

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 80

Date: June 1, 2013

Effective Date: July 1, 2013

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

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

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Exhibit 09.20.30-D
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INSERT

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STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	ACCOUNTING AND FINANCIAL REPORTING POLICIES AND PROCEDURES	PROCEDURE - PAGE NO. 03.10.10 3 of 3
SUB-SECTION	GENERAL TOPICS	EFFECTIVE DATE July 1, 2013
PROCEDURE	INTRODUCTION	REVISION NUMBER 14-001

- a. GASB Statements and Interpretations, plus AICPA and FASB pronouncements when specifically made applicable to state governments by a GASB Statement or Interpretation.
- b. GASB Technical Bulletins and the following pronouncements when specifically made applicable to state governments by the AICPA and cleared by the GASB: AICPA Industry Audit and Accounting Guides and AICPA Statements of Position.
- c. Consensus positions of the GASB Emerging Issues Task Force and AICPA Accounting Standards Executive Committee (AcSEC) Practice Bulletins when specifically made applicable to state governments by the AICPA and cleared by the GASB.
- d. "Q and A's" published by the GASB staff, and widely recognized and prevalent industry practices.
- e. Other accounting literature such as GASB Concepts Statements.

In the absence of guidance within the SAMS manual on any particular accounting issue, the guidance in the above GAAP hierarchy should be followed. It is the intent of the Comptroller's office to conform to all newly established GASB statements as of the required implementation date.

EVOLUTIONARY NATURE OF ACCOUNTING PRINCIPLES

The environment of State government is a dynamic one. Change is increasingly a factor in State government--organizational and operational changes, procedural changes, changes in personnel and in the aggregate level of financial sophistication within State agencies. Pragmatism cannot dictate principle, and yet the principles which this document defines must underlie a system which will function effectively in a practical environment. Steps have been taken, therefore, to prescribe accounting principles at a practical level while recognizing the dynamics of the environment and of the principles themselves.

Generally accepted governmental accounting principles have evolved over a period of years. Their current status reflects not only the historical requirements of users of financial information but also the "state of the art" in public sector financial management. As increased attention is paid to State government accounting--historically a neglected subject--additional refinements will occur within the body of accounting principles presented in this document.

There will be a perpetual function of review and evaluation regarding these principles in order to upgrade and optimize the ability of SAMS to meet the requirements of its users for timely, complete and accurate financial information.

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360EAFTRN	0001	General Revenue Fund	0007	Education Assistance Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0015	Breast & Cervical Cancer Research Fund	Revenue
360LIVELN	0001	General Revenue Fund	0026	Live And Learn Fund	Comptroller
360VREHAB	0001	General Revenue Fund	0036	IL Veterans Rehabilitation fund	Comptroller
360PARAMU	0001	General Revenue Fund	0045	Agricultural Premium Fund	Comptroller
360STATUT	0001	General Revenue Fund	0053	MEAOB Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0053	MEAOB Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0060	Alzheimer's Disease Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0061	Lou Gehrig's Disease (ALS) Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0100	Assistance To The Homeless Fund	Revenue
370DEBTSR	0001	General Revenue Fund	0101	General Obligation B R & I Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0102	Illinois Veterans' Homes Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0113	Community Health Center Care Fund	Revenue
409YOUTH	0001	General Revenue Fund	0128	Youth Alcohol/Substance Abuse Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0135	Heartsaver AED Fund	Revenue
360UIHOSP	0001	General Revenue Fund	0136	U of I Hospital Services Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0165	Korean War Veterans National Museum & Library	Revenue
492TAXCHK	0001	General Revenue Fund	0197	Epilepsy Treatment & Education Grants-in-Aid Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0198	Diabetes Research Checkoff Fund	Revenue
360TEAINS	0001	General Revenue Fund	0203	Teachers Health Insurance Security Fund	Comptroller
310CMIA90	0001	General Revenue Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
444QTRANS	0001	General Revenue Fund	0223	Mental Health Accounts Receivable Fund	Human Services
492TAXCHK	0001	General Revenue Fund	0228	Autism Research Checkoff Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0233	Intercity Passenger Rail Fund	Revenue
360PARAMU	0001	General Revenue Fund	0245	Fair And Exposition Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0250	Blindness Prevention Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0264	Illinois Brain Tumor Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0268	Sarcoidosis Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0275	Vince Demuzio Memorial Colon Cancer Fund	Revenue
370BANKSV	0001	General Revenue Fund	0373	State Treasurer's Bank Services Trust Fund	Treasurer
360SCHOOL	0001	General Revenue Fund	0412	Common School Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0456	Lung Cancer Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0469	Autoimmune Disease Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0512	After-School Rescue Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0513	Illinois State Crime Stoppers Association Fund	Revenue
370LOCGOV	0001	General Revenue Fund	0515	Local Government Distributive Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0531	American Diabetes Association Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0532	Mental Health Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0533	Children's Cancer Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0550	Supplemental Low-Income Energy Assistance Fund	Revenue
360COMTAX	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360SCHINF	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0604	Multiple Sclerosis Assistance Fund	Revenue
360CO2000	0001	General Revenue Fund	0608	Conservation 2000 Fund	Comptroller
370CAPLIT	0001	General Revenue Fund	0614	Capital Litigation Trust Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0626	Prostate Cancer Research Fund	Revenue
492TRANS	0001	General Revenue Fund	0627	Public Transportation Fund	Revenue
360DEBTSR	0001	General Revenue Fund	0627	Public Transportation Fund	Comptroller
492PTRANS	0001	General Revenue Fund	0648	Downstate Public Transportation Fund	Revenue
360MUNIEC	0001	General Revenue Fund	0650	Municipal Economic Development Fund	Treasurer
563WKCOMP	0001	General Revenue Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
360REPAY	0001	General Revenue Fund	0686	Budget Stabilization Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0691	Leukemia Treatment and Education Fund	Revenue
360PARAMU	0001	General Revenue Fund	0708	Illinois Standardbred Breeders Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0709	Illinois Thoroughbred Breeders Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0713	Asthma & Lung Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0725	Illinois Military Family Relief Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0727	National World War II Memorial Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0734	World War II Veteran's Memorial Fund	Revenue
370CORPRE	0001	General Revenue Fund	0761	Corporate Headquarters Relocation Assistance Fund	Treasurer
360TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Comptroller
492TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Revenue
360INTMOD	0001	General Revenue Fund	0780	Intermodal Facilities Promotion Fund	Revenue
492PTRANS	0001	General Revenue Fund	0794	Metro East Public Transportation Fund	Revenue
360INCGRT	0001	General Revenue Fund	0814	Metro Pier & Exposition Authority Incentive Trust	Comptroller
370TXDIST	0001	General Revenue Fund	0815	Inheritance Tax Collection Distribution Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Revenue
482VIOLN	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0909	Illinois Wildlife Preservation Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0910	Youth Drug Abuse Prevention Fund	Revenue
492TXDIST	0001	General Revenue Fund	0925	Coal Technology Development Assistance Fund	Revenue
360INTCCS	0001	General Revenue Fund	0933	Convention Center Support Fund	Comptroller
482BIRTHC	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Revenue
360PARAMU	0001	General Revenue Fund	0960	Build Illinois Fund	Comptroller
360SALEST	0005	Common School Special Account Fund	0412	Common School Fund	Comptroller
370DEBTSR	0011	Road Fund	0101	General Obligation B R & I Fund	Treasurer
310CMIA90	0011	Road Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
360RCONST	0011	Road Fund	0902	State Construction Account Fund	Governor
360MFTDIS	0012	Motor Fuel Tax Fund	0963	Vehicle Inspection Fund	Comptroller
494MFTDIS	0012	Motor Fuel Tax Fund	0011	Road Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0019	Grade Crossing Protection Fund	Transportation

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
494MFTDIS	0012	Motor Fuel Tax Fund	0039	State Boating Act Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0413	Counties Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0414	Municipalities Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0415	Road District Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0902	State Construction Account Fund	Transportation
494TRNREG	0019	Grade Crossing Protection Fund	0018	Transportation Regulatory Fund	Transportation
360EXCESS	0021	Financial Institutions Fund	0001	General Revenue Fund	Comptroller
440INDCST	0021	Financial Institutions Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0022	General Professions Dedicated Fund	0218	Professions Indirect Cost Fund	DFPR
360DEBTSR	0041	Wildlife and Fish Fund	0101	General Obligation B R & I Fund	Comptroller
360EXCESS	0045	Agricultural Premium Fund	0001	General Revenue Fund	Comptroller
360DEBTSR	0047	Fire Prevention Fund	0101	General Obligation B R & I Fund	Comptroller
592AMBREV	0047	Fire Prevention Fund	0334	Ambulance Revolving Loan Fund	State Fire Marshall
592FSSMEQ	0047	Fire Prevention Fund	0518	Fire Service and Small Equipment Fund	State Fire Marshall
592FRTRCK	0047	Fire Prevention Fund	0572	Fire Truck Revolving Loan Fund	State Fire Marshall
444QTRANS	0050	Mental Health Fund	0223	Mental Health Accounts Receivable Trust Fund	Human Services
427CMIA90	0052	Title III Social Security & Service Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
360EXCESS	0053	MEA OB Fund	0001	General Revenue Fund	Comptroller
370DEBTSR	0053	MEA OB Fund	0105	Illinois Civic Center B R & I Fund	Treasurer
360STATUT	0053	MEA OB Fund	0962	Park and Conservation Fund	Comptroller
440INDCST	0057	Illinois State Pharmacy Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
422INVINC	0069	Natural Heritage Endowment Trust Fund	0375	Natural Heritage Fund	Natural Resources
360DEBTSR	0072	Underground Storage Tank Fund	0101	General Obligation B R & I Fund	Comptroller
360QTRANS	0078	Solid Waste Management Fund	0828	Hazardous Waste Fund	Comptroller
492REIMBR	0084	County Water Commission Tax Fund	0001	General Revenue Fund	Revenue
440INDCST	0093	Illinois State Medical Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
492REIMBR	0097	Home Rule Municipal Soft Drink ROT Fund	0384	Tax Compliance and Administration Fund	Revenue
370REBATE	0101	General Obligation B R & I Fund	0107	General Obligation Bond Rebate Fund	Treasurer
563WKCOMP	0124	Workers Compensation Benefit Trust Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
492CHIADM	0125	Municipal Wireless Service Emergency Fund	0384	Tax Compliance and Administration Fund	Revenue
565WAGERT	0129	State Gaming Fund	0007	Educational Assistance Fund	IL Gaming Board
360ENDBAL	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Comptroller
478 EXCESS	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Healthcare and Family Services
360REALLO	0143	School Construction Fund	0653	Coal Development Fund	GOMB
440INDCST	0151	Registered CPA's Admin. & Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
350EXCESS	0167	Registered Limited Liability Partnership Fund	0001	General Revenue Fund	Secretary of State
492SALEST	0186	State and Local Sales Tax Fund	0187	RTA Occupation and Use Tax Replacement Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0515	Local Government Distributive Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0648	Downstate Public Transportation Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0960	Build Illinois Fund	Revenue
492SALEST	0188	County and Mass Transit District Fund	0812	RTA Sales Tax Trust Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360MEDDIS	0189	Local Government Tax Fund	0093	Illinois State Medical Disciplinary Fund	Comptroller
370ILSPFC	0225	Illinois Sports Facilities Fund	0001	General Revenue Fund	Treasurer
440INDCST	0241	IOMA Consumer Protection Fund	0218	Professions Indirect Cost Fund	DFPR
691QTRANS	0242	ISAC Accounts Receivable Fund	0001	General Revenue Fund	ISAC
360EXCESS	0245	Fair and Exposition Fund	0045	Agricultural Premium Fund	Comptroller
452UNCLMD	0251	Department of Labor Special State Trust Fund	0001	General Revenue Fund	Labor
440INDCST	0258	Nursing Dedicated and Professional Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0259	Optometric Licensing and Disciplinary Comm	0218	Professions Indirect Cost Fund	DFPR
422INTERS	0260	Fish and Wildlife Endowment Fund	0041	Wildlife and Fish Fund	Natural Resources
370ENDBAL	0276	Drunk & Drugged Driving Prevention Fund	0001	General Revenue Fund	Treasurer
492EXCESS	0278	Income Tax Refund Fund	0001	General Revenue Fund	Revenue
492REFUND	0278	Income Tax Refund Fund	0802	Personal Property Tax Replacement Fund	Revenue
492REIMBR	0294	Used Tire Management Fund	0001	General Revenue Fund	Revenue
370UNPRTR	0300	Demutualization Trust Fund	0482	Unclaimed Property Trust Fund	Treasurer
416EXCESS	0315	Efficiency Initiatives Revolving Fund	0001	General Revenue Fund	CMS
492REIMBR	0337	Metropolitan Pier & Expo Auth Trust Fund	0384	Tax Compliance And Administration Fund	Revenue
360AUDOVR	0342	Audit Expense Fund	xxxx	Any Fund	Auditor General
420INDCST	0343	Federal National Community Services Fund	0883	Intra-Agency Services Fund	DCEO
478GENREV	0346	Hospital Provider Fund	0001	General Revenue Fund	Healthcare and Family Services
478LTCPRO	0346	Hospital Provider Fund	0345	Long Term Care Provider Fund	Healthcare and Family Services
478HHSMTF	0346	Hospital Provider Fund	0365	Health and Human Services Medicaid Trust Fund	Healthcare and Family Services
350ENDBAL	0363	Division of Corporations Special Operations	0001	General Revenue Fund	Secretary of State
370MCCORM	0377	McCormick Place Expansion Project Fund	0001	General Revenue Fund	Treasurer
350EXCESS	0380	Corporate Franchise Tax Refund Fund	0001	General Revenue Fund	Secretary of State
440INDCST	0386	Appraisal Administration Fund	0218	Professions Indirect Cost Fund	DFPR
442ILHABT	0390	Illinois Habitat Endowment Trust Fund	0391	Illinois Habitat Fund	Natural Resources
422MINBAL	0391	Illinois Habitat Fund	0293	State Furbearer Fund	Natural Resources
422MINBAL	0391	Illinois Habitat Fund	0353	State Pheasant Fund	Natural Resources
422INCOME	0391	Illinois Habitat Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
370PROTST	0401	Protest Fund	xxxx	Any Fund	Treasurer
420INDCST	0404	Urban Planning Assistance Fund	0883	Intra-Agency Services Fund	DCEO
478CMIA90	0421	Public Aid Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Healthcare and Family Services
478EXCESS	0421	Public Aid Recoveries Trust Fund	0001	General Revenue Fund	Healthcare and Family Services
478DRUGRE	0421	Public Aid Recoveries Trust Fund	0728	Drug Rebate Fund	Healthcare and Family Services
563WKCOMP	0431	Second Injury Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
370EXCESS	0436	Safety Responsibility Fund	0001	General Revenue Fund	Treasurer
492REIMBR	0452	Illinois Tourism Tax Fund	0001	General Revenue Fund	Revenue
370UNCLPR	0482	Unclaimed Property Trust Fund	0054	State Pensions Fund	Treasurer
350EXCESS	0483	Secretary of State Special Services Fund	0304	Statistical Services Revolving Fund	Secretary of State
360EXCESS	0485	Warrants Escheated Fund	0001	General Revenue Fund	Comptroller
310INSFIN	0534	IL Workers' Comp Commission Operations Fund	0997	Insurance Financial Regulation Fund	Governor

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
440INDCST	0546	Public Pension Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
360REALLO	0551	Anti-Pollution Fund	0141	Capital Development Fund	Comptroller
440INDCST	0562	Pawnbroker Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
370DEBTSR	0568	School Infrastructure Fund	0101	General Obligation B R & I Fund	Treasurer
586CAREER	0561	S.B.E. Federal Department of Education Fund	0772	Career and Technical Education Fund	State Board of Education
492NCHADM	0612	Wireless Service Emergency Fund	0384	Tax Compliance And Administration Fund	Revenue
524WRLSSV	0613	Wireless Carrier Reimbursement Fund	0612	Wireless Services Emergency Fund	Commerce Commission
511EXCESS	0617	Contributory Trust Fund	0001	General Revenue Fund	CDB
511DEBTSR	0617	Contributory Trust Fund	0101	General Obligation B R & I Fund	CDB
370STBINC	0625	Matured Bond and Coupon Fund	0482	Unclaimed Property Trust Fund	Treasurer
579HORSRA	0632	Horse Racing Fund	0001	General Revenue Fund	Revenue
420INDCST	0636	Commerce & Community Affairs Assistance Fund	0883	Intra-Agency Services Fund	DCEO
370MINBAL	0641	Auction Regulation Administration Fund	0643	Auction Recovery Fund	Treasurer
370REPYMT	0641	Auction Regulation Administration Fund	0850	Real Estate License Administration Fund	Treasurer
360REALLO	0653	Coal Development Fund	0141	Capital Development Fund	Comptroller
691STULON	0663	Federal Student Loan Fund	0664	Student Loan Operations Fund	ISAC
691EXCESS	0664	Student Loan Operations Fund	0001	General Revenue Fund	ISAC
563WKCOMP	0685	Rate Adjustment Fund	0124	Worker's Compensation Benefit Fund	IL Workers' Comp Commission
563WKCOMP	0685	Rate Adjustment Fund	0431	Second Injury Fund	IL Workers' Comp Commission
563WKCOMP	0685	Rate Adjustment Fund	0001	General Revenue Fund	IL Workers' Comp Commission
360DEFICI	0686	Budget Stabilization Fund	0001	General Revenue Fund	Comptroller
360CAPPRO	0694	Capital Projects Fund	0001	General Revenue Fund	Comptroller
360RPYBND	0694	Capital Projects Fund	0011	Road Fund	Comptroller
360BIBRIF	0694	Capital Projects Fund	0970	Build Illinois Bond Retirement and Interest Fund	Comptroller
340EXCESS	0703	State Whistleblower Reward & Protection Fund	0001	General Revenue Fund	Attorney General\Treasurer
458INTERS	0711	State Lottery Fund	0412	Common School Fund	Revenue
492LOTPRD	0711	State Lottery Fund	0412	Common School Fund	Revenue
420INDCST	0726	Federal Industrial Services Fund	0883	Intra-Agency Services Fund	DCEO
360EICREF	0733	Tobacco Settlement Recovery Fund	0278	Income Tax Refund Fund	Comptroller
420INDCST	0737	Energy Administration Fund	0883	Intra-Agency Services Fund	DCEO
492PTRANS	0741	RTA Public Transportation Tax Fund	0001	General Revenue Fund	Revenue
360HOMISP	0746	Home Inspector Administration Fund	0850	Real Estate License Administration Fund	Treasurer
440INDCST	0746	Home Inspector Administration Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0750	Real Estate Audit Fund	0218	Professions Indirect Cost Fund	DFPR
370ACCELC	0771	Digital Divide Elimination Infrastructure Fund	0106	Accessible Electronic Information Services Fund	Treasurer
492MTRANS	0802	Personal Property Tax Replacement Fund	0001	General Revenue Fund	Revenue
492REFUND	0802	Personal Property Tax Replacement Fund	0278	Income Tax Refund Fund	Revenue
360ENGYEF	0820	DCEO Energy Projects Fund	0531	Energy Efficiency Portfolio Standards Fund	Comptroller
310EXCESS	0821	Dram Shop Fund	0001	General Revenue Fund	Governor
444YOUTH	0821	Dram Shop Fund	0128	Youth Alcoholism & Substance Abuse Prevention	Human Services
440INDCST	0823	Dental Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR

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Transfer From Identifier	From		To		Initiating Agency
440INDCST	0849	Real Estate Research and Education Fund	0218	Professions Indirect Cost Fund	DFPR
360HOMISP	0850	Real Estate License Adm Fund	0746	Home Inspector Administration Fund	Comptroller
370BALDEF	0850	Real Estate License Adm Fund	0750	Real Estate Audit Fund	Treasurer
370ANNUAL	0850	Real Estate License Adm Fund	0849	Real Estate Research & Education Fund	Treasurer
440INDCST	0850	Real Estate License Adm Fund	0218	Professions Indirect Cost Fund	DFPR
420INDCST	0851	Federal Moderate Rehabilitation Housing Fund	0883	Intra-Agency Services Fund	DCEO
420INDCST	0859	Federal Energy Fund	0883	Intra-Agency Services Fund	DCEO
492REIMBR	0868	Municipal Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0869	County Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
420INDCST	0870	Low Income Home Energy Assist Block Grant	0883	Intra-Agency Services Fund	DCEO
420INDCST	0871	Community Services Block Grant Fund	0883	Intra-Agency Services Fund	DCEO
420INDCST	0875	Community Dev Small Cities Block Grant	0883	Intra-Agency Services Fund	DCEO
310EXCESS	0879	Traffic And Criminal Conviction Surcharge Fund	0001	General Revenue Fund	Governor
420INDCST	0883	Intra-agency Services Fund	0636	Commerce & Community Affairs Assistance Fund	DCEO
440INDCST	0888	Design Professional Admin & Investigation Fund	0218	Professions Indirect Cost Fund	DFPR
420INDCST	0900	Illinois Petroleum Violation Fund	0883	Intra-Agency Services Fund	DCEO
360RCONST	0902	State Construction Account Fund	0011	Road Fund	Governor
416EXCESS	0903	State Surplus Property Revolving Fund	0001	General Revenue Fund	CMS
416RCYCLE	0903	State Surplus Property Revolving Fund	0308	Paper and Printing Revolving Fund	CMS
416EXCESS	0903	State Surplus Property Revolving Fund	0308	Paper and Printing Revolving Fund	CMS
420INDCST	0913	Federal Workforce Training Fund	0883	Intra-Agency Services Fund	DCEO
492REIMBR	0916	County Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0917	Municipal Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
444EXCESS	0921	DHS Recoveries Trust Fund	0001	General Revenue Fund	Human Services
444CMIA90	0921	DHS Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Human Services
440INDCST	0922	Insurance Producer Administration Fund	0218	Professions Indirect Cost Fund	DFPR
444FGRANT	0935	Block Grant Trust Fund	0001	General Revenue Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0408	Special Purposes Trust Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0762	Local Initiative Fund	Human Services
360AUDEXP	0951	Narcotics Profit Forfeiture Fund	0342	Audit Expense Fund	States Atty's Appellate Prosecutor
440INDCST	0954	IL State Podiatric Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
478EXCESS	0957	Child Support Enforcement Trust Fund	0001	General Revenue Fund	Healthcare and Family Services
478CHILDS	0957	Child Support Enforcement Trust Fund	0757	Child Support Administrative Fund	Healthcare and Family Services
360BLDILL	0960	Build Illinois Fund	0001	General Revenue Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0961	Metropolitan Fair & Exposition Impr Bond Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0962	Park and Conservation Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0969	Local Tourism Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0970	Build Illinois B R & I Fund	Comptroller
360DEBTSR	0962	Park and Conservation Fund	0101	General Obligation B R & I Fund	Comptroller
422DISCRE	0962	Park and Conservation Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
360EXCESS	0975	Large Business Attraction Fund	0001	General Revenue Fund	Comptroller

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458UNCLMD	0978	Deferred Lottery Prize Winners Trust Fund	0711	State Lottery Fund	Revenue
360REVENU	0982	Illinois Beach Marina Fund	0001	General Revenue Fund	Comptroller
440INDCST	0997	Insurance Financial Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
360AUDEXP	xxxx	Any Fund	0342	Audit Expense Fund	Comptroller
416PROSVC	xxxx	Any Fund	0317	Professional Services Revolving Fund	Agency
416WKCOMP	xxxx	Any Fund	0332	Workers' Compensation Revolving Fund	Agency

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30	105/5.780	0892	Abandoned Residential Property Municipality Relief	Illinois Housing Development Authority
30	105/5.720	0660	Academic Quality Assurance	Board of Higher Education
30	105/5.629	0106	Accessible Electronic Information Service	Secretary of State
30	105/5.158	0982	Adeline Jay Geo-Karis Illinois Beach Marina	Natural Resources
620	5/78	0046	Aeronautics	Transportation
30	105/5.666	0326	African-American HIV/AIDS Response	Public Health
30	105/5.808 & 6z-88	0512	After-School Rescue	State Board of Education
30	105/5.410	0146	Aggregate Operations Regulatory	Natural Resources
30	105/5.01	0045	Agricultural Premium	Various Agencies
30	105/5.678	0466	Agriculture in the Classroom	Secretary of State
30	105/5.515	0669	Airport Land Loan Revolving	Transportation
30	105/5.427	0422	Alternate Fuels	Secretary of State/Environmental Protection Agency
30	105/5.437	0738	Alternative Compliance Market Account	Environmental Protection Agency
30	105/5.180	0060	Alzheimer's Disease Research	Public Health
30	105/5.667	0334	Ambulance Revolving Loan	Finance Authority/State Fire Marshal

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30	105/5.244	0273	Anna Veterans Home	Veterans' Affairs
30	105/5.348	0386	Appraisal Administration	Financial and Professional Regulation
30	105/5.637	0087	Arsonist Registration	State Police
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	105/5.795	0505	Athletics Supervision and Regulation	Financial and Professional Regulation
30	105/5.468	0542	Attorney General Court Ordered and Voluntary Compliance Payment Project	Attorney General
30	105/5.763	0958	Attorney General Sex Offender Awareness, Training, and Education	Attorney General
30	105/5.792 & 6z-43	0533	Attorney General Tobacco	Attorney General
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	105/5.679	0458	Autism Awareness	Secretary of State
30	105/5.653	0228	Autism Research Checkoff	Human Services

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30	105/5.688	0469	Autoimmune Disease Research	Public Health
30	105/5.79	0795	Bank and Trust Company	Financial and Professional Regulation
30	105/5.684	0464	Boy Scout and Girl Scout	Secretary of State
30	105/5.455	0214	Brownfields Redevelopment	Environmental Protection Agency
30	105/5.542	0686	Budget Stabilization	Comptroller
30	105/5.148	0960	Build Illinois	Comptroller
30	105/5.237	0215	Capital Development Board Revolving	Capital Development Board
30	105/5.518	0614	Capital Litigation	Treasurer
25	130/8A-35	0149	Capitol Restoration Trust	Architect of the Capitol
30	105/5.329	0344	Care Provider Fund for Persons with a Developmental Disability	Human Services
30	105/5.571	0772	Career and Technical Education	Community College Board
30	105/5.646	0208	Carolyn Adams Ticket For The Cure Grant	Revenue
30	105/5.270	0109	CDLIS/AAMVAnet Trust	Secretary of State
30	105/5.775	0792	Cemetery Oversight Licensing and Disciplinary	Financial and Professional Regulation
30	105/5.776	0833	Cemetery Relief	Financial and Professional Regulation
30	105/5.697	0435	Charitable Trust Stabilization	Treasurer
30	105/5.510	0567	Charter Schools Revolving Loan	State Board of Education
30	105/5.565	0756	Chicago and Northeast Illinois District Council of Carpenters	Secretary of State

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30	105/5.788	0639	Chicago Police Memorial Foundation	Secretary of State
30	105/5.786	0624	Chicago Travel Industry Promotion	Metropolitan Pier and Exposition Authority
30	105/5.147	0934	Child Abuse Prevention	Children and Family Services
30	105/5.306	0357	Child Labor and Day and Temporary Labor Services Enforcement	Labor
30	105/5.548	0757	Child Support Administrative	Healthcare and Family Services
30	105/6z-93 & 105/5.811	0172	Childhood Cancer Research	Public Health
30	105/6z-94 & 105/5.812	0178	Children's Wellness Charities	Human Services
35	120/3	0091	Clean Air Act (CAA) Permit	Environmental Protection Agency
30	105/5.394	0147	Coal Mining Regulatory	Natural Resources
30	105/5.139	0925	Coal Technology Development Assistance	Commerce and Economic Opportunity
30	105/5.787	0644	Commitment to Human Services	
30	105/5.742	0829	Community Association Manager Licensing and Disciplinary	Financial and Professional Regulation
30	105/5.284	0113	Community Health Center Care	Public Health
20	1705/18.4	0718	Community Mental Health Medicaid Trust	Human Services
30	105/5.267	0288	Community Water Supply Laboratory	Environmental Protection Agency
30	105/5.443	0543	Comptroller's Administrative	Comptroller

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30	105/6z-87	0547	Conservation Police Operations Assistance	Natural Resources
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	Healthcare and Family Services
30	105/5.448	0434	Court of Claims Administration and Grant	Court of Claims
30	105/5.224	0243	Credit Union	Financial and Professional Regulation
30	105/5.748	0777	Crisis Nursery	Human Services
625	35/6	0863	Cycle Rider Safety Training	Transportation
30	105/5.215	0220	DCFS Children's Services	Children and Family Services
30	105/5.509	0635	Death Certificate Surcharge	Public Health
30	105/5.790	0539	Death Penalty Abolition	Criminal Justice Information Authority
30	105/5.611	0279	Debt Collection	Revenue
30	105/5.313	0363	Department of Business Services Special Operations	Secretary of State
30	105/5.450	0523	Department of Corrections Reimbursement and Education	Corrections
30	105/5.745	0797	Department of Human Rights Special	Human Rights

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30	105/5.731	0778	Department of Human Rights Training and Development	Human Rights
30	105/5.789	0509	Department of Human Services Community Services	Human Services
30	105/5.103	0888	Design Professionals Administration and Investigation	Financial and Professional Regulation
30	105/5.644	0198	Diabetes Research Checkoff	Human Services
30	105/5.545	0770	Digital Divide Elimination	Commerce and Economic Opportunity
30	105/5.546	0771	Digital Divide Elimination Infrastructure	Commerce Commission
30	105/5.779	0880	Disabled Veterans Property Tax Relief	Veterans' Affairs
30	105/5.391	0167	Division of Corporations Registered Limited Liability Partnership	Secretary of State
30	105/5.707	0499	Domestic Violence	Attorney General
30	105/5.463	0528	Domestic Violence Abuser Services	Human Services
30	105/5.96 & 5.310	0865	Domestic Violence Shelter and Service	Human Services
30	105/5.15	0648	Downstate Public Transportation	Transportation
30	105/5.708	0559	Downstate Transit Improvement	Transportation
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	Healthcare and Family Services
30	105/5.99	0878	Drug Traffic Prevention	State Police

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30	105/5.322	0368	Drug Treatment	Human Services
30	105/5.247	0276	Drunk and Drugged Driving Prevention	Secretary of State/Human Services
30	105/5.472	0548	Drycleaner Environmental Response Trust	Drycleaner Environmental Response Council
30	105/5.782	0918	Ducks Unlimited	Secretary of State
30	105/5.419	0398	EMS Assistance	Public Health
30	105/5.379	0023	Economic Research and Information	Commerce and Economic Opportunity
30	105/5.797	0503	Electronic Health Record Incentive	Healthcare and Family Services
30	105/5.716	0675	Electronics Recycling	Environmental Protection Agency
430	100/18	0173	Emergency Planning and Training	Emergency Management Agency
30	105/5.596 & 5.600	0240	Emergency Public Health	Public Health
30	105/5.281	0114	Emergency Response Reimbursement	State Fire Marshal
30	105/5.675	0446	Employee Classification	Labor
30	105/5.757	0856	Employment of Illinois Workers on Public Works Projects	Labor
30	105/5.590	0381	End Stage Renal Disease Facility Licensing	Public Health
30	105/6z-93 & 105/5.811	0531	Energy Efficiency Portfolio Standards	Commerce and Economic Opportunity
30	105/5.476	0571	Energy Efficiency Trust	Commerce and Economic Opportunity
30	105/5.425	0336	Environmental Laboratory Certification	Environmental Protection Agency

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30	105/5.135	0944	Environmental Protection Permit and Inspection	Environmental Protection Agency
30	105/5.589	0371	Equity in Long-term Care Quality	Public Health
35	405/13	0121	Estate Tax Refund	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 and Exposition	Agriculture
30	105/5.415	0322	Family Responsibility	Secretary of State
30	105/5.762	0864	Farmers' Market Technology Improvement	Human Services
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
30	330/13	0433	Federal High Speed Rail Trust	Transportation
20	605/605-807	0913	Federal Workforce Training	Commerce and 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	105/5.727	0822	Fire Station Revolving Loan	Illinois Finance Authority
30	105/5.598	0572	Fire Truck Revolving Loan	Illinois Finance Authority
30	105/5.206	0071	Firearm Owner's Notification	State Police

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30	105/5.229	0260	Fish and Wildlife Endowment	Natural Resources
505	82/25(b)	0133	Food and Agricultural Research	Agriculture
30	105/5.352	0014	Food and Drug Safety	Public Health
30	105/5.768	0891	Foreclosure Prevention Program	Illinois Housing Development Authority
30	105/5.487	0597	Foreign Language Interpreter	Supreme Court
30	105/5.770	0915	4-H	Secretary of State
30	105/5.764	0867	Fraternal Order of Police	Secretary of State
30	105/5.498	0611	Fund for Illinois' Future	Various Agencies
30	105/5.786	0640	Fund for the Advancement of Education	
30	105/5.718	0678	FY09 Budget Relief	Comptroller
30	105/8.51	0748	FY12 Hospital Relief	Comptroller
20	6z-93	0122	FY13 Backlog Payment	Comptroller
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	105/5.605	0555	Good Samaritan Energy Trust	Healthcare and Family Services
30	105/5.124	0947	Governor's Grant	Governor
30	105/5.368	0025	Group Home Loan Revolving	Human Services

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30	105/5.138	0739	Group Worker's Compensation Pool Insolvency	Financial and Professional Regulation
30	105/5.262	0297	Guardianship and Advocacy	Guardianship and Advocacy Commission
30	105/5.785	0877	Habitat for Humanity	Human Services
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	Healthcare and Family Services
30	105/5.466	0524	Health Facility Plan Review	Public Health
30	105/5.109	0907	Health Insurance Reserve	Central Management Services
30	105/5.755	0793	Healthcare Provider Relief	Healthcare and Family Services
30	105/5.713	0654	Healthy Smiles	Public Health
30	105/5.132	0938	Hearing Instrument Dispenser Examining and Disciplinary	Public Health
30	105/5.640	0135	Heartsaver AED	Public Health
30	105/5.612	0206	Help Illinois Vote	State Board of Elections
30	105/5.702	0444	High Speed Internet Services and Information Technology	Commerce and Economic Opportunity
30	105/5.798	0659	Historic Property Administrative	Commerce and Economic Opportunity
30	105/5.650	0287	Home Care Services Agency Licensure	Public Health

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30	105/5.558	0746	Home Inspector Administration	Financial and Professional Regulation
20	1705/18.7	0120	Home Services Medicaid Trust	Human Services
30	105/5.794	0710	Homeland Security Emergency Preparedness	Emergency Management Agency
30	105/5.492	0632	Horse Racing	Revenue
30	5.490	0630	Horse Racing Equity	Racing Board
30	105/5.577	0586	Hospice	Public Health
30	105/5.659	0284	Hospital Basic Services Preservation	Treasurer
305	5/5A-6	0346	Hospital Provider	Healthcare and Family Services
30	105/6z-95 & 105/5.813	0181	Housing for Families	Human Services
30	105/5.703	0474	Human Services Priority Capital Program	Human Services
30	105/5.736	0706	Hunger Relief	Human Services
30	105/5.552	0692	ICCB Adult Education	Illinois Community College Board
30	105/5.616	0350	ICCB Federal Trust	Illinois Community College Board
30	105/5.652	0070	ICCB Instructional Development and Enhancement Applications Revolving	Illinois Community College Board
P.A. 97-1151		0184	ICJIA Violence Prevention	Criminal Justice Information Authority
30	105/5.614	0306	I-FLY	Transportation

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30	105/5.755	0596	Illiana Expressway Proceeds	Transportation
30	105/5.511	0638	Illinois Adoption Registry and Medical Information Exchange	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	105/5.163	0973	Illinois Capital Revolving Loan	Commerce and Economic Opportunity
30	105/5.321	0549	Illinois Charity Bureau	Attorney General
30	105/5.597	0731	Illinois Clean Water	Environmental Protection Agency
30	105/5.340	0339	Illinois Community College Board Contracts and Grants	Illinois Community College Board
30	105/5.371	0024	Illinois Department of Agriculture Laboratory Services Revolving	Agriculture
30	105/5.801 & 8q	0532	Illinois Department of Corrections Parole Division Offender Supervision	Corrections
30	105/5.733	0800	Illinois EMS Memorial Scholarship and Training	Secretary of State
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 Marshal
P.A. 97-1136		0199	Illinois Fisheries Management	Natural Resources
30	105/5.115	0905	Illinois Forestry Development	Natural Resources

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30	105/5.562	0753	Illinois Future Teacher Corps 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
P.A. 97-1129		0169	Illinois Independent Tax Tribunal	Illinois Independent Tax Tribunal
30	105/5.803 & 6z-87	0563	Illinois Law Enforcement Alarm Systems	State Police
30	105/5.807	0511	Illinois Main Street	Commerce and Economic Opportunity
30	105/5.592	0725	Illinois Military Family Relief	Military Affairs
30	105/5.570	0721	Illinois National Guard and Naval Militia Grant	Student Assistance Commission
30	105/5.123	0927	Illinois National Guard Armory Construction	Military Affairs
30	105/5.582	0584	Illinois Pan Hellenic Trust	Secretary of State/Treasurer
30	105/5.715	0655	Illinois Police Association	Secretary of State
30	105/5.680	0425	Illinois Power Agency Operations	Illinois Power
30	105/5.729	0836	Illinois Power Agency Renewable Energy Resources	Illinois Power
30	105/5.689	0463	Illinois Professional Golfers Association Foundation Junior Golf	Secretary of State
30	105/5.491	0631	Illinois Racing Quarterhorse Breeders	Agriculture

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30	105/5.784	0874	Illinois Route 66	Commerce and Economic Opportunity
30	105/5.584	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	105/5.804 & 6z-87	0513	Illinois State Crime Stoppers Association	Criminal Justice Information Authority
30	105/5.83 & 5.181	0823	Illinois State Dental Disciplinary	Financial and Professional Regulation
30	105/5.364	0438	Illinois State Fair	Agriculture
30	105/5.66	0093	Illinois State Medical Disciplinary	Financial and Professional Regulation
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 Commission Contracts and Grants	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	105/5.657	0236	Illinois Veterans' Assistance	Revenue
30	105/5.623	0102	Illinois Veterans' Homes	Veterans' Affairs
30	105/5.28	0036	Illinois Veterans' Rehabilitation	Human Services

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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 and Science Academy
30	105/5.249	0278	Income Tax Refund	Revenue
30	105/5.685	0451	Indigent BAIID	Secretary of State
30	105/5.380	0049	Industrial Hygiene Regulatory and Enforcement	Environmental Protection Agency
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 Producer Administration	Financial and Professional Regulation
30	105/5.655	0233	Intercity Passenger Rail	Transportation
30	105/5.735	0780	Intermodal Facilities Promotion	Commerce and Economic Opportunity
20	605/605-25	0984	International and Promotional	Commerce and Economic Opportunity
30	105/5.740	0803	International Brotherhood of Teamsters	Secretary of State
30	105/5.523	0621	International Tourism	Commerce and Economic Opportunity
30	105/5.695	0449	Interpreters for the Deaf	Deaf and Hard of Hearing
110	947/65.15(e)	0242	ISAC Accounts Receivable	Student Assistance Commission
30	105/5.481	0575	Juvenile Rehabilitation Services Medicaid Matching	Healthcare and Family Services
625	5/3-626	0164	Korean War Memorial Construction	Secretary of State

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30	105/5.382	0945	Landfill Closure and 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	105/5.670	0356	Law Enforcement Camera Grant	Law Enforcement Training and Standards Board
30	105/5.586	0769	Lawyers' Assistance Program	Supreme Court
30	105/5.307	0360	Lead Poisoning Screening, Prevention, and Abatement	Public Health
30	105/5.456	0536	LEADS Maintenance	State Police
30	105/5.125	0924	Lieutenant Governor's Grant	Lieutenant Governor
30	105/5.366	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	105/5.724	0842	Local Government Video Gaming Distributive	Revenue
30	105/5.162	0969	Local Tourism	Commerce and Economic Opportunity
30	105/5.266	0285	Long Term Care Monitor/Receiver	Public Health
30	105/5.751	0698	Long Term Care Ombudsman	Aging
30	105/5.328	0345	Long-Term Care Provider	Healthcare and Family Services
420	20/14	0943	Low-Level Radioactive Waste Facility Closure, Post-Closure Care and Compensation	Emergency Management Agency

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420	20/14	0942	Low-Level Radioactive Waste Facility Development and Operation	Emergency Management Agency
30	105/5.484	0599	Mammogram	Secretary of State
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	Healthcare and Family Services
30	105/5.223	0237	Medicaid Fraud and Abuse Prevention	State Police
30	105/5.573	0720	Medical Interagency Program	Healthcare and Family Services
30	105/5.547	0808	Medical Special Purposes Trust	Healthcare and Family Services
30	105/5.32	0050	Mental Health	Human Services
30	105/5.111	0920	Metabolic Screening and Treatment	Public Health
30	105/5.656	0283	Methamphetamine Law Enforcement	Treasurer
30	105/5.67	0053	Metropolitan Exposition Auditorium and Office Building	Commerce and Economic Opportunity
30	105/5.149	0961	Metropolitan Fair and Exposition Authority Improvement Bond	Metropolitan Pier and Exposition Authority
30	105/5.750	0814	Metropolitan Pier and Exposition Authority Incentive	Commerce and Economic Opportunity
30	105/5.372	0043	Military Affairs Trust	Military Affairs

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30	105/5.298	0352	Minority and Female Business Enterprise	Central Management Services
30	105/5.710	0522	Money Follows the Person Budget Transfer	Healthcare and Family Services
30	105/5.771	0816	Money Laundering Asset Recovery	State Police
30	105/5.676	0453	Monitoring Device Driving Permit Administration Fee	Secretary of State
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	105/5.698	0429	Multiple Sclerosis Research	Public Health
30	105/5.669	0400	Murderer and Violent Offender Against Youth Registration	State Police
30	105/5.570	0721	National Guard and Naval Military Grant	Military Affairs
30	105/5.273	0298	Natural Areas Acquisition	Natural Resources
30	105/5.169	0375	Natural Heritage	Natural Resources
30	105/5.82	0796	Nuclear Safety Emergency Preparedness	Emergency Management Agency
30	105/5.233	0258	Nursing Dedicated and Professional	Financial and Professional Regulation
30	105/5.799	0662	Octave Chanute Aerospace Heritage	Secretary of State

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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 Board	Financial and Professional Regulation
30	105/5.534	0716	Organ Donor Awareness	Secretary of State
30	105/5.692	0459	Ovarian Cancer Awareness	Secretary of State
30	105/5.714	0652	Over Dimensional Load Police Escort	State Police
30	105/5.150	0962	Park and Conservation	Natural Resources
30	105/5.580	0585	Park District Youth Program	Secretary of State
30	105/5.411	0608	Partners for Conservation	Natural Resources/EPA/Agriculture
30	105/5.412	0609	Partners for Conservation Projects	Natural Resources/Agriculture
30	105/5.471	0562	Pawnbroker Regulation	Financial and Professional Regulation
30	105/5.362	0015	Penny Severns Breast, Cervical and Ovarian Cancer Research	Public Health
30	105/5.594	0472	Pension Contribution	Comptroller
730	5/5-9-1.1	0784	Performance-enhancing Substance Testing	Public Health
30	105/5.80	0802	Personal Property Tax Replacement	Revenue
30	105/5.171	0576	Pesticide Control	Agriculture/Public Health
30	105/5.568	0764	Pet Population Control	Public Health
30	105/5.289	0137	Plugging and Restoration	Natural Resources

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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	750/9-11	0603	Port Development Revolving Loan	Commerce and Economic Opportunity
30	105/5.704	0478	Predatory Lending Database Program	Revenue
30	105/5.753	0805	Pre-need Funeral Consumer Protection	Comptroller
30	105/5.806	0665	Prescription Pill and Drug Disposal	Criminal Justice Information Authority
30	105/5.572	0776	Presidential Library and Museum Operating	Historic Preservation
30	105/5.671	0366	Prisoner Review Board Vehicle and Equipment	Prisoner Review Board
30	105/5.5809	0751	Private Business and Vocational Schools Quality Assurance	Board of Higher Education
30	105/5.719	0661	Private College Academic Quality Assurance	Board of Higher Education
30	105/5.743	0790	Private Sewage Disposal Program	Public Health
30	105/5.212	0192	Professional Regulation Evidence	Financial and Professional Regulation
30	105/5.581	0587	Professional Sports Teams Education	Secretary of State
30	105/5.420	0218	Professions Indirect Cost	Financial and Professional Regulation
30	105/5.503	0626	Prostate Cancer Research	Public Health

