Official Statement.

2. A copy of the Notice of Sale, where available.

3. A completed Form C-05 "Bond Interest and Redemption Schedule" (Exhibit 31.30.10-A).

4. For refunding bonds only, completed Form C-31, or equivalent information as provided by issuing agency's bond counsel.

The preceding documents should be sent to the following address:

Office of the Comptroller
Financial Reporting - Bonded Indebtedness
325 West Adams Street
Springfield, Illinois 62704-1871

Failure to submit these documents within the reporting requirements will result in a delinquency letter being sent to the Auditor General.

INSTRUCTIONS FOR COMPLETION OF THE "BOND INTEREST AND REDEMPTION SCHEDULE"

The following instructions are to be followed in preparing the Form C-05 "Bond Interest and Redemption Schedule". Exhibit 31.30.10-A illustrates a properly completed form with reference numbers included.

REFERENCE

(1) Enter an X for a new bond issue or an X for current or advanced refunding debt issue (also see instructions for C-31, procedure 31.45.10).

(2) Enter an X next to the proper bond type, fixed rate or variable rate.

(3) Enter the specific identity of the bond issue.

(4) Enter the bond issuing authority (e.g., Illinois Student Assistance Commission).

(5) Enter effective date of issue.

(6) Enter total amount of bond issue.

(7) Enter use of bond sale proceeds.

(8) Enter denomination(s) of bonds issued.

(9) Enter the bond maturity date.

(10) Enter the date of delivery of this bond ("to the Underwriter").

(11) Enter the first principal payment due date on this bond issue.

(12) Enter the last principal payment due date on this bond issue.

(13) Enter the first interest payment due date on this bond issue.

(14) Enter the last interest payment due date on this bond issue.

(15) Documents required checklist (see procedure 31.30.10).

(16) Enter name of individual approving this schedule.

(17) Enter title of individual named in (16).

(18) Enter date the form was prepared.

REFERENCE

(19) Enter telephone number of person submitting the form.

(20) Enter the effective date of the maturity schedule. (Note: This date is the bond issue date for new issues. When exercising an early redemption option which results in an adjusted maturity schedule, indicate the date the revised maturity schedule is effective.)

(21) Enter dates (month-day-year) when each principal and interest payment is due from the date in (20) through the remaining life of the bond issue. Maturity schedules prepared by the agency's bond counsel may be submitted in place of page 2 of 2 providing all information required in steps (21) thru (26) are included.

(22) Enter rate of interest on principal outstanding which is first to be redeemed, followed successively by the rates in the order of redemption of outstanding principal.

(23) Enter amount of bond principal to be redeemed on the line with corresponding date in (21).

(24) Enter amount of interest due on the line with the corresponding date in (21).

(25) Enter total principal remaining to be redeemed.

(26) Enter total interest remaining to be paid.

Bond Interest and Redemption Schedule

STATE OF ILLINOIS (Use supplemental page(s) as necessary)

(1) Is this issue a New Bond _____ or Existing Bond after Advanced Refunding Debt ____

(2) Is this bond issue a Fixed Rate____ or Variable Rate _____

(3) Series Series A of March 30, 2000

(4) Issued By Illinois Housing Development Authority

(5) Issue Date March 30, 2000 (6) Total or Original Issue $9,449,000

(7) Purpose of Issue To Finance Senior Housing Development

(8) Denomination(s) of Bonds $5,000

(9) Maturity Date March 01, 2032

(10) Date of Delivery March 30, 2000

First Principal Payment Date March 01, 2000 (11)
Last Principal Payment Date March 01, 2032 (12)

First Interest Payment Date September 01, 2000 (13)
Last Interest Payment Date March 01, 2032 (14)

(15) CHECKLIST

- [x] A copy of the Prospectus/Official Statement.
- [x] A copy of the Notice of Sale, where available.
- [ ] If applicable, completed Form C-31 or equivalent information as provided by issuing agency's bond counsel.

The preceding documents should be sent with a completed "Bond Interest and Redemption Schedule."

(16) By _____
(17) Title _____
(18) Date _____
(19) Telephone Number _____

Bond Interest and Redemption Schedule

STATE OF ILLINOIS (Use supplemental page(s) as necessary)

Maturity Schedule as of March 30, 2000 (20)