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30	105/5.409	0341	Provider Inquiry Trust	Healthcare and Family Services
30	105/5.369	0340	Public Health Laboratory 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	105/5.811	0157	Public-Private Partnerships for Transportation	Transportation
30	105/5.38	0627	Public Transportation	Transportation
30	105/5.39	0059	Public Utility	Commerce Commission
30	105/5.699	0437	Quality of Life Endowment	Public Health
30	105/5.27	0619	Quincy Veterans Home	Veterans' Affairs
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	105/5.774	0633	Reciprocal Tax Collection	Revenue
30	105/5.277	0187	Regional Transportation Authority Occupation and Use Tax Replacement	Revenue

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30	105/5.292	0151	Registered Certified Public Accountants' Administration and Disciplinary	Financial and Professional Regulation
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	105/5.645	0150	Rental Housing Support Program	Revenue
30	105/5.739	0697	Roadside Memorial	Transportation
30	105/5.800	0715	Roseland Community Medical District Income	Roseland Community Medical District Commission
30	105/5.690	0454	Rotary Club	Secretary of State
30	105/5.632	0115	Safe Bottled Water	Public Health
30	105/5.63	0042	Salmon	Natural Resources
30	105/5.214	0244	Savings and Residential Finance Regulatory	Financial and Professional Regulation
30	105/5.805	0579	Savings Institutions 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	105/5.501	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
30	105/5.705	0480	Secretary of State Identification Security and Theft Prevention	Secretary of State

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30	105/5.613	0758	Secretary of State Police DUI	Secretary of State
30	105/5.567	0759	Secretary of State Police Services	Secretary of State
30	105/5.421 & 431	0185	Secretary of State Special License Plate	Secretary of State
30	105/5.440	0483	Secretary of State Special Services	Secretary of State
30	105/5.127	0948	Secretary of State's Grant	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	105/5.122	0930	Senior Citizens Real Estate Deferred Tax Revolving	Revenue
30	105/5.583	0588	September 11 th	Secretary of State/Commerce and Economic Opportunity
30	105/5.694	0445	Sex Offender Investigation	State Police
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
35	175/15	0158	Sexual Assault Services and Prevention	Human Services
30	105/5.760	0854	Share the Road	Secretary of State
30	105/5.677	0468	Sheet Metal Workers International Association of Illinois	Secretary of State
30	105/5.802 & 6z-87	0516	Small Business Development Grant	Commerce and Economic Opportunity

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30	105/5.346	0387	Small Business Environmental Assistance	Commerce and Economic Opportunity
30	105/5.92	0866	Snowmobile Trail Establishment	Natural Resources
30	105/5.765	0895	Soil and Water Conservation District	Secretary of State
30	105/5.202	0078	Solid Waste Management	Environmental Protection Agency
30	105/5.316	0355	Special Education Medicaid Matching	Healthcare and Family Services
30	105/5.361	0623	Special Olympics Illinois	Human Services
30	105/5.532	0714	Spinal Cord Injury Paralysis Cure Research Trust	Public Health
30	105/5.772	0899	St. Jude Children's Research	Secretary of State
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	105/5.796	0674	State Charter School Commission	State Charter School Commission
30	105/5.429	0417	State College and University Trust	Secretary of State
30	105/5.291	0152	State Crime Laboratory	State Police
30	105/5.259	0293	State Furbearer	Natural Resources
30	105/5.286	0129	State Gaming	Revenue
30	105/5.607	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

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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
30	105/5.414	0222	State Police DUI	State Police
30	105/5.811	0166	State Police Merit Board Public Safety	State Police Merit Board
30	105/5.778	0817	State Police Operations Assistance	State Police
30	105/5.112	0906	State Police Services	State Police
30	105/5.783	0846	State Police Streetgang-Related Crime	State Police
30	105/5.413	0246	State Police Vehicle	State Police
30	105/5.664	0328	State Police Vehicle Maintenance	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	105/5.761	0852	State's Attorneys Appellate Prosecutor Anti-Corruption	State's Attorneys Appellate Prosecutor

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30	105/5.71	0745	State's Attorneys Appellate Prosecutor's County	State's Attorneys Appellate Prosecutor
30	105/5.383	0089	Subtitle D Management	Environmental Protection Agency
30	105/5.477	0550	Supplemental Low Income Energy Assistance	Healthcare and Family Services/Revenue
30	105/5.691	0496	Support Our Troops	Secretary of State
30	105/5.686	0428	Supreme Court Historic Preservation	Supreme Court Historic Preservation Commission
30	105/5.315	0370	Tanning Facility Permit	Public Health
30	105/5.673	0327	Tattoo and Body Piercing Establishment Registration	Public Health
30	105/5.331	0384	Tax Compliance and Administration	Revenue
30	105/5.618	0310	Tax Recovery	Transportation
30	105/5.375	0016	Teacher Certificate Fee Revolving	State Board of Education
30	105/5.470	0605	Temporary Relocation Expenses Revolving Grant	State Board of Education
30	105/5.540	0733	Tobacco Settlement Recovery	Comptroller
30	105/5.610	0241	TOMA Consumer Protection	Financial and Professional Regulation
30	105/5.70	0763	Tourism Promotion	Commerce and Economic Opportunity
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	105/5.574	0589	Transportation Safety Highway Hire-back	Transportation

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30	105/5.350	0397	Trauma Center	Public Health/Healthcare and Family Services
30	105/5.397	0331	Treasurer's Rental Fee	State Treasurer
30	105/5.234	0261	Underground Resources Conservation Enforcement	Natural Resources
30	105/5.192	0072	Underground Storage Tank	Environmental Protection Agency
30	105/5.746	0804	United Auto Workers'	Secretary of State
30	105/5.430	0418	University Grant	Board of Higher Education/ Secretary of State/Illinois Student Assistance Commission
30	105/5.387	0136	University of Illinois Hospital Services	Healthcare and Family Services
30	105/5.263	0294	Used Tire Management	Environmental Protection Agency
625	5/13C-50	0963	Vehicle Inspection	Environmental Protection Agency
30	5.793 & 6z-87	0565	Veterans Traumatic Brain Injury and Post-Traumatic Stress Disorder Public Service Announcement	Veterans' Affairs
30	105/5.424	0184	ICJIA Violence Prevention	Criminal Justice Information Authority
30	105/5.130	0929	Violent Crime Victims Assistance	Attorney General
30	105/5.766	0885	Wage Theft Enforcement	Labor
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

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30	105/5.531	0613	Wireless Carrier Reimbursement	Commerce Commission
30	105/5.529	0612	Wireless Service Emergency	Commerce Commission
30	105/5.493	0552	Workforce, Technology, and Economic Development	Commerce and Economic Opportunity
30	105/5.282	0128	Youth Alcoholism and Substance Abuse Prevention	Human Services
30	105/5.119	0910	Youth Drug Abuse Prevention	Human Services

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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
20	205/205-55	0826	Agriculture Federal Projects	Agriculture
415	5/4(k)	0689	Agriculture Pesticide Control Act	Agriculture
30	105/5.13	0646	Alcoholism and Substance Abuse	Human Services
30	105/5.725 & 105/6p-6	0693	American Recovery and Reinvestment Act Administrative Revolving	Governor's Office of Management and Budget
20	3930/ 7(k)(l)(m)	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 and Economic Opportunity
30	105/5.143	0875	Community Development/Small Cities Block Grant	Commerce and Economic Opportunity
20	1705/18.5	0142	Community Developmental Disability Services Medicaid Trust	Human Services
30	105/5.145	0876	Community Mental Health Services Block Grant	Human Services
30	105/5.144	0871	Community Services Block Grant	Commerce and Economic Opportunity
20	4010/2003	0131	Council on Developmental Disabilities Federal Trust	Council on Developmental Disabilities
30	105/5.747 & 105/6p-7	0687	Court of Claims Federal Grant	Court of Claims

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30	105/6p-8	0843	Court of Claims Federal Recovery Victim Compensation Grant	Court of Claims
20	3930/7(k)(l)	0488	Criminal Justice Trust	Illinois Criminal Justice Information Authority
20	860/5	0820	DCEO Energy Projects	Commerce and Economic Opportunity
20	505/22	0566	DCFS Federal Projects	Children and Family Services
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	105/34	0408	DHS Special Purpose Trust	Human Services
20	1105/3(6)	0894	DNR Federal Projects	Natural Resources
30	105/34	0526	Emergency Management Preparedness	Emergency Management
30	105/5.326	0347	Employment and Training	Human Services
20	605/605-40	0737	Energy Administration	Commerce and Economic Opportunity
805	315/1	0439	Federal Agricultural Marketing Services	Agriculture
20	3305/17	0491	Federal Aid Disaster	Emergency Management
20	3305/17	0497	Federal Civil Preparedness Administrative	Emergency Management

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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	605/605-855	0726	Federal Industrial Services	Commerce and Economic Opportunity
620	5/40	0095	Federal/Local Airport	Transportation
15	515/1	0853	Federal Mass Transit Trust	Transportation
20	605/605-945	0851	Federal Moderate Rehabilitation Housing	Commerce and Economic Opportunity
15	515/1	0343	Federal National Community Services Grant	Human Services
P.A.	96-0004	0680	Federal Research and Technology	Commerce and Economic Opportunity
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
820	405/2100	0052	Federal Title III Social Security and Employment Service	Employment Security
50	740/6	0670	Federal Title IV Fire Protection Assistance	Natural Resources
820	405/2100	0055	Federal Unemployment Compensation Special Administration	Employment Security

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15	515/1	0580	Fire Prevention Division	State Fire Marshal
15	515/1	0443	Flood Control Land Lease	Transportation
40	5/10-101	0086	Forest Reserve	Natural Resources
20	1305/10-50	0394	Gaining Early Awareness and Readiness for Undergraduate Programs	Human Services
20	2805/2	0447	GI 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
20	2505/2505	0140	Illinois Department of Revenue Federal Trust	Revenue
20	2605/2605- 405	0904	Illinois State Police Federal Projects	State Police
420	44/20(b)(7)	0191	Indoor Radon Mitigation	Emergency Management Agency
30	105/5.106	0883	Intra-Agency Services	Commerce and Economic Opportunity
30	105/5.480	0581	Juvenile Accountability Incentive Block Grant	Criminal Justice Information Authority
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 and Standards Board
15	320/7	0470	Library Services	Secretary of State
30	105/5.74	0762	Local Initiative	Healthcare and Family Services

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30	105/5.142	0870	Low Income Home Energy Assistance Block Grant	Healthcare and Family Services
30	105/5.141	0872	Maternal and Child Health Services Block Grant	Human Services
15	515/1	0077	Mines and Minerals Underground Injection Control	Natural Resources
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
20	1105/3(6)	0900	Petroleum Violation	Natural Resources/Commerce and Economic Opportunity
30	105/5.367	0013	Prevention and Treatment of Alcohol and Substance Abuse Block Grant	Human Services
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 and Secondary Education Act	Human Services
30	105/6z-66	0560	SBE Federal Agency Services	State Board of Education
105	125/2	0410	SBE Federal Department of Agriculture	State Board of Education

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105	435/2	0561	SBE Federal Department of Education	State Board of Education
15	320/7	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
30	105/5.146	0935	Social Services Block Grant	Human Services
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
5	220/3	0647	State Board of Elections Federal Trust	Board of Elections
15	515/1	0506	State Small Business Credit Initiative	Commerce and Economic Opportunity
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	Revenue
5	220/3	0857	U.S. Department of Education Jobs Program	State Board of Education
415	5/4(k)	0065	U.S. Environmental Protection	Environmental Protection Agency
410	255/7	0700	USDA Women, Infants and Children	Human Services
5	220/3	0897	Veterans' Affairs Federal Projects	Veterans Affairs
20	2405/5a	0081	Vocational Rehabilitation	Human Services

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225	650/18	0476	Wholesome Meat	Agriculture

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20	505/25	0582	DCFS Special Purposes Trust	Children and Family Services
20	1605/27	0978	Deferred Lottery Prize Winners Trust	Revenue
30	105/34	0382	Department of Insurance State Trust	Financial and Professional Regulation
820	115/6	0251	Department of Labor Special State Trust	Labor
20	105/4.01(4)(5)	0830	Department on Aging State Projects	Aging
20	1705/22	0690	DHS Private Resources	Human Services
30	105/5.496	0921	DHS Recoveries Trust	Human Services
30	105/34	0642	DHS State Projects	Human Services
15	405/9.03	0200	Direct Deposit Administration	Comptroller
45	151/	0667	Disaster Response and Recovery	Emergency Management Agency
20	1105/3(6)	0884	DNR Special Projects	Natural Resources
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 Transfer	Human Services
30	105/5.85	0845	Environmental Protection Trust	Environmental Protection Agency
415	5/4(k)	0154	EPA Court Trust	Environmental Protection Agency
30	105/35	0074	EPA Special State Projects Trust	Environmental Protection Agency
30	105/6z-25	0338	Federal HOME Investment Trust	Revenue

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20	405/405-110	0202	Flexible Spending Account	Central Management Services
70	750/20 & 25	0558	Flood Prevention Occupation Tax	Revenue
40	5/2-141	0786	General Assembly Retirement Excess Benefit	General Assembly Retirement System
40	5/2-101	0481	General Assembly Retirement System	General Assembly Retirement System
5	375/13	0457	Group Insurance Premium	Central Management Services
20	3860/20	0606	Health Information Exchange	Health Information Exchange Authority
5	220/3	0749	Historic Preservation State Trust	Historic Preservation
55	5/5-1006	0139	Home Rule County Retailers Occupation Tax	Revenue
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
230	5/54.75	0313	Horse Racing Equity Trust	Revenue
775	5/8-112	0201	Human Rights Commission Special Projects Trust	Human Rights Commission
20	3305/5(e)(2)	0688	IEMA State Projects	Emergency Management Agency
20	3501/830-30	0994	Illinois Agricultural Loan Guarantee	Illinois Finance Authority
105	5/2-3.65a	0402	Illinois Arts Council State Trust	Illinois Arts Council
30	110/3	0296	Illinois Executive Mansion Trust	Governor
20	3501/801	0205	Illinois Farmer and Agri-Business Loan Guarantee	Illinois Finance Authority

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520	25/15(b)	0390	Illinois Habitat Endowment Trust	Natural Resources
40	5/7-137	0475	Illinois Municipal Retirement System	Illinois Municipal Retirement
20	1805/56-2	0730	Illinois National Guard State Active Duty	Military Affairs
30	105/5.683	0424	Illinois Power Agency Trust	Illinois Power
110	979/35	0557	Illinois Prepaid Tuition Trust	Illinois Student Assistance Commission
30	105/5.595	0316	Illinois Prescription Drug Discount Program	Central Management Services
230	5/31.1	0271	Illinois Racing Board Charity	Revenue
230	5/31(i)	0280	Illinois Racing Board Grant	Revenue
40	5/22A-112	0529	Illinois State Board of Investments	Illinois State Board of Investments
P.A. 97-1136		0194	Illinois State Museum	Natural Resources
605	10/24	0450	Illinois State Toll Highway Construction	Illinois State Toll Highway Authority
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 and Science Academy
820	305/4(d)	0179	Injured Workers' Benefit	Workers' Compensation Commission
15	505/17	0195	IPTIP Administrative Trust	Treasurer
110	947/80(g)	0773	ISAC Loan Purchase Program Payroll Trust	Illinois Student Assistance Commission

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105	5/3-15.12	0161	ISBE GED Testing	State Board of Education
105	5/21-16	0159	ISBE Teacher Certificate Institute	State Board of Education
P.A. 97-1151		0318	ICJIA Violence Prevention Special Projects	Criminal Justice Information Authority
20	105/3(6)	0931	J.J. Wolf Memorial for Conservation Investigation	Natural Resources
40	5/18-148	0787	Judges' Retirement Excess Benefit	Judges' Retirement System
40	5/7-137	0477	Judges' Retirement System	Judges' Retirement System
105	5/5-22	0441	Kaskaskia Commons Permanent	Comptroller
20	860/4	0465	Land and Water Recreation	Natural Resources
225	720/9.07	0858	Land Reclamation	Natural Resources
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	Metropolitan Pier and Exposition Authority
70	210/13f	0941	MPEA Grants	Treasurer
65	5/8-11-8	0868	Municipal Automobile Renting Tax	Revenue
220	5/8-403.1(l)	0650	Municipal Economic Development	Treasurer

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35	636/5-50(i)	0719	Municipal Telecommunications	Revenue
50	753/20	0125	Municipal Wireless Service Emergency	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	5/25c-1	0774	Oil Spill Response	Environmental Protection Agency
5	365/17	0460	Payroll Consolidation	Comptroller
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	Healthcare and Family Services/ Human Services
20	2310/2310-35	0896	Public Health Special State Projects	Public Health
230	5/27(a-5)	0785	Quarter Horse Purse	Racing Board
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	0812	RTA Sales Tax	Revenue

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625	5/7-101 & 7-213	0436	Safety Responsibility	Secretary of State
55	5/5-1006.7	0498	School Facility Occupation Trust	Revenue
820	305/7(f)	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-6.1	0274	Self-Insurers Administration	Workers' Compensation Commission
820	305/4a-5	0940	Self-Insurers Security	Workers' Compensation Commission
215	5/416	0848	Settlement Fund/Illinois Chamber of Commerce v. Filan	Treasurer
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
30	105/5.642	0144	State Board of Education Special Purpose 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

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ALPHABETIC LISTING OF FUNDS

<u>ILCS</u>	<u>SECTION</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
20	205/205-20	0835	State Fair Promotional Activities	Agriculture
15	405/10.05 and 10.06	0658	State Off-Set Claims	Comptroller
20	4005/8	0376	State Police Motor Vehicle Theft Prevention Trust	State Police
30	105/34	0932	State Treasurer Court Ordered Escrow	Treasurer
40	5/15-101	0799	State Universities Retirement System	State Universities Retirement System
740	175/8	0703	State Whistleblower Reward and Protection	Attorney General
725	175/5(h)(3)	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	Healthcare and Family Services
40	5/16-178	0789	Teachers' Retirement Excess Benefit	Teachers' Retirement System
40	5/16-101	0473	Teachers' Retirement System	Teachers' Retirement System
55	5/5-1006.5(a)	0809	Transportation Development Partnership Trust	Transportation
765	1025/18	0482	Unclaimed Property Trust	Treasurer
5	365/7	0827	U.S. Savings Bond-Series EE	Comptroller
20	2805/2.03	0775	Veterans' Affairs Library Grant	Veterans' Affairs
15	405/10.14	0485	Warrant Escheat	Comptroller

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505	135/5	0651	Watershed Park	Agriculture

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1304	Furniture polish--office use	4478	Grants for Educational Purposes-
1391	Furniture polish--institutional use		Direct payments to Sponsors of Child
1399	Fuse powder and wire		Nutrition Programs
		4474	Grants for Educational Purposes-
			Elementary and Secondary Education
	G	1392	Grass seed
1550	Galvanometers*	1397	Graters
1398	Games*	1223	Grates (stove, furnace and stoker),
1233	Garage rent		replacement
1248	Garbage and ash removal	1223	Gravel
1397	Garbage cans	1310	Grease, lubricating
1251	Gas (utility)	1397	Griddles
1342	Gas, bottled	1530	Grinders, coffee and meat*
1899	Gasoline cans (automobile)	1540	Grindstone*
1395	Gasoline cans (off-road use)	1332	Grommets
1896	Gasoline for automobiles	1395	Grooving tools
1345	Gasoline for other than automotive	1599	Gymnasium apparatus*
1599	Gasoline tanks for storage*		
1350	Gauze		
1394	Gavel		H
1894	Generators, motor vehicle	1395	Hacksaw blades
1540	Generators, power plant*	1395	Hacksaw frames
1894	Glass, auto	1289	Haircuts
1350	Glass, optical	1229	Half-soling shoes
1223	Glass window panes (replacement)	1302	Half-tone engraving
1561	Globes (maps)*	1397	Hall mats*
1370	Gloves: dress, rubber and work	1530	Hall trees--institutional use*
1350	Gloves, surgeons'	1510	Hall trees--office use*
1395	Gloves, welding	1540	Hammers, riveting*
1221	Glue--furniture repairing use	1395	Hammers (small tools): brick, claw,
1332	Glue--industrial use		machinist, shoe and sledge
1304	Glue--office use	1530	Hammocks*
1395	Goggles, welding*	1397	Hampers, clothes*
1599	Golf equipment*	1540	Hand carts and trucks*
1370	Gowns (ordinary and surgeons')	1399	Handballs
1350	Grain alcohol	1398	Handcuffs
1395	Grain probes	1395	Handles and tools

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

I

1360	Ice
1540	Ice cream freezers*

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TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

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

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

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

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LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

- 1910 Lump-Sum Operations
- 1920 Lump Sum, Operations Excluding Personal Services
 - NOTE: See 4900, 6900 and 7900 for other "lump sum" categories
- 1930 Efficiency Initiative Payments
- 1970 Employee Participant in Dependent Care Assistance Plan
- 1971 Payment For Excessive Deductions in Dependent Care Program
- 1972 Employee Participant in Medical Care Assistance Plan
- 1973 CMS Payroll Deduction Programs
- 1975 Health Insurance Payments for Members
- 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--Current Year
- 1992 Local Government Debt Collection Payments
- 1993 Interfund Cash Transfers
- 1994 Other Interest Penalty - Not Elsewhere Classified
- 1995 Interest Penalty--Prompt Payment Act--Future Year
- 1997 Contingencies (Transfers-Out Only)
- 1998 Garnishment, Levy and Assignment Payments

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AWARDS AND GRANTS

4300 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

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
- 4425 Workers' Compensation Payments to Third Party Administrators
- 4428 Tort, Settlements and Similar Payments – TAXABLE
- 4429 Tort, Settlements and Similar Payments - NONTAXABLE
- 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

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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-Payments to Individuals
4484 Court of Claims Awards - Crime Victims Assistance-Payments to Medical
Providers
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

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- 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, bandages and dressing; safety glasses; first aid kit for autos; 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, overshoes, and hard hats. **NR**
- 1391 Household, Laundry and Cleaning Supplies.
Charges for the acquisition of consumable kitchen, laundry, and janitor supplies. Includes the cost of: bed linens, blankets, pillows; cosmetics, toiletries, and related consumable items of personal care; soaps, cleaning compounds and fluids, and polishes; insecticides and household disinfectants; paper towels; 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; horseshoes.
- However, parts and fittings for farm equipment (other than motor vehicles) should be charged to account 1224. **NR**

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- 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, rubber stamps, 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, heavy duty gloves, welding gloves, safety goggles, 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 nonconsumable household, laundry and cleaning equipment having a unit value not in any instance exceeding \$100. Includes kitchen pans, crockery, utensils and household-size appliances, bed linens, blankets, pillows, 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, pad locks, fire extinguishers, reference books, wireless cards, memory card stick, USB drive, optical mouse, etc., but not items properly included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any

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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; sleeping bags; evidence bags; microfilm; 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, Photostat, 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, clothes lockers and clothes tress, moveable carpets and rugs, draperies, and table lamps but does not include fixtures (See 11.50.30, 54 of 54). **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,

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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, remote control key unit, GPS and movable GPS, and adapter to plug in laptop. **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 1540); and such equipment as household-size kitchen appliances, refrigerators, water coolers and vacuum cleaners, but not including fixtures (See 11.50.30, 54 of 54). Beds, springs and inner-spring or rubber mattresses are considered equipment in this account.

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. Includes ATV's for parks and farm use. Excludes 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, 54 of 54).

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**

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- 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**

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- 4424 Industrial Commission or Negotiated Settlement Awards for Injured Employees
Payment of awards for death, permanent injury, permanent disfigurements and miscellaneous categories. Includes awards for funeral expenses and lifetime pension awards. Specifically does not include medical or temporary total disability payments. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **NR**
- 4425 Workers' Compensation Payments to Third Party Administrators
Payments to Third Party Administrators for claims submitted by injured employees, medical service providers and vendors under the Workers' Compensation Act. **NR**
- 4428 Tort, Settlements and Similar Payments – TAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation. This is to be used for taxable payments to an injured party (or designee) when the agency has a tort line. Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). Refer to detail object 1287 for more information when the agency does not have a tort line. **R**
- 4429 Tort, Settlements and Similar Payments - NONTAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation. This is to be used for non-taxable payments to an injured party (or designee) when the agency has a tort line. Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). Refer to detail object 1288 for more information when the agency does not have a tort line. **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**

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SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2013
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 14-001

- 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**

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SUB-SECTION	REFERENCE	EFFECTIVE DATE
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PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER
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- 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 and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act 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**

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 1 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2008
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 08-002

INPUT REQUIREMENTS

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

Comptroller-Approved Input Format

The Contract Obligation Document (C-23) is used to obligate contracts, leases, purchase orders, sub-orders, and printing orders. Specific examples of Contract Obligation Documents are included at the end of this section. Exhibit 15.20.10-A1 is a blank copy of the Contract Obligation Document (C-23) that is provided for agency use.

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

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

(1) **Agency Number**

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

(2) **Fiscal Year**

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

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 2 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 14-001

(3) Transaction Code

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

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

<u>AA</u>	<u>BB</u>
.	.
.	.
.	...Action Code
.	
.....	Type Code

I. Type Code

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

A. Contracts and Leases

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

21 - Professional or Artistic - External Vendor

22 - Professional or Artistic - State Agency

23 - Construction

27 - Awards and Grants (Financial Assistance)

28 - Other Contract - External Vendor

29 - Other Contract - State Agency

*31 - Leases for Rental of Real Property

*38 - Other Lease/Installment Purchases - External Vendor

*39 - Other Lease/Installment Purchases - State Agency

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 3 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
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B. Purchase Order, Sub-Order, or Printing Order

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

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

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

*Form SCO-560 may be required. See SAMS 27.20.60 for form and instructions.

II. Action Code

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

A. Establishing an Obligation

When establishing an obligation the last two digits of the action code of the transaction code must always be either 10 (open-end) or 13 (fixed amount). Fixed amount (13) should be used for agreements containing a firm total amount or a maximum or minimum amount.

B. Amending an Obligation

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

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

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 4 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
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When amending an obligation, the first two digits of the transaction code (type code) must be the same as the type code submitted on the establishment (original obligation).

* Other changes such as a change in the contract term description, vendor name or address, or method of compensation must be coded as a "20." A contract amendment or modification may require a two party signed agreement.

Increases and decreases to fixed amount obligations must be accompanied by contract amendments. Additional signature approval for an amendment increasing the contract value to or by \$250,000 or more will be required as prescribed within 30 ILCS 105/9.02 (a) (1). If the contract allows for increases or decreases without amendment, the COD description must describe the reason for the increase/decrease, and identify the applicable portion of the contract that allows it.

C. Master Contracts

Master contracts negotiated for use by multiple agencies to be used on an as needed basis are to be filed with the Comptroller's Office. The liability of the State with these contracts is contingent upon the agency's use of the service.

An order against a Master Contract and any modifications to the order must include:

- The goods and/or services ordered
- The term of the obligation
- The amount(s) of the obligation
- The Agency Head signature
- The Master Contract number in the description on the Contract Obligations Document (C-23)

The Master Contract field in SAMS must be populated with the master contract number. Master contract information can be accessed on the Comptroller's Warehouse inquiry screen (WH01).

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO.
		15.20.10 7 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE
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(14) Multiple Year Contract (if applicable)

Enter the beginning and ending dates of those contracts entered into for more than one fiscal year (month-day-year format). The original dates must remain the same for the duration of the contract unless the following requirements are met:

- If the multi-year dates must be amended, a two party signed agreement is required.
- If the contract allows for a change in the multi-year dates without amendment, the COD description must describe the reason for the change in the term and identify the applicable portion of the contract that allows for it.

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

(15) Maximum Contract Amount

Enter the total of current and future year amounts reported in SAMS for the obligation.

(16) Current Fiscal Year of Contract

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

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SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 8 of 12
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2010
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 11-001

(17) Annual Contract Amount

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

(18) Multiple Year Contract Amounts

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

(19) Description

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

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

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

(20) Method of Compensation

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



Obligation Reconciliation Notice

*Mandatory Entry <u>One Correction Per Form</u> Attach Supporting Documentation See SAMS 15.30.30 For further Information	*Agency Name (1)		*Voucher Number (2)	
	Line No. (3)	*Expenditure Account Code (4)	*Fiscal Year (5)	
Original Obligation Number Charged (6)	Original Payment Amt. (7)	Correct Obligation Number (9)	Correct Payment Amt. (10)	
Total Payment Amount	(8)	Total Payment Amount	(11)	
*Warrant Number (12)	*Warrant Date (13)	*Warrant Amount (14)		
Obligation Number (15)	Deobligation ☐ (16) Cancelled ☐ Redeposit ☐	Refund (17) Full ☐ Partial ☐	Amount to be (18) Returned to Obligation	
*Explanation (19)	*Taxpayer Identification No. (20)		Location ID (21)	*Exp. Obj. (22)
				*Exp. Amount (23)
If further information is needed contact.				
*Name (24) _____ *Phone (25) _____				
*Authorized Signature (26) _____ *Date (27) _____				

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 3 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2012
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 12-002

Interest shall be paid from the same appropriation line item as that from which the principal is paid.

If the appropriation from which the principal was paid has lapsed, the Illinois Court of Claims shall, in its investigation of payments due claimants, provide for interest penalties as prescribed in the State Prompt Payment Act.

CALCULATION

Unless different late payment terms were reduced to writing, interest shall be simple interest calculated on a daily basis from the end of the 90 day period which begins the day after receipt of a Proper Bill until the date the final payment is made (not including issue date). Interest can be calculated by multiplying the payment times the daily interest factor of .00033 times the days elapsed from approval to payment less 90.

Amount of payment x .00033 x (Days elapsed - 90) = Interest penalty

The daily interest factor was determined according to the following formula:

$$1\% \text{ per month} \times 12 \text{ months} / 365 = .00033 \text{ or } .033\%$$

Assume the agency receives a Proper Bill for \$53,231.69 on July 7, 2011 for which a warrant is issued in payment on October 28, 2011. The number of days elapsed from July 8, 2011 through October 27, 2011, inclusive, is calculated as follows:

July 8 - 31	24
August 1 - 31	31
September 1 - 30	20
October 1 - 27	<u>27</u>
Days elapsed	<u>112</u>

The interest payable is then calculated by multiplying the daily interest factor of .00033 times 22 (112 less 90) times the amount of the payment, \$53,231.69:

$$.00033 \times (112 - 90) \times \$53,231.69 = \$386.46$$

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 4 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 14-001

PAYMENTS

Interest penalty payments must be processed on an Invoice-Voucher (C-13) payable to the vendor.

Interest penalty payments must be charged to the same expenditure authority account that the related goods or services is being, or was, charged. If payment for goods or services was charged to an appropriation which has since been reappropriated, the interest penalty payment should be charged to the reappropriation. Interest penalty payments are not subject to prior obligation. Therefore, "00" should be entered in the obligation number block (block 22) on the invoice-voucher.

The detail expenditure object code of 1991 or 1995 should always be entered in block 18 of the voucher, regardless of the major object cited. The description block on the voucher must reference "prompt pay interest penalty" and contain the following information:

- (1) Proper bill date (the date from which interest penalty is calculated);
- (2) Warrant issue date (the date of payment of the bill); and
- (3) the original voucher number of the voucher submitted by the Agency for payment of the bill.

CONSOLIDATED PROMPT PAYMENT INTEREST PAYMENTS

Consolidated interest vouchers must follow the guideline below:

- (1) Agencies can combine up to 25 interest payments to a vendor on one consolidated interest voucher.
- (2) During the fiscal year, consolidated interest vouchers must exceed \$50.
- (3) If more than one consolidated interest voucher is needed to exceed the \$50 threshold, then each consolidated interest voucher must be sequentially numbered. Each consolidated interest voucher must include the range of all the consolidated interest vouchers. The beginning and ending consolidated interest voucher numbers must be placed in bytes 556 through 586 of the PRE-AUDIT field. There must be a space between the beginning and ending voucher numbers.
- (4) After June 30th of the current fiscal year, a consolidated interest voucher or multiple consolidated interest vouchers that do not exceed \$50 may be submitted.
- (5) The voucher is limited to one appropriation account code.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 5 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 14-001

- (6) The appropriation account code cited on the line cannot be a non-appropriated account.
- (7) The appropriation account code of the consolidated interest voucher must be identical to the original voucher for regular, supplemental or continuing appropriations.
- (8) The detail object code must be 1991 or 1995.
- (9) The vendor cannot be a governmental entity (legal status 08).
- (10) PRE-AUDIT bytes 527 through 554 must contain the statement “*PROMPT PAY INTEREST PENALTY”. (Must begin with an asterisk)
- (11) Original voucher numbers must be properly formatted and consecutive in bytes 587 through 886 of the PRE-AUDIT field. Original voucher numbers must be nine bytes with numbers or letters only. There should be exactly three spaces between voucher numbers.

EXCLUDED TYPES OF PAYMENTS

The State Prompt Payment Act applies to payments made from State funds which are appropriated by the General Assembly.

The following types of payments are excluded from this Act, and accordingly, do not qualify for interest penalties:

- (a) Inter- and intra-agency payments. This includes transfers and payments to revolving funds, reimbursement of petty cash funds and imprest accounts, inter-fund transfers and inter-fund payments in which an agency or department serves as the vendor of goods or services.
- (b) Payments to State employees for personal services (salary only and not including health insurance benefits).
- (c) Awards and grants, as defined by the Comptroller’s Office, including pass-through grants and distributive payments and refunds.
- (d) Contract retainers associated with construction contracts.
- (e) State Board of Education categorical grants.

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SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 6 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2012
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 13-002

- (f) Community College Board grants.
- (g) Illinois Student Assistance Commission grants.
- (h) Payments to local government entities, including school districts.
- (i) Payments of interest penalties.
- (j) Payments made to contractual employees (those payments are made generally via Contractual Service Payroll).
- (k) Payments from accounts or funds not appropriated by the General Assembly.
- (l) Gratuitous payments made to induce a business to remain in or to locate in this State.
- (m) Any type of payment to a Vendor assigned or sold by that Vendor to a different payee (including any assignments made by the Vendors to the Department of Healthcare and Family Services), except for assignments or sales made pursuant to a vendor payment program approved by the Department of Central Management Services and the Comptroller.
- (n) Barter transactions.
- (o) Payments made by a State agency comprised of federal funds only and no State or local funds.
- (p) Medical and claims payments made under Workers' Compensation and Workers' Occupational Diseases Acts.
- (q) Tax refund
- (r) State Employee's Group Insurance Program payments covered by late payment interest provisions in 5 ILCS 375/6.12.

WAIVERS NOT TO BE REQUESTED

Section 6 of the Act states that "A State official or agency may not request any vendor to waive his rights, under this Act, to recover a penalty for late payment as a condition of, or inducement to enter into, any contract for goods or services."

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.30 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2013
PROCEDURE	STRUCTURE OF VENDOR NAMES	REVISION NUMBER 14-001

LIMITED LIABILITY COMPANIES

Limited Liability Companies (LLCs) are organized under state laws and do not have an established status in United States tax law. Agencies should not submit a W-9 to the IOC for a Limited Liability Company without “Limited Liability Company” or “LLC” as part of their name.

SINGLE MEMBER LLC, DEFAULT CLASSIFICATION AS INDIVIDUAL

A Single Member LLC can be owned by an individual. When entering the vendor name on a Form W-9, the owner’s name must be entered on the Name line, and the business name (LLC) must be entered on the Business name line. The Individual/Sole Proprietor box must be marked. The owner’s Social Security Number (SSN) or Employer Identification Number (EIN) must be entered in the Taxpayer Identification Number (TIN) box. An LLC with a properly completed Form W-9 and IRS EIN assignment letter on file with the Comptroller’s Vendor Unit will be classified as legal status 02 on the SAMS vendor file.

SINGLE MEMBER LLC, OWNER IS A CORPORATION

When entering the vendor name on a Form W-9, the owner’s name must be entered on the Name line and the business name (LLC) must be entered on the Business name line. The Corporation box must be marked. The owner’s (Corporation) EIN must be entered in the TIN box. The vendor will be classified as legal status 04 on the SAMS vendor file.

SINGLE MEMBER LLC, ELECTION TO BE TREATED AS A CORPORATION

If the owner elects, and the IRS accepts the election, the Office of the Comptroller will classify the LLC as a corporation if, and only if, the vendor provides the Vendor Unit with a copy of the IRS acceptance letter. An LLC with a properly completed Form W-9 and IRS acceptance letter on file with the Comptroller’s Vendor Unit will be classified as a corporation with legal status 04 on the SAMS vendor file.

When completing Form W-9, the name entered on the Name line must match the name on the top line of the IRS acceptance letter. The Limited Liability Company box must be marked and a “C” or “S” must be entered on the tax classification line. The corresponding EIN on the IRS acceptance letter must be entered in the TIN box.

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SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.30 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2011
PROCEDURE	STRUCTURE OF VENDOR NAMES	REVISION NUMBER 12-001

MULTIPLE MEMBER LLC, DEFAULT CLASSIFICATION AS PARTNERSHIP

The default classification for a multiple member LLC is treatment as a partnership. When completing Form W-9, the multiple member LLC's name must appear on the Name line and the business name, if applicable, must be entered on the Business name line. The Limited Liability Company box must be marked and a "P" must be entered on the tax classification line. The LLC's EIN must be entered in the TIN box. An LLC with a properly completed Form W-9 and IRS EIN assignment letter on file with the Comptroller's Vendor Unit will be classified as legal status 03 on the SAMS vendor file.

MULTIPLE MEMBER LLC, ELECTION TO BE TREATED AS A CORPORATION

If the owner elects and the IRS accepts the election, the Office of the Comptroller will classify the LLC as a corporation if, and only if, the vendor provides the Vendor Unit with a copy of the IRS acceptance letter. An LLC with a properly completed Form W-9 and IRS acceptance letter on file with the Comptroller's Vendor Unit will be classified as a corporation with legal status 04 on the SAMS vendor file.

When completing Form W-9, the name entered on the Name line must match the name on the top line of the IRS acceptance letter. The Limited Liability Company box must be marked and a "C" or "S" must be entered on the tax classification line. The corresponding EIN on the IRS acceptance letter must be entered in the TIN box.

ERROR CONDITIONS

Vendors must comply with the current IRS regulations described in the instructions to Form W-9 and other applicable IRS and Comptroller requirements. If the Comptroller's Vendor Unit detects noncompliance with the applicable requirements, the Form W-9 will be returned and additional information and/or a corrected W-9 may be requested.

REFERENCES

Forms and instructions for Form W-9 at www.irs.gov

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.65 1 of 3
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 2011
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 11-002

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. The amounts entered on the form must match the reversal amounts.

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. 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.

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SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.65 2 of 3
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2013
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 14-001

- 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. See Exhibit 25.50.20-A for prefix list.
- 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 Federal income tax being refunded.
17. A. Enter the OASDI portion of the FICA tax being refunded. B. Enter the HI (Medicare) portion of the FICA tax being refunded.
18. 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.
- 18A. Enter the State code from which the money was reclaimed. This must be the same code that appeared on the erroneous payment voucher.
19. Enter the amount of retirement being refunded.

**STATE OF ILLINOIS
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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.00.00 1 of 1
SUB-SECTION		EFFECTIVE DATE July 1, 2013
PROCEDURE	INDEX	REVISION NUMBER 14-001

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

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO 25.20.10 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
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- 14 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.
- 15 Insert all instrument numbers.
- (Note: When the volume of deposit instruments exceeds the space provided on the Receipt Deposit Transmittal form, a separate list of the instrument numbers and type must be attached to the white distribution copy. In all cases, except deposits of interest income by the State Treasurer, a list of instrument types and numbers must either be cited on the transmittal or on an attached list.)
- 16 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

- 17 Signature of authorized agency official. **(Original signature required.)**
- 18 Agency official's title. (Please note that this information is for your internal agency use only.)
- 19 **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.
- 20 Enter the six-digit agency assigned order number. This number must begin with the Comptroller assigned alpha prefix and must be unique. See Exhibit 25.50.20-A for prefix list.
- 21 Total Dollar Amount of Deposit.

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
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- 22 Fund Number.
- 23 **Treasurer Use Only.**
- 24 **Comptroller Use Only.**

TRANSMITTING DEPOSIT TO COMPTROLLER

Transmitting Deposit

Receipt deposits are to be submitted on the Receipt Deposit Transmittal (C-64) form in a multiple copy format. The copy distribution must be clearly identified either at the bottom of the form or in the upper left hand corner of the form.

Copy 6 (Goldenrod) of the Receipt Deposit Transmittal should be removed and retained by the submitting agency. Copies 1 through 5, with the deposit instruments attached, should be submitted to the Office of the Comptroller for processing. Copy 1 (white) must contain an original signature of the authorized agency official.

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.

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2011
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 12-001

- 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.

- 7 Insert all instrument numbers.

Expenditure Information

- 8 The appropriation account code cited for the **original payment** regardless of fiscal year.
- 9 The fiscal year to which the refund applies (fiscal year in which the expenditure was originally made).
- 10 The object code(s) to be adjusted by the refunded amount.
- 11 Amount of refund applicable to each cited object code.
- 12 CFDA (Catalog of Federal Domestic Assistance) Number, if applicable.
- 13 Warrant number/EFT trace number on which original expenditure was issued.
- 14 Date of issue (Warrant/EFT).
- 15 The voucher number as reported on SAMS on which the original payment was made.
- 16 The vendor identification number and name used when this refunded payment was vouchered. (EIN or Social Security Number)
- 17 Brief reason for the refund to ensure the transaction is applicable to the provision set forth by the State Comptroller Act (**15 ILCS 405/10.14**).
- 18 Total transaction amount.

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SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2013
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 14-001

Agency Authorization

- 19 Signature and title of person certifying transmittal. **(Original signature required.)**
- 20 **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.
- 21 Enter the six-digit agency assigned order number. This number should begin with the Comptroller assigned Alpha prefix and must be unique. See Exhibit 25.50.20-A for prefix list.
- 22 Enter the document total.
- 23 Enter the four (4) digit 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. Copy 1 (white) must contain an original signature of the authorized agency official. 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 (25) and countersigned by the State Treasurer (24). Also, the Comptroller will indicate a date of deposit (20).

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.