(21) Principal Interest Payment Dates	(22) Coupon Rate %	(23) Principal To Be Redeemed	(24) Interest Due
09/01/00	5.750%		247,067.46
03/01/01	5.750%		294,517.50
09/01/01	5.750%		294,517.50
03/01/02	5.750%	45,000.00	294,517.50
09/01/02	5.750%	60,000.00	293,223.75
03/01/03	5.750%	60,000.00	291,498.75
09/01/03	5.750%	60,000.00	289,773.75
03/01/04	5.750%	65,000.00	288,048.75
09/01/04	5.750%	65,000.00	286,180.00
03/01/05	5.750%	65,000.00	284,311.25
09/01/05	5.750%	70,000.00	282,442.50
03/01/06	5.750%	70,000.00	280,430.00
09/01/06	5.750%	75,000.00	278,417.50
03/01/07	5.750%	75,000.00	276,261.25
09/01/07	5.750%	80,000.00	274,105.00
03/01/08	5.750%	80,000.00	271,805.00
09/01/08	5.750%	80,000.00	269,505.00
03/01/09	5.750%	85,000.00	267,205.00
09/01/09	5.750%	85,000.00	264,761.25
03/01/10	5.750%	90,000.00	262,317.50
09/01/10	6.200%	90,000.00	259,730.00
03/01/11	6.200%	95,000.00	256,940.00
09/01/11	6.200%	100,000.00	253,995.00

ALL COLUMNS MUST CONTINUE THROUGH MARCH 01, 2032 IN THIS EXAMPLE

(USE SUPPLEMENTAL PAGE(S) AS NECESSARY)

Totals $ (25) $ (26)

Bond Interest and Redemption Schedule

STATE OF ILLINOIS (Use supplemental page(s) as necessary)

Is this issue a New Bond _____ or Existing Bond after Advanced Refunding Debt ____

Is this bond issue a Fixed Rate____ or Variable Rate _____

Series _____

Issued By _____

Issue Date _____ Total or Original Issue _____

Purpose of Issue _____

Denomination(s) of Bonds _____

Maturity Date _____

Date of Delivery _____

First Principal Payment Date _____
Last Principal Payment Date _____

First Interest Payment Date _____
Last Interest Payment Date _____

CHECKLIST

☐ A copy of the Prospectus/Official Statement.

☐ A copy of the Notice of Sale, where available.

☐ If applicable, completed Form C-31 or equivalent information as provided by issuing agency's bond counsel

The preceding documents should be sent with a completed "Bond Interest and Redemption Schedule."

By _____

Title _____

Date _____

Telephone Number _____

Bond Interest and Redemption Schedule

STATE OF ILLINOIS (Use supplemental page(s) as necessary)

Maturity Schedule as of _____

Principal Interest Payment Dates	Coupon Rate %	Principal To Be Redeemed	Interest Due

Totals $ $

Exhibit 31.30.20-A
(06-001)

Notice of Payment of Bond Interest and/or Principal

To: Office of the Comptroller
Financial Reporting
Bonded Indebtedness Section
325 West Adams Street
Springfield, Illinois 62704-1871

By _____

On Behalf Of _____

To Paying Agent _____

For Principal In The Amount Of $ _____

For Interest In The Amount Of $ _____

For Premium In The Amount Of $ _____

Due On _____ Paid On _____

Bond Issue Titled _____

Amount of Bond Principal Outstanding _____

Comptroller Use Only

Rec'd _____

Refer No. _____

Posted To _____

Posted By _____

By _____

Title _____

Date _____

Telephone Number _____

Date Trustee Statement Received _____

Exhibit 31.30.20-B
(06-001)

Notice of Payment of Bond Interest and/or Principal

To: Office of the Comptroller
Financial Reporting
Bonded Indebtedness Section
325 West Adams Street
Springfield, Illinois 62704-1871

By (1) Capital Development Board/Illinois Building Authority Division

On Behalf Of (2) Illinois Building Authority

To Paying Agent (3) National City Bank

For Principal In The Amount Of $ (4) 5,000,000

For Interest In The Amount Of $ (5) 125,000

For Premium In The Amount Of $ (6) 75,000

Due On (7) October 1, 2001 Paid On (8) October 1, 2001

Bond Issue Titled (9) Series 1972

Amount of Bond Principal Outstanding (10) 25,000,000

Comptroller Use Only

Rec'd

Refer No.

Posted To

Posted By

By (11) John Jones

Title (12) Financial Analyst

Date (13) November 4, 2001

Telephone Number (14) 312-999-7007

Date Trustee Statement Received (15) Nov. 1, 2001

REFERENCE	CONTENT
(6)	Amount of original issue.
(7)	Outstanding principal as of the report date.
(8)	Interest to be paid for the remaining life of the bond (based on current effective maturity schedule).

REVENUE BONDS

EXHIBIT IV - Recap of Revenue Bond Indebtedness and Certain Other Long-Term Obligations (amounts expressed in thousands) (See Exhibit 31.40.10-D)

REFERENCE	CONTENT
(1)	Classification of bond issue.
(2)	Agency issuing bonds.
(3)	Authorized bond issues (unlimited, restricted or fixed amounts as described in the Illinois Compiled Statutes).
(4)	Bonds issued by each agency (includes advance refunded and defeased bonds).
(5)	Outstanding principal for each agency as of the report date (includes advance refunded and defeased bonds).
(6)	Advance refunded and defeased bonds for each agency as of the report date.
(7)	Outstanding principal for each agency net of advance refunded and defeased bonds. This amount should total (5) less (6).