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
General Assembly	General Assembly	101	000			
Miscellaneous	Miscellaneous	101	861	000	0001	1121
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 Sales	101	888	000	0196	1289
Restitution	Restitution	101	893	000	0001	2075
Auditor General	Auditor General	103	000			
Reimbursement of Audits	Reimburse Audits-Fed Program	103	510	010	0001	0439
Reimbursement of Audits	Reimburse 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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	103	877	000	0342	1228
Commission on Government Forecasting and Accountability	Comm. On Government Forecasting & Accountability	105	000			
Miscellaneous	Miscellaneous	105	861	000	0001	1121
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 Charges	Computer Service Charges	108	087	000	0155	0055
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	108	877	000	0001	1228
Legislative Audit Commission	Legislative Audit Commission	109	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	109	877	000	0001	1228
Legislative Printing Unit	Legislative Printing Unit	110	000			
Miscellaneous	Miscellaneous	110	861	000	0001	1121
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other 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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other 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/Current Year Service	131	812	100	0481	0573
Contributions by Employees	Current Year/Employer	131	812	150	0481	0574
Contributions by Employees	Contributions/Prior Year 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
Employees Receivable & Repayment of Refunded Contributions	Employees Receivable	131	821	000	0481	0591
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
Architect of the Capitol	Architect of the Capitol	156	000			
Federal Monies via Other Illinois Agency	IEMA Homeland Security	156	840	110	0403	1894
Licenses, Fees or Registrations	Contract Administration	156	855	127	0149	0943
Miscellaneous	Miscellaneous	156	861	000	0001	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Administrative Rules, Joint Comm. on	Administrative Rules, Joint Comm.	167	000			
Repay State/Jury Duty & 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
Federal Monies Via Other State or Org	State Justice Institute	201	840	010	0269	2420
Licenses, Fees or Registrations	Clerk-Appearence Fees	201	855	040	0001	0927
Licenses, Fees or Registrations	Clerk-Corporation Certificate	201	855	120	0001	0940
Licenses, Fees or Registrations	Clerk-Court Opinion	201	855	130	0001	0944
Licenses, Fees or Registrations	Library Fees	201	855	131	0001	0945
Licenses, Fees or Registrations	Clerk-Docket	201	855	150	0001	0950
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 1	201	855	176	0001	2378
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 2	201	855	177	0001	2379
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 3	201	855	178	0001	2380
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 4	201	855	179	0001	2381
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 5	201	855	180	0001	2382
Licenses, Fees or Registrations	Foreign Language Interpreters	201	855	247	0597	1525
Licenses, Fees or Registrations	Clerk-Law License	201	855	360	0001	0990
Licenses, Fees or Registrations	Clerk-Miscellaneous Certificate	201	855	420	0001	1020
Miscellaneous	Miscellaneous	201	861	000	0001	1121
Miscellaneous	Miscellaneous-Royalties	201	861	020	0001	2383
Other Illinois State Agencies	IL Criminal Justice Information Authority	201	864	546	0269	1168
Other Illinois State Agencies	IL Emergency Management	201	864	588	0269	1740
Private Organizations or Individuals	Private Organizations or Individuals	201	870	000	0230	1200
Private Organizations or Individuals	Royalties	201	870	050	0001	1650
Clerk of the Supreme Court	Clerk of the Supreme Court	205	000			
Licenses, Fees or Registrations	Appearance Fees	205	855	040	0001	0927
Licenses, Fees or Registrations	Corporation Certificate	205	855	120	0001	0940
Licenses, Fees or Registrations	Court Opinion	205	855	130	0001	0944
Licenses, Fees or Registrations	Docket	205	855	150	0001	0950
Licenses, Fees or Registrations	Law License	205	855	360	0001	0990
Licenses, Fees or Registrations	Miscellaneous Certificate	205	855	420	0001	1020
Appellate Court Clerk-District #1	Appellate Court Clerk-Dist 1	215	110	000	0001	0066
Appellate Court Clerk-District #2	Appellate Court Clerk-Dist 2	225	115	000	0001	0067
Appellate Court Clerk-District #3	Appellate Court Clerk-Dist 3	235	120	000	0001	0068
Appellate Court Clerk-District #4	Appellate Court Clerk-Dist 4	245	125	000	0001	0069
Appellate Court Clerk-District #5	Appellate Court Clerk-Dist 5	255	130	000	0001	0070
Supreme Court Historic Prsrv Comm	Supreme Court Historic Prsrv Comm	210	000			
Miscellaneous	Miscellaneous	210	861	000	0428	1121
Private Organizations or Individuals	Private Organizations or Individuals	210	870	000	0428	1200
Product Sales	Product Sales	210	872	000	0428	1214
Judges Retirement System	Judges Retirement System	275	000			
IRS Tax Levy	IRS Tax Levy	275	588	000	0477	1379
Contributions by Employees	Contributions by Employees	275	812	000	0477	0572
Contributions by Employees	Contributions/Current Year Service	275	812	100	0477	0573
Contributions by Employees	Current Year/Employer	275	812	150	0477	0574
Contributions by Employees	Contributions/Prior Year Service	275	812	200	0477	0576
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	285	877	000	0001	1228
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
Miscellaneous	Miscellaneous	290	861	000	0001	1121
Other Illinois State Agency	General Revenue Fund	290	864	001	0117	1128
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
Fund Transfer	Continuing Legal Education Trust Fund	295	846	012	0844	2365
Licenses, Fees or Registrations	Criminal Justice Info. Auth.	295	855	546	0090	1367
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 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
Reimbursements	Miscellaneous-Reimbursements	295	890	050	0844	2103
Governor	Governor	310	000			
Contribution to State by State Officers	Contribution/State Officers Salaries	310	819	000	0001	1714
Miscellaneous	Miscellaneous	310	861	000	0001	1121
Private Organizations or Individuals	Private Organizations or Indiv.	310	870	000	0947	1200
Rental Income	Executive Mansion	310	876	325	0296	1223
Repayment to State Pursuant to Law	Returned Petty Cash Fund	310	880	600	0001	1270
Lieutenant Governor	Lieutenant Governor	330	000			
Contributions to State by State Officers	Contribution/State Officers Salaries	330	819	000	0001	1714
Federal Government	Environmental Protection Agency	330	830	060	0811	0608
Federal Government	U.S. Fish & Wildlife Service	330	831	080	0811	2070
Federal Government	National Community Service	330	831	133	0343	0634
Federal Monies via Other Illinois Agency	SBE Federal Agency Services Fund	330	840	560	0811	2007
Miscellaneous	Miscellaneous	330	861	000	0001	1121
Private Organizations or Individuals	Private Organiza or Indiv.	330	870	000	0924	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	330	877	000	0001	1228
Attorney General	Attorney General	340	000			
Tobacco Settlement	Master Agreement	340	077	115	0533	2419
Tobacco Settlement	New York State-Attorney General	340	077	105	0733	1988
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	340	820	000	0525	0582
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	340	820	000	0801	0582
Court and Anti Trust Distributions	Consumer Law/Elderly Victims	340	820	010	0541	1423
Court and Anti Trust Distributions	Consumer Law/Elderly 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
Federal Government	Dept of Homeland Security - FEMA	340	831	035	0988	1952

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Health & Human Services	340	831	075	0988	0618
Federal Government	U.S. Dept. of Justice	340	831	110	0988	0629
Federal Government	Treasury, Department of	340	831	190	0988	0647
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	340	840	488	0988	0724
Fed Monies Via Other Illinois Agency	IEMA-U.S. Homeland Security	340	840	497	0894	1851
Fed Monies Via Other Illinois Agency	IL Housing Development Authority	340	840	551	0988	2198
Fed Monies Via Other Illinois Agency	Juv.Accountability Incentive Block Grant	340	840	581	0988	1716
Fed Monies Via Other Illinois Agency	IEMA-US Department of Commerce	340	840	585	0988	2293
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
Fund Transfer	Attorney General Federal Grant fund	340	846	988	0001	2188
Fund Transfer	Attorney General Federal Grant fund	340	846	988	0085	2188
Licenses, Fees or Registrations	Licenses, Fees or Registrations	340	855	000	0549	0915
Licenses, Fees or Registrations	Copy Fees	340	855	100	0001	0939
Licenses, Fees or Registrations	Franchise Fees	340	855	245	0001	0971
Local Illinois Governmental Units	Sex Offender Registration Fees	340	858	060	0958	1814
Miscellaneous	Miscellaneous	340	861	000	0001	1121
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	Violence Prevention Authority	340	864	559	0801	1558
Other Illinois State Agency	Traffic/Criminal Convict. Surchrg.	340	864	821	0801	1450
Private Organizations or Individuals	Private Organiza or Indiv	340	870	000	0901	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0085	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0224	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0801	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0929	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0988	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0533	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0542	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0549	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0600	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0614	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0733	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	340	877	000	0757	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 Fund	340	880	600	0001	1270
Repayment to State Pursuant to Law	Sale of Seized/ Forfeited Property	340	880	650	0525	1277
Repayment to State Pursuant to Law	Restitutions	340	880	725	0929	1283
Out of Court Settlements	Settlement Proceeds	340	886	002	0001	2122
Secretary of State	Secretary of State	350	000			
Forfeited of Seized Property	Forfeited or Seized Property	350	071	000	0362	0052
Corporate Division	Corporate Division	350	095	000	0001	0060
Corporate Division	Corporate Division	350	095	000	0401	0060
Corporate Division	Corporate Division	350	095	000	0483	0060
Corporate Division	Corporate Franchise Tax	350	095	025	0380	0061
Index Division	Index Division	350	295	000	0001	0150
Miscellaneous MV & Operators Licenses	Mics Vehicle & Operators Lic	350	400	000	0863	0315
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0011	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0040	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0694	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0902	0323
Motor Vehicle Licenses	Bronze Star License Plates	350	410	000	0185	0324
Motor Vehicle Licenses	Girl Scout License	350	410	001	0185	2155

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	Girl Scout License	350	410	001	0464	2155
Motor Vehicle Licenses	Boy Scout License	350	410	002	0185	2156
Motor Vehicle Licenses	Boy Scout License	350	410	002	0464	2156
Motor Vehicle Licenses	Special Olympics License	350	410	003	0185	2157
Motor Vehicle Licenses	Special Olympics License	350	410	003	0623	2157
Motor Vehicle Licenses	Afghanistan License	350	410	004	0185	2158
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	Iraq License	350	410	006	0185	2159
Motor Vehicle Licenses	Elmhurst College Licenses	350	410	007	0185	2183
Motor Vehicle Licenses	Elmhurst College Licenses	350	410	007	0418	2183
Motor Vehicle Licenses	IL Police Association Licenses	350	410	008	0185	2182
Motor Vehicle Licenses	IL Police Association Licenses	350	410	008	0655	2182
Motor Vehicle Licenses	Ovarian Cancer Awareness Licenses	350	410	009	0185	2185
Motor Vehicle Licenses	Ovarian Cancer Awareness Licenses	350	410	009	0459	2185
Motor Vehicle Licenses	Junior Golf License Plates	350	410	011	0185	2145
Motor Vehicle Licenses	Junior Golf License Plates	350	410	011	0463	2145
Motor Vehicle Licenses	Agriculture in the Classroom Plates	350	410	012	0185	2144
Motor Vehicle Licenses	Agriculture in the Classroom Plates	350	410	012	0466	2144
Motor Vehicle Licenses	Notre Dame License Plates	350	410	013	0185	2143
Motor Vehicle Licenses	Notre Dame License Plates	350	410	013	0418	2143
Motor Vehicle Licenses	Sheet Metal Worker Licenses	350	410	014	0185	2184
Motor Vehicle Licenses	Sheet Metal Worker Licenses	350	410	014	0468	2184
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	Vehicle Registration Surcharge	350	410	016	0246	2172
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	Autism Awareness Licenses	350	410	018	0185	2262
Motor Vehicle Licenses	Autism Awareness Licenses	350	410	018	0458	2262
Motor Vehicle Licenses	Soil & Water Conservation District Plates	350	410	019	0895	2312
Motor Vehicle Licenses	Surviving Spouse-Firefighter	350	410	020	0185	1865
Motor Vehicle Licenses	Rotary Club Plates	350	410	021	0185	2218
Motor Vehicle Licenses	Rotary Club Plates	350	410	021	0454	2218
Motor Vehicle Licenses	Korean Service License Plates	350	410	022	0164	2219
Motor Vehicle Licenses	Korean Service License Plates	350	410	022	0185	2219
Motor Vehicle Licenses	Support Our Troops License Plates	350	410	023	0185	2220
Motor Vehicle Licenses	Support Our Troops License Plates	350	410	023	0496	2220
Motor Vehicle Licenses	US Army Veteran License Plates	350	410	024	0185	2221
Motor Vehicle Licenses	Environmental License Plates	350	410	025	0185	0325
Motor Vehicle Licenses	US Navy Veteran License Plates	350	410	025	0185	2222
Motor Vehicle Licenses	III/Michigan Canal	350	410	026	0185	1444
Motor Vehicle Licenses	Paratrooper License Plates	350	410	026	0185	2223
Motor Vehicle Licenses	III/Michigan Canal	350	410	026	0570	1444
Motor Vehicle Licenses	Ducks Unlimited Plates	350	410	029	0918	2314
Motor Vehicle Licenses	Surviving Spouse-Police Officer	350	410	030	0185	1866
Motor Vehicle Licenses	United Auto Workers License Plates	350	410	031	0185	2250
Motor Vehicle Licenses	United Auto Workers License Plates	350	410	031	0804	2250
Motor Vehicle Licenses	IL EMS Mem Schlrschp & Trng Lic Plates	350	410	032	0185	2248
Motor Vehicle Licenses	IL EMS Mem Schlrschp & Trng Lic Plates	350	410	032	0800	2248
Motor Vehicle Licenses	Intern'l Brthrhd of Teamsters Lic Plates	350	410	033	0185	2249
Motor Vehicle Licenses	Intern'l Brthrhd of Teamsters Lic Plates	350	410	033	0803	2249
Motor Vehicle Licenses	St Jude Childrens Research Plates	350	410	034	0899	2313
Motor Vehicle Licenses	Il Congressional Delegation	350	410	035	0185	0326
Motor Vehicle Licenses	4-H Plates	350	410	036	0915	2315
Motor Vehicle Licenses	Chicago Bears License Plates	350	410	037	0185	2320
Motor Vehicle Licenses	Chicago Bears License Plates	350	410	037	0587	2320
Motor Vehicle Licenses	Chicago Cub License Plates	350	410	038	0185	2321
Motor Vehicle Licenses	Chicago Cub License Plates	350	410	038	0587	2321
Motor Vehicle Licenses	Fraternal Order of Police License Plates	350	410	039	0185	2325
Motor Vehicle Licenses	Fraternal Order of Police License Plates	350	410	039	0867	2325

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	U of I - Champaign	350	410	041	0417	2039
Motor Vehicle Licenses	U of I - Chicago	350	410	042	0417	2041
Motor Vehicle Licenses	U of I - Springfield	350	410	043	0417	2042
Motor Vehicle Licenses	Eastern Illinois University	350	410	044	0417	2043
Motor Vehicle Licenses	Chicago Bulls License Plates	350	410	045	0185	2328
Motor Vehicle Licenses	Chicago Bulls License Plates	350	410	045	0587	2328
Motor Vehicle Licenses	SIU - Edwardsville	350	410	046	0417	2044
Motor Vehicle Licenses	SIU - Carbondale	350	410	047	0417	2045
Motor Vehicle Licenses	Northern Illinois University	350	410	048	0417	2047
Motor Vehicle Licenses	Illinois State University	350	410	049	0417	0020
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	Malcom X College	350	410	052	0417	2048
Motor Vehicle Licenses	Western Illinois University	350	410	053	0417	2049
Motor Vehicle Licenses	Bradley University	350	410	054	0418	2050
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	DePaul University	350	410	056	0418	2051
Motor Vehicle Licenses	Loyola University	350	410	057	0418	2052
Motor Vehicle Licenses	Northwestern University	350	410	058	0418	2053
Motor Vehicle Licenses	Augustana College	350	410	059	0418	2054
Motor Vehicle Licenses	Police Memorial Committee	350	410	060	0185	1526
Motor Vehicle Licenses	Concordia University	350	410	061	0418	2055
Motor Vehicle Licenses	Milliken University	350	410	062	0418	2056
Motor Vehicle Licenses	Alpha Kappa Alpha	350	410	063	0584	2057
Motor Vehicle Licenses	Delta Sigma Theta	350	410	064	0584	2058
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	Zeta Phi Beta	350	410	066	0584	2059
Motor Vehicle Licenses	Sigma Gamma Rho	350	410	067	0584	2060
Motor Vehicle Licenses	Alpha Phi Alpha	350	410	068	0584	2061
Motor Vehicle Licenses	Omega Psi Phi	350	410	069	0584	2062
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	Kappa Alpha Psi	350	410	071	0584	2063
Motor Vehicle Licenses	Phi Beta Sigma	350	410	072	0584	2064
Motor Vehicle Licenses	Iota Phi Theta	350	410	073	0584	2065
Motor Vehicle Licenses	Chi White Sox License Plates	350	410	074	0185	2346
Motor Vehicle Licenses	Chi White Sox License Plates	350	410	074	0587	2346
Motor Vehicle Licenses	Chicago Police Memorial License Plates	350	410	076	0185	2357
Motor Vehicle Licenses	Chicago Police Memorial License Plates	350	410	076	0639	2357
Motor Vehicle Licenses	Vehicle Registration Fee	350	410	077	0962	2414
Motor Vehicle Licenses	Expedited Registration	350	410	078	0622	2415
Motor Vehicle Licenses	University of Chicago License Plates	350	410	079	0418	2416
Motor Vehicle Licenses	Public University & Colleges	350	410	080	0185	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	1806
Motor Vehicle Licenses	Hospice Licenses	350	410	130	0586	1806
Motor Vehicle Licenses	Blackhawk License Plates	350	410	141	0587	2304
Motor Vehicle Licenses	Blackhawk License Plates	350	410	141	0185	2304
Motor Vehicle Licenses	Share the Road License Plates	350	410	142	0185	2305
Motor Vehicle Licenses	Share the Road License Plates	350	410	142	0854	2305

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
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	Operators Licenses	350	425	000	0694	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	Federal Motor Carrier Safety Admin.	350	831	028	0109	1961
Federal Government	Federal Motor Carrier Safety Admin.	350	831	028	0176	1961
Federal Government	Federal Motor Carrier Safety Admin.	350	831	028	0480	1961
Federal Government	Federal Motor Carrier Safety Admin.	350	831	028	0483	1961
Federal Government	Education, Department of	350	831	058	0470	0607
Federal Government	Department of Justice	350	831	110	0480	0629
Federal Government	Transportation	350	831	180	0176	0643
Federal Monies Via Other State/ Organization	Fed. Monies via Other State or Org.	350	837	000	0470	1381
Federal Monies Via Other State/ Organization	Fed. Monies via Other State or Org.	350	837	000	0483	1381
Federal Monies via Other Illinois Agency	IEMA-US Dept of Homeland Security	350	840	005	0483	1897
Fed. Monies via Other Illinois Agency	Criminal Justice Trust Fund	350	840	488	0295	0724
Fed. Monies via Other Illinois Agency	IEMA-U.S. Homeland Security	350	840	497	0295	1851
Fed. Monies via Other Illinois Agency	IEMA-FEMA	350	840	588	0001	1790
Fed. Monies via Other Illinois Agency	Vehicle Inspection Fees	350	840	973	0295	2193
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0044	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0483	0780
Fines, Penalties or Violations	Oklahoma Dept of Motor Vehicles	350	843	004	0295	2110
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	Fines/Penalty or Violations	350	843	000	0374	0780
Fund Transfers	Common School Fund	350	846	587	0412	2360
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Application Fees	350	855	042	0422	0928
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	Court Supervision - Circuit Clerks	350	855	054	0759	2089
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	Filing Fees	350	855	071	0435	2142
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	833	080	0199	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	0694	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0962	0933
Licenses, Fees or Registrations	Monitoring Device Permit Adm Fee	350	855	081	0453	2169
Licenses, Fees or Registrations	Installation Fees - BAIID	350	855	082	0451	2170
Licenses, Fees or Registrations	Deposit/Retrieval of Wills Fees	350	855	099	0483	2247
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
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	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	Securities Audit & Enforce	350	855	561	0401	1068
Licenses, Fees or Registrations	Vehicle Inspection Fees	350	855	715	0011	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
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	DCEO	350	864	420	0295	1150
Other Illinois State Agency	IL Historic Preservation Agency	350	864	541	0295	1167
Other Illinois State Agency	IL Crimin. Justice Info. Auth.	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
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	0295	1200
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	Opportunity Online Hardware Grant Program	350	870	019	0295	2351
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 Revenue	350	876	250	0001	1222
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	350	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other 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	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	350	880	600	0011	1270

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Restitutions	350	880	725	0295	1283
Subscription or Publication Sales	Subscription or Publication	350	888	000	0155	1289
Reimbursements	Other Reimbursements	350	890	050	0001	2103
Reimbursements	Other Reimbursements	350	890	050	0483	2103
Reimbursements	Misplaced License Plates & Stickers	350	890	065	0622	2295
State Comptroller	State Comptroller	360	000			
Burial Trust	Burial Trust	360	055	000	0543	0045
Burial Trust	Burial Trust	360	055	000	0001	0045
Cemetery Care	Cemetery Care	360	060	000	0543	0046
Cemetery Care	Cemetery Care	360	060	000	0001	0046
Cemetery Care	Crematory	360	060	000	0001	0062
Cemetery Care	Pre-Need Sales	360	060	010	0096	0047
Crematory Fees	Crematory-Pre-Need Sales	360	096	000	0543	0062
Escheated Warrants	Escheated Warrants	360	165	000	0485	0105
Farm Income	Farm Income	360	180	000	0441	0108
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
Refund FICA Contributions	Refund FICA Contributions	360	553	000	0001	2195
Social Security Contributions-Employer	S. S. Contributions-Employer	360	555	100	0204	0496
Social Security Contributions-Employees	S. S. Contribu-Employees	360	560	200	0204	0497
State Offset Claims	State Offset Claims	360	587	000	0658	0513
State Offset Claims	Local Offset Claims	360	587	010	0722	0533
IRS Tax Levy	IRS 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	0543	0785
Fund Transfers	FY13 Backlog Payment Fund	360	846	015	0122	2391
Investment Income	Investment Income	360	852	000	0204	0870
Licenses, Fees or Registrations	Cemetery-Pre-Need Sales	360	855	062	0543	0932
Licenses, Fees or Registrations	Cemetery Pre-Need Sales	360	855	062	0001	0932
Licenses, Fees or Registrations	Pre-Need Funeral Contract Fees	360	855	092	0805	2270
Licenses, Fees or Registrations	Court Ordered Child Support	360	855	098	0543	0938
Licenses, Fees or Registrations	Copy Fees	360	855	100	0543	0939
Licenses, Fees or Registrations	Minority Contractor Opportunity Initiative Fees	360	855	136	0543	2334
Licenses, Fees or Registrations	Collection/Non-Tax Federal Debt Fees	360	855	138	0543	2336
Licenses, Fees or Registrations	Collection/Local Government Debt Fees	360	855	141	0543	2335
Licenses, Fees or Registrations	Local Offset Claims	360	855	141	0722	2335
Licenses, Fees or Registrations	Non-Electronic Warrant Processing Fees	360	855	142	0543	2337
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
Airport Departure Tax	Airport Departure Tax-Increase	370	027	001	0933	2302
Airport Departure Tax	Airport Departure Tax-Increase	370	027	001	0941	2302
Tobacco Settlement	Master Agreement	370	077	100	0733	1608
Tobacco Settlement	Unsold State Assets	370	077	110	0733	2326
Inheritance Tax	Estate Taxes	370	300	000	0001	2384
Inheritance Tax	Estate Taxes	370	300	000	0121	2384
Inheritance Tax	Inheritance Tax-Adams	370	300	105	0001	0151

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Inheritance Tax	Inheritance Tax-Madison	370	300	385	0001	0207
Inheritance Tax	Inheritance Tax-Marion	370	300	390	0001	0208
Inheritance Tax	Inheritance Tax-Marshall	370	300	395	0001	0209
Inheritance Tax	Inheritance Tax-Mason	370	300	400	0001	0210
Inheritance Tax	Inheritance Tax-Massac	370	300	405	0001	0211
Inheritance Tax	Inheritance Tax-McDonough	370	300	410	0001	0212
Inheritance Tax	Inheritance Tax-McHenry	370	300	415	0001	0213
Inheritance Tax	Inheritance Tax-McLean	370	300	420	0001	0214
Inheritance Tax	Inheritance Tax-Menard	370	300	425	0001	0215
Inheritance Tax	Inheritance Tax-Mercer	370	300	430	0001	0216
Inheritance Tax	Inheritance Tax-Monroe	370	300	435	0001	0217
Inheritance Tax	Inheritance Tax-Montgomery	370	300	440	0001	0218
Inheritance Tax	Inheritance Tax-Morgan	370	300	445	0001	0219
Inheritance Tax	Inheritance Tax-Moultrie	370	300	450	0001	0220
Inheritance Tax	Inheritance Tax-Ogle	370	300	455	0001	0221
Inheritance Tax	Inheritance Tax-Peoria	370	300	460	0001	0222
Inheritance Tax	Inheritance Tax-Perry	370	300	465	0001	0223
Inheritance Tax	Inheritance Tax-Piatt	370	300	470	0001	0224
Inheritance Tax	Inheritance Tax-Pike	370	300	475	0001	0225
Inheritance Tax	Inheritance Tax-Pope	370	300	480	0001	0226
Inheritance Tax	Inheritance Tax-Pulaski	370	300	485	0001	0227
Inheritance Tax	Inheritance Tax-Putnam	370	300	490	0001	0228
Inheritance Tax	Inheritance Tax-Randolph	370	300	495	0001	0229
Inheritance Tax	Inheritance Tax-Richland	370	300	500	0001	0230
Inheritance Tax	Inheritance Tax-Rock Island	370	300	505	0001	0231
Inheritance Tax	Inheritance Tax-Saline	370	300	510	0001	0232
Inheritance Tax	Inheritance Tax-St. Clair	370	300	515	0001	0233
Inheritance Tax	Inheritance Tax-Sangamon	370	300	520	0001	0234
Inheritance Tax	Inheritance Tax-Schuyler	370	300	525	0001	0235
Inheritance Tax	Inheritance Tax-Scott	370	300	530	0001	0236
Inheritance Tax	Inheritance Tax-Shelby	370	300	535	0001	0237
Inheritance Tax	Inheritance Tax-Stark	370	300	540	0001	0238
Inheritance Tax	Inheritance Tax-Stephenson	370	300	545	0001	0239
Inheritance Tax	Inheritance Tax-Tazewell	370	300	550	0001	0240
Inheritance Tax	Inheritance Tax-Union	370	300	555	0001	0241
Inheritance Tax	Inheritance Tax-Vermillion	370	300	560	0001	0242
Inheritance Tax	Inheritance Tax-Wabash	370	300	565	0001	0243
Inheritance Tax	Inheritance Tax-Warren	370	300	570	0001	0244
Inheritance Tax	Inheritance Tax-Washington	370	300	575	0001	0245
Inheritance Tax	Inheritance Tax-Wayne	370	300	580	0001	0246
Inheritance Tax	Inheritance Tax-White	370	300	585	0001	0247
Inheritance Tax	Inheritance Tax-Whiteside	370	300	590	0001	0248
Inheritance Tax	Inheritance Tax-Will	370	300	595	0001	0249
Inheritance Tax	Inheritance Tax-Williamson	370	300	600	0001	0250
Inheritance Tax	Inheritance Tax-Winnebago	370	300	605	0001	0251
Inheritance Tax	Inheritance Tax-Woodford	370	300	610	0001	0252
Interest Earnings on Imprest Accounts	Interest/Imprest Account	370	309	000	0001	0278
Loan Repayments	Returned Collateral	370	355	020	0284	2371
Local Funds of Investment Board	Local Funds of Investment Bd	370	360	000	0529	0299
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds & Coupons	370	387	000	0625	2121
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Short Term Borrowing	Short Term Borrowing	370	552	000	0793	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	0695	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0971	0571
Bond Issue Proceeds	Illinois First	370	803	010	0141	1607
Bond Issue Proceeds	Illinois First	370	803	010	0143	1607
Bond Issue Proceeds	Illinois First	370	803	010	0551	1607
Bond Issue Proceeds	Illinois First	370	803	010	0553	1607
Bond Issue Proceeds	Illinois First	370	803	010	0554	1607
Bond Issue Proceeds	Illinois First	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	Tobacco Settlement Recovery Bond Proceeds	370	803	050	0733	2309
Bond Issue Proceeds	Capitalized Int. - Pension Bond	370	803	472	0101	1819
Tobacco Settlement Residual	Tobacco Settlement Residual	370	807	000	0733	2310
Contributions to State from State Officers	Contrib. State/State Officers	370	819	101	0001	0581
Fines, Penalties or Violations	Fines, Penalties or Violations	370	843	000	0383	0780
Fines, Penalties or Violations	Methamphetamine Fines	370	843	002	0283	2069
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	0047	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0127	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0366	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	0445	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0518	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0528	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0532	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0545	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0665	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	0878	0821

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0906	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0929	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0934	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	917	0512	0821
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0031	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0356	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0536	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	Protest Fund	370	846	401	0837	2264
Fund Transfers	Protest Fund	370	846	401	0847	2264
Fund Transfers	Protest Fund	370	846	401	0848	2264
Fund Transfers	State Employees Retirement Sys.	370	846	479	0101	1982
Investment Income	Investment Income	370	852	000	0001	0870
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	0057	0870
Investment Income	Investment Income	370	852	000	0067	0870
Investment Income	Investment Income	370	852	000	0072	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	0117	0870
Investment Income	Investment Income	370	852	000	0120	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
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	0142	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	0166	0870
Investment Income	Investment Income	370	852	000	0179	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	0198	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	0208	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	0216	0870
Investment Income	Investment Income	370	852	000	0218	0870
Investment Income	Investment Income	370	852	000	0228	0870
Investment Income	Investment Income	370	852	000	0233	0870

[illegible]

[illegible]

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0810	0870
Investment Income	Investment Income	370	852	000	0812	0870
Investment Income	Investment Income	370	852	000	0813	0870
Investment Income	Investment Income	370	852	000	0817	0870
Investment Income	Investment Income	370	852	000	0822	0870
Investment Income	Investment Income	370	852	000	0823	0870
Investment Income	Investment Income	370	852	000	0832	0870
Investment Income	Investment Income	370	852	000	0833	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	0851	0870
Investment Income	Investment Income	370	852	000	0868	0870
Investment Income	Investment Income	370	852	000	0869	0870
Investment Income	Investment Income	370	852	000	0882	0870
Investment Income	Investment Income	370	852	000	0888	0870
Investment Income	Investment Income	370	852	000	0895	0870
Investment Income	Investment Income	370	852	000	0899	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	0904	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	0929	0870
Investment Income	Investment Income	370	852	000	0932	0870
Investment Income	Investment Income	370	852	000	0934	0870
Investment Income	Investment Income	370	852	000	0936	0870
Investment Income	Investment Income	370	852	000	0938	0870
Investment Income	Investment Income	370	852	000	0940	0870
Investment Income	Investment Income	370	852	000	0942	0870
Investment Income	Investment Income	370	852	000	0943	0870
Investment Income	Investment Income	370	852	000	0953	0870
Investment Income	Investment Income	370	852	000	0954	0870
Investment Income	Investment Income	370	852	000	0960	0870
Investment Income	Investment Income	370	852	000	0970	0870
Investment Income	Investment Income	370	852	000	0973	0870
Investment Income	Investment Income	370	852	000	0974	0870
Investment Income	Investment Income	370	852	000	0975	0870
Investment Income	Investment Income	370	852	000	0978	0870
Investment Income	Investment Income	370	852	000	0982	0870
Investment Income	Investment Income	370	852	000	0993	0870
Investment Income	Investment Income	370	852	000	0994	0870
Investment Income	Investment Income	370	852	000	0996	0870
Investment Income	Road Fund Interest	370	852	005	0011	0871
Investment Income	Road Fund Interest	370	852	005	0849	0871
Investment Income	Toll Hwy Revenue Repo Interest	370	852	010	0455	2018
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	TH General FHLMC Notes	370	852	021	0455	2267
Investment Income	Toll Hwy Invst PFIC Interest	370	852	025	0455	2021
Investment Income	G.O. Escrow Account	370	852	030	0101	1396
Investment Income	TH General FHLB Notes	370	852	031	0455	2265
Investment Income	IL Funds MMF ISTHA - General	370	852	040	0455	2094
Investment Income	IL Funds Toll Highway E-Pay Clearing	370	852	046	0455	2216
Investment Income	Toll Hwy I-Pass Escro Repo Int	370	852	050	0455	2024
Investment Income	Toll Hwy I-Pass Escro PFIC Int	370	852	055	0455	2025
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Toll Hwy Invst Repo Interest	370	852	065	0455	2020
Investment Income	Toll Hwy General Repo Interest	370	852	070	0455	2022
Investment Income	Toll Hwy General PFIC Interest	370	852	075	0455	2023
Investment Income	Toll Hwy Clearing Repo Interest	370	852	080	0455	2026
Investment Income	Toll Hwy Clearing PFIC Interest	370	852	085	0455	2027
Investment Income	ISTHA Trust Treasury Plus Fund	370	852	090	0455	2031
Investment Income	Securities Lending Income	370	852	091	0001	2135
Investment Income	Toll Hwy Revenue PFIC Interest	370	852	095	0455	2019
Investment Income	Illinois Funds ACH Settlement	370	852	099	0001	1561
Investment Income	FHLB Notes - ISTHA	370	852	100	0455	2099
Investment Income	TH General FNMA Notes	370	852	106	0455	2266
Investment Income	Time Deposits-Regular	370	852	110	0001	0884
Investment Income	Time Deposits-Regular	370	852	110	0455	0884
Investment Income	Student Loan Market Discount+C811	370	852	112	0001	1557
Investment Income	Fed Farm Credit Bank Note	370	852	113	0001	1356
Investment Income	Fed Farm Credit Disc Note	370	852	114	0001	1357
Investment Income	Fed Farm Credit Disc Note	370	852	114	0733	1357
Investment Income	Treasury Investments	370	852	115	0001	0885
Investment Income	Treasury Investment	370	852	115	0455	0885
Investment Income	Fed. Home Loan Bank Note	370	852	116	0001	1358
Investment Income	Fed Home Loan Bank Note	370	852	117	0001	1359
Investment Income	Fed Home Loan Bank Note	370	852	117	0733	1359
Investment Income	Fed Home Loan Mort Corp Note	370	852	118	0001	1360
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0001	1361
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0733	1361
Investment Income	SBA-FHLMC Investment	370	852	120	0001	0886
Investment Income	Bank of America Money Market	370	852	121	0001	0887
Investment Income	Bank of America Money Market	370	852	122	0001	0888
Investment Income	Federated Money Market Fund	370	852	123	0001	0889
Investment Income	501/941 MMF	370	852	124	0001	1437
Investment Income	F.N.M.A. Debentures	370	852	125	0001	0890
Investment Income	FNMA Discount Note	370	852	126	0001	1458
Investment Income	FNMA Discount Note	370	852	126	0733	1458
Investment Income	Farmer MAC Account	370	852	127	0001	2214
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	MMF American Freedom Fund	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 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	AIM Institutional Funds Money Market	370	852	142	0001	2180
Investment Income	Western Asset/Treasury Curve MMF	370	852	143	0001	2210
Investment Income	Money Mkt.-Hickory Point Bank	370	852	144	0001	2013
Investment Income	ISTHA Clearing Trust Trsry. Plus	370	852	145	0455	2032
Investment Income	US Treasury Notes	370	852	146	0001	0900
Investment Income	US Treasury Notes	370	852	146	0455	0900
Investment Income	Williams Capital MMF	370	852	148	0001	2175
Investment Income	Public Investment Pool-Reg	370	852	150	0001	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0069	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0153	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0390	0901
Investment Income	IL Funds-Toll Highway Escrow	370	852	150	0455	0901

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	IL Funds - Child Support E-Pay	370	852	164	0001	2087
Investment Income	FHLMC Toll Highway I-Pass Escrow	370	852	165	0455	2108
Investment Income	Time Deposit Interest-Clear	370	852	170	0001	0905
Investment Income	IDOR E-Pay Account	370	852	176	0001	2213
Investment Income	FNMA Note-Toll Highway I-Pass Escrow	370	852	175	0455	2109
Investment Income	IL Funds - IDFP E-Pay	370	852	178	0001	2091
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-Interest	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 Cntr. Bonds 1991	370	852	218	0001	1874
Investment Income	FFCB Placement (LT)	370	852	220	0001	1698
Investment Income	Republic of Finland Bond	370	852	223	0001	2097
Investment Income	United Kingdom Bond	370	852	224	0001	2098
Investment Income	Republic of Italy Bonds	370	852	225	0001	1869
Investment Income	Reserve Funds Money Mkt. Fund	370	852	226	0001	2008
Investment Income	US Bank Now Account	370	852	230	0001	2181
Investment Income	Associated Bank NOW Account	370	852	231	0001	2199
Investment Income	Citibank NOW Account	370	852	232	0001	2217
Investment Income	US Bank-First American Money Market Fund	370	852	238	0001	2268
Investment Income	BOA Toll Hghwy-General Repurchase Agrmnt	370	852	250	0455	2239
Investment Income	Fifth Third Clearing Repo	370	852	260	0001	2235
Investment Income	Wells Fargo EFT CLG-Repurchase Sweep Int	370	852	265	0001	2298
Investment Income	JP Morgan Sweep Repurchase Agreement	370	852	270	0001	2317
Investment Income	BOA Toll Hghwy-Revenue Reprchs Agrmnt	370	852	351	0455	2240
Investment Income	IL Tech Development Account	370	852	397	0001	1969
Investment Income	IL Funds - SOS E-Pay	370	852	440	0001	2080
Investment Income	IL Funds MMF - E-Pay Account	370	852	446	0001	1884
Investment Income	Agrmnt	370	852	450	0455	2241
Investment Income	IL Funds MMF ISTHA - Revenue	370	852	460	0455	2095
Investment Income	IL Funds MMF ISTHA - Clearing	370	852	470	0455	2096
Investment Income	IL Funds MMF - IDOR E-Pay	370	852	492	0001	2164
Investment Income	FDIC Guarantee Notes	370	852	550	0001	2173
Investment Income	BOA Toll Hghwy-Clearing Repurchase Agrmnt	370	852	554	0455	2242
Investment Income	Goldman Sachs MM Treasury Curve	370	852	551	0001	2150
Investment Income	Federated MMF - Treasury Curve	370	852	552	0001	2151
Investment Income	Transportation Bond Series A	370	852	553	0011	0910
Investment Income	AIM/Treasury Curve MMF	370	852	555	0001	2211
Investment Income	Williams Capital/Treasury Curve MMF	370	852	557	0001	2212
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Bright Directions Fees	370	855	046	0668	2036
Licenses, Fees or Registrations	Mandatory Arbitration/Madison	370	855	064	0262	2107
Licenses, Fees or Registrations	Bright Start Credit Card Fees	370	855	069	0668	2141
Licenses, Fees or Registrations	Marriage License Fees	370	855	072	0499	2146
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 Collections	370	855	910	0166	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0297	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0547	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0697	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0714	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0784	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0817	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0891	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0892	1452
Miscellaneous	Miscellaneous	370	861	000	0001	1121
Miscellaneous	Miscellaneous	370	861	000	0054	1121
Miscellaneous	Miscellaneous	370	861	000	0373	1121
Miscellaneous	Miscellaneous	370	861	000	0455	1121
Miscellaneous	Miscellaneous	370	861	000	0482	1121
Private Organizations or Individuals	Private Organizations or Individuals	370	870	000	0001	1200
Private Organizations or Individuals	Generating Companies	370	870	120	0424	2124
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	370	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	370	877	000	0195	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	370	877	000	0614	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	370	877	000	0668	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	370	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment 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 Funds	370	880	625	0001	1274
Repayment to State Pursuant to Law	Excess Funds	370	880	625	0337	1274
Sale of State Assets	Sale of Thomson Correctional Center	370	881	300	0141	2418
Sale of State Assets	Sale of Thomson Correctional Center	370	881	300	0553	2418
Sale of State Assets	Sale of Thomson Correctional Center	370	881	300	0554	2418
Sale of State Assets	Sale of Thomson Correctional Center	370	881	300	0695	2418
Reimbursements	Employee Reimbursements	370	890	005	0668	1892

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Department on Aging	Dept. on Aging	402	000			
Third Party Collections/Pharmaceutical Assist.	Pharmacy-3rd Party 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
Federal Government	Labor, Department of	402	831	120	0618	0630
Federal Government	Health and Human Services	402	831	075	0396	0618
Federal Government	Federal Stimulus Package	402	831	999	0618	2178
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	0618	0707
Fed Monies Via Other Illinois Agency	U.S. Public Health Service	402	840	063	0830	0707
Fed Monies Via Other Illinois Agency	DCFS Childrens Services	402	840	220	0830	0716
Fed Monies Via Other Illinois Agency	DHS-USDA Food Nutrition Service	402	840	409	0830	2120
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	402	840	410	0618	0721
Fed Monies Via Other Illinois Agency	Dept of Public Health	402	840	413	0698	2316
Federal Program Income	Grantee Interest Income	402	841	150	0618	0760
Licenses, Fees or Registrations	Pharmaceutical Registration	402	855	500	0001	1053
Local Illinois Governmental Un	RTA CTA METRA and PACE	402	858	065	0830	2389
Miscellaneous	Miscellaneous	402	861	000	0618	1121
Miscellaneous	Miscellaneous	402	861	000	0001	1121
Other Illinois State Agency	General Revenue Fund	402	864	001	0830	1128
Other Illinois State Agency	CMS	402	864	416	0830	1148
Other Illinois State Agency	Public Aid	402	864	478	0830	1158
Other Illinois State Agency	Criminal Justice Info. Auth.	402	864	546	0830	1168
Other Illinois State Agency	Housing Development Authority	402	864	551	0830	1746
Other Illinois State Agency	Tobacco Settlement Fund	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
DuQuoin State Fair	DuQuoin-Non-Fair Activities	406	145	450	0045	0093
Loan Repayments	Loan Repayments	406	355	000	0826	0295
Meat Poultry and Livestock	Meat Poultry Livestock	406	390	000	0001	0311
State Fair Operations	Space Rentals/Fair	406	575	000	0438	0502
State Fair Operations	Non-Fair Activity Fee	406	575	250	0438	0510
Federal Government	Agriculture, Department of	406	831	010	0369	0594
Federal Government	Agriculture, Department of	406	831	010	0439	0594
Federal Government	Agriculture, Department of	406	831	010	0440	0594
Federal Government	Agriculture, Department of	406	831	010	0476	0594
Federal Government	Agriculture, Department of	406	831	010	0651	0594
Federal Government	Agriculture, Department of	406	831	010	0826	0594
Federal Government	Farmer Home Admin. (FmHA)	406	831	015	0826	1675
Federal Government	Environmental Protection Agency	406	831	060	0063	0608
Federal Government	Environmental Protection Agency	406	831	060	0689	0608
Federal Government	Federal Stimulus Package	406	831	999	0826	2178
Federal Monies via Other State or Org.	Fed. Monies via Other State or Org.	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	Interest on Late Filing Fees	406	843	063	0163	0795
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 Bond	406	846	141	0609	1471
Fund Transfers	Partners for Conservation Fund	406	846	608	0602	2413
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Licenses, Fees or Registrations	Corn Marketing Program	406	855	758	0807	2187
Other Illinois State Agency	Other Illinois State Agency	406	864	000	0864	1127
Other Illinois State Agency	Community Investment Portfolio	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	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	Returned Petty Cash Fund	406	870	600	0001	1270
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
AgriFIRST Grant Repayment	AgriFIRST Grant Repayment	406	887	005	0754	1949
Reimbursements	Illinois Global Partnership	406	890	045	0045	2085
Dept. of Central Management Services	Central Management Services	416	000			
Carrier Refunds	Carrier Refunds	416	133	020	0457	0072
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	600	0577	1550
Group Insurance Premium Reimbursement	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	Optional Health-Admin. Ser. Org	416	426	050	0907	0346
Optional Health Ins.-Payroll Deductions	Optional Health-HMO	416	426	060	0907	0347
Optional Health Ins.-Payroll Deductions	Optional Health-Dental	416	426	065	0907	0348
Optional Health Ins.-Payroll Deductions	Optional 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	Optional Health-Univ/Local HMO	416	426	080	0907	0351
Optional Health Ins.-Payroll Deductions	Optional Health-Retirement SI	416	426	090	0907	0352
Optional Health Ins.-Payroll Deductions	Optional Health-Retire/Dental	416	426	095	0907	0353
Optional Health Ins.-Payroll Deductions	Optional Health-Retirement HMO	416	426	100	0907	0354
Optional Health Ins.-Payroll Deductions	QC Health-Non IRS Dependents (PY)	416	426	200	0907	2200
Optional Health Ins.-Payroll Deductions	HMO-Non IRS Dependents (PY)	416	426	205	0907	2201
Optional Health Ins.-Payroll Deductions	QC Dental-Non IRS Dependents (PY)	416	426	210	0907	2201
Optional Health Ins.-Payroll Deductions	QC Health-Non IRS Dependents (RE)	416	426	215	0907	2203
Optional Health Ins.-Payroll Deductions	HMO-Non IRS Dependents (RE)	416	426	220	0907	2204
Optional Health Ins.-Payroll Deductions	QC Dental-Non IRS Dependents (RE)	416	426	225	0907	2205
Optional Health Ins.-Payroll Deductions	Dental-Univ/Local Non IRS Dependents	416	426	230	0907	2206
Optional Health Ins.-Payroll Deductions	ASO/QC-Univ/Local Non IRS Dependents	416	426	235	0907	2207
Optional Health Ins.-Payroll Deductions	HMO-Univ/Local Non IRS Dependents	416	426	240	0907	2208
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Sale of Land	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	Federal Government	416	831	000	0314	1748
Federal Government	Federal Government	416	831	000	0903	1748
Federal Government	Medicare Part D	416	831	031	0193	2104
Federal Government	Medicare Part D	416	831	031	0203	2104
Federal Government	Medicare Part D	416	831	031	0577	2104
Federal Government	Medicare Part D	416	831	031	0907	2104
Federal Government	Emergency Management Agency	416	831	068	0001	0613
Federal Government	Federal Government - ICN	416	831	736	0312	1956
Federal Government	Federal Stimulus Package	416	831	999	0312	2178
Federal Government	Federal Stimulus Package	416	831	999	0907	2178
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
Fed Monies Via Other Illinois Agency	IL Emergency Management Agency	416	840	588	0303	1790
Fed Monies Via Other Illinois Agency	IL Emergency Management Agency	416	840	588	0304	1790
Fed Monies Via Other Illinois Agency	IL Emergency Management Agency	416	840	588	0312	1790
Fed Monies Via Other Illinois Agency	IL Emergency Management Agency	416	840	588	0314	1790
Fed Monies Via Other Illinois Agency	IL Emergency Management Agency	416	840	588	0332	1790
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 Discnt. Enroll. Fees	416	855	021	0416	1875
Licenses, Fees or Registrations	Annual Asset Charge	416	855	201	0755	0960
Licenses, Fees or Registrations	Subpoena/Witness Fees	416	855	587	0317	1079
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	Local Illinois Governmental Units	416	858	000	0314	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0903	1114
Local Illinois Governmental Units	Property Sales, Cities, Counties	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Other IL State Agencies	416	864	000	0314	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	Other IL State Agencies	416	864	000	0907	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 Org. or Individuals	416	870	000	0304	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	Private Organiza or Indiv	416	870	000	0314	1200
Private Organizations or Individuals	State Property Sales	416	870	010	0246	1201
Private Organizations or Individuals	State Property Sales	416	870	010	0328	1201
Private Organizations or Individuals	State Property Sales	416	870	010	0903	1201
Private Organizations or Individuals	Admin Reimbursements	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 - ICN	416	870	736	0312	1955
Rental Income	Building and Space Rentals	416	876	200	0001	1221
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0755	1228
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	416	879	000	0315	1240
Repay State - Upward Mobility	Repay State - Upward Mobility	416	884	000	0001	1855
Reimbursements	Plan Record Keeper Reimbursement	416	890	055	0755	2136
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 Contrib./ Care & Maintenance of Children	Parent Contrib/Care of Child	418	427	000	0001	0355
Federal Government	DHHS-Chafee Award	418	831	071	0220	2118
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
Federal Government	Federal Stimulus Package	418	831	999	0220	2178
Federal Monies Via Other State/ Organization	Fed. Monies Via Other State or Org.	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	National I Community Services	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	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
License, Fees or Registrations	Putative Father Registry Fees	418	855	061	0582	2105
License, Fees or Registrations	Training Education Fees	418	855	075	0220	2038
License, Fees or Registrations	Copy Fees	418	855	100	0001	0939
License, Fees or Registrations	Subpoena Fees	418	855	587	0001	1079
License, Fees or Registrations	Training Fees	418	855	633	0220	1713
Miscellaneous	Miscellaneous	418	861	000	0001	1121
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	Housing Development Authority	418	864	551	0220	1746
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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimbursements	Reimb.-Locally Held Funds	418	890	123	0001	1788
Reimbursements	Reimb.-Locally Held Funds	418	890	123	0220	1788
Dept. of Commerce & Economic Opportunity	Commerce & Econ. Opportunity	420	000			
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	0506	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0603	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	0506	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0603	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	0913	0395
Program Income	Program Income	420	472	000	0973	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	0859	0398
Federal Government	Federal Energy Regulatory Commission	420	831	007	0550	2395
Federal Government	Agriculture, Department of	420	831	010	0636	0594
Federal Government	Agriculture, Department of	420	831	010	0820	0594
Federal Government	Commerce,Department of	420	831	050	0636	0600
Federal Government	Commerce,Department of	420	831	051	0552	0601
Federal Government	Defense,Department of	420	831	055	0404	0604
Federal Government	Defense,Department of	420	831	055	0636	0604
Federal Government	Environmental Protection Agency	420	831	060	0636	0608
Federal Government	Energy, Department of	420	831	065	0001	0610
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	0859	0610
Federal Government	Housing & Urban Development	420	831	090	0851	0624
Federal Government	Labor,Department of	420	831	120	0726	0630
Federal Government	Labor,Department of	420	831	120	0913	0630
Federal Government	Small Business Admin	420	831	158	0636	0640
Federal Government	Treasury, Department of	420	831	190	0506	0647
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	CDBG Federal Block Grant	420	831	590	0875	0656
Federal Government	Federal Stimulus Package	420	831	999	0737	2178
Federal Government	Federal Stimulus Package	420	831	999	0859	2178
Federal Government	Federal Stimulus Package	420	831	999	0871	2178
Federal Government	Federal Stimulus Package	420	831	999	0875	2178
Federal Government	Federal Stimulus Package	420	831	999	0913	2178
Federal Monies Via Other State/ Organization	Fed. Monies Via Other State or Org.	420	837	000	0636	1381
Federal Monies Via Other State/ Organization	Fed. Monies Via Other State or Org.	420	837	000	0851	1381
Federal Monies Via Other State/ Organization	Council of Great Lakes Gov.	420	837	025	0820	0700
Federal Monies Via Other State/ Organization	University of Nevada	420	837	150	0636	1646
Federal Monies Via Other State/ Organization	Healthcare & Family Services	420	840	478	0913	2215
Federal Monies Via Other State/ Organization	IEMA-FEMA	420	840	588	0883	1790
Federal Monies Via Other State/ Organization	IEMA-FEMA	420	840	588	0913	1790
Federal Monies Via Other State/ Organization	DHS/Federal Projects Fund	420	840	592	0913	1531
Federal Program Income	Fed. Program Income	420	841	000	0726	0752
Federal Program Income	Fed. Program Income	420	841	000	0875	0752

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Program Income	Conference Fees	420	841	090	0636	0756
Federal Program Income	Conference Fees	420	841	090	0913	0756
Federal Program Income	Grantee Interest Income	420	841	150	0404	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	GRF Transfer	420	846	001	0763	0827
Fund Transfers	GRF Transfer	420	846	001	0770	0827
Fund Transfers	GRF Transfer	420	846	001	0973	0827
Fund Transfers	Tobacco Settlement	420	846	733	0974	1663
Rebates	Rebates	420	850	531	0875	1989
Investment Income	Investment Income	420	852	000	0913	0870
Investment Income	Investment Income	420	852	000	0973	0870
Investment Income	Investment Income	420	852	000	0974	0870
Investment Income	Investment Income-Interest	420	852	022	0506	2342
Investment Income	Investment Income-Principal	420	852	023	0506	2343
Investment Income	Venture Capital Project	420	852	185	0506	2427
Licenses, Fees or Registrations	Tourism Promotion	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	0973	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	Tax Credit Issuance Fee	420	855	156	0659	2423
Licenses, Fees or Registrations	Renewable Energy Resource	420	855	518	0925	1443
Licenses, Fees or Registrations	User Fees	420	855	718	0913	1092
Local Illinois Governmental Units	Local Illinois Governmental Units	420	858	000	0984	1114
Miscellaneous	Miscellaneous	420	861	000	0001	1121
Miscellaneous	Miscellaneous	420	861	000	0023	1121
Miscellaneous	Miscellaneous	420	861	000	0913	1121
Miscellaneous	Private Collection Agencies	420	861	006	0001	2194
Other Illinois State Agency	Other Illinois State Agency	420	864	000	0023	1127
Other Illinois State Agency	Other Illinois State Agency	420	864	000	0552	1127
Other Illinois State Agency	General Revenue Fund	420	864	001	0552	1128
Other Illinois State Agency	General Revenue Fund	420	864	001	0984	1128
Other Illinois State Agency	Clean Air Act (CAA) Permit	420	864	091	0387	1135
Other Illinois State Agency	Agriculture, Department of	420	864	406	0552	1147
Other Illinois State Agency	Natural Resources	420	864	422	0419	1151
Other Illinois State Agency	Employment Security	420	864	427	0913	1417
Other Illinois State Agency	Human Services	420	864	444	0925	1466
Other Illinois State Agency	Department of Revenue	420	864	492	0001	1160
Other Illinois State Agency	Department of Transportation	420	864	494	0419	1162
Other Illinois State Agency	Department of Transportation	420	864	494	0552	1162
Other Illinois State Agency	Office of Management and Budget	420	864	507	0001	2137
Other Illinois State Agency	Capital Development Board	420	864	511	0419	2016
Other Illinois State Agency	Capital Development Board	420	864	511	0552	2016
Other Illinois State Agency	State Board of Education	420	864	586	0419	1172
Other Income	Other Income	420	865	000	0023	1191
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0387	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0550	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0552	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0636	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0770	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0820	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0859	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0900	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Utility Companies - Priv Orgs	420	870	021	0531	2338
Private Organizations or Individuals	Corporate Sponsorships	420	870	075	0023	1960
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0078	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0387	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0506	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0550	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0636	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0726	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0737	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0763	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0859	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0870	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0871	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0875	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0883	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0900	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0913	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0925	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0973	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	800	0294	1228
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0078	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0763	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0611	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0770	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0871	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0875	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0913	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	420	879	000	0969	1240
Repay State/Final Audits & Reports	Program Income	420	879	001	0851	2354
Repay State/Final Audits & Reports	Disallowed Costs	420	879	002	0851	2355
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0141	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0611	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0971	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	420	880	000	0973	1243
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	Grantee Interest Income	420	880	065	0078	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0564	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0571	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0770	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0820	1247
Repayment to State Pursuant to Law	Settlement Agreements	420	880	085	0001	2370
Repayment to State Pursuant to Law	Returned Petty Cash Fund	420	880	600	0001	1270
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
Reimbursements	Employee Reimbursements	420	890	005	0984	1892
Department of Natural Resources	Dept. of 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 Information	Hazard Waste Research & Information	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
Leases on Land	Leases on Land	422	345	000	0884	0293

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Program Income	Advertising Sales	422	472	010	0039	0396
Program Income	Advertising Sales	422	472	010	0041	0396
Sale of Land	Sale of Land & Structures	422	540	000	0001	0471
Sale of Land	Sale of Land & Structures	422	540	000	0041	0471
Sale of Land	Sale of Land & Structures	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
Division of Waterways	Waterways	422	643	000	0001	0524
Water Survey	Water Survey	422	645	000	0001	0525
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0293	0526
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0353	0526
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0391	0526
Wildlife and Fish Stamps	Stamps-Inland Trout	422	675	030	0041	0527
Wildlife and Fish Stamps	Salmon Stamp	422	675	040	0042	0528
Wildlife and Fish Stamps	Waterfowl Stamp	422	675	050	0953	0529
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	422	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	422	820	035	0168	2397
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Fed	422	820	040	0168	2398
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-FEMA	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 Agency	422	831	060	0077	0608
Federal Government	Environmental Protection Agency	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	Homeland Security-Port Security Grants	422	831	067	0894	2322
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	0613
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	0001	0626
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	0391	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	Interior/National Park Service	422	831	102	0299	0628
Federal Government	U.S. Dept. of Justice	422	831	110	0894	0629
Federal Government	Labor,Department of	422	831	120	0765	0630

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Labor, Department of	422	831	120	0894	0630
Federal Government	Small Business Admin	422	831	158	0894	0640
Federal Government	FEMA-1416	422	831	167	0953	2167
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 Government	FEMA	422	831	799	0608	1741
Fed. Monies Via Other State or Org.	Fed. Monies Via Other State or 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
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	0831	0708
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	IEMA/U.S. Dept of Homeland Sec.	422	840	110	0962	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	IEMA	422	840	491	0962	0725
Fed Monies Via Other Illinois Agency	IEMA-U.S. Homeland Security	422	840	497	0894	1851
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	Indirect Cost Reimbursement	422	842	000	0765	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0894	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0991	0764
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	FY09 Budget Relief Fund	422	846	678	0041	2176

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fund Transfer	FY09 Budget Relief Fund	422	846	678	0260	2176
Fund Transfer	FY09 Budget Relief Fund	422	846	678	0353	2176
Fund Transfer	FY09 Budget Relief Fund	422	846	678	0390	2176
Fund Transfer	FY09 Budget Relief Fund	422	846	678	0391	2176
Fund Transfer	FY09 Budget Relief Fund	422	846	678	0953	2176
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	Application Fees	422	855	042	0962	0928
Licenses, Fees or Registrations	Boat	422	855	050	0039	0930
Licenses, Fees or Registrations	Boat	422	855	050	0547	0930
Licenses, Fees or Registrations	WSC - Group Event Fees	422	855	058	0040	2100
Licenses, Fees or Registrations	WSC - Group Event Fees	422	855	058	0041	2100
Licenses, Fees or Registrations	WSC - Individual Event Fees	422	855	059	0040	2101
Licenses, Fees or Registrations	WSC - Individual Event Fees	422	855	059	0041	2101
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	Burn Manager Certificate	422	855	091	0905	2256
Licenses, Fees or Registrations	Coal Quality Testing	422	855	093	0147	0934
Licenses, Fees or Registrations	Copy Fees	422	855	100	0001	0939
Licenses, Fees or Registrations	FOIA Fees	422	855	118	0041	2288
Licenses, Fees or Registrations	Off-Highway Vehicle Use Stamp	422	855	168	0962	2424
Licenses, Fees or Registrations	Consultation Fees	422	855	169	0909	2425
Licenses, Fees or Registrations	Permit Fees - Rivers,Lakes & Streams Act	422	855	171	0039	2426
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0001	0958
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0145	0958
Licenses, Fees or Registrations	Fishing Licenses	422	855	240	0041	0967
Licenses, Fees or Registrations	Fishing License/Lake Mich	422	855	241	0042	0968
Licenses, Fees or Registrations	Ginseng Licenses	422	855	252	0041	0972
Licenses, Fees or Registrations	Habitat Stamp Reprint Fees	422	855	259	0391	0975
Licenses, Fees or Registrations	Historical Water Craft ID	422	855	276	0039	0981
Licenses, Fees or Registrations	Hunting Licenses	422	855	310	0041	0982
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0001	0988
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0147	0988
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0858	0988
Licenses, Fees or Registrations	Lifetime Licenses	422	855	386	0260	0993
Licenses, Fees or Registrations	Miners Examinations	422	855	410	0001	1009
Licenses, Fees or Registrations	Snowmobile License	422	855	570	0039	1072
Licenses, Fees or Registrations	Snowmobile License	422	855	570	0866	1072
Licenses, Fees or Registrations	Sportsman Licenses	422	855	575	0041	1073
Licenses, Fees or Registrations	Special or Commercial Permit	422	855	577	0041	1074
Licenses, Fees or Registrations	Subpeona/Witness Fees	422	855	587	0041	1079
Licenses, Fees or Registrations	Subpeona/Witness Fees	422	855	587	0547	1079
Licenses, Fees or Registrations	Timber Buyers or Growers	422	855	605	0905	1084
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	Well Assessment Fees	422	855	732	0137	1097
Licenses, Fees or Registrations	Circuit Clerk Collections	422	855	910	0547	1452
Local Illinois Governmental Units	Local II Governmental Units	422	858	000	0252	1114
Local Illinois Governmental Units	Local II Governmental Units	422	858	000	0884	1114
Local Illinois Governmental Units	Local II Governmental Units	422	858	000	0984	1114
Local Illinois Governmental Units	Property Sales, Cities, Counties	422	858	020	0077	1116
Local Illinois Governmental Units	Matching Grant Monies	422	858	055	0894	2140
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
Miscellaneous	Deposits-Agency Equipment	422	861	005	0041	2037
Other Illinois State Agency	General Revenue Fund	422	864	001	0884	1128

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Fund	422	864	078	0884	1134
Other Illinois State Agency	Water Pollution Revolving	422	864	270	0884	1681
Other Illinois State Agency	DCEO	422	864	270	0147	1150
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	Department of Transportation	422	864	494	0909	1162
Other Illinois State Agency	Capital Development Board	422	864	511	0884	2016
Other Illinois State Agency	EPA Trust Fund Commission	422	864	531	0884	1165
Other Illinois State Agency	Historic Preservation	422	864	541	0884	1167
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
Other Income	Other Income	422	865	000	0261	1191
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0041	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	0547	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
Product Sales	Agricultural Proceeds	422	872	010	0041	1974
Rental Income	Boat Dock & Related Fees	422	876	150	0040	1220
Rental Income	Boat Dock & Related Fees	422	876	150	0041	1220
Rental Income	Boat Dock & Related Fees	422	876	150	0982	1220
Rental Income	Concession Revenue	422	876	250	0982	1222
Rental Income	Miscellaneous	422	876	400	0040	1224
Rental Income	Miscellaneous	422	876	400	0041	1224
Rental Income	Miscellaneous	422	876	400	0982	1224
Rental Income	Property	422	876	500	0040	1225
Rental Income	Property	422	876	500	0041	1225
Rental Income	Property	422	876	500	0137	1225
Rental Income	Property	422	876	500	0158	1225
Rental Income	Winter Storage	422	876	650	0982	1226
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0039	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0040	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0041	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0042	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0077	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0078	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0146	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0261	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0298	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0299	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0765	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0900	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0905	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0962	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0982	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0991	1228
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	422	879	000	0905	1240
Repayment to State Pursuant to Law	Repayment Pursuant to Law	422	880	000	0765	1243

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	DNR/FEMA Grant Repay	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	0298	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	0991	1270
Out of Court Settlement	Honeywell Settlement	422	886	005	0884	1864
Subscription or Publication Sales	Books/Magazine & Periodicals	422	888	005	0041	1290
Advertising and Marketing	Sponsorships and Advertising	422	892	001	0040	2040
Advertising and Marketing	Sponsorships and Advertising	422	892	001	0041	2040
Department of Juvenile Justice	Dept. of Juvenile Justice	425	000			
Field/After Care Services	Field/After Care Services	425	020	010	0001	0004
Inmate Commissary Sales	Profit-Inmade Commissary Sales	425	091	005	0523	1888
Education Services	Education Services	425	101	000	0001	0064
General Office	General Office	425	220	000	0001	0114
Juvenile Institutions	IYC Murphysboro	425	330	019	0001	1410
Juvenile Institutions	IYC Chicago	425	330	020	0001	1598
Juvenile Institutions	IYC Pere Marquette	425	330	021	0001	0283
Juvenile Institutions	IYC Kewanee	425	330	029	0001	1671
Juvenile Institutions	IYC St. Charles	425	330	030	0001	0285
Juvenile Institutions	IYC Warrenville	425	330	038	0001	0286
Juvenile Institutions	IYC Harrisburg	425	330	040	0001	0287
Juvenile Institutions	IYC Joliet Juvenile Center	425	330	045	0001	0288
Reimb. For Exp. Of Incarcerated Persons	Reimb.-Library Card Copies	425	512	360	0523	0449
Reimb. For Exp. Of Incarcerated Persons	Other Inmate Cost Recovery	425	512	399	0523	0450
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	425	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	425	820	030	0168	2397
Federal Government	US Department of Justice	425	831	110	0523	0629
Federal Government	Department of Labor	425	831	120	0523	0630
Federal Government	DOL-Youth Academy and Work Skills Grant	425	831	125	0523	1890
Federal Government	Federal Stimulus Package	425	831	999	0523	2178
Federal Monies Via Other Illinois Agency	SBE-Fed. Dept. of Ag.-Lunch Reimb.	425	840	411	0523	1876
Federal Monies Via Other Illinois Agency	SBE-Fed. Dept. of Ag.-Breakfast Reimb.	425	840	412	0523	1877
Federal Monies Via Other Illinois Agency	Criminal Justice Trust Fund	425	840	488	0523	0724
Federal Monies Via Other Illinois Agency	SBE Federal Dept. of Education	425	840	561	0523	0728
Federal Monies Via Other Illinois Agency	Juvenile Justice Trust	425	840	911	0523	0747
Other Illinois State Agency	General Revenue Fund	425	864	001	0523	1128
Other Illinois State Agency	IL Violence Prevention Authority	425	864	559	0523	1558
Other Illinois State Agency	State Board of Education	425	864	586	0523	1172
Private Organizations or Individuals	Private Organizations or Individuals	425	870	000	0523	1200
Department of Corrections	Dept. of Corrections	426	000			
Field/After Care Services	Field/After Care Services	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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 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 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
Leases On Land	Leases On Land	426	345	000	0301	0293
Prison Industry Revenues	Prison Industry Revenues	426	466	000	0301	0392
Rmbrsmt for Exp of Incarc Persons	Court Reim/Incarcerate Individual	426	512	100	0523	0445
Rmbrsmt for Exp of Incarc Persons	Electronic Device Monitor	426	512	250	0523	0446
Rmbrsmt for Exp of Incarc Persons	Inmate Maintenance Recove	426	512	301	0523	0447
Rmbrsmt for Exp of Incarc Persons	Medicaid	426	512	320	0523	1715
Rmbrsmt for Exp of Incarc Persons	Epidemiological Study	426	512	350	0523	0448
Rmbrsmt for Exp of Incarc Persons	Reim-Library Card Copies	426	512	360	0523	0449
Rmbrsmt for Exp of Incarc Persons	Other Inmate Cost Recove	426	512	399	0523	0450
Rmbrsmt for Exp of Incarc Persons	College Credit Hours	426	512	400	0523	1406
Rmbrsmt for Exp of Incarc Persons	Recovered Workers Comp	426	512	700	0523	0451
Telephone Commissions	Telephone Commission	426	598	000	0523	1737
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	426	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	426	820	030	0168	2397
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	U.S. Dept. of Justice	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
Federal Government	Federal Stimulus Package	426	831	999	0523	2178
Fed Monies Via Other Illinois Agency	Learn and Serve America	426	840	183	0523	0715
Fed Monies Via Other Illinois Agency	Learn and Serve America	426	840	343	0523	0715
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	Criminal Justice Trust Fund	426	840	488	0523	0724
Fed Monies Via Other Illinois Agency	Illinois Department of Transportation	426	840	494	0523	1791
Fed Monies Via Other Illinois Agency	Criminal Justice Info. Auth.	426	840	546	0523	1432
Fed Monies Via Other Illinois Agency	SBE Federal Dept of Education	426	840	561	0523	0728
Fed Monies Via Other Illinois Agency	IEMA - FEMA	426	840	588	0523	1790

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	University of Illinois	426	840	676	0523	2177
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 Entity	426	840	998	0523	0750
Licenses, Fees or Registrations	Copy Fees	426	855	100	0001	0939
Miscellaneous	Miscellaneous	426	861	000	0001	1121
Miscellaneous	Miscellaneous	426	861	000	0301	1121
Miscellaneous	Miscellaneous	426	861	000	0523	1121
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 Fund	426	864	026	0523	1131
Other Illinois State Agency	Solid Waste Management Fund	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	426	864	503	0523	1163
Other Illinois State Agency	Criminal Justice	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 Assistance	426	864	929	0523	1186
Private Organizations or Individuals	Private Organizations	426	870	000	0523	1200
Private Organizations or Individuals	State Property Sales	426	870	010	0301	1201
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	426	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	426	877	000	0301	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	426	880	000	0523	1243
Repayment to State Pursuant to Law	Involuntary Withholding Collections	426	880	015	0001	1810
Repayment to State Pursuant to Law	Repayment-Employee Witness Fees	426	880	050	0001	1840
Reimbursements	Reimburse-Employee Commissary	426	890	070	0523	2362
Reimbursement/Expns Incarcerated Persons	Joliet Police Department	426	890	075	0523	2369
Reimbursements	Reimburse-Locally Held Funds	426	890	123	0523	1788
Department of Employment Security	Dept. of Employment Security	427	000			
Federal Government	U. S. Dept. of Education	427	831	058	0052	0607
Federal Government	U.S. Dept. of Justice	427	831	120	0052	0629
Federal Government	Reed Act	427	831	151	0052	1651
Federal Government	Federal Stimulus Package	427	831	999	0052	2178
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
Fines, Penalties or Violations	Fines, Penalties or Violations	427	843	000	0052	0780
Fund Transfers	Unemploy Comp Special Admin	427	846	055	0052	0842
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	Conference Fees	427	855	097	0052	0937
Licenses, Fees or Registrations	Copy 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	Board of Higher Ed	427	864	601	0052	1621
Other States	Other States	427	867	000	0052	1194
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	427	877	000	0052	1228
Reimb. Cost incurred for Federal Govt.	Reimb. Cost on Behalf of Other	427	878	000	0052	1234
Repayment to State Pursuant to Law	Returned Petty Cash Fund	427	880	600	0052	1270
Subscription or Publication Sales	Subscription or Publication Sales	427	888	000	0052	1289
Reimbursements	Katrina - EMAC	427	890	035	0052	2066

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Department of Financial and Professional Regulation	Dept. Financial & Professional Regulation	440	000			
Admission Tax	3% Tax Admission Tickets-Boxing/Mixed Martial Arts	440	015	200	0001	2307
Evaluation of Reserves	Evaluation of Reserves	440	170	000	0001	0106
Insurance Claims Reimbursement	Insurance Claims Reimb.	440	307	000	0396	0275
Insurance Claims Reimbursement	Insurance Claims Reimb.	440	307	000	0997	0275
Registration, Division of	Registration, Division of	440	505	000	0001	0437
Reimbursement Third Party Payee	Reim./Third Party Payee	440	522	000	0997	0454
Unclaimed Assets	Unclaimed Assets	440	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	440	610	000	0482	0518
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0001	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0021	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0022	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0057	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0093	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0151	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	0241	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	0258	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0259	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	0505	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	0579	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0615	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0616	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	0792	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0795	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0823	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0829	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0850	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0888	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0954	0780
Fines, Penalties or Violations	Interest on Late Filing Fees	440	843	063	0997	0795
Fines, Penalties or Violations	Licenses, Fees or Registrations	440	855	000	0505	0915
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	Licenses, Fees or Registrations	440	855	000	0792	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0829	0915
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	Check Printer Fees	440	855	086	0795	1602
Licenses, Fees or Registrations	Licenses	440	855	121	0022	2297
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	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	Miscellaneous	440	855	415	0001	1015

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Miscellaneous	440	855	415	0849	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	0022	1032
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	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
Licenses, Fees or Registrations	Savings & Loan Exam	440	855	555	0579	1065
Licenses, Fees or Registrations	Savings & Loan Super Fees	440	855	557	0244	1066
Licenses, Fees or Registrations	Savings & Loan Super Fees	440	855	557	0579	1066
Licenses, Fees or Registrations	Thrift Fees	440	855	604	0244	1641
Licenses, Fees or Registrations	Thrift Fees	440	855	604	0579	1641
Licenses, Fees or Registrations	Timeshare Fees	440	855	607	0850	1640
Licenses, Fees or Registrations	Corporate Fiduciary Receivership	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	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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0021	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0022	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0057	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0093	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0151	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0218	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0243	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0244	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0258	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0259	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0386	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0396	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0505	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0546	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0562	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0579	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0641	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0643	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0746	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0792	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0795	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0823	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0829	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0850	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0888	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0922	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0997	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	440	880	600	0001	1270
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
Restitution	Restitution	440	893	000	0244	2075
Department of Human Rights	Dept. of 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	Training Registrations	442	855	089	0778	2245
Licenses, Fees or Registrations	Public Contracts-Filing Fees	442	855	090	0797	2246
Licenses, Fees or Registrations	Copying Fees	442	855	100	0001	0939
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	442	877	000	0001	1228
Department of Human Services	Dept. of Human Services	444	000			
General Office	Misc Collection-Central Office	444	220	015	0001	0115
General Office	Misc. Collection-Grants	444	220	020	0050	0117
General Office	Misc. Collection-Grants	444	220	020	0408	0117
General Office	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
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	0013	0295
Loan Repayments	Loan Repayments	444	355	000	0025	0295
Loan Repayments	Loan Repayments	444	355	000	0123	0295
Offset Claims	IRS Collection/Non Public Aid	444	419	025	0921	0337
Offset Claims	Earnfare Employment Training	444	419	050	0001	0338
Offset Claims	Earnfare Employment Training	444	419	050	0921	0338
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0081	0398
Program Income	RSV-Reserve	444	472	200	0081	0399
Program Income	RSV-Development & Education	444	472	215	0081	0400
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 Program	444	495	050	0001	0433
Recipient Collections	Recipient-Admin Support	444	495	015	0921	0427
Recipient Collections	Recipient-Excess Assistance	444	495	020	0921	0428
Recipient Collections	Recipient-Food Stamp Program	444	495	025	0921	0429
Recipient Collections	Recipient Collections	444	495	032	0001	0430
Sale of Land	Sale of Land & Structures	444	540	000	0001	0471
Sale of Land	Sale of Land & Structures	444	540	000	0134	0471
State Offset Claims	State Offset Claims	444	587	000	0001	0513
State Offset Claims	State Offset Claims	444	587	000	0013	0513
State Offset Claims	State Offset Claims	444	587	000	0036	0513
State Offset Claims	State Offset Claims	444	587	000	0050	0513
State Offset Claims	State Offset Claims	444	587	000	0081	0513
State Offset Claims	State Offset Claims	444	587	000	0408	0513
State Offset Claims	State Offset Claims	444	587	000	0495	0513
State Offset Claims	State Offset Claims	444	587	000	0502	0513
State Offset Claims	State Offset Claims	444	587	000	0911	0513
State Offset Claims	State Offset Claims	444	587	000	0921	0513
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	444	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	444	820	035	0168	2397
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Fed	444	820	040	0168	2398
Federal Government	US Dept of Agriculture	444	831	010	0700	0594
Federal Government	Medicare Part D	444	831	031	0050	2104
Federal Government	U.S. Dept. of Commerce	444	831	050	0592	0600
Federal Government	U.S. Dept. of Education	444	831	058	0081	0607
Federal Government	U.S. Dept. of Education	444	831	058	0394	0607
Federal Government	U.S. Dept. of Education	444	831	058	0502	0607
Federal Government	U.S. Dept. of Education	444	831	058	0592	0607
Federal Government	U.S. Dept. of Education	444	831	058	0646	0607
Federal Government	U.S. Dept. of Education	444	831	058	0343	0607
Federal Government	Emergency Management Agency	444	831	068	0343	0613
Federal Government	Emergency Management Agency	444	831	068	0592	0613
Federal Government	Health & Human Services	444	831	075	0001	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 and Urban Development	444	831	090	0592	0624
Federal Government	U.S. Dept. of Justice	444	831	110	0592	0629
Federal Government	U.S. Dept. of Justice	444	831	110	0646	0629
Federal Government	U.S. Dept. of Justice	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	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	Health/Human Ser-CCDBG Match	444	831	371	0408	1337
Federal Government	CCDBG Mandatory Disc	444	831	372	0408	1338
Federal Government	CCDBG Mandatory Disc	444	831	372	0001	1338
Federal Government	HHS Federal Block Grant	444	831	575	0872	0655
Federal Government	HHS Federal Block Grant	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	0347	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 Food Nutrition Service	444	831	717	0864	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	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
Federal Government	Federal Monies-TANF Grant	444	831	876	0408	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0935	1393
Federal Government	Federal Stimulus Package	444	831	999	0081	2178
Federal Government	Federal Stimulus Package	444	831	999	0343	2178
Federal Government	Federal Stimulus Package	444	831	999	0347	2178
Federal Government	Federal Stimulus Package	444	831	999	0408	2178
Federal Government	Federal Stimulus Package	444	831	999	0502	2178
Federal Government	Federal Stimulus Package	444	831	999	0700	2178
Federal Monies Via Other State Or Organization	Fed. Monies via Other State or Org.	444	837	000	0592	1381
Federal Monies Via Other State Or Organization	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	0798	0707
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	Criminal Justice Trust Fund	444	840	488	0592	0724
Fed Monies Via Other Illinois Agency	SBE Fed. Agency Services Fund	444	840	560	0408	2007
Fed Monies Via Other Illinois Agency	SBE Fed. Agency Services Fund	444	840	560	0646	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	ICCB-U.S. Dept. of Education	444	840	772	0798	1966
Fed Monies Via Other Illinois Agency	Medicaid Special Purpose Trust Fund	444	840	808	0592	2114
Fed Monies Via Other Illinois Agency	Medicaid Special Purpose Trust Fund	444	840	808	0642	2114
Fed Monies Via Other Illinois Agency	Federal Workforce Training	444	840	913	0408	0748
Fed Monies Via Other Illinois Agency	Fed Stimulus Via Other Illinois Agency	444	840	999	0592	2294
Fed Monies Via Other Illinois Agency	Fed Stimulus Via Other Illinois Agency	444	840	999	0798	2294
Federal Program Income	Recovered Funds-WIC Program	444	841	100	0700	0757
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
Fines, Penalties or Violations	WIC Program Vendors	444	843	500	0700	0812
Fund Transfers	General Revenue Fund	444	846	001	0081	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	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
Rebates	Infant Formula Rebates	444	850	010	0700	2010
Investment Income	Emergency Revolving Fund	444	852	035	0001	0876
Licenses, Fees or Registrations	Conference Fees	444	855	097	0690	0937
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	Local Governments - School Districts	444	858	005	0798	2102
Local Illinois Governmental Units	Chicago-G. A. Program	444	858	025	0001	1117
Local Illinois Governmental Units	Sch. Dist. Fed. Property Sales	444	858	040	0592	1119
Miscellaneous	Miscellaneous	444	861	000	0001	1121
Miscellaneous	Miscellaneous	444	861	000	0081	1121
Miscellaneous	Miscellaneous	444	861	000	0276	1121
Miscellaneous	Miscellaneous	444	861	000	0408	1121
Other Illinois State Agency	Other IL State Agencies	444	861	000	0001	1127
Other Illinois State Agency	Other IL State Agencies	444	864	000	0050	1127
Other Illinois State Agency	Other IL State Agencies	444	864	000	0864	1127
Other Illinois State Agency	Framework Project - Aging	444	864	002	0642	2408
Other Illinois State Agency	Framework Project - DCEO	444	864	003	0642	2409
Other Illinois State Agency	Framework Project - DCFS	444	864	004	0642	2410
Other Illinois State Agency	Framework Project - DHFS	444	864	005	0642	2411
Other Illinois State Agency	Framework Project - Public Health	444	864	006	0642	2412
Other Illinois State Agency	Solid Waste Management Fund	444	864	078	0690	1134
Other Illinois State Agency	Aging	444	864	402	0642	1631
Other Illinois State Agency	Commerce and Economic Opportunity	444	864	420	0642	1150
Other Illinois State Agency	Natural Resources	444	864	422	0798	1151
Other Illinois State Agency	Employment Security	444	864	427	0642	1417
Other Illinois State Agency	Public Aid	444	864	478	0001	1158
Other Illinois State Agency	Healthcare and Family Services	444	864	478	0050	1158
Other Illinois State Agency	Public Aid	444	864	478	0502	1158
Other Illinois State Agency	Healthcare and Family Services	444	864	478	0642	1158
Other Illinois State Agency	Public Health (GRF)	444	864	482	0646	1159
Other Illinois State Agency	Capital Development Board	444	864	511	0642	2016
Other Illinois State Agency	ISP-State Asset Forfeiture	444	864	514	0646	1951
Other Illinois State Agency	IL Criminal Justice Information Authority	444	864	546	0642	1168
Other Illinois State Agency	Housing Development Authority	444	864	551	0642	1746
Other Illinois State Agency	Housing Development Authority	444	864	551	0690	1746
Other Illinois State Agency	Violence Prevention Authority	444	864	559	0642	1558
Other Illinois State Agency	State Board of Education	444	864	561	0798	1172
Other Illinois State Agency	State Board of Education	444	864	586	0408	1172
Other Illinois State Agency	State Board of Education	444	864	586	0502	1172
Other Illinois State Agency	State Board of Education	444	864	586	0592	1172
Other Illinois State Agency	State Board of Education	444	864	586	0798	1172

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	State Board of Education	444	864	586	0642	1172
Other Illinois State Agency	Community College Board	444	864	684	0642	1642
Other Illinois State Agency	IDOR 711 Fund	444	864	711	0646	2073
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0001	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0343	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0347	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0408	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0502	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0642	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	Private Organiza or Indiv	444	870	000	0798	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0910	1200
Private Organizations or Individuals	State Property Sales	444	870	010	0700	1201
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	444	877	000	0081	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	444	877	000	0495	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	444	877	000	0001	1228
Reimb. Cost incurred for Federal Government	U.S. Dept. of Justice - DEA	444	878	112	0050	1821
Reimb. Cost incurred for Federal Government	Local II Governmental Units	444	878	858	0050	1237
Reimb. Cost incurred for Federal Government	Other State Agencies	444	878	864	0050	1238
Reimb. Cost incurred for Federal Government	Other States	444	878	867	0050	1239
Reimb. Cost incurred for Federal Government	Other States	444	878	867	0502	1239
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	444	879	000	0081	1240
Repayment to State Pursuant to Law	Repayment Pursuant to Law	444	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	444	880	000	0081	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	444	880	000	0408	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	444	880	000	0502	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	660	0013	1270
Repayment to State Pursuant to Law	Restitutions	444	880	725	0081	1283
Repayment to State Pursuant to Law	Restitutions	444	880	725	0276	1283
Subscription or Publication Sales	Subscription or Publication	444	888	026	0050	1294
ILLINOIS POWER	ILLINOIS POWER	445	000			
Fund Transfer	IPA Trust Fund	445	846	424	0001	2291
Fund Transfer	IPA Trust Fund	445	846	424	0424	2291
Fund Transfer	IPA Trust Fund	445	846	424	0425	2291
Fund Transfer	IPA Procurement Operation Fees	445	855	119	0425	2289
Private Organizations or Individuals	Generating Companies	445	870	120	0424	2124
Department of Insurance	Department of Insurance	446	000			
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0047	0111
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0401	0111
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0001	0394
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0378	0394
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0401	0394
Surplus Line Tax Insurance	Surplus Line Tax Insurance	446	474	000	0001	1846
Surplus Line Tax Insurance	Surplus Line Tax Insurance	446	474	000	0401	1846
Retaliatory Tax	Retaliatory Tax	446	535	000	0001	0468
Retaliatory Tax	Retaliatory Tax	446	535	000	0401	0468
Self Insurers Assessments	Surety Bonds	446	565	020	0739	0500
Self Insurers Assessments	Surety Bonds	446	565	020	0401	0500
Court and Anti Trust Distributions	Court and Anti Trust Distributions	446	820	000	0382	0582
Federal Government	DHHS-Office of Consumer Information & Insurance Oversight	446	831	001	0673	2308
Federal Government	Hlth Insurance Rate Review Grant Cycle II	446	831	002	0673	2349
Federal Government	State-Operated Hlth Insurance Exchanges	446	831	003	0673	2350
Federal Government	Health and Human Services	446	831	075	0396	0618
Federal Government	Health and Human Services	446	831	075	0673	0618
Fines, Penalties or Violations	Interest	446	843	061	0997	0794

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0001	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0401	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0546	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0922	0795
Licenses, Fees or Registrations	Insurance Producer Appointment Fees	446	855	010	0922	0918
Licenses, Fees or Registrations	Insurance Producer Licenses	446	855	020	0401	0922
Licenses, Fees or Registrations	Insurance Producer Licenses	446	855	020	0922	0922
Licenses, Fees or Registrations	Industrial Commission Operations Surcharge	446	855	070	0401	1847
Licenses, Fees or Registrations	Industrial Commission Operations Surcharge	446	855	070	0534	1847
Licenses, Fees or Registrations	Filing Fees	446	855	200	0401	0959
Licenses, Fees or Registrations	Filing Fees	446	855	200	0546	0959
Licenses, Fees or Registrations	Insurance User Fees	446	855	349	0997	0987
Licenses, Fees or Registrations	Regulatory Licenses and Fees	446	855	415	0997	1015
Licenses, Fees or Registrations	Performance Examinations	446	855	460	0922	1039
Miscellaneous	Miscellaneous	446	861	000	0001	1121
Reim Cost Incurred for Federal Government	Reim Cost Incurred for Federal Government	446	878	000	0922	1234
Reim Cost Incurred for Federal Government	Reim Cost Incurred for Federal Government	446	878	000	0997	1234
Repayment to State Pursuant to Law	Returned Petty Cash Fund	446	880	600	0997	1270
Department of Labor	Dept. of Labor	452	000			
General Office	General Office	452	220	000	0001	0114
Labor Standards	Labor Standards	452	335	000	0001	0289
Wage Claims	Wage Claims	452	640	000	0251	0523
Federal Government	OSHA Consultation Grant	452	831	017	0726	2340
Federal Government	Environmental Protection Agency	452	831	060	0724	0608
Federal Government	Dept. of Labor	452	831	120	0724	0630
Fines, Penalties or Violations	Fines/Penalty or Violations	452	843	000	0001	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	452	843	000	0885	0780
Fines, Penalties or Violations	Civil Penalties	452	843	012	0001	0782
Fines, Penalties or Violations	Civil Penalties	452	843	012	0357	0782
Fines, Penalties or Violations	Civil Penalties	452	843	012	0446	0782
Fines, Penalties or Violations	Carnival & Amusement Rides Fines	452	843	046	0001	2299
Fines, Penalties or Violations	Administrative Fees	452	855	003	0885	1483
Licenses, Fees or Registrations	Copy Fees	452	855	100	0001	0939
Licenses, Fees or Registrations	Carnival Amusement Ride Inspection	452	855	101	0001	1537
Licenses, Fees or Registrations	Day Labor Agencies	452	855	145	0357	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
Private Organizations or Individuals	Private Organizations/ Individuals	452	870	000	0251	1200
Department of Lottery	Department of Lottery	458	000			
Lottery	Lottery - Daily Settlement	458	380	002	0711	0302
Lottery	Lottery - Subscription Sales	458	380	003	0711	0303
Lottery	Ticket for the Cure Game	458	380	004	0208	2035
Lottery	IL Veterans' Scratch-Off Game	458	380	005	0236	2071
Lottery	MS Research Instant Game	458	380	006	0429	2162
Lottery	Quality of Life Game	458	380	007	0437	2139
Rental Income	Rental Income	458	523	000	0711	0455
Investment Income	Interest Income - State Lottery	458	852	105	0978	0883
Investment Income	Interest Income - First Starr MMA	458	852	221	0412	1796
Licenses, Fees or Registrations	Lottery Agents	458	855	395	0711	0998
Miscellaneous	Miscellaneous	458	861	000	0711	1121
Repayment to State Pursuant to Law	Repayment/Lottery Excess	458	880	595	0711	1407
Repayment to State Pursuant to Law	Returned Petty Cash Fund	458	880	600	0711	1270
Department of Military Affairs	Dept. of Military Affairs	466	000			
Sale of Land	Sale of Land & Structures	466	540	000	0927	0471
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	U.S. Customs Service	466	831	197	0043	0651
Federal Monies Via other Illinois Agency	IEMA-U.S. Dept. of Homeland Security	466	840	005	0043	1897
Federal Monies Via other Illinois Agency	IEMA-FEMA	466	840	588	0001	1790
Federal Monies Via other Illinois Agency	IEMA-FEMA	466	840	588	0730	1790
Miscellaneous	Miscellaneous	466	861	000	0001	1121
Other Illinois State Agencies	Other Illinois State Agencies	466	864	000	0333	1127
Other Illinois State Agencies	Illinois Emergency Management	466	864	588	0043	1740
Other States	Other States	466	867	500	0730	1435
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	Property Rental	466	876	500	0043	1225
State Jury Duty and Personal Phone Calls	State Jury Duty and Personal Phone Calls	466	877	000	0333	1228
Health Care and Family Services	Health Care and Family Services	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
Carrier Refunds	Carrier Refunds	478	133	020	0907	0072
Insurance Premiums - Veterans	Insurance Premiums - Veterans	478	232	000	0001	2088
Insurance Premiums - Veterans	Insurance Premiums - Veterans	478	232	000	0236	2088
Group Insurance Premium	Insurance Premium-Employees	478	233	100	0907	0118
Group Insurance Premium	Ins. Premium-Local Government	478	233	150	0193	0119
Group Insurance Premium	Insurance Premium-HMO	478	233	200	0907	0120
Group Insurance Premium	Insurance Premium-Dental	478	233	300	0907	0121
Group Insurance Premium	Ins.Prem. Teacher Direct Pay	478	233	400	0203	0122
Group Insurance Premium	Ins. Prem.-Retired Teachers	478	233	500	0203	0123
Group Insurance Premium	SURS Member Payment	478	233	600	0577	1550
Health Facilities	Health Facilities - Life/Health	478	235	000	0907	0125
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	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
Optional Health Insurance Payroll Deductions	Optional Health Admin. Ser. Org.	478	426	050	0907	0346
Optional Health Insurance Payroll Deductions	Optional Health-HMO	478	426	060	0907	0347
Optional Health Insurance Payroll Deductions	Optional Health-Dental	478	426	065	0907	0348
Optional Health Insurance Payroll Deductions	Optional Health Univ./Local SI	478	426	070	0907	0349
Optional Health Insurance Payroll Deductions	Optional Health Univ./Local	478	426	075	0907	0350
Optional Health Insurance Payroll Deductions	Optional Health Univ./Local HMO	478	426	080	0907	0351
Optional Health Insurance Payroll Deductions	Optional Health Retirement SI	478	426	090	0907	0352
Optional Health Insurance Payroll Deductions	Optional Health Retire./Dental	478	426	095	0907	0353
Optional Health Insurance Payroll Deductions	Optional Health Retirement HMO	478	426	100	0907	0354
Recipient Collections	Medicaid Payments	478	495	037	0740	1691
Recipient Collections	Medical	478	495	040	0421	0431
Recipient Collections	Child Health Insurance	478	495	080	0001	1500
Recipient Collections	Medical-Circuit Clerk	478	495	940	0421	0435
Recipient Payments - Medical	Medicaid Spend-Down	478	501	010	0001	2127
Third Party Collections - Pharmacy Assist.	Pharmacy 3rd Party Collections	478	507	000	0421	0438
Reimbursement from Third Party Payee	Reimbursement/Third Party	478	522	000	0193	0454
Court and Anti-Trust Distribution	Court & Anti-Trust Distribution	478	820	005	0421	2009