EXHIBIT V - Summary of Revenue Bond Issues by Agency (amounts expressed in thousands) (See Exhibit 31.40.10-E)

REFERENCE	CONTENT
(1)	Classification of bond issue.
(2)	Agency issuing bonds.
(3)	Bond series.
(4)	Date of issue.
(5)	Date of maturity (date last bond principal is to be redeemed).
(6)	Range of interest rates for each issue from lowest rate to highest rate over the life of the bond issue.
(7)	Amount of original issue.
(8)	Outstanding principal as of the report date.
(9)	Interest to be paid for the remaining life of the bond (based on current effective maturity schedule). Interest rate in effect at June 30 on variable interest bonds should be used to determine the bonds future interest payments. Future interest payments is not presented for contingent debt or conduit debt.

Exhibit 31.40.10-A
(06-001)

STATE OF ILLINOIS
RECAP OF GENERAL AND SPECIAL OBLIGATION INDEBTEDNESS
AS OF JUNE 30, 2004
(IN THOUSANDS $)

1 BONDS	2 STATUTORY REFERENCE	3 AUTHORIZED	4 AUTHORIZED BUT UNISSUED (1)	5 ISSUED (2)	6 OUTSTANDING (3)	
General:						
Multiple Purpose (4)	30 ILCS 330/2	$ 29,766,174.369	$ 4,915,346.139	$ 26,773,960.590	$ 19,530,260	(5)
Anti-Pollution	30 ILCS 405/1	599,000.000	-- --	599,000.000	26,000	
Capital Development	30 ILCS 420/1	1,737,000.000	-- --	1,737,000.000	-- --	(5)
Coal Development	20 ILCS 1110/1	35,000.000	-- --	35,000.000	-- --	(5)
School Construction	30 ILCS 390/1	330,000.000	-- --	330,000.000	-- --	(5)
Transportation -	30 ILCS 415/1					
Series "A"		1,326,000.000	-- --	1,326,000.000	-- --	(5)
Series "B"		403,000.000	-- --	403,000.000	-- --	(5)
		$ 34,196,174.369	$ 4,915,346.139	$ 31,203,960.590	$ 19,556,260	
Special:						
Build Illinois	30 ILCS 425/2	$ 3,805,509.000	$ 886,762.017	$ 2,918,746.983	$ 1,244,661	(5)
Build Illinois Refunding	30 ILCS 425/15	Unlimited	-- --	1,606,673.858	872,546	(5)
Civic Center	30 ILCS 355/7	317,265.000	145,779.268	171,485.732	54,221	(5)
Civic Center Refunding	30 ILCS 355/7	Unlimited	-- --	176,515.000	81,920	
		$ 4,122,774.000	$ 1,032,541.285	$ 4,873,421.573	$ 2,253,348	
		$ 38,318,948.369	$ 5,947,887.424	$ 36,077,382.163	$ 21,809,608	

Exhibit 31.40.10-B
(00-001)

STATE OF ILLINOIS
SUMMARY OF AUTHORIZED GENERAL AND SPECIAL OBLIGATION INDEBTEDNESS
WHICH HAVE UNISSUED AUTHORIZATIONS
AS OF JUNE 30, 1998
(IN THOUSANDS $)

(1) DESCRIPTION	(2) STATUTORY AUTHORIZATION As Allocated Per Statute	(3) ISSUED (1) As Allocated Per Statute	(4) AUTHORIZED BUT UNISSUED (2) As Allocated Per Statute
MULTIPLE PURPOSE:			
ANTI-POLLUTION-			
The total authorized amount is to be used in the following specific manner:			
For grants to units of local governments for the purpose of providing funds for the planning, financing, and construction of municipal sewage treatment works and solid waste disposal facilities and for making deposits into the Water Pollution Control Revolving Fund to provide assistance in accordance with the provisions of Title IV-A.....	$ 213,035.000	$ 166,789.800	$ 46,245.200
For payment of claims submitted to the State and approved for payment under the Leaking Underground Storage Tank Program in Title XVI of the Environmental Protection Act.....	160,500.000	158,682.000	1,818.000
	$ 373,535.000	$ 325,471.800	$ 48,063.200
CAPITAL DEVELOPMENT (See Note 3)-			
The total authorized amount is to be used in the following specific manner:			
For educational purposes by State universities and colleges, the Illinois Community College Board, and for grants to public community colleges.....	$ 1,189,517.246	$ 796,218.634	$ 393,298.612
For correctional purposes at State prisons and correctional centers.....	1,126,370.168	737,829.213	388,540.955
For open spaces, recreational and conservation purposes, and the protection of land.....	379,711.786	266,568.400	113,143.386
For child care facilities, mental and public health facilities, and facilities for the care of disabled veterans and their spouses.....	482,280.486	348,305.800	133,974.686
For use by the State, its departments, authorities, public corporations, commissions, and agencies.....	895,189.341	799,824.544	95,364.797
For cargo handling facilities and breakwaters used by port districts.....	818.100	-- --	818.100
For water resources management projects.....	147,267.796	109,291.971	37,975.825
For the provision of facilities for food production research and related instructional and public service activities at the State universities and public community colleges.....	16,940.269	16,739.000	201.269