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Title XIX Reimbursements	478	831	004	0654	2372
Federal Government	Behavioral Health Care Integration	478	831	006	0808	2375
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	0120	0618
Federal Government	Health and Human Services	478	831	075	0136	0618
Federal Government	Health and Human Services	478	831	075	0142	0618
Federal Government	Health and Human Services	478	831	075	0220	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
Federal Government	Health and Human Services	478	831	075	0365	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	0522	0618
Federal Government	Health and Human Services	478	831	075	0523	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	0748	0618
Federal Government	Health and Human Services	478	831	075	0793	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	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	Enhanced Fed Financial Participation-ARRA	478	831	998	0503	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0808	2306
Federal Government	Federal Stimulus Package	478	831	999	0001	2178
Federal Government	Federal Stimulus Package	478	831	999	0136	2178
Federal Government	Federal Stimulus Package	478	831	999	0142	2178
Federal Government	Federal Stimulus Package	478	831	999	0220	2178
Federal Government	Federal Stimulus Package	478	831	999	0329	2178
Federal Government	Federal Stimulus Package	478	831	999	0344	2178
Federal Government	Federal Stimulus Package	478	831	999	0345	2178
Federal Government	Federal Stimulus Package	478	831	999	0346	2178
Federal Government	Federal Stimulus Package	478	831	999	0355	2178
Federal Government	Federal Stimulus Package	478	831	999	0365	2178
Federal Government	Federal Stimulus Package	478	831	999	0397	2178
Federal Government	Federal Stimulus Package	478	831	999	0421	2178
Federal Government	Federal Stimulus Package	478	831	999	0486	2178
Federal Government	Federal Stimulus Package	478	831	999	0487	2178
Federal Government	Federal Stimulus Package	478	831	999	0502	2178
Federal Government	Federal Stimulus Package	478	831	999	0523	2178
Federal Government	Federal Stimulus Package	478	831	999	0575	2178
Federal Government	Federal Stimulus Package	478	831	999	0718	2178
Federal Government	Federal Stimulus Package	478	831	999	0720	2178
Federal Government	Federal Stimulus Package	478	831	999	0728	2178

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Federal Stimulus Package	478	831	999	0733	2178
Federal Government	Federal Stimulus Package	478	831	999	0735	2178
Federal Government	Federal Stimulus Package	478	831	999	0757	2178
Federal Government	Federal Stimulus Package	478	831	999	0793	2178
Federal Government	Federal Stimulus Package	478	831	999	0808	2178
Fed Reimb. Portion 421 Fund	Healthy Marriage Reimbursement	478	832	005	0001	2086
Fed Reimb. Portion 421 Fund	Healthy Marriage Fund	478	832	105	0001	2186
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	Medical Administration	478	832	815	0001	0691
Fed Reimb. Portion 421 Fund	Medical Assistance	478	832	820	0001	0692
Fed Reimb. Portion 421 Fund	Medical Assistance	478	832	820	0728	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 Monies Via Other Illinois Agency	Department of Insurance	478	840	012	0808	2364
Fed Monies Via Other Illinois Agency	Self Insurance	478	840	100	0907	0713
Fed Monies Via Other Illinois Agency	DHS/Federal Projects Fund	478	840	444	0808	1657
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	478	840	561	0001	0728
Fund Transfers	General Revenue Fund	478	846	001	0203	0827
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	0577	0827
Fund Transfers	General Revenue Fund	478	846	001	0735	0827
Fund Transfers	General Revenue Fund	478	846	001	0757	0827
Fund Transfers	General Revenue Fund	478	846	001	0793	0827
Fund Transfers	General Revenue Fund	478	846	001	0907	0827
Fund Transfers	Road Fund	478	846	011	0907	0829
Fund Transfers	DPA Public Asst. Recov. Trust	478	846	421	0001	1654
Fund Transfers	Public Assistance Recoveries Trust	478	846	421	0808	1654
Fund Transfers	Medical Research & Development	478	846	486	0735	2244
Fund Transfers	Medical Research & Development	478	846	486	0793	2244
Fund Transfers	Medical Research & Development	478	846	486	0808	2244
Fund Transfers	Post-Tertiary Clinical Services	478	846	487	0735	2243
Fund Transfers	Post-Tertiary Clinical Services	478	846	487	0793	2243
Fund Transfers	Post-Tertiary Clinical Services	478	846	487	0808	2243
Fund Transfers	Pension Contribution	478	846	585	0789	1893
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
Fund Transfers	Child Support Enforcement Trust Fund	478	846	957	0421	2174
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	SC/DP Drug Disc. Enroll.Fees	478	855	021	0316	1875
Licenses, Fees or Registrations	Application Fees	478	855	042	0757	0928
Licenses, Fees or Registrations	LTC Provider Monthly Assessment	478	855	164	0345	2374
Licenses, Fees or Registrations	User Fees	478	855	718	0341	1092
Local Illinois Governmental Units	Cook County	478	858	028	0001	1118
Local Illinois Governmental Units	County Nursing Facilities	478	858	030	0345	1811
Miscellaneous	Miscellaneous	478	861	000	0001	1121
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0522	1127
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0550	1127
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0793	1127
Other Illinois State Agency	Other Illinois State Agency	478	864	000	0808	1127
Other Illinois State Agency	Dept. of Child & Family Services	478	864	418	0720	1149
Other Illinois State Agency	Corrections	478	864	426	0720	1372
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
Private Organizations or Individuals	Admin Reimbursements	478	870	015	0421	1202

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Medical	478	870	040	0421	1204
Private Organizations or Individuals	Third Party Liability	478	870	080	0421	1205
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	Returned Petty Cash Fund	478	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0421	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0757	1270
Repayment to State Pursuant to Law	Restitutions	478	880	725	0757	1283
Sale of Investments	Sale of Investments	478	882	000	0473	1286
Out of Court Settlement	Settlement Proceeds	478	886	002	0001	2122
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 of Scholarship Grants	482	525	000	0001	1489
Response Action Contractors Indemnification	Response Action Contractors	482	537	000	0213	0469
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	482	820	030	0168	2396
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Othr St	482	820	035	0168	2397
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-Fed	482	820	040	0168	2398
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	Commerce, Department of	482	831	050	0063	0600
Federal Government	Consumer Product Safety Comm	482	831	053	0001	0602
Federal Government	Environmental Protection Agency	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	0327	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
Federal Government	Federal Stimulus Package	482	831	999	0063	2178
Federal Government	Federal Stimulus Package	482	831	999	0896	2178
Federal Monies Via Other State or Org.	Michigan State University	482	837	090	0063	1480
Fed Monies Via Other Illinois Agency	US Environmental Protection	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	DHS Federal Project Fund	482	840	592	0063	1531
Federal Program Income	Recovered Funds-WIC Program	482	841	100	0700	0757
Federal Program Income	Interest Earned on WIC Acct	482	841	200	0700	0762
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	482	842	000	0001	0764
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0175	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0287	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	Animal Control Act-Public Safety Fines	482	843	003	0764	2081
Fines, Penalties or Violations	Ambulatory & Surgical Trtmnt Ctrs.	482	843	005	0001	1751
Fines, Penalties or Violations	Tattoo & Body Piercing Establishments	482	843	007	0327	2191
Fines, Penalties or Violations	Smoke Free Illinois Act	482	843	008	0001	2129
Fines, Penalties or Violations	Private Sewage Disposal Program Fines	482	843	011	0790	2234
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	Performance-Enhancing Substances	482	843	014	0784	2236
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
Fines, Penalties or Violations	Circuit Clerk	482	843	910	0764	0821
Fund Transfers	General Revenue Fund	482	846	001	0015	0827
Fund Transfers	General Revenue Fund	482	846	001	0135	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	0287	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	Tattoo & Body Piercing Establishments	482	855	067	0327	2190
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	Mobile Home Park Spaces	482	855	079	0118	2128
Licenses, Fees or Registrations	Private Sewage Disposal Program Fees	482	855	088	0790	2233
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 License	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	Vital Records	482	855	814	0792	1101
Licenses, Fees or Registrations	Swimming Facilities	482	855	815	0118	1694
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0360	1102
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0920	1102
Licenses, Fees or Registrations	Certification of Need	482	855	820	0238	1103
Licenses, Fees or Registrations	Adoption Registry	482	855	821	0638	1623
Licenses, Fees or Registrations	Life Care Facilities	482	855	825	0001	1104
Licenses, Fees or Registrations	Certify/Hearing Aid Dispense	482	855	837	0938	1107

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Div of Environmental Health	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	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	Public Health (GRF)	482	864	482	0642	1159
Other Illinois State Agency	State Board of Education	482	864	586	0838	1172
Other Illinois State Agency	IL Violence Prevention Authority	482	864	559	0896	1558
Other Illinois State Agency	Fund for Illinois Future	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	0135	1200
Private Organizations or Individuals	Pharmaceutical 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	0654	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	State Property Sales	482	870	010	0700	1201
Private Organizations or Individuals	Reimb./Cost on Behalf of Other	482	878	000	0063	1234
Reimb. Cost incurred for Federal Govt.	Veterans Administration	482	878	831	0001	1236
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	482	879	000	0081	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0384	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 Tax	492	070	100	0793	0049
Cigarette Tax	One-Half Mill Cigarette Tax	492	070	101	0001	2387
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	0384	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0568	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0793	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 Products Tax	492	070	300	0793	0051
Cigarette Tax	Rolled Cigarettes	492	070	400	0793	2376
Cigarette Tax	Operators License for Cigarette Machines	492	070	450	0793	2377
Cigarette Tax	Protested Floor Stock Tax	492	070	793	0401	2386
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
Concessionaire Revenue	Vendor Commissions-Pepsi	492	090	010	0272	2209
Concessionaire Revenue	Vendor Commissions-Pepsi	492	090	010	0273	2209
Concessionaire Revenue	Vendor Commissions-Pepsi	492	090	010	0798	2209
Concessionaire Revenue	Vendor Commissions-Pepsi	492	090	010	0980	2209
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
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0624	0139

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
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0624	0139
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
Liquor Tax	Liquor Tax	492	350	000	0001	0294
Liquor Tax	Liquor Tax	492	350	000	0401	0294
Liquor Tax	Liquor Tax	492	350	000	0694	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	Home Loan Repayments-Recapture	492	355	005	0286	2116
Loan Repayments	Home Loan Repayments-Recapture	492	355	005	0338	2116
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
Lottery	Ticket for the Cure Game	492	380	004	0208	2035
Lottery	IL Veterans' Scratch-Off Game	492	380	005	0236	2071
Lottery	MS Research Instant Game	492	380	006	0429	2162
Lottery	Quality of Life Game	492	380	007	0437	2139
Metro East Mass Transit Tax District	Metro East-Sales Tax	492	393	600	0384	0313
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0072	0322
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0401	0322
Motor Fuel Tax	Underground Storage Tax-Amnesty	492	405	900	0072	1910
Motor Fuel Tax	Underground Storage Tax-Amnesty	492	405	900	0384	1910
Motor Fuel Tax	Motor Fuel Tax - Amnesty	492	405	901	0012	1913
Motor Fuel Tax	Motor Fuel Tax - Amnesty	492	405	901	0384	1913
Oil and Gas Assessment	Oil and Gas Assessment	492	423	000	0384	1493
Oil and Gas Assessment	Oil and Gas Assessment	492	423	000	0385	1493
Privilege Tax	.25% Tax-Youbet.com, Inc	492	470	501	0785	2227
Privilege Tax	1.5% Tax-Youbet.com, Inc	492	470	502	0632	2229
Privilege Tax	.25% Tax-Youbet.com, Inc	492	470	503	0785	2228
Privilege Tax	1.5% Tax-Churchill Downs Tech Initiative Co	492	470	504	0632	2230
Privilege Tax	1.5% Tax-TVG Network	492	470	505	0632	2231
Privilege Tax	.25% Tax-TVG Network	492	470	506	0785	2232
Privilege Tax	Inc	492	470	507	0785	2238
Privilege Tax	Inc	492	470	508	0632	2237
Privilege Tax	Betzotic.com	492	470	509	0785	2344
Privilege Tax	Betzotic.com	492	470	510	0632	2345
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 Downs	492	470	715	0401	1329
Privilege Tax	Quad City Downs	492	470	715	0631	1329
Privilege Tax	Quad City Downs	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	RSV-Reserve	492	472	200	0286	0399
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	Electric Utilities One Time Payment	492	480	230	0550	2254
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	Gas Utilities One Time Payment	492	480	260	0550	2253
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	Telecommunication Tax	492	480	500	0568	1424
Public Utility Tax	Telecommunication Tax	492	480	500	0802	1424
Public Utility Tax	Telecomm Tax - Qtr./Mo.	492	480	550	0412	1544

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Electric Excise Tax-Accel.	492	480	635	0059	1499
Public Utility Tax	Electric Excise Tax-Accel.	492	480	635	0001	1499
Public Utility Tax	Electric Excise Tax-Accel.	492	480	635	0059	1499
Public Utility Tax	Solid Waste Facilities	492	480	640	0650	1599
Public Utility Tax	Wireless 911 Surcharge	492	480	650	0001	1635
Public Utility Tax	Wireless 911 Surcharge	492	480	650	0612	1635
Public Utility Tax	Simplified Municipal Tele. Tax	492	480	700	0384	1760
Public Utility Tax	Simplified Municipal Tele. Tax	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	Telecommunication Tax Amnesty	492	480	905	0384	1945
Public Utility Tax	Telecommunication Tax Amnesty	492	480	905	0412	1945
Public Utility Tax	Telecommunication Tax Amnesty	492	480	905	0802	1945
Public Utility Tax	P.U. Invested Capital-Amnesty	492	480	906	0384	1946
Public Utility Tax	P.U. Invested Capital-Amnesty	492	480	906	0802	1946
Public Utility Tax	Simplified Municipal Tele. Tax-Amnesty	492	480	907	0719	2327
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
Riverboat Gambling Tax	3% Adjusted Gross Receipts	492	532	005	0313	2083
Riverboat Gambling Tax	3% Adjusted Gross Receipts	492	532	005	0401	2083
Sale of Land	Sale of Land & Structures	492	540	000	0338	0471
Sales Tax	School Facility Occupation Tax	492	545	100	0384	2152
Sales Tax	School Facility Occupation Tax	492	545	100	0498	2152
Sales Tax	Sales Tax on Sorbents	492	545	125	0091	2348
Sales Tax	School Facility Occupation Tax	492	545	150	0498	2160
Sales Tax	School Facility Occupation Tax - Accelerated	492	545	175	0498	2252
Sales Tax	Home Rule Municipi Sales Tax	492	545	200	0138	0474
Sales Tax	Home Rule Municipi 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	County Home Rule Sales Tax	492	545	230	0337	0476
Sales Tax	County Home Rule Sales Tax	492	545	230	0401	0476

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 East Park-Regular	492	545	270	0717	1676
Sales Tax	Metro East Park-Excelled	492	545	275	0717	1677
Sales Tax	St Retailer's Occupation Tax	492	545	300	0001	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0005	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0186	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0188	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0189	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0281	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0377	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0401	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0694	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	0401	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0694	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	State ROT-Prepaid	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	Business District R.O.T.	492	545	500	0160	2017
Sales Tax	Business District R.O.T.	492	545	500	0384	2017
Sales Tax	Accelerated Sales Tax	492	545	550	0160	2161
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	Flood Prevention Occupation Tax	492	545	650	0384	2163
Sales Tax	Flood Prevention Occupation Tax	492	545	650	0558	2163
Sales Tax	Flood Prevention Occupation Tax - Accelerated	492	545	655	0558	2251
Sales Tax	County Public Safety R.O.T.	492	545	680	0219	1421
Sales Tax	Public Safety ROT Accelerated	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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 Assets	Unclaimed 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 and Anti-Trust Distributions	Income Tax-Court Order Distribution	492	820	290	0932	1708
Court and Anti-Trust Distributions	Sales Tax-Court Order Distribution	492	820	545	0932	1707
Court and Anti-Trust Distributions	Photo Process Tax-Court Order Distrib.	492	820	600	0932	1709
Federal Government	Health and Human Services	492	831	075	0821	0618
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	Transportation, Department of	492	831	180	0140	0643
Federal Government	State/Fed. Enforc. Motor Fuel Tax Laws	492	831	183	0012	0646
Federal Government	Federal Stimulus Package	492	831	999	0681	2178
Federal Government	Federal Stimulus Package	492	831	999	0682	2178
Federal Monies via Other Illinois Agency	DHS-TANF Block Grant	492	840	446	0278	1889
Federal Monies via Other Illinois Agency	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-Decals	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	Lottery Fund	492	846	846	0694	2269
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	Rental Housing Supp.Prg.Surchg	492	855	044	0150	2015
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	Prepaid Wireless 911 Surcharge	492	855	149	0125	2385
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
Licenses, Fees or Registrations	Lien Filing & Release Fees	492	855	365	0001	1758

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Fee	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 Share-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
Private Organizations or Individuals	Pepsi Agreement	492	870	140	0001	2171
Private Organizations or Individuals	Pepsi Agreement	492	870	140	0043	2171
Private Organizations or Individuals	Pepsi Agreement	492	870	140	0314	2171
Private Organizations or Individuals	Pepsi Agreement	492	870	140	0438	2171
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	492	877	000	0129	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other 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	Debt Collection Retainage	492	880	070	0279	2034
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
Surcharge	Entertainment Facility Surcharge	492	894	000	0158	2421
Surcharge	2% Entertainment Facility Surcharge	492	894	010	0384	2422
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
Forfeited or Seized Property	Forfeited or Seized Property	493	071	000	0816	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
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0906	0112
Racetrack Security Police	Racetrack Security Police	493	485	000	0045	0425
State Police	State Highway Police	493	590	000	0001	0514
Unclaimed Assets	Unclaimed Assets	493	610	000	0001	0518
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	493	820	000	0246	0582
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	493	820	000	0878	0582
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	493	820	000	0246	0582
Federal Government	Department of Homeland Security	493	831	035	0001	1952
Federal Government	Army, Department of	493	831	056	0906	0605

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Education, Department of	493	831	058	0904	0607
Federal Government	Environmental Protection Agency	493	831	060	0906	0608
Federal Government	Health and Human Services	493	831	075	0001	0618
Federal Government	Health and Human Services	493	831	075	0906	0618
Federal Government	Housing & Urban Development	493	831	090	0906	0624
Federal Government	U.S. Dept. of Justice	493	831	110	0001	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0497	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0520	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0904	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0906	0629
Federal Government	Transportation/NHTSA	493	831	140	0904	0635
Fed Monies Via Other Illinois Agency	IEMA-U.S. Homeland Security	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	Circuit Clerk-Expungement Juvenile Records	493	843	016	0906	2257
Fines, Penalties or Violations	Circuit Clerk Assessmnt-Drug Related Ofnses	493	843	017	0906	2258
Fines, Penalties or Violations	Arsonist Registration Fines	493	843	023	0087	2318
Fines, Penalties or Violations	Co Sheriff & Muni Police Dept	493	843	024	0400	2358
Fines, Penalties or Violations	Circuit Clerk-Emergency Response	493	843	028	0879	2417
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	0400	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0846	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
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0694	0825
Licenses, Fees or Registrations	Licenses/Fee or Registration	493	855	000	0152	0915
Licenses, Fees or Registrations	Advertising	493	855	015	0001	0920
Licenses, Fees or Registrations	Court Supervision-Circuit Clerks	493	855	054	0246	2089
Licenses, Fees or Registrations	Court Supervision-Individuals	493	855	056	0246	2090
Licenses, Fees or Registrations	Criminal Background Checks	493	855	066	0906	2113
Licenses, Fees or Registrations	State Police Escort Fees	493	855	073	0652	2165
Licenses, Fees or Registrations	Sex Crime Offenders	493	855	078	0535	1413
Licenses, Fees or Registrations	Failure to Appear Fees	493	855	126	0001	2323
Licenses, Fees or Registrations	Electronic Citation Fees	493	855	129	0001	2324
Licenses, Fees or Registrations	DUI Equipment Fees	493	855	144	0222	2339
Licenses, Fees or Registrations	Laboratory Fees	493	855	355	0222	0989
Licenses, Fees or Registrations	Training Fees	493	855	633	0906	1713
Licenses, Fees or Registrations	Federal Government	493	855	831	0906	1105
Licenses, Fees or Registrations	Circuit Clerk Collections	493	855	910	0537	1452
Local Illinois Governmental Units	Property Sales, Cities, Counties	493	858	020	0376	1116
Local Illinois Governmental Units	Property Sales, Cities, Counties	493	858	020	0906	1116
Local Illinois Governmental Units	Sch. Dist. Fed. Property Sales	493	858	040	0906	1119
Local Illinois Governmental Units	Sex Offender Registration Fees	493	858	060	0535	1814
Local Illinois Governmental Units	Training Expenses	493	858	180	0906	1120
Other Illinois State Agency	Other Illinois State Agency	493	864	000	0001	1127
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	0237	1143
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	493	864	416	0637	1148

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	DCEO	493	864	420	0817	1150
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	Dept. of Human 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 Health-GRF	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	Court of Claims	493	864	528	0537	2092
Other Illinois State Agency	Court of Claims	493	864	528	0904	2092
Other Illinois State Agency	Environmental Protection Agn	493	864	532	0906	1166
Other Illinois State Agency	Historic Preservation Agency	493	864	541	0906	1167
Other Illinois State Agency	Criminal Justice Inform	493	864	546	0906	1168
Other Illinois State Agency	Violence Prevention Authority	493	864	559	0906	1558
Other Illinois State Agency	Liquor Control Commission	493	864	567	0906	1169
Other Illinois State Agency	Law Enforcement Officers Standards	493	864	569	0906	1170
Other Illinois State Agency	Illinois Racing Board	493	864	579	0906	1171
Other Illinois State Agency	IL Emergency Management Agency	493	864	588	0001	1740
Other Illinois State Agency	IL Emergency Management Agency	493	864	588	0011	1740
Other Illinois State Agency	IL 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	Rail Freight Repayment	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	867	000	0376	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0817	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0904	1200
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	Medicaid Fraud Investigations	493	870	017	0237	2168
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	Repayment Pursuant to Law	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	0514	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
Reimbursements	Other Reimbursements	493	890	050	0514	2103
Reimbursements	Other Reimbursements	493	890	050	0816	2103
Reimbursements	Other Reimbursements	493	890	050	0904	2103
Reimbursements	Other Reimbursements	493	890	050	0906	2103
Department of Transportation	Department of Transportation	494	000			
Insurance Proceeds	Insurance Proceeds	494	306	000	0011	2028
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Loan Repayments	Fed/Local Airport Fund	494	355	095	0669	1665
Program Income	Grantee Interest Income	494	472	150	0001	0398
Repay State/Northwest Suburban Mass Transit	RepayState/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 Equip.	Sale of Used Autos & Equip	494	541	000	0011	0473
Court and Anti-Trust Distributions	2001 CH-45	494	820	100	0932	1699
Federal Funds Recovered	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	Transportation/NHTSA	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 Government	Federal Stimulus Package	494	831	999	0011	2178
Federal Government	Federal Stimulus Package	494	831	999	0095	2178
Federal Government	Federal Stimulus Package	494	831	999	0433	2178
Federal Government	Federal Stimulus Package	494	831	999	0853	2178
Federal Monies Via Other Illinois Agency	IEMA-FEMA	494	840	588	0011	1790
Fines, Penalties or Violations	Bid Bonds-Contractor Default	494	843	006	0011	1862
Fines, Penalties or Violations	Amtrak Rail Service	494	843	015	0001	1670
Fines, Penalties or Violations	Hazardous Materials Penalty	494	843	058	0011	0792
Fines, Penalties or Violations	Circuit Clerk	494	843	910	0589	0821
Fund Transfers	General Revenue Fund	494	846	001	0011	0827
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	Logo and Directional Signing	494	855	041	0011	2014
Licenses, Fees or Registrations	5010 Inspections	494	855	051	0046	2078
Licenses, Fees or Registrations	Conference Fees	494	855	097	0011	0937
Licenses, Fees or Registrations	Conference Fees	494	855	097	0174	0937
Licenses, Fees or Registrations	Copy Fees	494	855	100	0046	0939
Licenses, Fees or Registrations	Highway Traffic & Signs	494	855	275	0011	0980
Licenses, Fees or Registrations	Pilot Registrations	494	855	470	0046	1041
Local Illinois Governmental Units	Local II Governmental Units	494	858	000	0011	1114
Local Illinois Governmental Units	Airport Authority	494	858	010	0095	1115
Local Illinois Governmental Units	Jurisdictional Transfers	494	858	015	0011	2112
Local Illinois Governmental Units	Property Sales, Cities, Counties	494	858	020	0011	1116
Local Illinois Governmental Units	Wetland Mitigation Rights	494	858	050	0011	2111
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	Other IL State Agencies	494	864	000	0011	1127
Other Illinois State Agency	LUST Fund	494	864	072	0001	1678
Other Illinois State Agency	LUST Fund	494	864	072	0011	1678
Other Illinois State Agency	DCEO	494	864	420	0174	1150
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	494	879	000	0011	1240
Repay State/Final Audits & Reports	Repay State/Final Audits & Reports	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	Involuntary Withholding Collections	494	880	015	0902	1810
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	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	494	880	600	0011	1270
Sale of State Assets	Sale of Land &/or Other State Property	494	881	100	0011	1999
Subscription or Publication Sales	Subscription or Publication Sales	494	888	000	0011	1289
Reimbursements	Reimburse. Of Prior Costs	494	890	000	0414	1524
Reimbursements	Traffic Signal Maint-Private Sector	494	890	015	0011	1996
Reimbursements	Private Sector-Hwy. Related Prg.	494	890	020	0011	2001
Reimbursements	Hwy Sign Maint-Private Sector	494	890	025	0011	1997
Advertising and Marketing	Sponsorship Revenue	494	892	001	0011	2040
Department of Veterans Affairs	Dept. of 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
Program Income	Grantee Interest Income	497	472	150	0236	0398
Federal Government	Defense, Department of	497	831	055	0897	0604
Federal Government	Health & Human Services	497	831	075	0272	0618
Federal Government	Health & Human Services	497	831	075	0273	0618
Federal Government	Health & Human Services	497	831	075	0619	0618
Federal Government	Health & Human Services	497	831	075	0980	0618
Federal Government	Housing and Urban Development	497	831	091	0897	0625
Federal Government	Veteran's Administration	497	831	200	0272	0653
Federal Government	Veteran's Administration	497	831	200	0273	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 Fees	497	855	100	0272	0939
Licenses, Fees or Registrations	Copy Fees	497	855	100	0273	0939
Licenses, Fees or Registrations	Copy Fees	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	0001	1121
Miscellaneous	Miscellaneous	497	861	000	0272	1121
Miscellaneous	Miscellaneous	497	861	000	0273	1121
Miscellaneous	Miscellaneous	497	861	000	0619	1121
Miscellaneous	Miscellaneous	497	861	000	0897	1121
Other Illinois State Agency	Secretary of State	497	864	350	0775	1144
Other Illinois State Agency	Housing Development Authority	497	864	551	0501	1746
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	0272	1817
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 Party Liability	497	870	080	0619	1205
Private Organizations or Individuals	Third Party Liability	497	870	080	0980	1205
Rental Income	Miscellaneous	497	876	400	0619	1224
Rental Income	Property	497	876	500	0619	1225

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0447	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0980	1228
Repay State/Jury Duty & Personal Phone Calls	Anna Veterans' Home	497	877	005	0001	1985
Repay State/Jury Duty & Personal Phone Calls	Anna Veterans' Home	497	877	005	0273	1985
Repay State/Jury Duty & Personal Phone Calls	Manteno Veterans Home	497	877	010	0001	1229
Repay State/Jury Duty & Personal Phone Calls	Field Services	497	877	015	0001	1230
Repay State/Jury Duty & Personal Phone Calls	Quincy Veterans Home	497	877	020	0001	1231
Repay State/Jury Duty & Personal Phone Calls	Quincy Veterans Home	497	877	020	0619	1231
Repay State/Jury Duty & 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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	497	880	600	0001	1270
Reimbursements	Reimburse. Of Prior Costs	497	890	000	0447	1524
Reimbursements	Miscellaneous Reimbursements	497	890	040	0273	2084
Illinois Arts Council	Illinois Arts Council	503	000			
Federal Government	Nat'l Endowment for the Arts	503	831	145	0657	0636
Federal Government	Federal Stimulus Package	503	831	999	0657	2178
Other Illinois State Agency	State Board of Education	503	864	586	0402	1172
Miscellaneous	Miscellaneous	503	861	000	0001	1121
Governor's Office of Management & Budget	Gov. Ofc. Of Mgmt. & Budget	507	000			
Reimbursements-Federal	Fed. Interest Subsidy-Build America Bonds	507	830	001	0101	2290
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	509	000			
Forfeited and Seized Property	Forfeited and Seized Property	509	071	000	0001	0052
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	509	877	000	0001	1228
Miscellaneous	Miscellaneous	509	861	000	0001	1121
Repayment to State Pursuant to Law	Repayment Pursuant to Law	509	880	000	0001	1243
Executive Ethics Commission	Executive Ethics Commission	510	000			
Fines, Penalties or Violations	Legal Violations	510	843	070	0001	0797
Miscellaneous	Miscellaneous	510	861	000	0001	1121
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	Response Action Contractors	511	537	000	0213	0469
Federal Government	Defense, Department of	511	831	055	0617	0604
Federal Government	Veterans' Administration	511	831	200	0101	0653
Federal Government	Federal Stimulus Package	511	831	999	0617	2178
Fed Gov Via Local Ill Govt Units	Universities	511	834	500	0617	0698
Fed Monies Via Other Illinois Agency	Via Other Il State Agency	511	840	000	0617	0702
Licenses, Fees or Registrations	Copy Fees	511	855	100	0215	0939
Licenses, Fees or Registrations	Contract Administration	511	855	127	0215	0943
Miscellaneous	Miscellaneous	511	861	000	0617	1121
Miscellaneous	Miscellaneous	511	861	000	0001	1121
Other Illinois State Agency	DCEO	511	864	420	0170	1150
Other Illinois State Agency	Department of Veterans' Affairs	511	864	497	0170	1610
Other Illinois State Agency	Environmental Protection Agency	511	864	532	0170	1166
Other Illinois State Agency	Chicago State University	511	864	608	0617	1891
Repayment to State Pursuant to Law	Tri-City Regional Port Dist	511	880	700	0001	1282
Returned Utility Deposits	Returned Utility Deposits	511	889	000	0101	2029
Returned Utility Deposits	Returned Utility Deposits	511	889	000	0970	2029

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Civil Service Commission	Civil Service Commission	517	000			
Licenses Fees or Registration	FOIA Fees	517	855	118	0001	2288
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	517	877	000	0001	1228
Commerce Commission	Commerce Commission	524	000			
Intra-State Gross Revenue Tax/ Public Utilities	Intra-State Revenue Tax/P.U.	524	310	000	0059	0279
Intra-State Gross Revenue Tax/ Public Utilities	Intra-State Revenue Tax/P.U.	524	310	000	0401	0279
Intra-State Gross Revenue Tax/ 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
Federal Government	Federal Energy Regulatory Commission	524	831	007	0379	2395
Federal Government	Federal Railroad Association	524	831	020	0379	1852
Federal Government	Transportation, Department	524	831	180	0059	0643
Federal Government	Federal Stimulus Package	524	831	999	0379	2178
Fines, Penalties or Violations	Fines, Penalties or Violations	524	843	000	0001	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	524	843	000	0127	0780
Fines, Penalties or Violations	WETSA Penalties	524	843	009	0001	2154
Fines, Penalties or Violations	Civil Penalties	524	843	012	0018	0782
Fines, Penalties or Violations	SBC/Ameritech Liquidated Damage	524	843	300	0001	1649
Fines, Penalties or Violations	Public Utility Fund	524	846	076	0059	2359
Fund Transfers	Digital Divide Elimination Infrastructure Fund	524	846	771	0678	2179
Licenses, Fees or Registrations	Copy Fees	524	855	100	0059	0939
Licenses, Fees or Registrations	Expedited Transmission Filing	524	855	122	0059	2296
Licenses, Fees or Registrations	WETSA Administrative Fee	524	855	128	0059	2301
Licenses, Fees or Registrations	Current Year	524	855	140	0018	0948
Licenses, Fees or Registrations	Recovery of Severance Costs	524	855	147	0059	2356
Licenses, Fees or Registrations	Interstate Registrations	524	855	202	0018	0961
Licenses, Fees or Registrations	Base State/Interstate Reg.	524	855	203	0018	1438
Licenses, Fees or Registrations	Unified Carrier Registration	524	855	205	0018	2119
Licenses, Fees or Registrations	Repossession Towing Companies	524	855	206	0018	2368
Licenses, Fees or Registrations	Securities Issuance Fee	524	855	569	0059	1071
Miscellaneous	Miscellaneous	524	861	000	0018	1121
Miscellaneous	Miscellaneous	524	861	000	0059	1121
Miscellaneous	Miscellaneous	524	861	000	0001	1121
Miscellaneous	Miscellaneous	524	861	000	0011	1121
Miscellaneous	Miscellaneous	524	861	000	0141	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 Utilities	524	880	705	0059	1473
Alternate Compliance Payments	Alternate Retail Electric Suppliers	524	896	001	0836	2272
Drycleaners Environmental Response Council	Drycleaners Environmental Response Council	525	000			
Drycleaner Insurance Premium	Drycleaner Insurance Premium	525	304	000	0548	1595
Licenses, Fees or Registrations	Solvent Supplier Penalty Fees	525	855	124	0548	2319
Licenses, Fees or Registrations	Drycleaner Late Payment Fees	525	855	159	0548	1594
Reimbursements	Reimbursements From Prior Costs	525	890	000	0548	1524
Deaf and Hard of Hearing Commission	Deaf & Hard of Hearing Comm	526	000			
Federal Monies via Other Illinois Agency	SBE Federal Department of Education	526	840	561	0405	0728
Fines, Penalties or Violations	Fines, Penalties or Violations	526	843	000	0449	0780
Licenses, Fees or Registrations	Licenses, Fees or Registrations	526	855	000	0449	0915
Miscellaneous	Miscellaneous	526	861	000	0001	1121
Other Illinois State Agency	Department of Human Services	526	864	444	0405	1466
Comprehensive Health Insurance Board	Comprehensive Health Insurance	527	000			
Local Funds	Local Funds	527	373	000	0177	0300
Court and Antitrust Distribution	Court and Antitrust Distribution	527	820	005	0311	2009

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Court of Claims	Court of Claims	528	000			
Federal Government	U.S. Dept. of Justice	528	831	110	0001	0629
Federal Government	U.S. Dept. of Justice	528	831	110	0434	0629
Federal Government	U.S. Dept. of Justice	528	831	110	0687	0629
Federal Government	U.S. Dept. of Justice	528	831	110	0843	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	Lien Pay-Offs	528	880	090	0687	2388
Restitution	Restitution	528	893	000	0687	2075
Restitution	Restitution	528	893	000	0843	2075
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 Interest Income	532	472	150	0074	0398
Response Action Contractors Indemnification Act	Response Action Contractors	532	537	000	0213	0469
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0001	0582
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0074	0582
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0154	0582
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0774	0582
Court and Anti-Trust Distribution	Court and Anti-Trust Distributions	532	820	000	0828	0582
Federal Government	Environmental Protection Agency	532	831	060	0065	0608
Federal Government	Environmental Protection Agency	532	831	060	0214	0608
Federal Government	Environmental Protection Agency	532	831	060	0270	0608
Federal Government	Federal Stimulus Package	532	831	999	0065	2178
Federal Government	Federal Stimulus Package	532	831	999	0214	2178
Federal Government	Federal Stimulus Package	532	831	999	0270	2178
Federal Monies Via Other State or Org.	Great Lakes Commission	532	837	095	0065	1502
Federal Monies Via Other State or Org.	Great Lakes Commission	532	837	095	0074	1502
Fed. Monies via Other Illinois Agency	IEMA	532	840	491	0065	0725
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	Fines, Penalties or Violations	532	843	000	0813	0780
Fines, Penalties or Violations	IL Environmental Protection Act	532	843	001	0072	2012
Fines, Penalties or Violations	Civil Penalties	532	843	012	0294	0782
Fines, Penalties or Violations	Civil Penalties	532	843	012	0401	0782
Fines, Penalties or Violations	Civil Penalties	532	843	012	0845	0782
Fines, Penalties or Violations	Civil Penalties	532	843	012	0944	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
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	0270	1628

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Construction 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	Electronic Products Recycling	532	855	074	0675	2166
Licenses, Fees or Registrations	Remediation Reimbursement Review	532	855	085	0214	2189
Licenses, Fees or Registrations	Copy Fees	532	855	100	0001	0939
Licenses, Fees or Registrations	FOIA Fees	532	855	118	0277	2288
Licenses, Fees or Registrations	Clean Construction or Demolition Debris Fees	532	855	123	0944	2300
Licenses, Fees or Registrations	Expedited Permit Fee	532	855	161	0944	2353
Licenses, Fees or Registrations	Hazardous Waste Sites	532	855	265	0828	0976
Licenses, Fees or Registrations	Hazardous Waste Sites	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	Pharmaceutical Registration	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 Permit	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	0074	1121
Miscellaneous	Miscellaneous	532	861	000	0270	1121
Miscellaneous	Miscellaneous	532	861	000	0288	1121
Miscellaneous	Miscellaneous	532	861	000	0731	1121
Miscellaneous	Miscellaneous Receipts	532	861	007	0214	2367
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	Secretary of State	532	864	350	0074	1144
Other Illinois State Agency	DCEO	532	864	420	0074	1150
Other Illinois State Agency	Transportation	532	864	494	0828	1162
Other Illinois State Agency	Environmental Protection Trust	532	864	845	0074	1185
Other Illinois State Agency	Environmental Protection Trust	532	864	845	0207	1185

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Environmental Protection Trust	532	864	845	0828	1185
Other States	Other States	532	867	000	0065	1194
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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0065	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0072	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0074	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0078	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0089	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0091	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0214	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0270	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0288	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0294	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0336	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0675	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0731	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0765	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0828	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0944	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0963	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0072	1243
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	Local 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
IL Health Information Exchange Authority	IL Health Information Exchange Authority	534	000			
Fed Monies Via Other Illinois Agency	Healthcare and Family Services	534	840	478	0606	2215
Licenses, Fees or Registrations	Connectivity and Usage Fees - State Agencies	534	855	167	0606	2394
Licenses, Fees or Registrations	HIE-Commercial Health Insurance Fees	534	855	207	0606	2399
Licenses, Fees or Registrations	HIE-Hospital Fees	534	855	208	0606	2400
Licenses, Fees or Registrations	HIE-Physician Fees	534	855	209	0606	2401
Licenses, Fees or Registrations	HIE-Long Term Care Fees	534	855	210	0606	2402
Licenses, Fees or Registrations	HIE-Lab Fees	534	855	211	0606	2403
Licenses, Fees or Registrations	HIE-Pharmacy Fees	534	855	212	0606	2404
Licenses, Fees or Registrations	HIE-Integrated Delivery Network Fees	534	855	213	0060	2405
Licenses, Fees or Registrations	HIE-Regional Health Information Org Fees	534	855	214	0606	2406
Licenses, Fees or Registrations	HIE-Community Healthcare Centers Fees	534	855	215	0606	2407
Guardianship and Advocacy Comm.	Guardianship & Advocacy Comm.	537	000			
Licenses, Fees or Registrations	Licenses/Fee or Registration	537	855	000	0297	0915
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	537	877	000	0001	1228
Repayment to State Pursuant to Law	Involuntary Withholding - Salary Refund	537	880	060	0001	2003
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	005	0538	1972
Federal Government	Emergency Management Agency	541	831	069	0538	0613
Federal Government	Interior, Department of	541	831	100	0538	0626
Federal Government	Interior/Historic Preservation	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fund Transfer	Historic Preservation Agency State Trust	541	846	749	0538	2311
Fund Transfer	Historic Preservation Agency State Trust	541	846	749	0776	2311
Licenses, Fees or Registrations	Camping Fees	541	855	060	0538	0931
Licenses, Fees or Registrations	Conference Fees	541	855	097	0538	0937
Licenses, Fees or Registrations	Admission Fees	541	855	356	0538	0921
Licenses, Fees or Registrations	Admission Fees	541	855	356	0776	0921
Licenses, Fees or Registrations	Parking Fees	541	855	445	0776	1037
Miscellaneous	Miscellaneous	541	861	000	0001	1121
Miscellaneous	Miscellaneous	541	861	000	0538	1121
Miscellaneous	Miscellaneous	541	861	000	0776	1121
Other Illinois State Agency	Commerce & Economic Opportunity	541	861	420	0538	1150
Other Illinois State Agency	Natural Resources	541	861	422	0749	1151
Other Illinois State Agency	Natural Resources	541	864	422	0776	1151
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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	541	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	541	877	000	0538	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	541	877	000	0763	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/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			
Court and Anti-Trust Distribut	Court Dist/Dispt Raise-GRF	542	820	030	0168	2396
Federal Government	U.S. Army Corp of Engineers	542	831	085	0538	2077
Fed Monies Via Other IL Agency	Criminal Justice Information	542	840	546	0201	1432
Private Organizations or Individuals	Private Organiza or Indiv	542	870	000	0001	1200
Repay State/Jury Duty & Personal Phone Calls	Reim/Jury Duty & Recoveries	542	877	000	0001	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	542	880	600	0001	1270
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
Federal Government	Federal Stimulus Package	546	831	999	0488	2178
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
Fines, Penalties or Violations	Circuit Clerk Fines, Penalties & Assessments	546	843	027	0335	2366
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
Miscellaneous	Miscellaneous	546	861	000	0001	1121
Miscellaneous	Miscellaneous	546	861	000	0488	1121
Miscellaneous	Miscellaneous	546	861	000	0513	1121
Miscellaneous	Miscellaneous	546	861	000	0539	1121
Other Illinois State Agency	Other IL State Agencies	546	864	000	0335	1127
Other Illinois State Agency	Dept. of Human Services	546	864	444	0335	1466
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	546	877	000	0001	1228
Repay State/Final Audits & Reports	Repay State/Final 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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	548	877	000	0001	1228
Illinois Housing Development Authority	Illinois Housing Dev. Auth.	551	000			
Repay State/Final Audits & Reports	Repay State/Final 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			
Investment Income	Investment Income	555	852	000	0529	0870
Licenses, Fees or Registrations	Copy Fees	555	855	100	0529	0939
Repay State/Jury Duty & Personal Phone Calls	Repay State/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	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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	557	880	600	0455	1270
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	Dept. of Human Services	558	864	462	0131	1155
Private Organizations or Individuals	Private Organiza or Indiv	558	870	000	0131	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	558	877	000	0131	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	558	880	600	0131	1270
Violence Prevention Authority	Violence Prevention Authority	559	000			
Federal Government	US Department of Justice	559	831	110	0318	0629
Federal Monies via Other Illinois Agency	Criminal Justice Trust Fund	559	840	488	0318	0724
Fund Transfer	General Revenue Fund	559	846	001	0318	0827
Miscellaneous	Miscellaneous	559	861	000	0184	1121
Other Illinois State Agency	General Revenue Fund	559	864	001	0184	1128
Other Illinois State Agency	Dept Children and Family Services	559	864	418	0318	1149
Other Illinois State Agency	Corrections	559	864	426	0318	1372
Other Illinois State Agency	Dept of Human Services	559	864	444	0318	1466
Other Illinois State Agency	Dept of Public Health	559	864	482	0318	1159
Other Illinois State Agency	IL Crim. Justice Info. Auth.	559	864	546	0318	1168
Other Illinois State Agency	State Board of Education	559	864	586	0318	1172
Private Organizations or Individuals	Private Organizations	559	870	000	0184	1200
Private Organizations or Individuals	Private Organizations	559	870	000	0318	1200
Illinois Finance Authority	Illinois Finance Authority	560	000			
Loan Repayments	Fire Truck Revolving Loans	560	355	010	0572	1978
Loan Repayments	Ambulance Revolving Loans	560	355	015	0334	2303
Repayment of Loan Guarantees	Repay Loan Guaran.-Principal	560	524	050	0205	0456
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Illinois Procurement Policy Board	Illinois Procurement Policy Board	562	000			
Reimbursement	Employee Reimbursements	562	890	005	0001	1892
Workers' Compensation Commission	Workers' Compensation Comm.	563	000			
Employer Payments for Injured Employees	Employer Pay/Employee Comp	563	157	000	0431	0104
1/2% of Comp.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	0179	0780
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	Sanitary Landfill	563	855	567	0274	1069
Miscellaneous	Miscellaneous	563	861	000	0001	1121
Repayment to State Pursuant to Law	Returned Petty Cash Fund	563	880	600	0534	1270
Illinois Gaming Board	Illinois Gaming Board	565	000			
Admission Tax	Admission Tax Boat & Gambling	565	015	150	0129	0003
Riverboat Gambling Wagering Tax	Riverboat Gambling Wagering Tax	565	532	000	0129	0467
Video Gaming Tax	30% Video Terminal Tax	565	534	001	0694	2292
Video Gaming Tax	30% Video Terminal Tax	565	534	001	0842	2292
Fines, Penalties or Violations	Civil Penalties	565	843	013	0007	0783
Fines, Penalties or Violations	Fines and Penalties for Video Gaming	565	843	026	0007	2329
Licenses, Fees or Registrations	Copy Fees	565	855	100	0129	0939
Licenses, Fees or Registrations	Video Gaming Application Fees	565	855	102	0129	2260
Licenses, Fees or Registrations	Video Gaming License Fees	565	855	103	0129	2261
Licenses, Fees or Registrations	VGA-Manufacturers' Licenses	565	855	104	0129	2273
Licenses, Fees or Registrations	VGA-Distributor Licenses	565	855	105	0129	2274
Licenses, Fees or Registrations	VGA-Terminal Operator Licenses	565	855	106	0129	2275
Licenses, Fees or Registrations	VGA-Supplier Licenses	565	855	107	0129	2276
Licenses, Fees or Registrations	VGA-Technician Licenses	565	855	108	0129	2277
Licenses, Fees or Registrations	VGA-Establishment Licenses	565	855	109	0129	2278
Licenses, Fees or Registrations	VGA-Terminal Licenses	565	855	110	0129	2279
Licenses, Fees or Registrations	VGA-Handler Licenses	565	855	111	0129	2280
Licenses, Fees or Registrations	VGA-Manufacturer Application Fees	565	855	112	0129	2281
Licenses, Fees or Registrations	VGA-Distributor Application Fees	565	855	113	0129	2282
Licenses, Fees or Registrations	VGA-Terminal Operator Application Fees	565	855	114	0129	2283
Licenses, Fees or Registrations	VGA-Supplier Application Fees	565	855	115	0129	2284
Licenses, Fees or Registrations	VGA-Technician Application Fees	565	855	116	0129	2285
Licenses, Fees or Registrations	VGA-Handler Application Fees	565	855	117	0129	2286
Licenses, Fees or Registrations	Occupational Renewal Fees	565	855	132	0129	2330
Licenses, Fees or Registrations	Riverboat Supplier's Application Fees	565	855	133	0129	2331
Licenses, Fees or Registrations	Riverboat Supplier's License Fees	565	855	134	0129	2332
Licenses, Fees or Registrations	Badge Replacement Issued Fees	565	855	146	0129	2341
Licenses, Fees or Registrations	Riverboat Gambling Occupational License Fees	565	855	438	0129	1031
Licenses, Fees or Registrations	Riverboat Gambling Owners License Fees	565	855	442	0001	1034
Licenses, Fees or Registrations	Riverboat Gambling Owners License Fees	565	855	442	0129	1034
Licenses, Fees or Registrations	Riverboat Gambling Owners Application Fees	565	855	444	0129	1036
Licenses, Fees or Registrations	Riverboat Gambling Suppliers Application/License Fees	565	855	517	0129	1059
Repay State/Jury Duty & Personal Calls	Repay State/Jury Duty & Personal Calls	565	877	000	0129	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	565	880	600	0129	1270
Illinois State Charter School Commission	Illinois State Charter School Commission	568	000			
Licenses, Fees or Registrations	Charter School Authorization Fee	568	855	166	0674	2393
Private Organizations or Individuals	Private Organizations or Individuals	568	870	000	0674	1200
Illinois Law Enforcement Training and Standards Board	Illinois Law Enforcement Training and Standards Board	569	000			
Federal Government	U.S. Dept. of Justice	569	831	110	0923	0629
Fed Monies Via Other Illinois Agency	IEMA - Homeland Security	569	840	110	0923	1894

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	569	840	488	0923	0724
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	1511
Licenses, Fees or Registrations	Application Fees	569	855	042	0517	0928
Licenses, Fees or Registrations	Entrants Fees	569	855	005	0517	1510
Miscellaneous	Miscellaneous	569	861	000	0879	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
Pollution Control Board	Pollution Control Board	577	000			
Subscription or Publication Sales	Public Health-Formulary	577	888	042	0014	1297
Prisoner Review Board	Prisoner Review Board	578	000			
Licenses, Fees or Registrations	Court Supervision Circuit Clerks	578	855	054	0366	2089
Miscellaneous	Miscellaneous	578	861	000	0001	1121
Other Illinois State Agency	Attorney General	578	864	340	0001	1143
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	578	877	000	0001	1228
Illinois Racing Board	Illinois Racing Board	579	000			
Admission Tax	Admission Tax	579	015	000	0280	0001
Admission Tax	Admission Tax-Racetracks	579	015	100	0001	0002
Admission Tax	Admission Tax-Racetracks	579	015	100	0632	0002
Admission Tax	Admission Fee-OTB	579	015	250	0632	2347
Privilege Tax	.25% Tax-ADW Standardbred Purses	579	470	600	0632	2390
Riverboat Gambling Tax	3% Adjusted Gross Receipts	579	532	005	0313	2083
Riverboat Gambling Tax	3% Adjusted Gross Receipts	579	532	005	0401	2083
Fines, Penalties and Violations	Fines & Penalties	579	843	120	0001	0806
Fines, Penalties and Violations	Fines & Penalties	579	843	120	0632	0806
Licenses, Fees or Registrations	Annual Charity Assessment	579	855	037	0271	1364
Licenses, Fees or Registrations	Photo ID Fees	579	855	135	0001	2333
Licenses, Fees or Registrations	Photo ID Fees	579	855	135	0632	2333
Licenses, Fees or Registrations	Fingerprint Fees	579	855	222	0248	1385
Licenses, Fees or Registrations	Fingerprint Fees	579	855	222	0632	1385
Licenses, Fees or Registrations	Occupation Licenses	579	855	300	0001	1365
Licenses, Fees or Registrations	Occupation Licenses	579	855	300	0632	1365
Licenses, Fees or Registrations	Organization Licenses	579	855	600	0001	1368
Licenses, Fees or Registrations	Organization Licenses	579	855	600	0632	1368
Miscellaneous	Racing Board	579	861	200	0001	1837
Miscellaneous	Racing Board	579	861	200	0632	1837
Repay State/Jury Duty & Personal Calls	Repay State/Jury Duty & Personal Calls	579	877	000	0632	1228
Property Tax Appeal Board	Property Tax Appeal Board	580	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	580	877	000	0001	1228
Subscription or Publication Sales	Books/Magazine & Periodicals	580	888	005	0001	1290
Sex Offender Management Board	Sex Offender Management Board	583	000			
Federal Government	U.S. Dept. of Justice	583	831	110	0527	0629
State Board of Education	State Board of Education	586	000			
Loan Repayments	Loan Repayments	586	355	000	0605	0295
Loan Repayments	Loan Repayments-Interest	586	355	025	0569	0296
Loan Repayments	Loan Repayments-Interest	586	355	025	0130	0296
Loan Repayments	Loan Repayments-Principal	586	355	050	0567	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0569	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0605	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0130	0297
Program Income	Grantee Interest Income	586	472	150	0001	0398
Federal Government	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Labor, Department of	586	831	120	0560	0630
Federal Government	National Community Service	586	831	133	0560	0634
Federal Government	Federal Stimulus Package	586	831	999	0001	2178
Federal Government	Federal Stimulus Package	586	831	999	0410	2178
Federal Government	Federal Stimulus Package	586	831	999	0561	2178
Federal Government	Federal Stimulus Package	586	831	999	0857	2178
Federal Monies Via Other State or Organization	Fed. Monies via Other State or Org.	586	837	000	0561	1381
Fed Monies Via Other Illinois Agency	ISP Federal Project Fund	586	840	904	0561	1573
Federal Program Income	Federal Program Income	586	841	000	0410	0752
Federal Program Income	Grantee Interest Income	586	841	150	0561	0760
Federal Program Income	Grantee Interest Income ARRA	586	841	999	0410	2226
Federal Program Income	Grantee Interest Income ARRA	586	841	999	0561	2226
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	586	842	010	0001	0765
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	586	842	010	0144	0765
Fed Govt Indirect Cost Reimbursement	Education, US Department of	586	842	057	0001	0768
Fed Govt Indirect Cost Reimbursement	Education, US Department of	586	842	057	0144	0768
Fed Govt Indirect Cost Reimbursement	Health & Human Services	586	842	075	0001	0771
Fed Govt Indirect Cost Reimbursement	Health & Human Services	586	842	075	0144	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	Review and Inspection School Facilities	586	855	094	0001	2255
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	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 Fund Balance	586	855	846	0159	1113
Miscellaneous	Miscellaneous	586	861	000	0561	1121
Miscellaneous	Miscellaneous	586	861	000	0001	1121
Miscellaneous	Miscellaneous	586	861	000	0144	1121
Miscellaneous	Miscellaneous	586	861	000	0410	1121
Other Illinois State Agency	Dept. of Human Services	586	864	444	0144	1466
Other Illinois State Agency	Capital Development Board	586	864	511	0144	2016
Private Organizations or Individuals	Private Organizations or Individuals	586	870	000	0144	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	586	877	000	0001	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	586	880	601	0001	1271
State Board of Elections	State Board of Elections	587	000			
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	US Election Assistance Commission	587	831	095	0647	2153
Federal Government	General Services Administration	587	831	875	0206	1860
Fed Gov't Indirect Cost Reimbursement	Fed Gov't Indirect Cost Reimbursement	587	842	000	0001	0764
Fines, Penalties or Violations	Interest	587	843	061	0206	0794
Subscription or Publication Sales	Copy Petitions & Materials	587	888	100	0001	1303
State Emergency Management Agency	State Emergency Mgmt Agency	588	000			
Response Action Contractors Indemnification	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	FEMA - Disaster 3230	588	831	059	0491	2030
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Emergency Management Agency	588	831	068	0710	0613
Federal Government	FEMA/Agreement #860-DR	588	831	073	0491	0616
Federal Government	FEMA/Agreement #1278	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	Dept. of Homeland Security-ODP	588	831	105	0526	2011
Federal Government	U.S. Dept. of Justice	588	831	110	0497	0629
Federal Government	U.S. Dept. of Justice	588	831	110	0710	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	Transportation, Department	588	831	180	0710	0643
Federal Government	Environmental Protection Agency	588	831	060	0191	0608
Federal Government	FEMA 0871-HM	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	588	831	799	0491	1741
Federal Government	FEMA	588	831	799	0667	1741
Federal Monies Via Other State or Organization	Council of Great Lakes Gov.	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 Relief Refunds	588	846	471	0001	1794
Fund Transfer	Disaster Relief Refunds	588	846	491	0001	1794
Licenses, Fees or Registrations	Radon Mitigation Installers Tag	588	855	087	0067	2225
Licenses, Fees or Registrations	Conference Fees	588	855	097	0688	0937
Licenses, Fees or Registrations	Copy Fees	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	Nuclear Reactor Ann Assess	588	855	425	0796	1024
Licenses, Fees or Registrations	Nuclear Fuel Storage Fee	588	855	427	0796	1025
Licenses, Fees or Registrations	Nurse Agencies	588	855	429	0796	1027
Licenses, Fees or Registrations	Nuclear Spent Fuel	588	855	431	0796	1538
Licenses, Fees or Registrations	Radon Licensing	588	855	508	0067	1494
Licenses, Fees or Registrations	Radiation Machine Svc. Providers	588	855	509	0067	1719
Licenses, Fees or Registrations	Radiation Mach. Inspect./Reg.	588	855	510	0067	1612
Licenses, Fees or Registrations	Radiation Image/Therapeutic Op.	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
Miscellaneous	Miscellaneous	588	861	000	0001	1121
Miscellaneous	Miscellaneous	588	861	000	0688	1121
Licenses, Fees or Registrations	Miscellaneous	588	861	000	0796	1121
Licenses, Fees or Registrations	Violent Crime Victims Assistance	588	864	929	0688	1186

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other States	Other States Relief	588	867	015	0491	2352
Other States	Other States Relief	588	867	015	0667	2352
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	0667	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0688	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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0067	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0497	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0942	1228
Repay State/Final Audits & Reports	Repay State/Final 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
Reimbursements	Reimbursements of Prior Costs	588	890	000	0497	1524
Reimbursements	Reimbursements of Prior Costs	588	890	000	0667	1524
Reimbursements	Reimbursements of Prior Costs	588	890	000	0710	1524
Reimbursements	U.S. NRC Agreement Reimb.	588	890	030	0067	2004
Reimbursements	Katrina - EMAC	588	890	035	0001	2066
State Employees Retirement System	State Employees Retirement Sys.	589	000			
Off-Set Claims	Child Support	589	419	015	0479	1682
Contributions by Employees	Contributions/Current Year Service	589	812	100	0479	0573
Contributions by Employees	Current Year/Employer	589	812	150	0479	0574
Contributions by Employees	Contributions/Prior Year Service	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	Copy Fees	590	855	100	0001	0939
Miscellaneous	Miscellaneous	590	861	000	0001	1121
State Police Merit Board	State Police Merit Board	591	000			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	591	877	000	0001	1228
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 Agency	592	831	060	0072	0608
Federal Government	Environmental Protection Agency	592	831	060	0580	0608
Federal Government	Emergency Management Agency	592	831	068	0580	0613
Fed Monies Via Other Illinois Agency	IEMA-FEMA	592	840	588	0047	1790
Fines, Penalties or Violations	Elevator Safety and Regulation Act	592	843	019	0047	2259
Fines, Penalties or Violations	Underground Storage Tank	592	843	095	0072	0802
Licenses, Fees or Registrations	Sprinkler Contractor Licenses	592	855	030	0047	1976
Licenses, Fees or Registrations	State Certification Exam	592	855	047	0047	2067
Licenses, Fees or Registrations	Pyrotechnic Disrib. & Operator License	592	855	052	0047	2079

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Elevator Safety and Regulation Act	592	855	063	0047	2106
Licenses, Fees or Registrations	Copy Fees	592	855	100	0047	0939
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 Illinois State Agencies	Other IL State Agencies	592	864	000	0047	1127
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	592	877	000	0047	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	592	877	000	0072	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	592	880	600	0047	1270
Reimbursements	Other Reimbursements	592	890	050	0510	2103
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
Reimbursement from Third Party Payee	Reimbursement/Third Party	593	522	000	0203	0454
Federal Government	Medicare Part D	593	831	031	0203	2104
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	0789	1893
Repayment to State Pursuant to Law	Returned Petty Cash Fund	593	880	600	0473	1270
Sale of Investments	Sale of Investments	593	882	000	0473	1286
Board of Higher Education	Board of Higher Education	601	000			
Federal Government	Education, Department of	601	831	058	0736	0607
Federal Government	Education, Department of	601	831	058	0983	0607
Licenses, Fees or Registrations	Degree Granting Fees-Institutions	601	855	083	0660	2196
Licenses, Fees or Registrations	Operating Authority Fees	601	855	084	0661	2197
Licenses, Fees or Registrations	Application & Renewal Fees	601	855	148	0751	2363
Miscellaneous	Miscellaneous	601	861	000	0001	1121
Other Illinois State Agencies	General Revenue Fund	601	864	001	0736	1128
Other Illinois State Agencies	ISBE-Common Core State Standards	601	864	020	0736	2373
Other Illinois State Agencies	Dept of Commerce & Economic Opportunity	601	864	420	0736	1150
Other Illinois State Agencies	Capital Development Board	601	864	511	0736	2016
Other Illinois State Agencies	Illinois State Board of Education	601	864	586	0736	1172
Other Illinois State Agencies	Illinois Public Universities	601	864	690	0736	2133
Other Illinois State Agencies	Illinois Student Assistance Commission	601	864	691	0736	2134
Private Organizations or Individuals	Large Unit District Association	601	870	125	0736	2125
Private Organizations or Individuals	Not-For-Profit Entities	601	870	130	0736	2131
Private Organizations or Individuals	For-Profit Institutions	601	870	135	0736	2132
Repayment to State Pursuant to Law	Grantee Interest Income	601	880	065	0983	1247
Repayment to State Pursuant to Law	DFI Awards	601	880	080	0001	2033
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 Indemnification	Response Action Contractors	644	537	000	0213	0469
Southern Illinois University	Southern Illinois University	664	000			
Response Action Contractors Indemnification	Response Action Contractors	664	537	000	0213	0469
Miscellaneous	Miscellaneous	664	861	000	0001	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Outstanding Checks Written Off	Check Write Off/Go Back Fund	664	869	000	0001	1199
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	664	877	000	0001	1228
Illinois Community College Board	Illinois Community College Board	684	000			
Contributions to State by State Officers	Contribution/State Officers Salaries	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
Federal Monies Via Other State or Org.	Fed. Monies via Other State or Org.	684	837	000	0339	1381
Fed Monies Via Other Illinois Agency	Title III Soc. Sec. & Emp. Svcs.	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	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
Miscellaneous	Miscellaneous	684	861	000	0001	1121
Miscellaneous	Miscellaneous	684	861	000	0339	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	Corrections	684	864	426	0161	1372
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	IDOT	684	864	494	0339	1162
Other Illinois State Agency	State Board of Education	684	864	586	0161	1172
Other Illinois State Agency	State Board of Education	684	864	586	0339	1172
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
Other States	Other States	684	867	000	0070	1194
Private Organizations or Individuals	Private Organiza or Indiv	684	870	000	0339	1200
Reim/Jury Duties & Recoveries	Reimburse State Jury Duty & Phone	684	877	000	0692	1228
Repayment to State Pursuant to Law	Grantee Interest Income	684	880	065	0772	1247
Student Assistance Commission	Student Assistance Commission	691	000			
Loan Repayments	Principal	691	355	050	0663	0297
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
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	525	000	0259	1489
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 Government	US Department of Justice	691	831	110	0701	0629
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 Projects Fund	691	846	663	0665	1657
Fund Transfers	Student Loan Operating Fund	691	846	664	0663	1644
Licenses, Fees or Registrations	Administrative Fees	691	855	003	0557	1483
Licenses, Fees or Registrations	Default Fees	691	855	057	0663	2093
Licenses, Fees or Registrations	Loan Processing & Issuance Fee	691	855	352	0664	1632
Licenses, Fees or Registrations	Portfolio Maintenance Fees	691	855	353	0664	1633
Licenses, Fees or Registrations	Fed. Direct Consolidation Fees	691	855	354	0664	1634
Miscellaneous	Miscellaneous	691	861	000	0001	1121
Miscellaneous	Miscellaneous	691	861	000	0664	1121
Miscellaneous	Miscellaneous	691	861	000	0701	1121
Private Organizations or Individuals	Private Org./Foundations Grants	691	870	060	0677	1871
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	691	877	000	0664	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Restitutions	691	880	725	0001	1283
Repayment to State Pursuant to Law	Restitutions	691	880	725	0663	1283
Sale of State Assets	IDAPP Loan Sale Proceeds	691	881	200	0664	2115
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	FY12 IL Innovation Talent Prog	692	840	002	0359	2361
Fed Monies Via Other Illinois Agency	ISBE-Title II-Teacher Quality	692	840	003	0359	2392
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	692	840	410	0768	0721
Fed Monies Via Other Illinois Agency	Commerce & Economic Opportunity	692	840	420	0359	1899
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 Monies Via Other Illinois Agency	University of Illinois	692	840	676	0359	2177
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	Outreach Programs	692	855	591	0768	1081
Local Illinois Governmental Units	Property Sales, Cities, Counties	692	858	020	0359	1116
Local Illinois Governmental Units	Sch. Dist. Fed. Property Sales	692	858	040	0359	1119
Miscellaneous	Miscellaneous	692	861	000	0768	1121
Other Illinois State Agency	Lieutenant Governor	692	864	330	0359	1142
Other Illinois State Agency	Secretary of State	692	864	350	0359	1144
Other Illinois State Agency	Commerce & Economic Opportunity	692	864	420	0359	1150
Other Illinois State Agency	Public Health	692	864	483	0392	2117
Other Illinois State Agency	Transportation	692	864	494	0359	1162
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	Fund for Illinois Future	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	Yau High School Mathematics Award	692	870	018	0359	2263
Private Organizations or Individuals	Third Party Liability	692	870	080	0001	1205
Private Organizations or Individuals	Third Party Liability	692	870	080	0007	1205
Private Organizations or Individuals	Clean Energy Community Foundation	692	870	100	0359	2086
Private Organizations or Individuals	Aurora University	692	870	115	0359	2123
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
State Universities Civil Service System	State Universities Civil Service System	695	000			
Restitution	Restitution	695	893	000	0001	2075
Licenses, Fees or Registrations	Copy Fees	695	855	100	0001	0939

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.50.20 1 of 1
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2013
PROCEDURE	ASSIGNED AGENCY PREFIXES	REVISION NUMBER NEW

Exhibit 25.50.20-A shows the IOC assigned agency prefixes. It lists the agency number, agency name and the prefixes used for Receipt Deposit Transmittals (C-64), Expenditure Adjustment Transmittals (C-63) and Salary Refunds (C-65). The prefixes are used to populate the order number field on these forms.

**ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES**

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
101	General Assembly	GA	EGA	SGA
101	General Assembly - Senate	SE	ESE	SSE
102	Office of the Legislative Inspector General			
103	Office of the Auditor General	AG	EAG	SAG
105	Comm on Government Forecasting/Accountability	FC	EFC	SFC
108	Legislative Information System	LI	ELI	SLI
109	Legislative Audit Commission	LA	ELA	SLA
110	Legislative Printing Unit	LP	ELP	SLP
112	Legislative Research Unit	LU	ELU	SLU
115	Legislative Reference Bureau	RB	ERB	SRB
120	Legislative Ethics Commission			
131	General Assembly Retirement System	GR	EGR	SGR
156	Office of the Architect of the Capitol	CA	ECA	SCA
167	Joint Committee on Administrative Rules	JC	EJC	SJC
201	Supreme Court	CR	ECR	SCR
202	Attorney Registration and Disciplinary Commission			
203	Board of Admissions to the Bar			
205	Clerk of the Supreme Court			
210	Supreme Court Historic Presevation Commission	SH	ESH	SSH
215	Appellate Court District 1	AC	EAC	SAC
225	Appellate Court District 2	AC	EAC	SAC
235	Appellate Court District 3	AC	EAC	SAC
245	Appellate Court District 4	AC	EAC	SAC
255	Appellate Court District 5	AC	EAC	SAC
275	Judges Retirement System	JR	EJR	SJR
285	Judicial Inquiry Board	JI	EJI	SJI
290	State Appellate Defenders Office	AD	EAD	SAD
295	State's Attorneys Apellate Prosecutor	AP	EAP	SAP
310	Governor	GT	EGT	SGT
330	Office of the Lt. Governor	LG	ELG	SLG
331	IL Distance Learning Foundation			
340	Office of the Attorney General	AY	EAY	SAY
350	Secretary of State	Y	EY	SY
360	Illinois Office of the Comptroller	CT	ECT	SCT
370	State Treasurer's Office	T	ET	ST
402	Department on Aging	AI	EAI	SAI
406	Department of Agriculture	AR	EAR	SAR
416	Central Managment Services	M	EM	SM
418	Department of Children and Family Services	F	EF	SF
420	Dept of Commerce and Economic Opportunity	D	ED	SD
422	Department of Natural Resources	NR	ENR	SNR
426	Department of Corrections	C	EC	SC
425	Department of Juvenile Justice	JJ	EJJ	SJJ
427	Department of Employment Security	TY	ETY	STY
440	Department of Financial and Professional Regulation	FP	EFP	SFP
442	Department of Human Rights	HR	EHR	SHR
444	Department of Human Services	H	EH	SH
445	IL Power Agency	IP	EIP	SIP

**ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES**

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
446	Department of Insurance	IN	EIN	SIN
458	Illinois Lottery	L	EL	SL
452	Department of Labor	LB	ELB	SLB
466	Military Affairs	MA	EMA	SMA
478	Department of Healthcare and Family Services	P	EPD/EPG	SP
482	Department of Public Health	PH	EPH	SPH
492	Department of Revenue	R	ER	SR
493	Department of State Police	PL	EPL	SPL
494	Department of Transportation	DT	EDT	SDT
497	Department of Veterans Affairs	VA	EVA	SVA
503	Illinois Arts Council	IA	EIA	SIA
504	Other Agencies, Boards and Authorities			
507	Governor's Office of Management and Budget	BB	EMB	SMB
509	Office of the Executive Inspector General	GL	EGL	SGL
510	Executive Ethics Commission	XC	EXE	SXE
511	Capital Development Board	CD	ECD	SCD
517	Illinois Civil Service Commission	CS	ECS	SCS
524	Illinois Commerce Commission	CC	ECC	SCC
525	Drycleaner Commission	DE	EDE	SDE
526	Deaf and Hard of Hearing Commission	DH	EDH	SDH
527	Comprehensive Health Insurance Board	CH	ECH	SCH
528	Court of Claims	TC	ETC	STC
529	East St. Louis Financial Advisory Authority	AA	EAA	SAA
530	East St. Louis Development Authority			
531	Environmental Protection Trust Fund Commission	TF	ETF	STF
532	Environmental Protection Agency	PE	EPE	SPE
533	Governor's Purchase Care Review Board			
535	IL Export Development Authority			
537	Guardianship and Advocacy Commission	GC	EGC	SGC
541	Historic Preservation Agency	HP	EHP	SHP
542	Human Rights Commission	RC	ERC	SRC
546	Illinois Criminal Justice Information Authority	CJ	ECJ	SCJ
548	Illinois Education Labor Relations Board	LR	ELR	SLR
551	Illinois Housing Development Authority			
553	Illinois Municipal Retirement Fund	MR	EMR	SMR
554	Illinois Sports Facilities Authority	FA	EFA	SFA
555	Illinois State Board of Investments	BI	EBI	SBI
557	Illinois State Toll Highway Authority	TH	ETH	STH
558	Illinois Council on Developmental Disabilities	PC	EPC	SPC
559	Illinois Violence Prevention Authority	VP	EVP	SVP
560	Illinois Finance Authority	FD	EFD	SFD
562	Procurement Policy Board	PP	EPP	SPP
563	Illinois Workers' Compensation Commission	IC	EIC	SIC
565	Illinois Gaming Board	IG	EIG	SIG
568	IL Charter Schools Commission	IS	EIS	SIS
569	Law Enforcement Training and Standards Board	LE	ELE	SLE
571	Medical Center Commission	MC	EMC	SMC
572	Mid-America Medical District Commission	AM	EAM	SAM

**ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES**

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
574	Metropolitan Fair and Exposition Authority	MF	EMF	SMF
578	Prisoner Review Board	PB	EPB	SPB
579	Illinois Racing Board	IR	EIR	SIR
580	Property Tax Appeal Board	PT	EPT	SPT
583	Sex Offender Management Board	OM	EOM	SOM
585	Southwestern Development Authority			
586	Illinois State Board of Education	B	EB	SB
587	Illinois State Board of Elections	BE	EBE	SBE
588	Illinois Emergency Management Agency	IE	EIE	SIE
589	State Employees' Retirement System	RS	ERS	SRS
590	Illinois Labor Relations Board	LL	ELL	SLL
591	Illinois State Police Merit Board	PM	EPM	SPM
592	Office of the State Fire Marshal	FM	EFM	SFM
593	State Teachers' Retirement System	TR	ETR	STR
594	Public School Tchers Pens/Retire Fund of Chicago	TP	ETP	STP
597	Southeastern IL Economic Development Authority			
598	Upper Illinois River Valley Development Authority			
601	Board of Higher Education	HE	EHE	SHE
608	Chicago State University	CU	ECU	SCU
612	Eastern Illinois University	UE	EUE	SUE
616	Governors State University	GU	EGU	SGU
618	Governors State University Alumni Association			
620	Northeastern Illinois University	NE	ENE	SNE
621	Northeastern Illinois University Foundation			
628	Western Illinois University	WU	EWU	SWU
629	Western Illinois University Foundation			
636	Illinois State University	IU	EIU	SIU
637	Illinois State University Foundation			
644	Northern Illinois University	NU	ENU	SNU
645	Northern Illinois University Foundation			
646	Northern Illinois University Alumni Association			
664	Southern Illinois University	US	EUS	SUS
665	SIU - Carbondale Foundation			
666	SIU - Edwardsville Foundation			
667	SIU - Carbondale Alumni Assoc			
668	SIU - Edwardsville Alumni Assoc			
676	University of Illinois	UI	EUI	SUI
677	University of Illinois Foundation			
678	University of Illinois Alumni Association			
684	Illinois Community College Board	CB	ECB	SCB
685	State Community College of East St. Louis			
691	Illinois Student Assistance Commission	CM	ECM	SCM
692	Illinois Math and Science Academy	MS	EMS	SMS
693	State Universities Retirement System	UR	EUR	SUR
695	State Universities Civil Service Merit Board	UC	EUC	SUC

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.30 1 of 1
SUB-SECTION	COLLECTION PROCEDURE & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 2013
PROCEDURE	AGENCY INTERNAL OFFSETS	REVISION NUMBER 14-001

State agencies shall develop their own internal offset systems "whereby agency initiated payments to its debtors may be offset" against past due claims. The agency shall place claims against debtors to their agency in the internal offset system before referring the claim to the Comptroller's Offset System according to procedures established by the agency. Each agency shall develop its own procedures for implementing and maintaining its internal offset system.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.00.00 1 of 4

SUB-SECTION

EFFECTIVE DATE
July 15, 2002

PROCEDURE INDEX

REVISION NUMBER
NEW

27	Agency Reporting
10	Overview
10	Introduction
20	Statute Reference
20	Input Procedures
10	Explanation of GAAP Account Changes (SCO-510)
11	Shared SAMS Funds Trial Balance for Assets, Liabilities and Fund Equity (SCO-511)
12	Shared SAMS Funds Trial Balance for Revenues and Expenditures (SCO-512)
16	Nonshared SAMS Funds Trial Balance for Assets, Liabilities and Fund Equity (SCO-516)
17	Nonshared SAMS Funds Trial Balance for Revenues and Expenditures (SCO-517)
21	Locally Held Funds Trial Balance for Assets, Liabilities and Fund Equity (SCO-521)
22	Locally Held Funds Trial Balance for Revenues and Expenditures (SCO-522)
26	Proprietary Funds Trial Balance for Assets, Liabilities and Net Assets (SCO-526)
27	Proprietary Funds Trial Balance for Revenues and Expenses (SCO-527)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.00.00 2 of 4

SUB-SECTION

EFFECTIVE DATE
July 1, 2013

PROCEDURE INDEX

REVISION NUMBER
14-001

- 29 Fund Equity Reconciliation (SCO-529)
- 30 Account Summary Analysis (SCO-530)
- 31 Shared SAMS Funds Cash Reconciliation (SCO-531)
- 33 Proprietary Funds Statement of Cash Flows (SCO-533)
- 34 Nonshared SAMS Funds Cash Reconciliation (SCO-534)
- 35 Proprietary Fund Schedule of Footnote Disclosure Information (SCO-535)
- 37 SAMS to GAAP Reconciliation – Capital Assets (SCO-537)
- 38 Capital Asset Summary (SCO-538)
- 40 Long-Term Obligations and Related Items (SCO-540)
- 41 Refunds and Credit Memoranda Fund Analysis (SCO-541)
- 42 Revenue Source Fund Analysis (SCO-542)
- 44 Miscellaneous Journal Entries (SCO-544)
- 45 Trial Balance Entry (SCO-545)
- 46 Government-wide Adjusting Journal Entries (SCO-546)
- 47 Reclassifying Journal Entries (SCO-547)
- 48 Adjusting Journal Entries (SCO-548)
- 49 Summary of Liabilities (SCO-549)
- 50 Encumbrance Computation (SCO-550)
- 51 SAMS to GAAP Reconciliation – Accounts Receivable (SCO-551)
- 52 Internal Service Fund Billing (SCO-552)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
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SUB-SECTION

EFFECTIVE DATE
July 1, 2007

PROCEDURE INDEX

REVISION NUMBER
08-001

53	Fund Balance to Net Asset Reconciliation (SCO-553)
55	Adjustments for Government-wide Statements (SCO-555)
60	Accounting for Leases-Lessee (SCO-560)
62	Multiple Fund Adjustment/Reclassification Schedule (SCO-562)
63	Grant/Contract Analysis (SCO-563-A, SCO-563-B and SCO-563-C)
65	Interfund Payable/Receivable Analysis (SCO-565)
66	Notes Payable Summary (SCO-566)
67	Interfund Activity-Grantee Agency (SCO-567)
68	Interfund Activity-Grantor Agency (SCO-568)
76	Changes in Assets and Liabilities Agency Funds (SCO-576)
77	Inventory Analysis (SCO-577)
78	Loans/Notes Receivables (SCO-578)
79	Analysis of Deposits and Investments (SCO-579)
80	Compensated Absences (SCO-580)
81	Component Unit Trial Balance-Balance Sheet (SCO-581)
82	Component Unit Trial Balance-Statement of Revenues, Expenses and Changes in Net Assets (SCO-582)
85	Component Unit Schedule of Footnote Disclosure Information (SCO-585)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

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EFFECTIVE DATE
July 1, 2013

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REVISION NUMBER
14-001

94 Pension (and Other Postemployment Benefit)/Investment/Private
Purpose Trust Funds Statement of Net Assets (SCO-594)

95 Pension (and Other Postemployment Benefit)/Investment/Private
Purpose Trust Funds Statement of Changes in Net Assets
(SCO-595)

97 Pension (and Other Postemployment Benefit) Trust Funds
Schedule of Footnote Disclosure Information (SCO-597)

99 Contingencies, Commitments and Related Party Transactions
(SCO-599)

50 Reference

10 Summary of Agencies and Fund Classifications

20 Chart of Accounts

30 Revenue Conversion Table

60 Preparation of Financial Statements in Accordance with Generally
Accepted Accounting Principles (GAAP)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.10.10 1 of 2

SUB-SECTION OVERVIEW

EFFECTIVE DATE
July 1, 2013

PROCEDURE INTRODUCTION

REVISION NUMBER
14-001

INTRODUCTION

Year-end financial reporting in accordance with generally accepted accounting principles (GAAP) has been commonplace in the private sector for many years. However, until the issuance of the National Council on Governmental Accounting (NCGA) Statement 1, there was some uncertainty as to what constituted GAAP basis financial reporting for State government. Since NCGA Statement 1, there has been an increased awareness of the need for better financial information in the public sector which is a direct result of the financial crisis of many large cities.

This section outlines the general procedures for 1) year-end GAAP reporting to the State Comptroller's Office and 2) preparation of GAAP basis financial statements by those State agencies, authorities, boards and commissions considered part of the State's reporting entity.

Year-end GAAP Reporting to the State Comptroller's Office

All State agencies (excluding those agencies whose GAAP reporting packages are completed by the Comptroller's staff in consultation with agency personnel - referred to as "in-house") are required to submit annual GAAP reporting packages for any fund or funds in which they expend from and/or deposit receipts. Generally, GAAP reporting packages are due between August 10 and August 31 except for university, component unit and pension packages, which are due between September 1 and September 30. Those agencies whose reporting packages are completed "in-house" are indicated by footnote in Procedure 27.50.10. Year-end GAAP reporting to the Comptroller including reporting forms and instructions is presented in the following SAMS Manual Chapter 27 procedures (excluding Procedure 27.50.60, which is discussed next).

Financial Reporting Representations by Agency Management

As part of the agency reporting process, agency management personnel will be required to submit a letter representing that, to the best of their knowledge and belief, the GAAP financial reporting information is complete and accurate. The required form and content of the representation letter is included in Exhibit 27.10.10-A.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.10.10 2 of 2

SUB-SECTION OVERVIEW

EFFECTIVE DATE
July 1, 2011

PROCEDURE INTRODUCTION

REVISION NUMBER
12-001

GAAP Basis Financial Statements

In addition to the above requirement, in certain instances (explained below), State agencies are also required to submit a complete set of GAAP basis financial statements (including footnote disclosures) to the Comptroller's Office by October 15th. Preparation of financial statements in accordance with GAAP is addressed in SAMS Manual Procedure 27.50.60.

Agencies which are required to prepare and submit GAAP basis financial statements to the Comptroller's office are indicated in Exhibit 27.10.10-B. GAAP basis financial statements for these agencies are necessary to obtain adequate audit coverage for the statewide general purpose financial statements.

Procedure 27.50.60 applies only to those agencies listed in Exhibit 27.10.10-B and who are undergoing current audits by the Auditor General (or his special assistant auditors) and required to prepare GAAP basis financial statements. Agencies which are not currently undergoing an audit are not subject to Procedure 27.50.60.

General

Preparation of GAAP reporting packages and resultant GAAP basis financial statements requires careful examination of both financial and non-financial data. Financial data refers to those items that are products of the accounting system. Examples of financial data used in the GAAP compilation process include agency expenditure records and SAMS financial reports. Non-financial data refers to information that does not flow through the accounting system. Examples of non-financial data used in the GAAP reporting process include such items as personnel records for documenting compensated absences (form SCO-580), and records of pending litigation for contingent liabilities (form SCO-599). Another example is when agencies receive goods and services as payment in lieu of cash (i.e., "in-kind" payments). The fair market value of such goods and services must be recorded as revenue and expenditures/expenses in the appropriate GAAP reporting fund package. Any questions concerning the GAAP reporting implications of these non-financial transactions should be directed to the Comptroller's GAAP reporting staff.

(AGENCY LETTERHEAD)

(DATE)

(the date of submission of the last reporting package)

The Honorable _____
Comptroller
201 State House
Springfield, Illinois 62706-0001

Dear Comptroller:

In connection with your preparation of the financial statements of the various funds and account groups of the State of Illinois at June 30, 20XX, and for the year then ended, I recognize that obtaining representations from me concerning the information contained in this letter is a significant procedure in enabling you to prepare the financial statements, and accordingly, I make the following representations which are true to the best of my knowledge and belief.

I recognize, as a member of management of the State, that management is responsible for the fair presentation of the financial statements. I believe the (Agency) trial balances are fairly presented in conformity with generally accepted accounting principles.

There are no agency material transactions that have not been properly recorded in the accounting records underlying the (Agency) trial balances including those receivables required to be reported within the requirements of the Illinois State Collection Act of 1986 (30 ILCS 210/1). All information necessary for accurate and fair preparation of the Schedule of Federal Financial Assistance has been included on Form SCO-563. Transactions with related parties, as defined in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 850, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees have been properly recorded or disclosed in the financial statements. We are responsible for identifying all laws, rules and regulations that govern the operations of the (Name of Agency); and we are responsible for ensuring compliance with laws, rules, and regulations that have a direct and material effect on the determination of financial statement amounts. We have complied with all aspects of laws, regulations, and contractual agreements that would have a material effect on the financial statements in the event of noncompliance except for those specifically noted in writing to your office.

No (Agency) event or transaction has occurred since June 30, 20XX, pending or in prospect, which would materially affect the (Agency) trial balance at that date or which is of such significance in relation to the State's financial or operational affairs as to require mention in the notes in the State's financial statements in order to make them not misleading as to the financial position, results of operations or changes in fund balances.

Very truly yours,

(Signature of Chief Executive Officer)
(Title of Chief Executive Officer)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.10	1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)	REVISION NUMBER	
		14-001	

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 should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. This form should be completed in the WEDGE System for Shared Funds, Nonshared Funds, Agency Funds, Locally-Held Funds and Proprietary Funds.

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 component units, 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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		July 1, 2013	
PROCEDURE	EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)	REVISION NUMBER	
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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 – MANUAL FORM

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-component unit trial balances or \$5,000,000 (\$5,000 rounded to the nearest thousand) or more for component unit 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)	REVISION NUMBER	
		14-001	

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.)

CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.10-C

REFERENCE	CONTENTS
(1)	If applicable, check the box that describes the fluctuation.
(2)	Enter a narrative detailing the major reason(s) for the material change as calculated by the system.
NOTE	All accounts with significant fluctuations must have an explanation provided before the system will allow the package to be closed and submitted.

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Comprehensive Annual Financial Reporting

SCO510

Explanation of GAAP Account Changes

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Account Number	Account Description	Prior Year GAAP BASIS	Current Year GAAP BASIS	Fluctuation	Fluctuation Amount	FluctuationType
101	Cash on Deposit with State Treasurer (including intransit items) (By:IOC)	2171	25499	1074.53%	23328	Increase
1 ☐ Appropriation Change ☐ New Program ☐ Statute Change Provide A Detailed Explanation of Fluctuation 2 Providing Your Explanation: • Providing a meaningful explanation						
205	Account Payable and Accrued Liabilities (By:IOC)	-8628	-2141	75.19%	6487	Decrease
1 ☐ Appropriation Change ☐ New Program ☐ Statute Change Provide A Detailed Explanation of Fluctuation 2 Providing Your Explanation: • Providing a meaningful explanation						

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.11	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-511)	REVISION NUMBER	
		14-001	

**SHARED SAMS FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-511)**

PURPOSE

The purpose of the Shared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.11-A) is to report agency adjustments necessary to convert a shared fund to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Trial Balance For Assets, Liabilities and Fund Equity should be completed for funds in which an agency has activity in the fund but does not solely administer the fund and the fund is classified as a governmental or fiduciary (agency funds only) fund type by the Comptroller's Office. No single agency administers a shared fund; therefore, each agency's activity in a shared fund must be reported to the Comptroller's Office for accumulation of adjustments and conversion of the SAMS cash basis fund records to the GAAP basis. In addition, SAMS cash basis fund records do not record asset and liability balances; therefore, each agency must prepare the appropriate adjusting entries to record balance sheet items. A separate trial balance should be completed for each such shared fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability 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 on Form SCO-549, Summary of Liabilities).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
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PROCEDURE	SHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-511)	REVISION NUMBER	
		14-001	

All adjustments should be initially recorded on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will 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.

Since the balances per SAMS are the beginning amounts for Form SCO-512, Shared SAMS Funds Trial Balance for Revenues and Expenditures, cash in-transit must be recorded as an increase in cash and the corresponding revenue account (SAMS Procedure 27.20.31) and vouchers-in-transit must be recorded as an increase in the corresponding payable and expenditure accounts.