STATE OF ILLINOIS
GENERAL AND SPECIAL OBLIGATION BOND ISSUES BY BOND TYPE
AS OF JUNE 30, 1998
(IN THOUSANDS $)

BOND ISSUE	(3) DATE DATED	(4) DATE MATURITY	(5) INTEREST RATES		(6) AMOUNT OF ORIGINAL ISSUE	(7) PRINCIPAL OUTSTANDING JUNE 30, 1998	(8) FUTURE INTEREST PAYMENTS
GENERAL							
(1) **Anti-Pollution**							
(2) Series 1976-C	2-1-76	2-1-01	4.5% to 6.5%		$ 40,000	$ 4,800	$ 432
Series 1977-D	1-1-77	1-1-02	4.% to 6.%		40,000	6,400	640
Series 1977-E	3-1-77	3-1-02	3.75% to 5.75%		25,000	4,000	420
Series 1977-F	6-1-77	6-1-02	3.5% to 5.5%		35,000	5,600	511
Series 1977-G	11-1-77	11-1-02	5.% to 6.%		35,000	7,000	875
Series 1978-H	6-1-78	6-1-03	5.% to 6.%		15,000	3,000	475
Series 1978-I	12-1-78	12-1-03	5.25% to 6.25%		20,000	4,800	792
Series 1979-J	3-1-79	3-1-04	5.25% to 6.25%		50,000	12,000	2,335
Series 1980-K	1-1-80	1-1-05	6.% to 7.%		20,000	5,600	1,434
Series 1980-L	5-1-80	5-1-05	6.5% to 7.5%		5,000	1,400	379
Series 1980-M	10-1-80	10-1-05	7.625% to 8.6%		20,000	6,400	2,048
Series 1981-N	6-1-81	6-1-06	9.25% to 10.25%		10,000	3,200	1,367
Series 1981-O	11-1-81	11-1-06	11.% to 12.%		10,000	3,600	1,854
Series 1982-Q	7-1-82	7-1-07	11.% to 12.%		10,000	4,000	2,235
Series 1982-R	11-1-82	11-1-07	8.75% to 9.75%		30,000	12,000	5,470
Series 1983-S	4-1-83	4-1-08	8.% to 9.%		15,000	6,000	2,703
Series 1983-T	8-1-83	8-1-08	8.25% to 9.25%		17,000	7,480	3,485
Series 1983-U	12-1-83	12-1-08	8.5% to 9.5%		10,000	4,400	2,106
Series 1984-V	4-1-84	4-1-09	8.75% to 9.75%		12,000	5,280	2,848
Series 1984-W	9-1-84	9-1-09	8.75% to 9.75%		20,000	9,600	5,108
					$ 439,000	$ 116,560	$ 37,517
Capital Development							
Series 1972-A	8-1-72	8-1-97	3.25% to 5.25%		$ 100,000	$ -- --	$ -- --
Series 1973-A	3-1-73	3-1-98	3.5% to 5.5%		100,000	-- --	-- --
Series 1973-B	9-1-73	9-1-98	4.% to 6.%		100,000	4,000	80
Series 1975-B	8-1-75	8-1-00	4.75% to 6.75%		50,000	6,000	427
Series 1976-A	2-1-76	2-1-01	4.5% to 6.5%		50,000	6,000	540
Series 1976-B	5-1-76	5-1-01	4.% to 6.%		50,000	6,000	560
Series 1976-C	9-1-76	5-1-01	4.% to 6.%		50,000	6,000	480
Series 1977-A	1-1-77	1-1-02	4.% to 6.%		40,000	6,400	640
Series 1977-B	3-1-77	3-1-02	3.75% to 5.75%		15,000	2,400	252
Series 1977-C	6-1-77	6-1-02	3.5% to 5.5%		25,000	4,000	365
Series 1977-D	11-1-77	11-1-02	5.% to 6.%	(a)	50,000	6,000	450
Series 1978-A	2-1-78	2-1-03	4.8% to 5.8%	(a)	25,000	2,000	150
Series 1978-B	6-1-78	6-1-03	5.% to 6.%	(a)	50,000	2,000	114