CONTENTS

Refer to Exhibit 27.20.11-A through 27.20.11-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-511 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

cycle
Manage Journal Entry
Recalculate
Balances
Fund Equity Reconciliation

1

Comprehensive Annual Financial Reporting

SC0511

Shared SAMS Funds Trial Balance for Assets, Liabilities, and Fund Equity

June 30, 2012



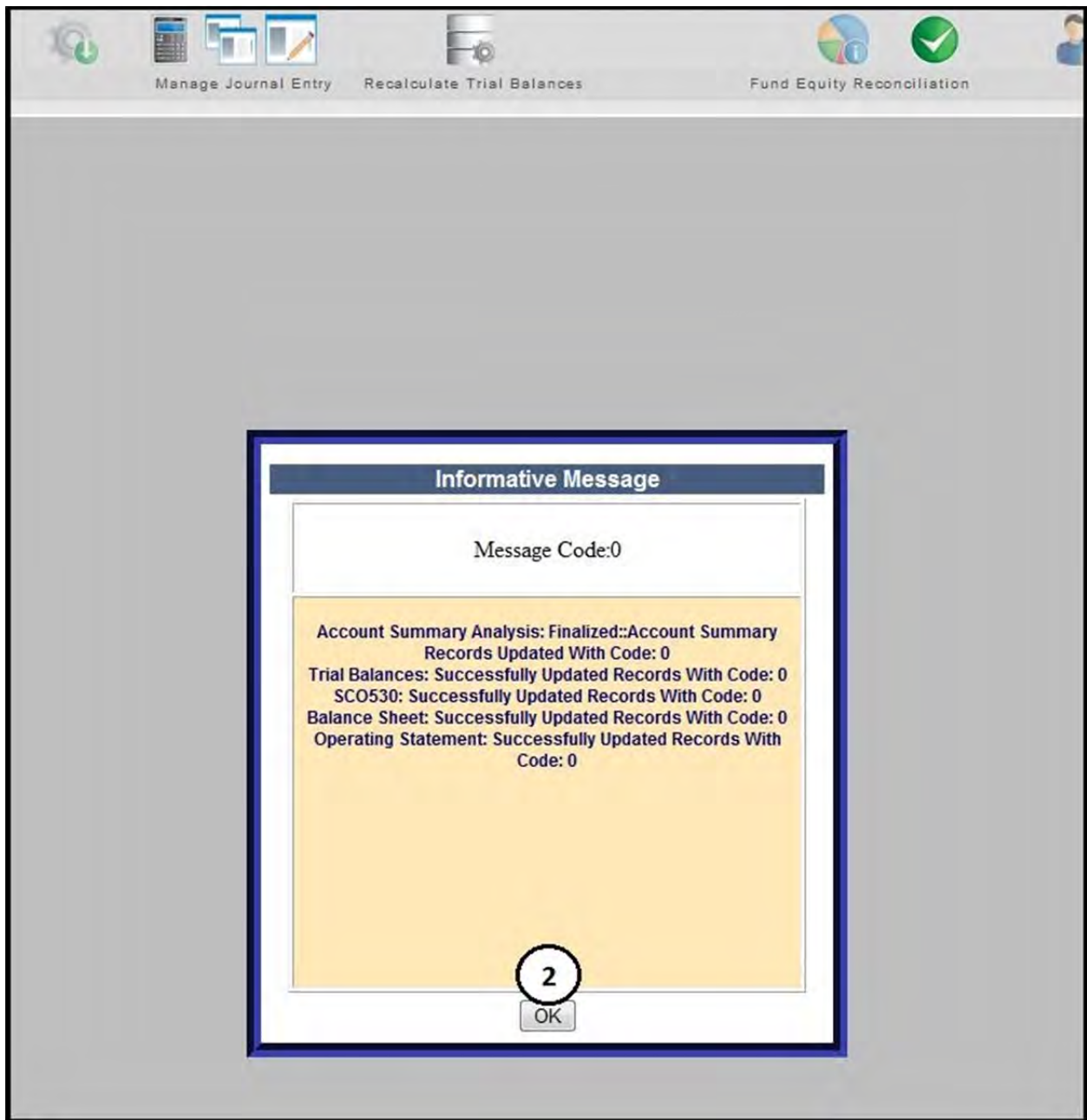
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Account	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-105101-Cash on Deposit with State Treasurer (including intransit items)	0	0	0	0	2171
0-105103-Petty Cash	0	0	0	0	2
0-195105-Cash and Cash Equivalents	0	0	0	0	2173
0-140135-Other Receivables	0	0	0	0	0
0-140136-Allowance for Uncollectible Other Receivables	0	0	0	0	0
0-195140-Other Receivables, Net	0	0	0	0	0
0-195141-Due From Other Funds	0	0	0	0	0
0-195150-Inventories	0	0	0	0	358
2-0195-Total Assets	0	0	0	0	2531
0-295205-Account Payable and Accrued Liabilities	(2141)	0	0	(2141)	(8628)
0-210208-Due To Other Government-Federal	0	0	0	0	0
0-295210-Intergovernmental Payables	0	0	0	0	0
0-350310-Fund Balance Reserved for Encumbrances	0	0	0	0	0
0-350318-Nonspendable for Inventories	0	0	0	0	(358)
0-350340-Unassigned Fund Balance	0	0	0	0	358
1-360350-Total Fund Equity	0	0	0	0	0
3-0360-Total Liabilities and Fund Equity	(2141)	0	0	(2141)	(283885)



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.12	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-512)	REVISION NUMBER	
		14-001	

**SHARED SAMS FUNDS TRIAL BALANCE
FOR REVENUES AND EXPENDITURES (SCO-512)**

PURPOSE

The purpose of the Shared SAMS Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.12-A) is to report agency adjustments necessary to convert to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Trial Balance For Revenues and Expenditures should be completed only for funds held by the State Treasurer in which an agency has activity but does not solely administer the fund. No single agency administers a shared fund; therefore, each agency must report revenue and expenditure activity. The Comptroller's Office accumulates adjustments and converts cash basis fund records to the GAAP basis. A separate trial balance should be completed for each such shared fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

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 on Form SCO-549, Summary of Liabilities).

Balance per SAMS revenue amounts can be reconciled to the Monthly Revenue Status Report SB04, issued by the Comptroller's Office. Balance per SAMS expenditure amounts can be reconciled to SAMS Report SG06, issued by the Comptroller's Office.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.12	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-512)	REVISION NUMBER	
		14-001	

All adjustments should be initially recorded on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will 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.

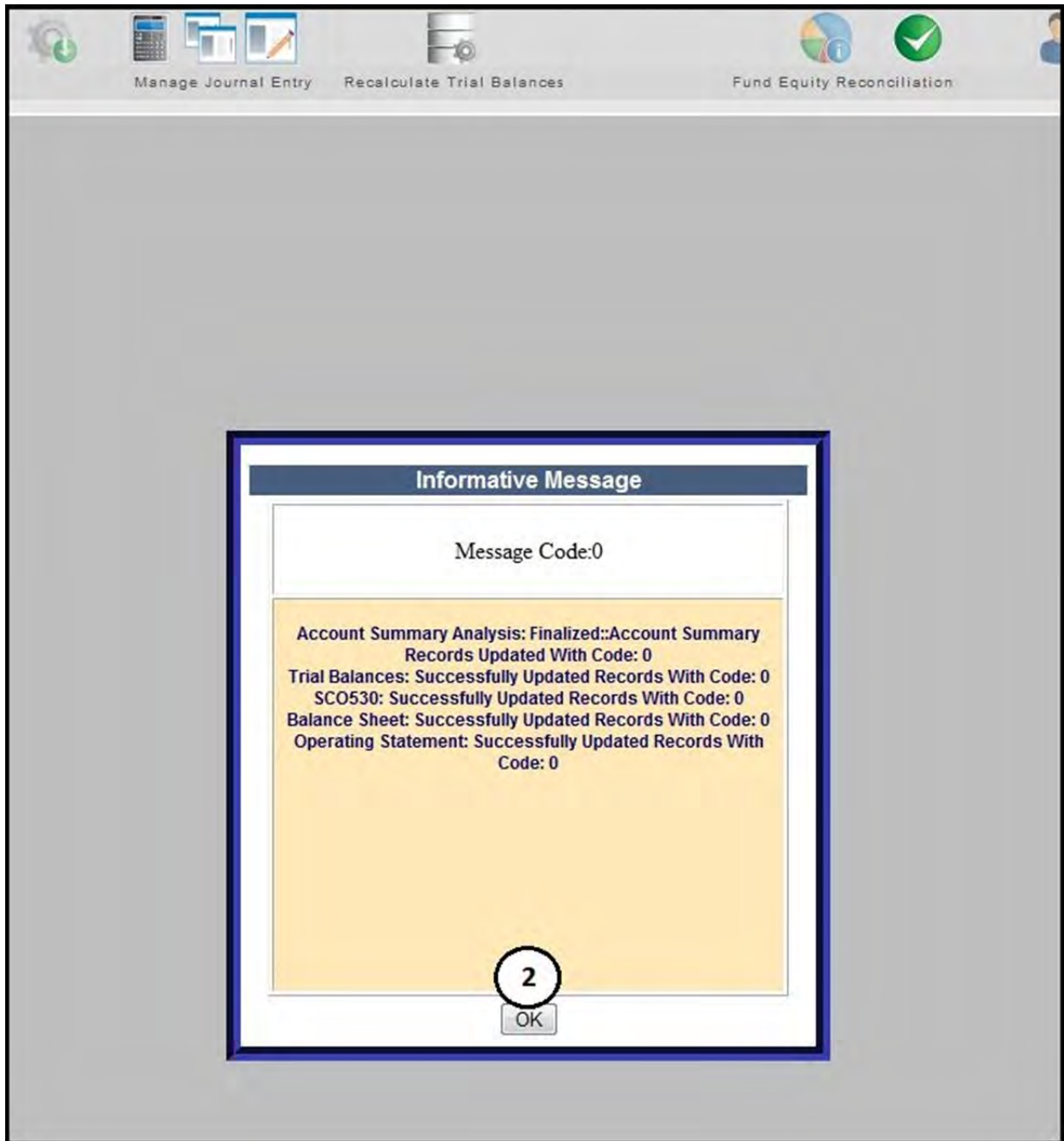
All cash in-transit must be recorded as an increase in cash and the corresponding revenue account (Procedure 27.20.31) and all vouchers in-transit must be recorded as an increase in the corresponding payable and expenditure accounts.

CONTENTS

Refer to Exhibit 27.20.12-S through 27.20.12-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-512 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

cycle Manage Journal Entry Recalculate Trial Balances 1 Fund Equity Reconciliation							
Comprehensive Annual Financial Reporting SCO512 Shared SAMS Funds Trial Balance for Revenues and Expenditures June 30, 2012				 STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA		Agency Number Fund Number Record Type	
Account	Balance Per SAMS	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0.435\431-Licenses and Fees	(4)	0	0	(25499)	0	(25503)	(1)
1.582\435-Licenses and Fees, Net	(4)	0	0	(25499)	0	(25503)	(1)
0.449\441-Other Revenues	(377)	0	0	0	0	(377)	(356)
0.449\442-Other Charges for Services	0	0	0	0	0	0	0
1.582\449-Other Revenues, Net	(377)	0	0	0	0	(377)	(356)
0.582\565-Transfers-In	(275000)	0	0	0	0	(275000)	0
2.0\582-Total Revenues	(275381)	0	0	(25499)	0	(300880)	(357)
0.586\520-General Government	105233	5401	2141	0	0	101973	101879
0.586\540-Debt Service-Principal	0	0	0	0	0	0	0
0.586\545-Debt Service-Interest	0	0	0	0	0	0	0
0.586\550-Capital Outlay	0	953	0	0	0	(953)	1032
0.586\570-Transfers-Out	550000	275000	0	0	0	275000	0
1.0\586-Total Expenditures	655233	281354	2141	0	0	376020	102911



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.16	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)	REVISION NUMBER	
		14-001	

**NONSHARED SAMS FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)**

PURPOSE

The purpose of the Nonshared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.16-A) is to report the conversion of agency records to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Assets, Liabilities and Fund Equity 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 or fiduciary (agency funds only) fund type. A separate trial balance should be completed for each fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability 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 on Form SCO-549, Summary of Liabilities).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.16	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)	REVISION NUMBER	
		14-001	

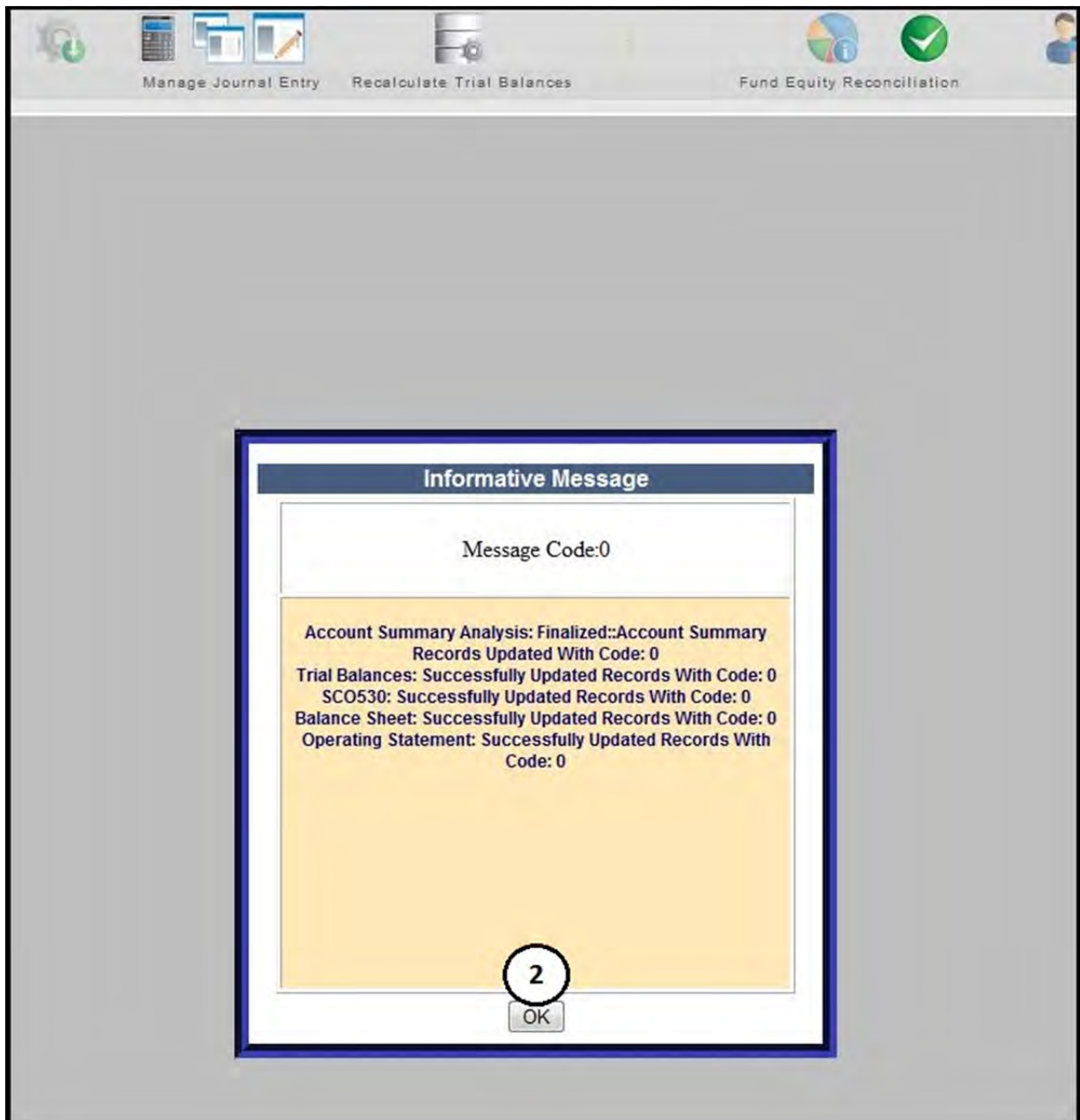
All adjustments should be initially recorded on other forms, such as the SCO-534, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will 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 27.20.16-A through 270.20.16-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-516 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

cycle Manage Journal Entry Recalculate 1 Balances Fund Equity Reconciliation						
Comprehensive Annual Financial Reporting SCOS16 Nonshared SAMS Funds Trial Balance for Assets, Liabilities, and Fund Equity June 30, 2012			 STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA		Agency Number Fund Number Record Type	
Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-105\101-Cash on Deposit with State Treasurer (including intransit items)	(1460)	0	0	0	(1460)	494
1-195\105-Cash and Cash Equivalents	(1460)	0	0	0	(1460)	494
0-195\107-Securities Lending Collateral Equity with State Treasurer	0	205	0	0	205	192
0-140\135-Other Receivables	0	0	0	0	0	0
1-195\140-Other Receivables, Net	0	0	0	0	0	0
0-195\141-Due From Other Funds	0	1000	0	0	1000	0
2-0\195-Total Assets	(1460)	1205	0	0	(255)	686
0-295\205-Account Payable and Accrued Liabilities	0	0	0	0	0	0
0-295\215-Due to Other Funds	0	(100)	0	0	(100)	0
0-295\216-Due to Component Units	0	(100)	0	0	(100)	0
0-295\224-Obligations Under Securities Lending of State Treasurer	0	(205)	0	0	(205)	(192)
1-360\295-Total Liabilities	0	(405)	0	0	(405)	(192)
0-350\325-Nonspendable Other	0	0	0	0	0	0
0-350\340-Unassigned Fund Balance	(494)	954	0	0	460	0
0-350\344-Committed Fund Balance	0	0	0	0	0	(489)
0-350\347-Restricted Fund Balance	0	0	0	0	0	(5)
1-360\350-Total Fund Equity	(494)	954	0	0	460	(494)
2-0\360-Total Liabilities and Fund Equity	(494)	549	0	0	55	(686)



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.17	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		JULY 1, 2013	
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-517)	REVISION NUMBER	
		14-001	

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 report the conversion of agency records to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

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).

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.17	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		JULY 1, 2013	
PROCEDURE	NONSHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-517)	REVISION NUMBER	
		14-001	

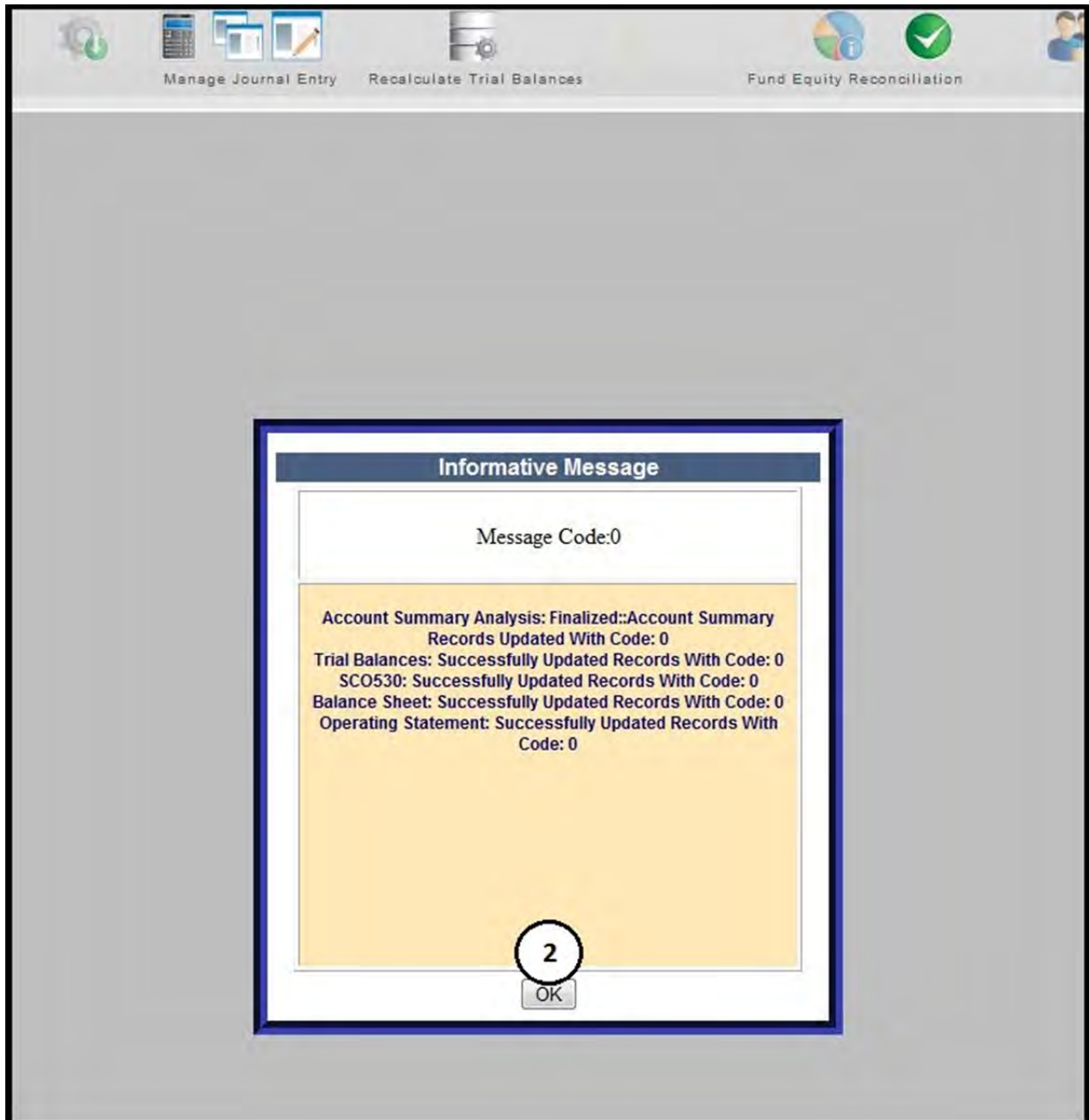
All adjustments should be initially recorded on other forms, such as the SCO-534, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will 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-A through 27.20.17-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-517 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

cycle Manage Journal Entry Recalculate Balances 1 Fund Equity Reconciliation							
Comprehensive Annual Financial Reporting SC0517 Nonshared SAMS Funds Trial Balance for Revenues and Expenditures June 30, 2012				 STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA		Agency Number Fund Number Record Type	
Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0.430\426-Federal Operating Grants	0	0	(1000)	0	0	(1000)	0
1.582\430-Federal Government, Net	0	0	(1000)	0	0	(1000)	0
0.435\431-Licenses and Fees	(162)	0	0	0	0	(162)	(55)
1.582\435-Licenses and Fees, Net	(162)	0	0	0	0	(162)	(55)
0.582\440-Interest and Other Investment Income	(2)	0	0	0	0	(2)	(3)
0.582\565-Transfers-In	(1000)	0	0	0	0	(1000)	0
2.0\582-Total Revenues	(1164)	0	(1000)	0	0	(2164)	(58)
0.0\584-Closing Entry (Revenue)	0	0	2164	0	0	2164	58
0.586\520-General Government	3118	0	200	0	0	3318	22
0.586\570-Transfers-Out	0	0	0	0	0	0	0
1.0\586-Total Expenditures	3118	0	200	0	0	3318	22
0.0\587-Closing Entry (Expenditure)	0	0	(3118)	0	0	(3118)	(22)



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.21	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-521)	REVISION NUMBER	
		14-001	

**LOCALLY HELD FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-521)**

PURPOSE

The purpose of the Locally Held Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.21-A) is to report agency records of locally held funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. 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 Locally Held Funds Trial Balance For Assets, Liabilities and Fund Equity should be completed for funds classified as governmental or fiduciary (agency funds only) fund types by the Comptroller's Office whose activity is not processed through the Comptroller's voucher/warrant processing system. A separate trial balance should be completed for each fund. In the event that agency records for a particular fund are maintained on a GAAP basis, only the agency records column needs to be completed.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability 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 on Form SCO-549, Summary of Liabilities).

All adjustments should be initially recorded on other forms, such as the SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments

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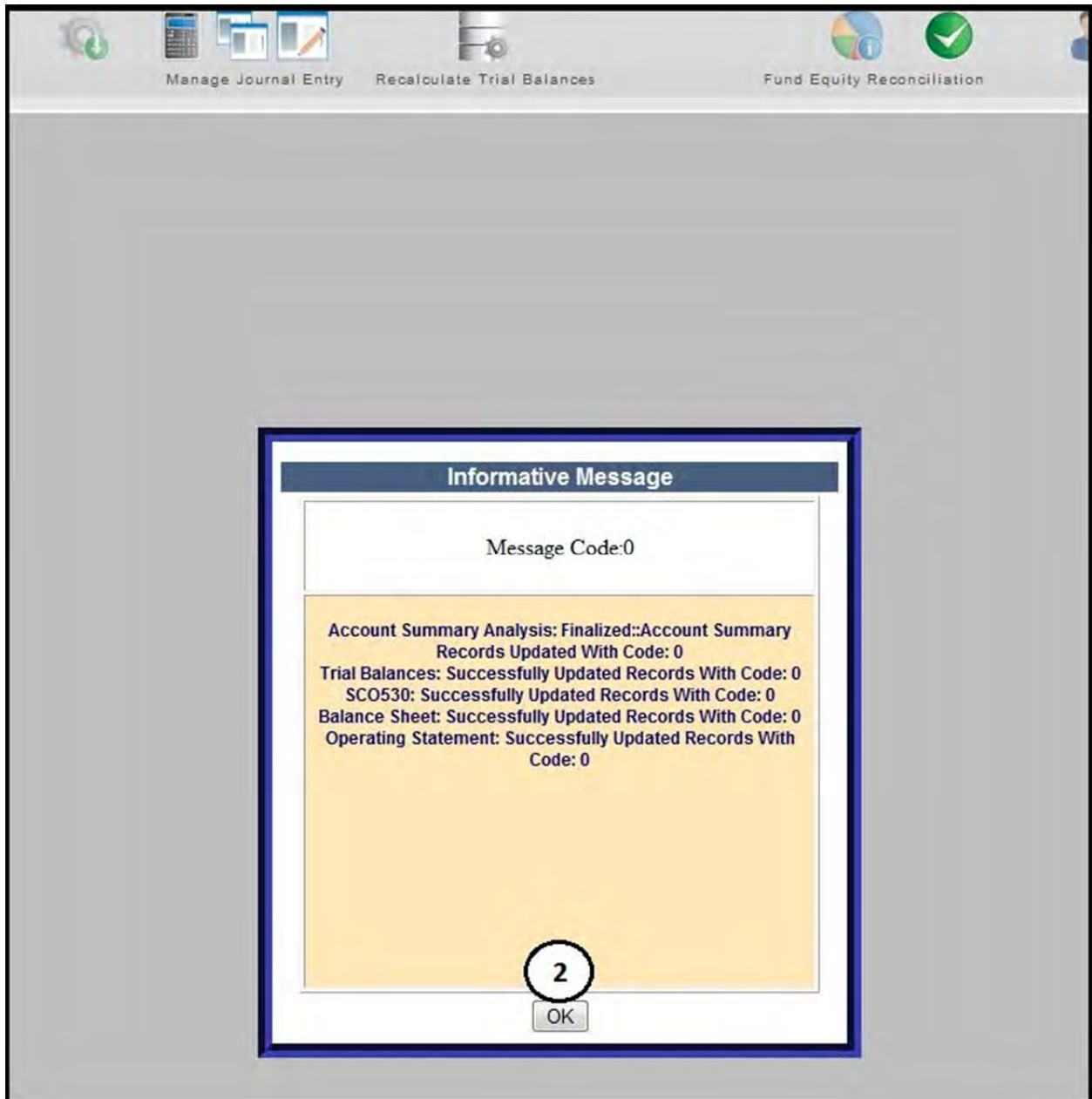
SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.21	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-521)	REVISION NUMBER	
		14-001	

and reclassifications will 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 27.20.21-A through 27.20.21-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-521 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.22	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-522)	REVISION NUMBER	
		14-001	

**LOCALLY HELD FUNDS TRIAL BALANCE
FOR REVENUES AND EXPENDITURES (SCO-522)**

PURPOSE

The purpose of the Locally Held Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.22-A) is to report agency records of locally held funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. 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 Locally Held Funds Trial Balance for Revenues and Expenditures should be completed for funds classified as governmental fund types by the Comptroller's Office whose activity is not processed through the Comptroller's voucher/warrant processing system. A separate trial balance should be completed for each fund. In the event that agency records for a particular fund are maintained on a GAAP basis, only the agency records column needs to be completed. .

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

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 on Form SCO-549, Summary of Liabilities).

All adjustments should be initially recorded on other forms, such as the SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will 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.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.22	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	LOCALLY HELD FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-522)	REVISION NUMBER	
		14-001	

CONTENTS

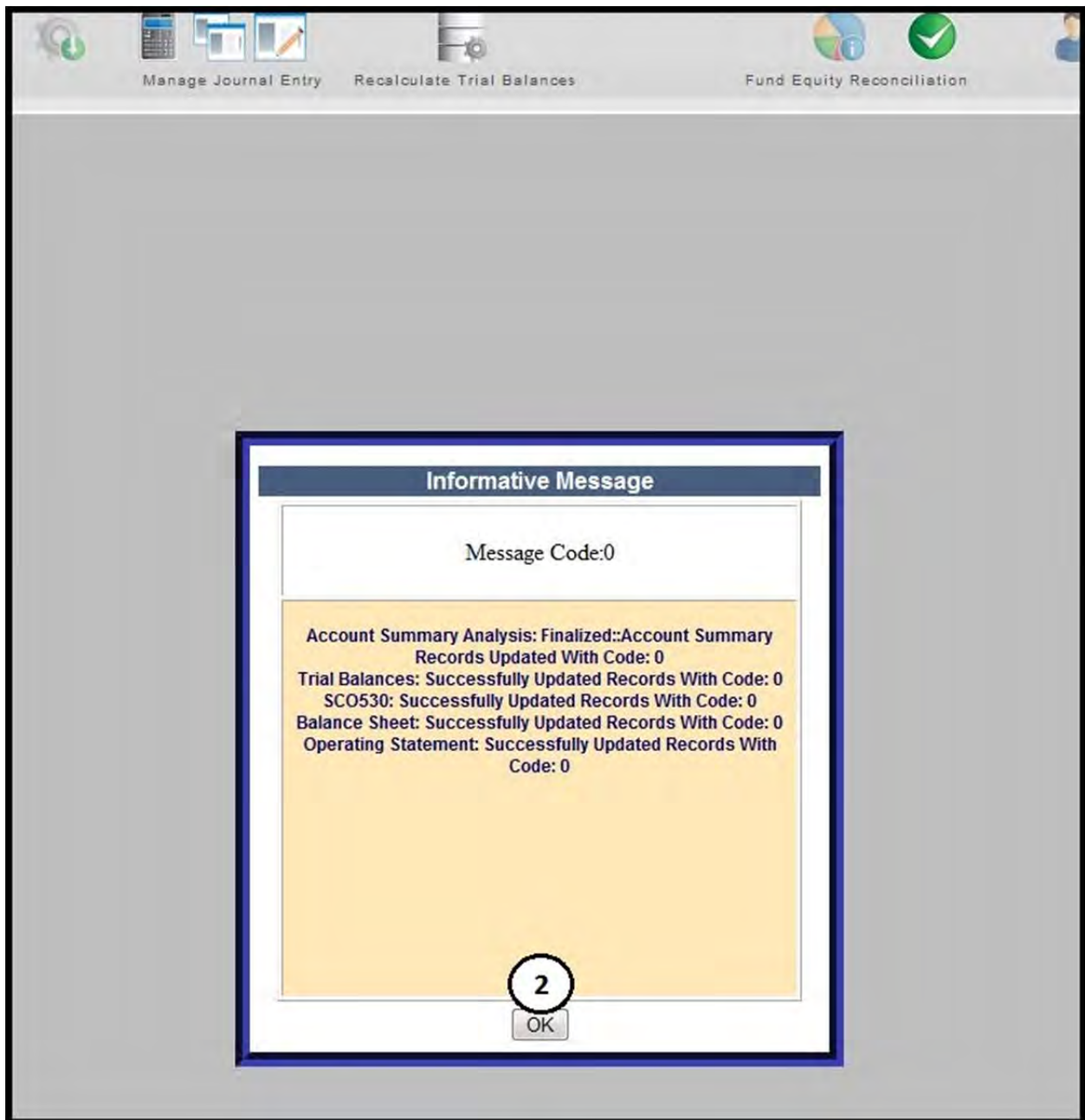
Refer to Exhibit 27.20.22-A through 27.20.22-B.

REFERENCE

CONTENTS

(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-522 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form

cycle Manage Journal Entry Recalculate Balances Fund Equity Reconciliation 1							
Comprehensive Annual Financial Reporting SCO522 Locally Held Funds Trial Balance for Revenues and Expenditures June 30, 2012				 STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA		Agency Number Fund Number Record Type	
Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-582\440-Interest and Other Investment Income	(18)	0	0	0	0	(18)	(39)
1-0\582-Total Revenues	(18)	0	0	0	0	(18)	(39)
0-0\584-Closing Entry (Revenue)	0	0	18	0	0	18	39
0-586\520-General Government	13	0	0	0	0	13	7
1-0\586-Total Expenditures	13	0	0	0	0	13	7
0-0\587-Closing Entry (Expenditure)	0	0	(13)	0	0	(13)	(7)



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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.26	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	PROPRIETARY FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND NET ASSETS (SCO-526)	REVISION NUMBER	
		14-001	

**PROPRIETARY FUNDS TRIAL BALANCE
FOR ASSETS, LIABILITIES AND NET ASSETS (SCO-526)**

PURPOSE

The purpose of the Proprietary Funds Trial Balance for Assets, Liabilities and Net Assets Form (Exhibit 27.20.26-A) is to report agency records of proprietary funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-534, SCO-544, and SCO-545 forms. 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 Trial Balance for Assets, Liabilities and Net Assets should be completed only for those funds solely administered by an agency and classified as a proprietary fund type as designated by the Comptroller's Office. In the event that agency records for a particular fund are maintained on the GAAP basis, only the agency records column need to be completed. A separate trial balance should be completed for each such fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package. Guidance for classifying net assets can be found in SAMS Procedure 03.70.20.

All adjustments should be initially recorded on other forms, such as the SCO-544 form. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will 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.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.26	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	PROPRIETARY FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND NET ASSETS (SCO-526)	REVISION NUMBER	
		14-001	

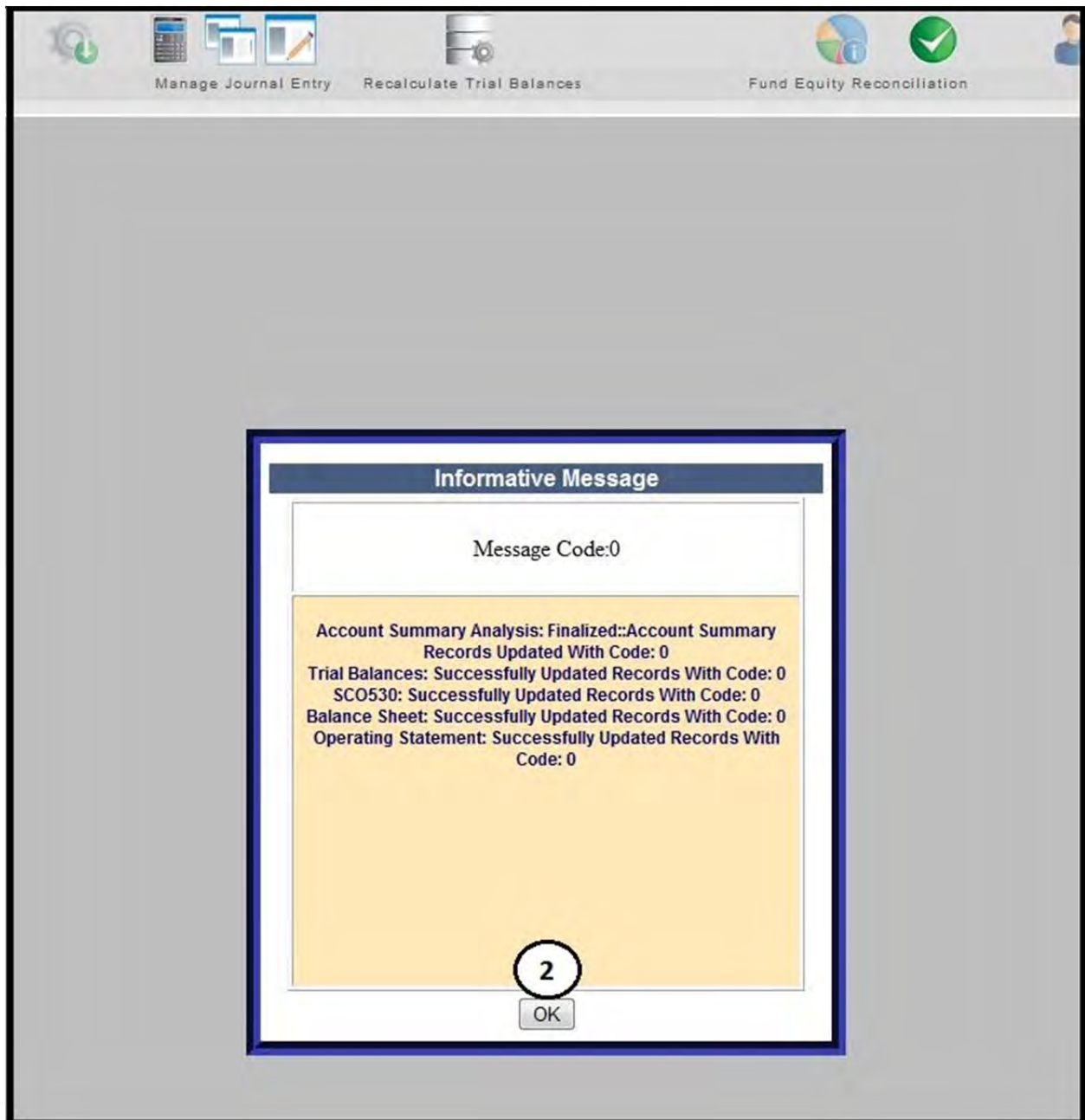
CONTENTS

Refer to Exhibit 27.20.26-A through 27.20.26-B.

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

(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-526 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

Comprehensive Annual Financial Reporting SC0526 Proprietary Funds Trial Balance for Assets, Liabilities and Net Assets June 30, 2012  STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA Agency Number Fund Number Record Type						
Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
105\101-Cash on Deposit with State Treasurer (including intransit items)						
226	0	0	0	226	216	
195\105-Cash and Cash Equivalents						
226	0	0	0	226	216	
195\141-Due From Other Funds						
0	0	0	0	0	276	
195\144-Due From Component Units						
0	0	0	0	0	1	
0\195-Total Assets						
226	0	0	0	226	493	
295\205-Account Payable and Accrued Liabilities						
0	0	0	0	0	(83)	
360\295-Total Liabilities						
0	0	0	0	0	(83)	
350\309-Unrestricted Net Assets						
(410)	184	0	0	(226)	(410)	
350\340-Unassigned Fund Balance						
0	0	0	0	0	0	
360\350-Total Fund Equity						
(410)	184	0	0	(226)	(410)	
0\360-Total Liabilities and Fund Equity						
(410)	184	0	0	(226)	(493)	



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.27	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	PROPRIETARY FUNDS TRIAL BALANCE FOR REVENUES AND EXPENSES (SCO-527)	REVISION NUMBER	
		14-001	

**PROPRIETARY FUNDS TRIAL BALANCE
FOR REVENUES AND EXPENSES (SCO-527)**

PURPOSE

The purpose of the Proprietary Funds Trial Balance for Revenues and Expenses Form (Exhibit 27.20.27-A) is to report agency records of proprietary funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. 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 Trial Balance for Revenues and Expenses should be completed only for those funds solely administered by an agency and classified as a proprietary fund type as designated by the Comptroller's Office. In the event that agency records for a particular fund are maintained on the GAAP basis, only the agency records column needs to be completed. A separate trial balance should be completed for each such fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting revenue and expense accounts to the current year GAAP basis can be found in various forms and instructions included in the year-end reporting package.

All adjustments should be initially recorded on other forms, such as the SCO-544 form. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.27	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	PROPRIETARY FUNDS TRIAL BALANCE FOR REVENUES AND EXPENSES (SCO-527)	REVISION NUMBER	
		14-001	

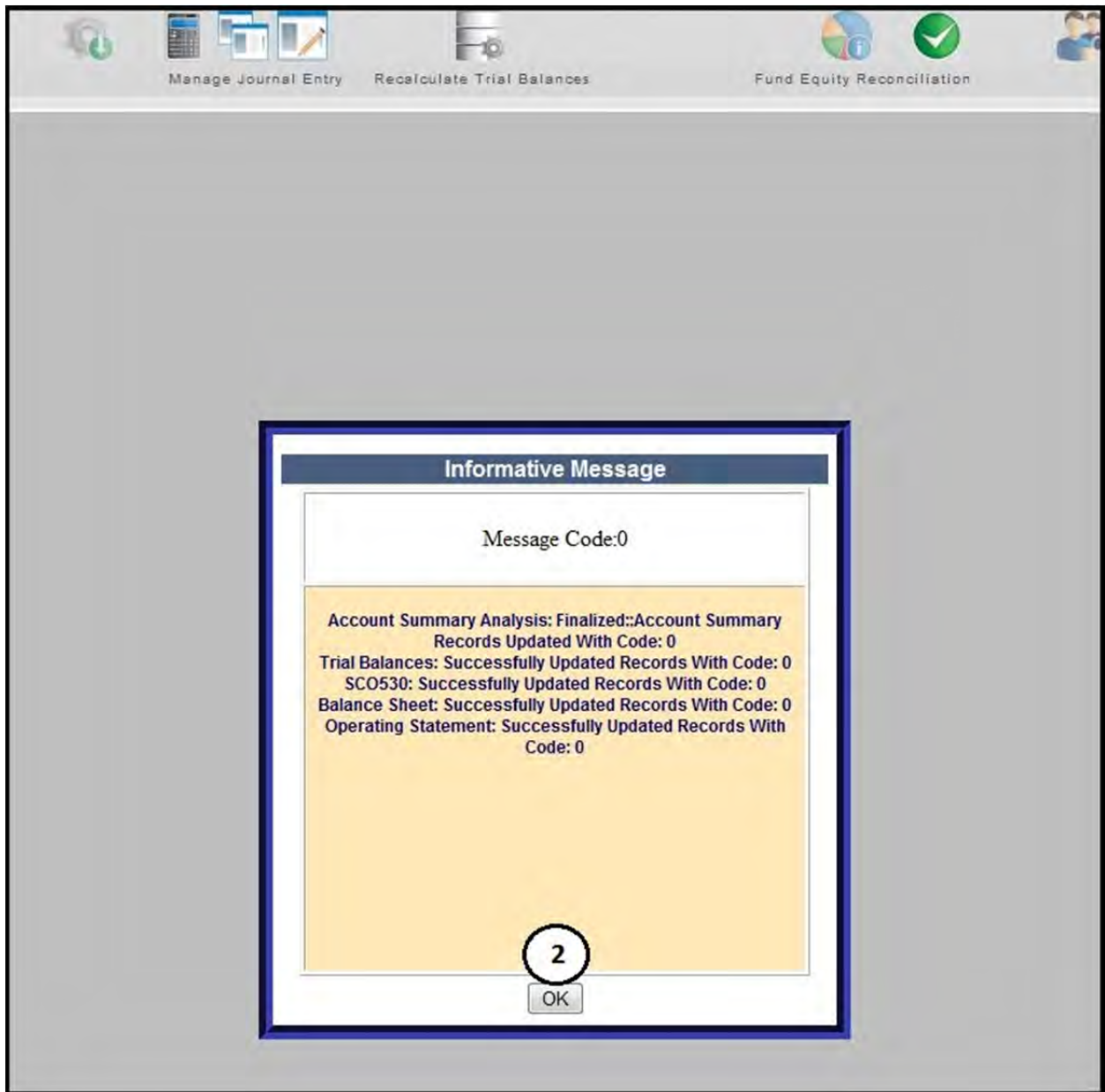
CONTENTS

Refer to Exhibit 27.20.27-A through 27.20.27-B.

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

(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-526 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

Cycle Manage Journal Entry Recalculate Total Balances Fund Equity Reconciliation 1							
Comprehensive Annual Financial Reporting SC0527 Proprietary Funds Trial Balance for Revenues and Expenditures June 30, 2012						STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA	
				Agency Number		Fund Number	
						Record Type	
Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-01584-Closing Entry (Revenue)	0	0	0	0	0	0	0
0-01587-Closing Entry (Expenditure)	0	0	0	0	0	0	0
0-6301605-Charges for Sales and Services	(694)	(277)	0	0	0	(417)	(569)
1-6721630-Total Operating Revenues	(694)	(277)	0	0	0	(417)	(569)
0-6701635-Cost of Sales and Services	660	68	0	0	0	592	565
0-6701640-Benefit Payments and Refunds	9	0	0	0	0	9	0
1-6721670-Total Operating Expenses	669	68	0	0	0	601	565
2-6781672-Operating (Income) Loss	(25)	(209)	0	0	0	184	(4)
3-6851678-(Income) Loss Before Operating Transfers	(25)	(209)	0	0	0	184	(4)
4-01685-Net (Income) Loss	(25)	(209)	0	0	0	184	(4)
0-01688-Closing Entry Expenses	0	0	(601)	0	0	(601)	(565)



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.29	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	FUND EQUITY RECONCILIATION (SCO-529)	REVISION NUMBER	
		14-001	

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 is included on the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Complete Form SCO-529 by posting the system generated closing entry. The system generated closing entry is made to close revenues and expenditures into a/c 340, Unassigned Fund Balance (a/c 309, Unrestricted Net Assets, for Proprietary Funds).

If a portion of the fund balance is restricted, committed or assigned, or if a portion of net assets is restricted, a separate reclassification entry will need to be made on the SCO-544.

CONTENTS

Refer to Exhibit 27.20.29-A-B.