STATE OF ILLINOIS
RECAP OF REVENUE BOND INDEBTEDNESS AND
CERTAIN OTHER LONG-TERM OBLIGATIONS
AS OF JUNE 30, 1998
(IN THOUSANDS $)

	(3) AUTHORIZED	(4) ISSUED	(6) OUTSTANDING AMOUNTS (5) Exhibit V	(Defeased)*/ Underlying Debt	(7) Net
TAX SUPPORTED DEBT (1)					
Metropolitan Pier and Exposition Authority - (2)					
Refunding	$ Unrestricted	$ 506,905	$ 326,400	$ -- --	$ 326,400
Regional Transportation Authority	500,000	500,000	483,780	-- --	483,780
Illinois Sports Facilities Authority	150,000	150,000	111,380	80,441	30,939
Other Long-Term Obligations -					
Governors Office of Management and Budget					
Certificates of Participation	125,000	38,755	38,300	-- --	38,300
Department of Central Management Services -					
Certificates of Participation	Unrestricted	102,430	91,415	-- --	91,415
City of Collinsville, Agreement	Unrestricted	14,270	10,540	-- --	10,540
Department of Commerce and Community Affairs,					
Exposition and Auditorium Agreements	Restricted	68,286	3,625	3,625	-- --
Department of Transportation, Springfield Airport					
Authority Agreement	Restricted	2,725	985	-- --	985
University of Illinois - Certificates of Participation	Unrestricted	95,870	74,850	-- --	74,850
		$ 1,479,241	$ 1,141,275	$ 84,066	$ 1,057,209
USER CHARGE SUPPORTED DEBT					
Illinois Rural Bond Bank	150,000	$ 105,455	$ 95,680	$ -- --	$ 95,680
Illinois Housing Development Authority	3,600,000	1,768,440	418,061	27,890	390,171
Illinois Housing Development Authority - Refunding	Unrestricted	627,752	409,781	-- --	409,781
Illinois State Toll Highway Authority	Restricted	1,208,530	981,023	76,783	904,240
Illinois Student Assistance Commission	2,100,000	1,241,550	1,146,212	-- --	1,146,212
State Universities Retirement System	20,000	10,000	17,354	-- --	17,354
Chicago State University	Unrestricted	26,315	24,545	1,535	23,010
Eastern Illinois University	Unrestricted	80,589	60,326	17,355	42,971
Northeastern Illinois University	Unrestricted	7,580	6,290	-- --	6,290
Western Illinois Univerisity	Unrestricted	127,267	80,553	40,950	39,603
Illinois State University	Unrestricted	119,444	84,794	23,104	61,690
Northern Illinois University	Unrestricted	178,356	135,465	51,137	84,328
Southern Illinois University	Unrestricted	186,097	147,119	41,980	105,139
University of Illinois	Unrestricted	492,776	463,842	97,015	366,827
		$ 6,180,151	$ 4,071,045	$ 377,749	$ 3,693,296
CONTINGENT DEBT					
Southwestern Illinois Development Authority	Unrestricted	$ 108,890	$ 84,835	$ 8,385	$ 76,450
Metropolitan Pier and Exposition Authority -					
Second McCormick Place Expansion Project	1,037,000	936,399	1,009,661	489,301	520,360
Refunding (includes accretion bonds)	Unrestricted	636,233	653,707	-- --	653,707
Quad Cities Regional Economic Development Authority	100,000	27,225	25,145	-- --	25,145
Upper Illinois River Valley Development Authority	100,000	4,030	2,930	-- --	2,930
		$ 1,712,777	$ 1,776,278	$ 497,686	$ 1,278,592

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.

Note: It is permissible for the agency to submit the above requested information in a format other than a Form C-31 providing it is prepared by their bond counsel and contains all of the information and support requested on the form C-31.

GENERAL

Form C-31 collects information that is used to calculate the disclosures required by GASB Statement 7, Statement 23 and Statement 34 for current and advance refundings resulting in defeasance of debt. Refundings involve the issuance of new debt whose proceeds are used to repay old (previously issued) debt. In a current refunding, the proceeds of the new debt are used to repay the old debt immediately. However, in an advance refunding, the new debt proceeds are placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time. An in-substance defeasance occurs when debt is considered defeased for accounting and financial reporting purposes. To qualify as an in-substance defeasance, the debtor irrevocably places cash or other assets with an escrow agent in a trust to be used solely for satisfying scheduled payments of both interest and principal of the defeased debt, and the possibility that the debtor will be required to make future payments on the debt is remote.

GASB Statement 7 requires a general description of the advance refunding transactions, regardless of where the debt is reported (i.e. governmental activities, business-type activities or component units). At a minimum, the disclosures should include (a) the difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete the refunding (the arithmetic gain or loss) and (b) the economic gain or loss resulting from the transaction. If variable rate debt has been issued to refund fixed rate debt, additional disclosures should be made for the range of potential savings based on the variable rate debt maximum and minimum interest rates.

When measuring the difference between the two cash flows, additional cash used to complete the refunding paid from resources other than the proceeds of the new debt should be added to the new debt cash flows. Accrued interest received at the debt issuance date should be excluded from the new debt cash flows.

The economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements adjusted for additional cash paid and accrued interest received as discussed above. However, the new debt service requirements must be discounted at the effective interest rate which produces a present value equal to the proceeds of the new debt (including accrued interest) net of any premiums or discounts and any underwriting spread and issuance costs that are not recoverable through escrow account earnings.

GASB Statement 7 also requires the disclosure of the accounting gain or loss, as computed by APB Opinion 26 for university funds (component unit). This gain or loss should be expensed during the period in which the refunding occurred.

GASB Statement 23 amended Statement 7 to require all advance refunding disclosures to be made for current refundings by proprietary funds (business-type activity). In addition, Statement 23 requires the calculation of the difference between the reacquisition price and the net carrying amount of the old debt to be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. On the balance sheet, this deferred amount should be reported as a deduction from or an addition to the new debt liability.

GASB Statement 34 subsequently amended both Statement 7 and Statement 23 to include general and special obligation debt for primary government activity (governmental activities).

The reacquisition price is the amount required to repay previously issued debt in the refunding transaction. In a current refunding, this includes principal of the old debt, any call premium and any interest of the old debt which is to be repaid by the new debt proceeds. In an advance refunding, it is the amount placed in escrow that, together with interest earnings, is necessary to pay interest and principal on the old debt and any call premium. The net carrying amount is the amount due at maturity, adjusted for any unamortized premium or discount or issuance costs related to the old debt.

In addition to these disclosures which are made in the year of the refunding, in all periods following the current or advance refunding for which debt defeased in-substance remains outstanding, the outstanding debt should be disclosed in the footnotes.

INSTRUCTIONS

Form C-31 must be completed at the time refunding bonds are issued by an agency. The completion of this form will enable the Comptroller's Office to calculate the required refunding disclosures to be included in the agency's and the State's annual financial statements. All amounts should be entered to the nearest dollar.

Information provided by the issuing agency may be substituted for Form C-31 providing it contains all the information required by Form C-31.

The form is divided into three parts. Part I is used to collect information for calculating the arithmetic and economic gain or loss for current or advance refunding bonds issued by all fund types. Debt service requirements schedules for the old debt, including call premiums, and the new debt should also be submitted. Part II is used to calculate the accounting gain or loss based on APB 26 for all current or advance refunding bonds issued which will be included in the financial statements. Part III is used to calculate the difference between the reacquisition price and the net carrying amount of the old debt for advance or current refunding bonds issued. This amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. This deferred amount should be reported as a deduction from or an addition to the new debt liability.

CONTENTS

Refer to Exhibit 31.45.10-B.

REFERENCE	CONTENTS
(1)	Enter the date of the refunding for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
	Part I
(4)	Enter the bond series which is refunding the old debt. (e.g. Series 2002-A)
(5)	Enter the old debt bond series which are being refunded. This also includes bond series which are only being partially refunded.

REFERENCE	CONTENTS
(6)	Enter the total principal amount of the new debt.
(7)	Enter the principal amount of the new debt which is being used for the refunding. (Note: If the new debt is used for refunding and current projects, then the new debt service requirements, issuance costs, accrued interest, etc. will need to be prorated between the amount used for refunding and the amount used for current projects. If the new debt is only used for refunding and to set up debt service reserve fund, then no proration of amounts is necessary.)
(8)	Enter the amount of original issue discount of the new debt, if applicable.
(9)	Enter the amount of accrued interest received on the new debt, if applicable.
(10)	For new debt, enter issuance costs or underwriter's discount that are not recoverable through escrow account earnings. Issuance costs include insurance costs, financing costs, and other related costs.
(11)	Enter the various uses of the new debt proceeds. Examples include the escrow payment used to refund the old debt, amounts used to set up a debt service reserve account for the new debt, accrued interest on the new debt, and amounts used for current projects.
(12)	Enter the amount of additional funds provided by the agency to complete the refunding.
	Part II
(13)	Enter the principal amount of the old debt.
(14)	Enter the accrued interest on the old debt which has been recorded on the agency's internal records.
(15)	Enter the costs of issuance for the new debt.
(16)	Enter the amount used to set up a debt service account for the new debt.
(17)	Enter the amount of the original issue discount for the new debt.

IMPREST SYSTEM

PURPOSE

The purpose of this procedure is to document the Comptroller's policies and accounting procedures for the imprest accounts maintained at each university, the Department of Agriculture, the Department of Commerce and Economic Opportunity, the Office of the State Treasurer and the Illinois Mathematics and Science Academy.

STATUTE REFERENCES

Section 21 of the State Comptroller Act **(15 ILCS 405/21)** gives the Comptroller the power to promulgate rules and regulations.

> "The Comptroller shall promulgate rules and regulations to implement the exercise of his powers and performance of his duties under this Act and to guide and assist State agencies in complying with this Act. Any rule or regulation specifically requiring the approval of the State Treasurer under this Act for adoption by the Comptroller shall require the approval of the State Treasurer for modification or repeal.
>
> The Comptroller may provide in his rules and regulations for periodic transfers, with the approval of the State Treasurer, for use in accordance with the imprest system, subject to the rules and regulations of the Comptroller as respects vouchers, controls and reports, as follows:
>
> (a) To the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University and State Community College of East St. Louis under the jurisdiction of the Illinois Community College Board, not to exceed $200,000 for each campus;

(b) to the Department of Agriculture and the Department of Commerce and Economic Opportunity for the operation of overseas offices, not to exceed $200,000 for each Department for each overseas office;

(c) to the Department of Agriculture for the purpose of making change for activities at the State Fairgrounds, not to exceed $200,000, to be returned within 5 days of the termination of such activity;

(d) to the Department of Agriculture to pay (i) State Fair premiums and awards and State Fair entertainment event percentage contracts, and (ii) ticket refunds for canceled events. The amount transferred from any fund shall not exceed the appropriation for each specific purpose. This authorization shall terminate each year within 60 days of the close of the annual State Fair. The Department shall be responsible for withholding State income tax, where necessary, as required by Section 709 of the Illinois Income Tax Act."

(e) to the State Treasurer to pay for securities' safe-keeping charges assessed by the Board of Governors of the Federal Reserve System as a consequence of the Treasurer's use of the government securities' book-entry system. This account shall not exceed $25,000.

(f) to the Illinois Mathematics and Science Academy, not to exceed $15,000.

Definition of the Imprest System established by the Office of the Comptroller:

"The system under which a fixed amount of money otherwise maintained in the State Treasury, is advanced to an imprest account for the purpose of handling minor disbursements. Disbursements are made from time to time as needed. At certain intervals, or when the imprest cash is nearly expended, an invoice-voucher (C-13) with supporting documentation is prepared and presented to the Comptroller and State Treasurer for transfer of a like amount to the imprest account.

The transfer will be accomplished by posting the disbursements to the proper appropriation accounts and the preparation of a state warrant. The total of imprest cash on hand plus the amount of supporting documents (vendor's invoices, etc.) at any one time must equal the total amount of the imprest account authorized. Implicit in the imprest concept is the review by the Comptroller of the propriety of the expended amounts before the transfer is approved."

ESTABLISHMENT OF IMPREST ACCOUNT

The State Treasurer will segregate $200,000 from the State's available cash balance for the establishment of each imprest account unless a different amount is mutually agreed upon between the agency and the State Comptroller subject to approval by the State Treasurer. The approved amount of the imprest account authorized for each account is shown on Exhibit 33.10.10-A.

CUSTODIAN OF IMPREST ACCOUNT

The imprest account will be in the custody of one person who shall be known as the Custodian. The Custodian may be any bonded employee other than the person(s) authorized to approve vouchers for payment. The Custodian shall be responsible at all times for the balance of the imprest account which shall consist of cash in the imprest bank account and/or approved vouchers for disbursements made and pending reimbursements from the appropriated accounts. A reconciliation of the imprest account should be performed and forwarded to the State Treasurer and State Comptroller each time there is a permanent change of Custodians. When there is a change in custodians, the Comptroller's Office must be notified by letter. This requirement can be met by copying the Comptroller on the letter sent to the Treasurer informing her of the change in custodian.

USE OF IMPREST ACCOUNT

The purpose of the imprest account is to facilitate the following types of payments within the dollar limits established by statute (15 ILCS 405/21):

A. Payments that do not exceed $1,000.00.

B. Payments that may exceed $1,000.00 for the following purposes:

1. Employee travel reimbursements.

2. Reimbursements of local funds for expenditures made for State appropriated purposes.

3. Purchases made in a foreign currency.

4. Where there is a requirement that the payment must accompany the order such as United States Government Printing Office orders, and certain orders for periodical subscriptions, registration fees, membership dues and educational materials.

5. To satisfy a legal requirement, such as having a check available at a certain closing date in a real estate transaction.

6. Where an actual and ascertainable economic benefit such as obtaining a substantial cash discount or avoiding an interest penalty would only result by expediting the payment through the imprest fund.

7. Payments to utility companies.

8. Payments to nonresident aliens and foreign corporations.

The use of the imprest account is limited to the above purposes. Exceptions will be permitted only for special circumstances, where there is a real and advantage to the State in expediting the payment through the imprest account.

Generally, expenditures from the imprest account are not permitted for the following purposes:

1. Personal Services, except for payments to "locally held" funds which are limited to those employees whose personal services are partially funded with State appropriations if prior approval has been obtained from the Comptroller's Office; or as provided in the State Payroll System for new or terminated employees.

2. Lease payments for real property except:

   A. The first lease payment of a fiscal year where this payment cannot be made in accordance with the terms of the lease because of a delay in the signing of the appropriation.

   B. The initial payment of a new lease where such payment is necessary to comply with the terms of the lease.

   C. Where the lease requires payment in a foreign currency.

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.

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 a unique number assigned by the Comptroller.

b. The Vendor's Name should be listed on the top line.

c. The Description shall state that this is a reimbursement to an imprest account and shall list the seller’s name and 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.

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
- EDP
- Telecommunication Services
- Operation of Automotive Equipment
- Permanent Improvements

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.

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 Economic Opportunity, 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.)

Exhibit 33.10.10-A
(06-001)

IMPREST SYSTEM

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

		Amount
Northern Illinois University		$200,000
Department of Commerce and Economic Opportunity		
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	75,000	785,000
Department of Agriculture:		
Brussels, Belgium	40,000	
Hong Kong, China	40,000	
Mexico City, Mexico	40,000	
State Fair - Awards and Premium	(A)	
State Fair - Entertainment Refund	(A)	
State Fair - Change Fund	(B)	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 Fairgounds is not to exceed $200,000 and is to be returned within 5 days after completion of such activity.

PREPARATION OF THE "REPORT OF RECEIPTS AND DISBURSEMENTS FOR LOCALLY HELD FUNDS"

The following procedures provide details for preparing the "Report of Receipts and Disbursements for Locally Held Funds" (Form C-17) for each "locally held" fund in which your agency has accountability. If your agency does not have a "locally-held fund," then enter "NOT APPLICABLE" on the face of the form and submit to the Comptroller's Office. After your initial submission of "Not Applicable", your agency is not required to submit any further reports as long as the agency does not maintain any locally held funds. Exhibit 33.13.20-A illustrates a blank form, Exhibit 33.13.20-B illustrates a form with the reference numbers on it and Exhibit 33.13.20-C illustrates a properly completed form.

REFERENCE	CONTENTS
(1)	Print or type name and three digit number of agency, board, commission, university, or office. Refer to Section 11 - Expenditure Authority (SAMS Procedure 11.50.40) for a complete listing of agency names and numbers.
(2)	Enter division name if any, as listed in SAMS Procedure 11.50.40.
(3)	Enter the name of the locally held fund for which the form is being prepared. Universities should prepare a separate report (if applicable) for (1) Current Funds, (2) Plant Funds, (3) Agency Funds, (4) Loan Funds, (5) Endowment Funds, (6) Student Activity Funds, and (7) Revenue Bond Funds.
(4)	Enter the last day of the reporting period, e.g., December 31, 2002, would be 1 2 3 1 0 2 .
(5)	Place an "X" in the applicable box noting the basis of accounting used in recording transactions within the fund. For a discussion of basis of accounting, refer to Section 03 - Accounting Principles (SAMS Procedure 03.20.20).

REFERENCE	CONTENTS
(6-25)	Items (6) through (25) are for reporting fiscal year-to-date receipts reflected on agency records as of the reporting date. Refer to SAMS Procedure 27.50.30 for a listing of accounts which should be included under the various accounts listed on the form. If an account has no activity to report, enter "0". For item (11) provide the State agency and fund number from which the funds were received. If needed, an additional page should be attached which details the amounts for each agency and fund combination.
(26)	Add the amounts reported on lines (6) through (25) and enter the total.
(27-48)	Items (27) through (48) are for reporting fiscal year-to-date disbursements reflected on agency records as of the reporting date. Refer to Section 11 - Expenditure Authority (SAMS Manual Procedures 11.50.20 and 11.50.30) for guidelines in determining the types of expenditures which should be included under the various accounts listed on the form. For item (47) provide the State agency and fund number from which the funds were transferred. If needed, an additional page should be attached which details the amounts for each agency and fund combination.
(49)	Add the amounts shown for items (27) through (48) and enter the total.
(50-51)	Enter the amount of the "Cash on hand and in banks," the amount of the investments, as of the reporting date.
(52)	Add the amounts reported on lines (50) and (51) and enter the total.
(53)	A responsible official must sign the report.
(54)	Enter date report was prepared.
(55)	Enter telephone number of responsible official. This will facilitate contacting the appropriate person if any information on the report needs clarification.