REFERENCE	CONTENTS
(1)	To post the closing entry, click on the "Fund Equity Reconciliation" button.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.29	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	FUND EQUITY RECONCILIATION (SCO-529)	REVISION NUMBER	
		14-001	

REFERENCE

CONTENTS

(2)

Click “Ok” to acknowledge the informative message.

Note:

If additional entries are subsequently posted, the closing entry will need to be recalculated using steps (1) and (2) above.

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

1

Comprehensive Annual Financial Reporting
SC0529
Fund Equity Reconciliation
June 30, 2012



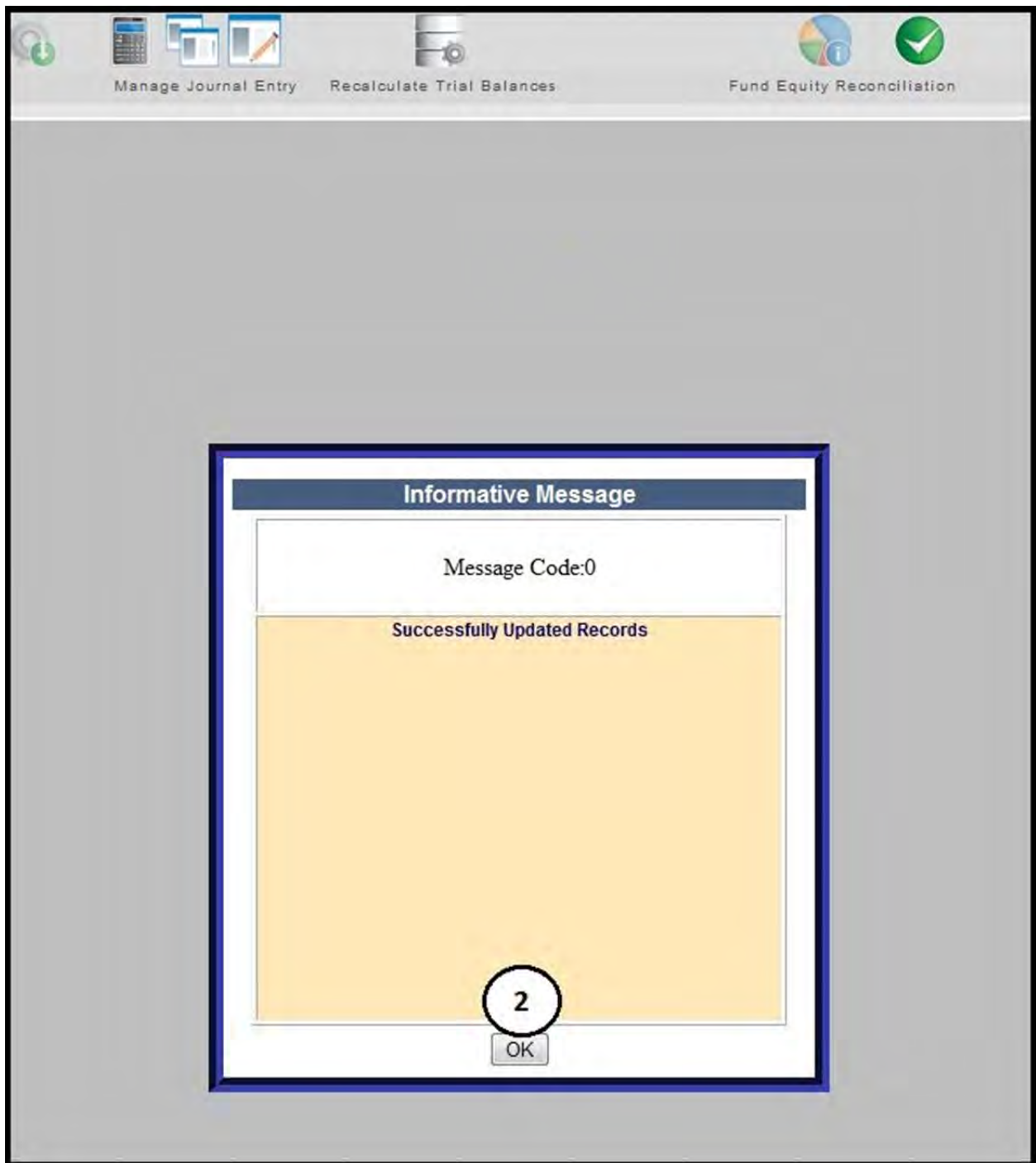
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Account Name	Amount
 Beginning Balance July 1 (By:Auditor)	-494
 Revenues (By:Auditor)	-64
 Expenses-Expenditure (By:Auditor)	118
Ending Fund Balance June 30	-440



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.30	1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ACCOUNT SUMMARY ANALYSIS (SCO-530)	REVISION NUMBER	
		14-001	

ACCOUNT SUMMARY ANALYSIS (SCO-530)

PURPOSE

The purpose of the Account Summary Analysis Form (Exhibit 27.20.30-A) is to summarize adjustments and/or reclassifications by account number. This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO 544 and SCO-549 forms.

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

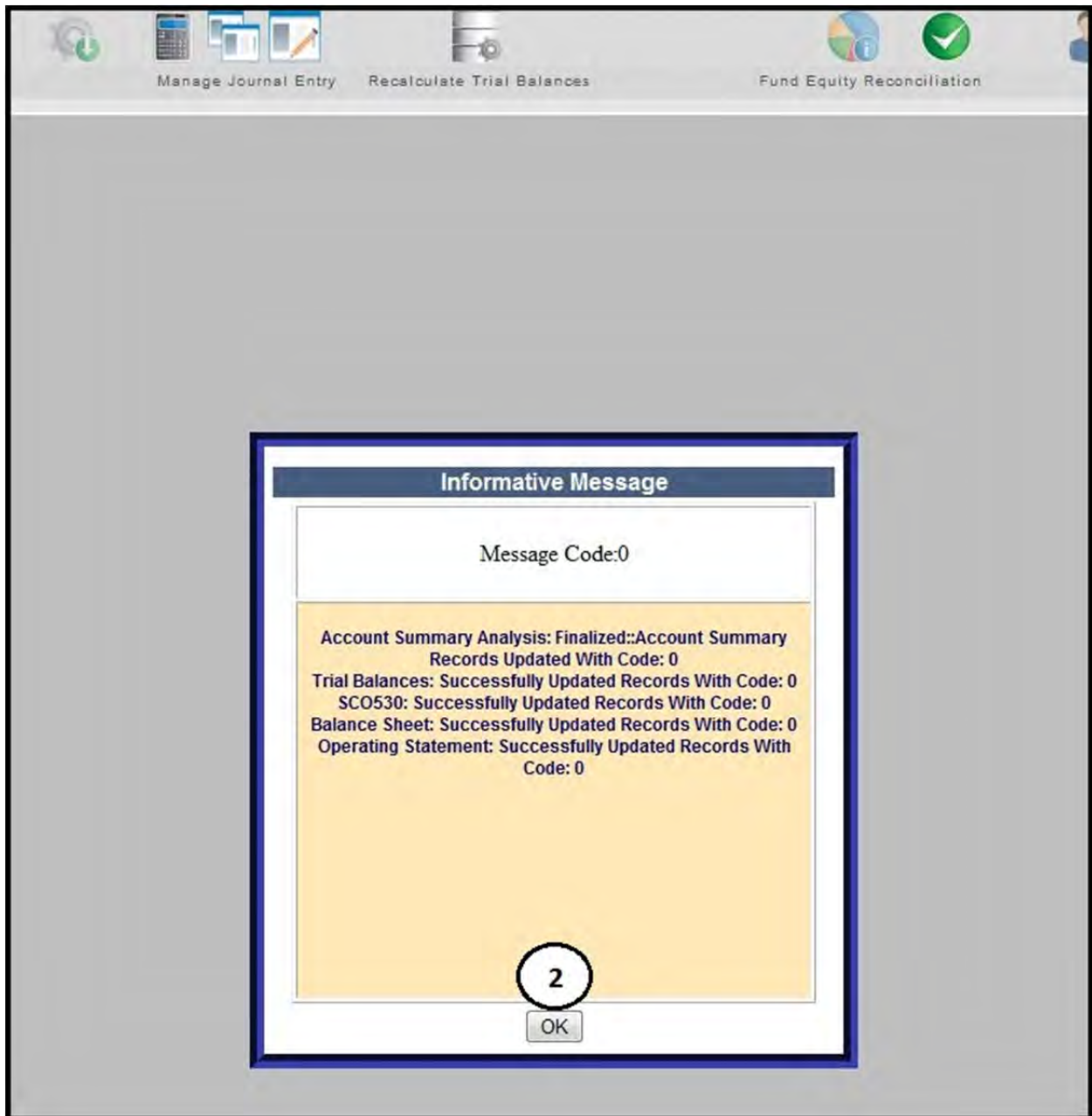
The Account Summary Analysis will be updated by the WEDGE system when a journal entry is posted to the trial balance, via another package form.

CONTENTS

Refer to Exhibit 27.20.30-A-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-530 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.

Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
107-Securities Lending Collateral Equity with State Treasurer					
Reclass	07/26/2012	Agency: 1-1-SCO544(New Entry)	205	-	-
Sub-totals			205	0	0
224-Obligations Under Securities Lending of State Treasurer					
Reclass	07/26/2012	Agency: 1-2-SCO544(New Entry)	(205)	-	-
Sub-totals			(205)	0	0
325-Nonspendable Other					
Reclass	08/13/2012	Agency: 1-1-SCO544(New Entry)	(5)	-	-
Sub-totals			(5)	0	0
340-Unassigned Fund Balance					
Adjustment	08/13/2012	Agency: 1-1-SCO529(New Entry)	54	-	-
Reclass	08/13/2012	Agency: 1-2-SCO544(New Entry)	5	-	-
Sub-totals			59	0	0
Sub-totals					
			0	0	0
Sub-totals					
			0	0	0
584-Closing Entry (Revenue)					
Adjustment	08/13/2012	Agency: 1-2-SCO529(New Entry)	64	-	-
Sub-totals			64	0	0
587-Closing Entry (Expenditure)					
Adjustment	08/13/2012	Agency: 1-3-SCO529(New Entry)	(118)	-	-
Sub-totals			(118)	0	0



**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.31	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)	REVISION NUMBER	
		14-001	

SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)

PURPOSE

The purpose of the Shared SAMS Funds Cash Reconciliation Form 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. The SCO-531 should be completed on the Wedge system. The totals will be automatically calculated by the system.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.31	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)	REVISION NUMBER	
		14-001	

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.

CONTENTS

Refer to Exhibits 27.20.31-A-E.

REFERENCE	CONTENTS
(1)	Enter the amount of cash on hand at June 30 for the appropriate revenue account(s).
(2)	Consider the various components of cash in transit at June 30, and enter the total for the appropriate revenue account(s).
(3)	When all amounts are entered, click on the "Manage Journal Entry" button on the far left (the calculator icon). NOTE: You <u>MUST</u> save the form before posting the entry.
(4)	Click on the "Form Specific Adjusting Journal Entries" tab to view entry.
(5)	After reviewing the entry for accuracy, click on the cog wheel in the upper right-hand corner. The adjusting journal entry will then be posted on the SCO-548 form to record cash on hand and cash in transit at June 30.
(6)	Click on the "Publish Draft Journal" button.
(7)	Click on the "Ok" to acknowledge the informative message.

cycle

3
Page Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Comprehensive Annual Financial Reporting

SC0531

Shared SAMS Funds Cash Reconciliation

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Account Number	Account Description	Cash on Hand	Cash in Transit	Total
401	Income Taxes (By:IOC)	1 0	2 0	0
406	Sales Taxes (By:IOC)	0	0	0
411	Public Utility Taxes (By:IOC)	0	0	0
416	Motor Fuel Taxes (By:IOC)	0	0	0
421	Other Taxes (By:IOC)	0	0	0
426	Federal Operating Grants (By:IOC)	0	0	0
427	Federal Capital Grants (By:IOC)	0	0	0
428	Federal General Grants (By:IOC)	0	0	0
431	Licenses and Fees (By:IOC)	16028	9471	25499
440	Interest and Other Investment Income (By:IOC)	0	0	0
441	Other Revenues (By:IOC)	0	0	0
442	Other Charges for Services (By:IOC)	0	0	0
443	Other Operating Grants (By:IOC)	0	0	0
444	Other Capital Grants (By:IOC)	0	0	0
Grand Total		16028	9471	25499

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

4

Main

Form Specific Journal Entry

Reclassifying Journal Entries

Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SC0531
Shared SAMS Funds Cash Reconciliation
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Form Specific Journal Entry - (SC0531)

Reclass Entries

Not Applicable

Adjusting Entries

Draft	Published	
1	0	Not In Synch

This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting

SCO531

Shared SAMS Funds Cash Reconciliation

June 30, 2012



**STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA**

Agency Number

Fund Number

Record Type

Journal Entry Management: SCO531 Worksheet (1)

2013-02-13 12:32:49.06-Cindi, Ryan-Tinch(IOC)
5

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SCO531 Default Journal Entry

Account Number	Account Description	Debit	Credit	
101	Cash on Deposit with State Treasurer (including intransit items)	25499		Delete
431	Licenses and Fees		(25499)	Delete
		25499	(25499)	

Add Account
View History
Add Note
↶

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Form Specific Journal Entry Reclassifying Journal Entries Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO531
Shared SAMS Funds Cash Reconciliation
June 30, 2012

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO531 Worksheet (1)

2013-02-13 12:32:49.06-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SCO531 Default Journal Entry

Account Number	Account
101	Cash on Deposit with State (items)
431	Licenses and Fees

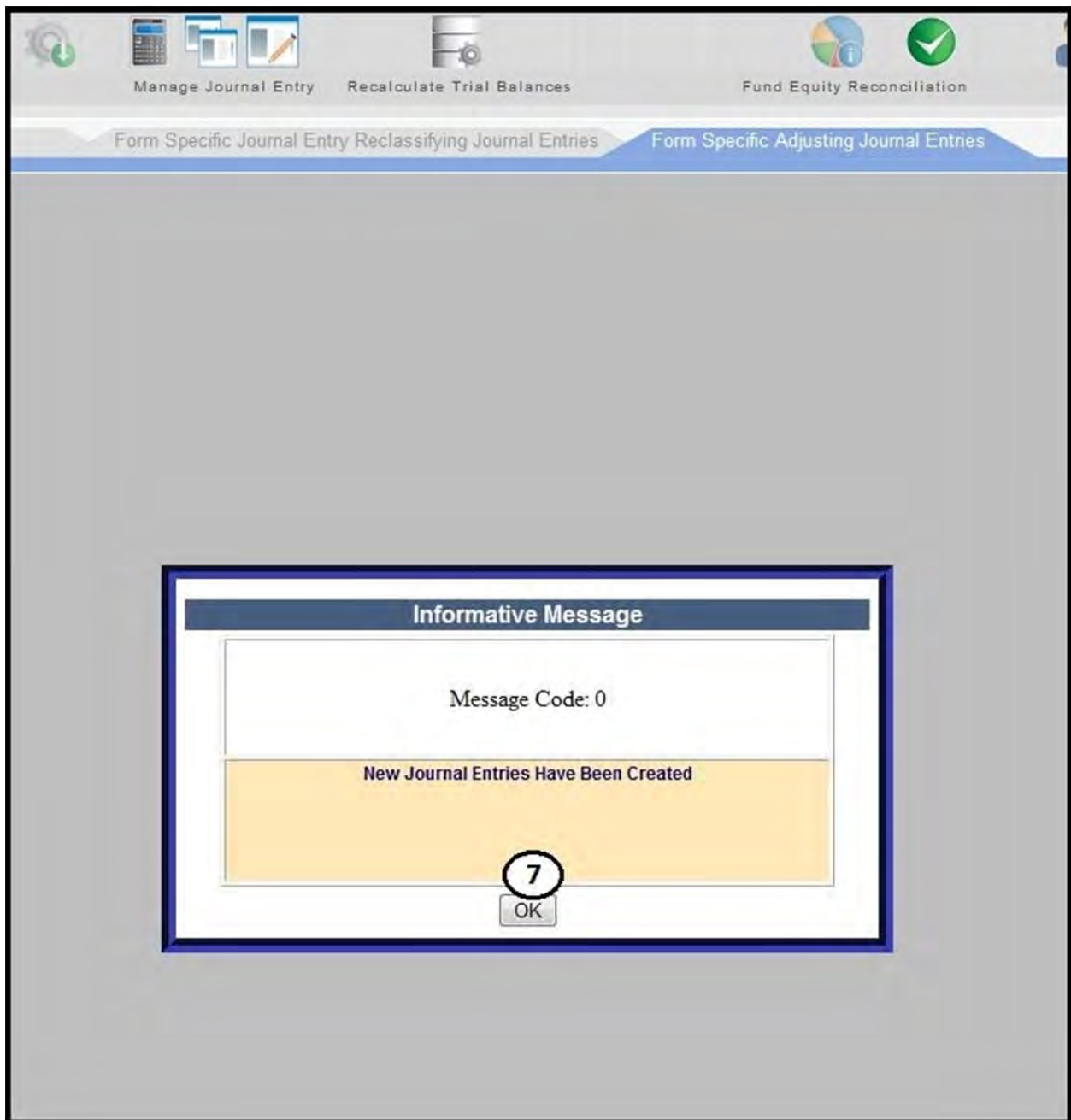
Add Account View History

Journal Entry Management: SCO531

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

6

Publish Draft Journal Cancel



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 lottery sales (net of \$_____ cash prizes paid by agents and \$_____ commissions retained by agents).....	902		
Cash received from transactions with other funds.....	903		
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.....	942		
Cash paid to investment managers.....	943		
Loan disbursements.....	944		
Loan repayments.....	945		
Interest and dividends on investments.....	946		
Net cash provided (used) by investing activities.....	947		
Net increase (decrease) in cash and cash equivalents.....	948		
Cash and cash equivalents at beginning of year.....	949		
Cash and cash equivalents at end of year.....	950	\$	\$

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)..... 951	\$		\$																																																				
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:																																																							
Depreciation..... 952																																																							
Provision for uncollectible accounts..... 953																																																							
Amortization (accretion)..... 954																																																							
Interest income..... 955																																																							
Interest expense..... 956																																																							
Changes in assets and liabilities:																																																							
(Increase) decrease in accounts receivable..... 957																																																							
(Increase) decrease in intergovernmental receivables..... 958																																																							
(Increase) decrease in due from other funds..... 959																																																							
(Increase) decrease in due from component units..... 960																																																							
(Increase) decrease in loans and notes receivable..... 961																																																							
(Increase) decrease in inventory..... 962																																																							
(Increase) decrease in prepaid expenses..... 963																																																							
Increase (decrease) in accounts payable and accrued liabilities..... 964																																																							
Increase (decrease) in intergovernmental payables..... 965																																																							
Increase (decrease) in due to other funds..... 966																																																							
Increase (decrease) in due to component units..... 967																																																							
Increase (decrease) in unearned revenues..... 968																																																							
Increase (decrease) in other liabilities..... 969																																																							
Other (explain) _____ 970																																																							
Total adjustments..... 971																																																							
Net cash provided by operating activities 972	\$		\$																																																				
<table border="1"> <thead> <tr> <th colspan="4">Nearest Thousand</th> </tr> <tr> <th>Fair Market Value</th> <th></th> <th colspan="2">Current Year Cash Receipts (Disbursements)</th> </tr> </thead> <tbody> <tr> <td>Noncash investing, capital, and financing activities:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Cost of capital asset acquisitions financed by capital leases..... 975</td> <td>\$</td> <td>976</td> <td>\$</td> </tr> <tr> <td>Cost of installment purchases..... 977</td> <td></td> <td>978</td> <td></td> </tr> <tr> <td>Loss on disposal of capital assets..... 979</td> <td></td> <td>980</td> <td></td> </tr> <tr> <td>Transfer of assets from (to) other State funds..... 981</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Donated assets..... 983</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other (explain): _____ 985</td> <td></td> <td>986</td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td>Change in fair market value of investments: \$ _____ 987</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				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			
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	\$																																																				
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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																																																							

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 lottery sales (net of \$_____ cash prizes paid by agents and \$_____ commissions retained by agents).....	902		
Cash received from transactions with other funds.....	903		
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.....	942		
Cash paid to investment managers.....	943		
Loan disbursements.....	944		
Loan repayments.....	945		
Interest and dividends on investments.....	946		
Net cash provided (used) by investing activities.....	947	(14)	
Net increase (decrease) in cash and cash equivalents.....	948	(15) 2	3
Cash and cash equivalents at beginning of year.....	949	(16) 101	98
Cash and cash equivalents at end of year.....	950	\$ (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)..... 951	\$ (18) 9	\$ (6) 8
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation..... 952	(19)	
Provision for uncollectible accounts..... 953		
Amortization (accretion)..... 954		
Interest income..... 955		
Interest expense..... 956		
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable..... 957	(20)	
(Increase) decrease in intergovernmental receivables..... 958		
(Increase) decrease in due from other funds..... 959		
(Increase) decrease in due from component units..... 960		
(Increase) decrease in loans and notes receivable..... 961		
(Increase) decrease in inventory..... 962	2	1
(Increase) decrease in prepaid expenses..... 963		
Increase (decrease) in accounts payable and accrued liabilities..... 964	<8>	<6>
Increase (decrease) in intergovernmental payables..... 965		
Increase (decrease) in due to other funds..... 966	<1>	
Increase (decrease) in due to component units..... 967		
Increase (decrease) in unearned revenues..... 968		
Increase (decrease) in other liabilities..... 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

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CAPITAL ASSET SUMMARY (SCO-538)

PURPOSE

The purpose of the Capital Asset Summary (Exhibit 27.20.38-A) is to ensure all capital assets of State agencies are reported in the State of Illinois' GAAP financial statements.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Capital Asset Summary should be used by all State Agencies to report capital assets and related accumulated depreciation. Agencies should complete one form summarizing capital asset information for all governmental funds and a separate form for each proprietary fund, pension trust fund, private purpose trust fund and component unit. To determine fund classification, refer to the Summary of Agencies and Fund Classifications (Procedure 27.50.10).

The amounts reported in the Balance at June 30, Prior Year column should be the amounts reported in the Balance at June 30, Current Year column from the final SCO-538 in the prior fiscal year. In addition, the amounts reported for capital leases and the related depreciation should equal amounts reported in the Comptroller's lease system. These amounts will be provided by the Comptroller's Office after all SCO-560's submitted by an agency have been processed.

Capital outlay payables should only be recorded if the expenditure is greater than or equal to the related capitalization threshold (see 03.30.20). For example, equipment purchases should be \$5000 or greater.

It is of vital importance the standard journal entries made in conjunction with the SCO-538 for capital outlays accounts payable and the expenditure reconciliation agree with the corresponding information on the SCO-547, 548 and 549. When the GAAP package is completed, it should be reviewed to ensure entries for capital outlays agree to the SCO-538 submitted in August. If the capital outlays reported on the early submission SCO-538 do not agree to the final year-end reporting package, adjustment(s) should be made as necessary. A revised SCO-538 must be submitted to the Comptroller's Office as soon as possible. Changes to the SCO-538 could result

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from the availability of more complete or accurate information regarding the amount of lapse period capital outlays subsequent to the SCO-538 submission in August.

The Comptroller's Office has established capital asset policies that include capital asset definitions, financial reporting thresholds, economic useful life guidelines, and depreciation methods. Refer to Capital Asset Reporting (Procedure 03.30).

Descriptions of the capital asset classes are as follows:

- Land and Land Improvements
- Site Improvements
- Buildings and Building Improvements
- Equipment
- Infrastructure
- Construction-in-Progress
- Historical Treasures and Works of Art
- Capital Leases
- Intangible Assets

Beginning in fiscal year 2013, the State is required to report service concession arrangements (SCAs) in the Comprehensive Annual Financial Report (CAFR) as a result of the Governmental Accounting Standards Board (GASB) issuance of Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. For the majority of State agencies, this Statement will not be applicable. However, in instances where SCAs exist, reporting and disclosure of the arrangements will be required.

An SCA involves a government (transferor) and another entity (operator). The operator can be a governmental or non-governmental entity. An SCA occurs when the transferor gives the rights (and obligations) to an operator to provide public services through the use of a governmental asset (facility) in exchange for significant consideration. Significant consideration includes up-front payments, installment payments, a new facility or improvements to an existing facility. The operator collects, and is compensated by, fees from third parties; however, the government transferor determines, or has the ability to modify and approve, what services the operator is required to provide and the price charged for that service. Finally, the transferor is entitled to significant residual interest in the service utility of the facility at the end of the arrangement.

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All amounts reported on this form should be rounded to the nearest thousand. Where a row or column does not apply, leave it blank.

INSTRUCTIONS

All capital assets meeting the capitalization threshold as discussed in 03.30.20 must be included on this form. All of an agency's governmental funds' capital assets are to be combined and reported on one form. A separate form should be completed for each proprietary fund, pension trust fund, private purpose trust fund and component unit. Each SCO-538 must be accompanied by a completed SCO-537, SAMS to GAAP Reconciliation – Capital Assets. The SCO-538 should be completed first.

STANDARD JOURNAL ENTRIES

Capital outlays should be reclassified from the agency's designated expenditure function. For each fund listed in the capital outlays reconciliation section, "Expenditures Per SAMS" less "Non-capitalized Expenditures" plus "Other Capital Outlays" less "Capital Leases" (the sum of (30) and (32) less (31) and (33)) is the amount to reclassify to the capital outlays expenditure account 550. This reclassification should then be posted on Form SCO-547. The Comptroller's Office will post the portion of this reclassification related to capital leases from information captured in the Comptroller's lease system.

NOTE: An entry in (35) requires capital outlays accounts payable to be disclosed on the SCO-549, and an adjusting journal entry to be made to the SCO-548.

Account Number	Account Name	Debit	Credit
550	Capital Outlays	XXX	
5XX	Expenditure (by account number)		XXX

To reclassify capital outlays at June 30 per the SCO-538.

CONTENTS

Refer to Exhibit 27.20.38-B.

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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.
(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.

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	Additions are new purchases, acquisitions related to prior years not previously reported or property donated to the State. 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).
(11)	Enter the amount of net transfers associated with Capital Assets not being depreciated. Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. Total Capital Development Board (CDB) transfers for the year, including transfers-in-transit at fiscal year end, should be included in this column. Any amount of CDB transfers not capitalized should be included in the deletions column. CDB transfers-in-transit at fiscal year end must also be included as a reconciling item on Form SCO-537.
(12)	Subtract (10) from the sum of (8), (9), and (11) and enter the result.
(13)	For Capital Assets not being depreciated, add the amounts entered in each column of assets, and enter the result.
(14)	Enter the amount of Capital Assets being depreciated for Balance at June 30, PY. This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(15)	Enter all additions to Capital Assets being depreciated except for transfers in as of June 30, CY. Include lapse period capital outlay expenditures for July 1 through August 31, PY not recorded as payables on the prior year SCO-549. Capital

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	outlay payables reported on SCO-549, as of June 30, CY should also be included.
	Additions are new purchases, new capital leases entered into during the current year, acquisitions related to prior years not previously reported or property donated to the State. Material additions must be explained in (28). Capital leases are provided by the Comptroller's Office in connection with Form C-15 using the Comptroller's lease system.
(16)	Enter all deletions to Capital Assets being depreciated. Deletions include reductions to capital assets, corrections of prior year errors and unplanned terminations of capital lease assets. Reductions include capital asset inventory adjustments down and sales or retirements. Corrections of prior year errors and other material deletions must be explained in (28). Unplanned terminations of capital lease assets are leases terminated at any time prior to the normal expiration of the specified lease term.
(17)	Enter the amount of net transfers associated with Capital Assets being depreciated. Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. CDB transfers for the year, including transfers-in-transit at fiscal year end, should be included in this column. Any amount of CDB transfers not capitalized should be included in the deletions column. CDB transfers-in-transit at fiscal year end must also be included as a reconciling item on Form SCO-537. In addition, when the lease agreement applicable to a capital lease asset is complete and ownership of the asset is acquired, that asset must be transferred out of the capital lease asset class and transferred into the appropriate class (e.g., equipment).
(18)	Subtract (16) from the sum of (14), (15) and (17) and enter the result.

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(19)	For Capital Assets being depreciated, add the amounts entered in each column of assets, and enter the result.
(20)	Enter the amount associated with Accumulated Depreciation for Balance at June 30, PY. This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(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.

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	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.
(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.

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(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).
(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.

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(38)	Enter the amount of capital assets acquired through capital leases obligations during the fiscal year. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(39)	Enter the amount of capital assets acquired through installment purchases during the fiscal year. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(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).
(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 component unit, 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.

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	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.
(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. The amounts entered in (55), (56), and (57) should agree to the Deletions column on page 1 of this form.

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(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 Historical 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.
(63)	Check "Yes" or "No," as applicable, regarding Impairment of Capital Assets as defined by GASB Statement 51. If yes, attach calculation of impairment loss for any permanent impairment of capital assets with a carrying value of greater than \$10 million. The calculation should detail the loss measurement used (restoration cost approach, service units approach, deflated depreciated replacement cost approach, or lower of cost or market) as appropriate for the type of impairment, the historic cost of the capital asset, the net value of the capital asset, and significant assumptions used in the calculation such as the estimated restoration cost, estimated replacement cost, estimated service units at time of purchase, estimated service units used, estimated service units to be used, or deflation factor, as appropriate.
(64)	Check "Yes" or "No," as applicable, regarding Service Concession Arrangements as defined by GASB Statement 60. If yes, attach supporting documentation for the arrangement(s) including: 1.) a copy of the signed agreement; and 2.) a verbal description of the arrangement in effect during the reporting period, including management's objectives for entering into it and, if applicable, the status of the project during the construction period.

State of Illinois		Agency _____				
Capital Asset Summary	Transaction Code _____	Agency # _____				
June 30, 20 _____	Transaction Date _____					
Governmental Funds _____		Nearest Thousand				
Proprietary Fund _____	Fund # _____	Balance At June 30, Prior Year	Additions	Deletions	Net Transfers	Balance At June 30, Current Year
Pension Trust Fund _____	Fund # _____					
Private Purpose Trust _____	Fund # _____					
Component Unit _____						
Capital Assets not being depreciated/amortized:						
Land and Land Improvements		\$	\$	\$	\$	\$
Infrastructure (modified approach)						
Nondepreciable Historical Treasures and Works of Art						
Construction in Progress						
Internally Generated Intangible Assets in Development						
Easements/Rights of Way/Water-Timber-Mineral Rights						
Other Intangible Assets _____						
Total Capital Assets not being depreciated/amortized						
Capital Assets being depreciated/amortized:						
Site Improvements						
Buildings and Building Improvements						
Capital Leases-Buildings						
Equipment						
Capital Leases-Equipment						
Infrastructure						
Depreciable Historical Treasures and Works of Art						
Non-Internally Generated Software						
Internally Generated Software						
Easements/Rights of Way/Water-Timber-Mineral Rights						
Other Intangible Assets _____						
Total Capital Assets being depreciated/amortized						
Less Accumulated Depreciation/Amortization for:						
Site Improvements						
Buildings and Building Improvements						
Capital Leases- Buildings						
Equipment						
Capital Leases- Equipment						
Infrastructure						
Depreciable Historical Treasures and Works of Art						
Non-Internally Generated Software						
Internally Generated Software						
Easements/Rights of Way/Water-Timber-Mineral Rights						
Other Intangible Assets _____						
Total Accumulated Depreciation/Amortization						
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.							
Subtotal							
Capital assets acquired through capital leases							
Capital assets acquired through installment purchases							
Noncash contributions							
Other additions							
Total Capital additions							\$
Explanations:							

Components of Construction in Progress and Internally Generated Intangible Assets in Development				Nearest Thousand		
Project	Fund Number	Project Authorization	Expended Through June 30	Committed at June 30	Available Authorization	Required Future Financing
1.		\$	\$	\$	\$	\$
2.						
3.						
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.					
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. \$ _____	

Impairment of Capital Assets	
1. Were there any impairments on capital assets with a carrying value of greater than \$10 million? Yes_____ No_____ If yes, attach calculation of impairment loss and applicable disclosures.	

Service Concession Arrangements	
1. Did the agency enter into any Service Concession Arrangements as defined by GASB 60 that resulted in revenues in excess of \$1 million? Yes_____ No_____ If yes, please attach supporting documentation for the arrangement(s) including contract agreement(s).	

State of Illinois		Agency <u>2</u>		
Capital Asset Summary	Transaction Code <u>4</u>	Agency # <u>3</u>		
June 30, 20 <u>1</u>	Transaction Date <u>5</u>			
Governmental Funds <u>6</u>	Nearest Thousand			
Proprietary Fund <u>7</u>	Balance At	Additions	Deletions	Balance At
Pension Trust Fund	June 30,		Net	June 30,
Private Purpose Trust	Prior Year		Transfers	Current Year
Component Unit				
Capital Assets not being depreciated:				
Land and Land Improvements	\$ <u>8</u>	\$ <u>9</u>	\$ <u>10</u>	\$ <u>11</u>
Infrastructure (modified approach)				
Nondepreciable Historical Treasures and Works of Art				
Construction in Progress				
Internally Generated Intangible Assets in Development				
Easements/Rights of Way/Water-Timber-Mineral Rights				
Other Intangible Assets				
Total Capital Assets not being depreciated	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
Capital Assets being depreciated:				
Site Improvements	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>
Buildings and Building Improvements				
Capital Leases-Buildings				
Equipment				
Capital Leases-Equipment				
Infrastructure				
Depreciable Historical Treasures and Works of Art				
Non-Internally Generated Software				
Internally Generated Software				
Easements/Rights of Way/Water-Timber-Mineral Rights				
Other Intangible Assets				
Total Capital Assets being depreciated	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
Less Accumulated Depreciation for:				
Site Improvements	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>
Buildings and Building Improvements				
Capital Leases- Buildings				
Equipment				
Capital Leases- Equipment				
Infrastructure				
Depreciable Historical Treasures and Works of Art				
Non-Internally Generated Software				
Internally Generated Software				
Easements/Rights of Way/Water-Timber-Mineral Rights				
Other Intangible Assets				
Total Accumulated Depreciation	<u>25</u>	<u>25</u>	<u>25</u>	<u>25</u>
Total Capital Assets being depreciated, net	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
Capital Assets, Net	\$ <u>27</u>	\$ <u>27</u>	\$ <u>27</u>	\$ <u>27</u>
Explanations: <u>28</u>				

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.							
Subtotal							37
Capital assets acquired through capital leases							38
Capital assets acquired through installment purchases							39
Noncash contributions							40
Other additions							41
Total Capital additions							\$ 42
Explanations: 43							

Components of Construction in Progress and Internally Generated Intangible Assets in Development		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.						
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.						
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

Impairment of Capital Assets	
1. Were there any impairments on capital assets with a carrying value of greater than \$10 million? If yes, attach calculation of impairment loss and applicable disclosures.	Yes 63 No _____

Service Concession Arrangements	
1. Did the agency enter into any Service Concession Arrangements as defined by GASB 60 that resulted in revenues in excess of \$1 million? If yes, please attach supporting documentation for the arrangement(s) including contract agreement(s).	Yes 64 No _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.41	1 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	REFUNDS AND CREDIT MEMORANDA FUND ANALYSIS (SCO-541)	REVISION NUMBER	
		14-001	

REFUNDS AND CREDIT MEMORANDA FUND ANALYSIS (SCO-541)

PURPOSE

The purpose of the Refunds and Credit Memoranda Fund Analysis Form (Exhibit 27.20.41-A) is to provide a worksheet for the accumulation of data related to overpayments. Another purpose of this form is to deduct the overpayments pertaining to prior years and to identify those amounts attributable to the current year that will be paid in the future.

This form is **not** required to be completed. This form may be used as a worksheet to aid Agency personnel in analyzing refunds and credit memoranda.

GENERAL

The Refunds and Credit Memoranda Fund Analysis may be completed by those agencies with material overpayments relating to taxes, licenses and fees.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Form SCO-541 can be prepared using one of two approaches. The first approach is to prepare the form for the individual fund to which the overpayment applies. The second approach is to prepare the form by allocating the major revenue source, as a whole, to the applicable funds. The approach determines which portions of the form require completion.

Form SCO-541 is divided into three major areas: (1) Refund Expenditures, (2) GAAP Adjustments and (3) Allocations of Refunds by Fund.

Refund Expenditures

Refund expenditures per agency records at June 30 are determined by adding vouchers in transit at June 30 of the current year to refund expenditures per SAMS as of June 30 per GAAP Report SG06. The amounts in the SG06 include lapse period expenditures from the prior fiscal year and expenditures of the first four quarters of the current reporting year. Shared funds do not utilize vouchers in transit information; therefore, a zero should be entered in the vouchers in transit line. Refund expenditures per agency records at June 30 should equal the amount in the Balance per

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.41	2 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	REFUNDS AND CREDIT MEMORANDA	REVISION NUMBER	
	FUND ANALYSIS (SCO-541)	14-001	

SAMS column (shared funds) or the agency record column (nonshared funds) in the applicable revenue account number on the trial balance.

GAAP Adjustments

There are four types of GAAP adjustments: (1) Lapse Period, (2) Refunds Outstanding, (3) Credit Memoranda, and (4) Other.

Lapse Period

Lapse period GAAP adjustments record the amount of refunds estimated to be paid during lapse period. This adjustment is to be recorded in conjunction with the SCO-549 payable adjustment. Lapse period adjustments are determined by subtracting vouchers in transit at June 30 from estimated lapse period refunds. Shared funds do not utilize vouchers in transit information; therefore, a zero should be entered in the vouchers in transit line.

Refunds Outstanding

Refunds outstanding GAAP adjustments record the amount of refund claims outstanding applicable to revenues of the current reporting year. This adjustment is to be recorded in conjunction with the SCO-549 payable adjustment. The total refunds outstanding adjustment is determined by adding claims for refunds estimated to be received during the lapse period applicable to revenue collected as of June 30 (and not refunded from the lapsing appropriation) to claims for refunds that are estimated to be received after lapse period applicable to revenues collected as of June 30 (and estimated to be paid from a subsequent year's appropriation).

Credit Memoranda

Credit memoranda GAAP adjustments record the amount of credit memoranda outstanding applicable to the revenue collected during the current reporting year. The total credit memoranda adjustment is determined by adding credit memoranda outstanding at June 30 to credit memoranda issued during the lapse period that is applicable to revenue collected during the current reporting year and claims for credit estimated to be made subsequent to the end of the lapse period that is applicable to revenue collected in the current reporting year.

Other

Other GAAP adjustments record any additional types of overpayment, as necessary.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.42	1 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		14-001	

REVENUE SOURCE FUND ANALYSIS (SCO-542)

PURPOSE

The purpose of the Revenue Source Fund Analysis Form (Exhibit 27.20.42-A) is to provide a worksheet for the accumulation of data related to the major revenue sources in order to calculate the revenue accrual. This form is to be prepared by designated agencies with material revenues from taxes, licenses and fees that are deposited into more than one fund.

This form is **not** required to be completed. This form may be used as a worksheet to aid Agency personnel in analyzing major revenue sources.

GENERAL

The Revenue Source Fund Analysis may be completed by agencies with material revenues from taxes, licenses and fees that are deposited into more than one fund.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Form SCO-542 is prepared by major revenue source, as a whole, rather than by individual fund. This approach assists in determining the appropriate GAAP adjustments to the various funds. A copy of this form must be included in the year-end reporting package for each fund to which the revenue source was deposited. The amounts reported on this form will not agree to GAAP basis totals reported on the trial balance.

Form SCO-542 is divided into three major areas: (1) Reconciliation of SAMS to Agency Records, (2) GAAP Adjustments and (3) Allocation of Revenues by Fund.

Reconciliation of SAMS to Agency Records

This section reconciles the SAMS balance at June 30 to Agency records of amounts relating to a specific revenue source (inclusive of protest monies). This reconciliation is completed by calculating the adjusted balance per SAMS and SAMS reconciling items.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.42	2 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2007	
PROCEDURE	REVENUE SOURCE FUND ANALYSIS (SCO-542)	REVISION NUMBER	
		08-001	

Adjusted Balance per SAMS

The adjusted balance per SAMS is calculated by subtracting prior year reconciling items from the balance per SAMS at June 30.

SAMS Reconciling Items

Cash receipts can be in various stages of processing at year-end, including cash on hand and cash in transit. Cash on hand is cash not yet submitted to the Treasurer at June 30. Cash in transit includes:

- Clearing account deposits made by the agency which the Treasurer has not yet recorded in the clearing account at June 30;
- Amounts in the Treasurer's clearing account at June 30;
NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
- 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; and
- Deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

These reconciling items are added to the adjusted balance per SAMS to arrive at the balance per agency records.

GAAP Adjustments

There are four types of GAAP adjustments: (1) Lapse Period Collections, (2) Unearned Revenue, (3) Assessment Collections, and (4) Other.

Lapse Period Collections

Lapse period collection GAAP adjustments report receipts collected during lapse period relating to the current reporting year.

Unearned Revenue

Unearned revenue GAAP adjustments report money received in advance of the period in which they are earned.

Assessment Collections

Assessment collection GAAP adjustments report assessments and deficiencies collected during lapse period. Any interest or penalty earned on these collections incurred after June 30 should be reported separately from the total received.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.44	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	MISCELLANEOUS JOURNAL ENTRIES (SCO-544)	REVISION NUMBER	
		14-001	

MISCELLANEOUS JOURNAL ENTRIES (SCO-544)

PURPOSE

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying and adjusting journal entries that **are not** made by other forms. Entries on this form will automatically carry to the SCO-547 and SCO-548.

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 Miscellaneous Journal Entries Form should be completed when a journal entry needs to be posted to a trial balance, and it is not possible to post it from another package form. A reclassifying journal entry is posted when both the debit and credit affect only one financial statement (i.e., either the balance sheet or the operating statement). An adjusting journal entry is posted when the debit and credit affect both financial statements (i.e., the balance sheet and the operating statement).

All amounts reported on this form must be rounded to the nearest thousand. The SCO-544 form should be completed on the Comptroller's WEDGE system.

INSTRUCTIONS

Each journal entry will be assigned a unique number in sequential order by the WEDGE system. The account numbers can be obtained by referring to the GAAP Report Chart of Accounts (SAMS Procedure 27.50.20).

Every journal entry must be self-balancing (debit(s) equal credit(s)). Explanations must be as thorough as necessary to provide a clear understanding of the rationale supporting the journal entry. Documentation supporting the journal entry must be included on either the GAAP reporting forms or agency work papers.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.44	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	MISCELLANEOUS JOURNAL ENTRIES (SCO-544)	REVISION NUMBER	
		14-001	

CONTENTS

Refer to Exhibits 27.20.44-A through 27.20.44-I for Reclassifying Journal Entries.
Refer to Exhibits 27.20.44-J through 27.20.44-S for Adjusting Journal Entries.

REFERENCE	CONTENTS
(1)	From the SCO-544 main screen, click on either the “Miscellaneous Reclassifying Journal Entries” tab or the “Miscellaneous Adjusting Journal Entries” tab, as applicable.
(2)	For reclassifying journal entries, click on the middle “Manage Journal Entry” icon to add a new reclassifying journal entry. For adjusting journal entries, click on the far right “Manage Journal Entry” icon to add a new adjusting journal entry.
(3)	Enter a detailed description of the miscellaneous journal entry.
(4)	Click the “OK” button.
(5)	After clicking on the “Save Form” icon, click “Ok”
(6)	Click the “Add Account” button
(7)	Highlight the accounts to add.
(8)	Click the “OK” button
(9)	Enter the debit or credit amount for each account number
(10)	After clicking on the “Save Form” icon, click “Ok”
(11)	Click on the “Cog Wheel” icon in the upper right-hand corner.
(12)	Click “Publish Journal Entry” to post it to the trial balance
Note	If you leave the form before publishing the entry, you must click “Save” to retain the information on the form.

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

1

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

 STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Miscellaneous Journal Entry - (SCO544)

Reclass Entries		Adjusting Entries	
Draft	Published	Draft	Published
0	0	0	1
OK		OK	

Do Not Use This Form To Create/Publish Journal Entries For The Following Forms(SCO531, SCO538, SCO549, SCO540, SCO541, SCO542, SCO563, SCO565, SCO566, SCO567, SCO568, SCO577, SCO578) You MUST use the corresponding forms for managing their own entries

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

2

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

 STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

There Are Currently No Journal Entry Worksheets On This Form. To Add A Form Specific Journal Entry, You May Click On The "Miscellaneous Reclassifying Journal Entry Worksheet Add" Toolbar Button

cycle

Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SC0544
Miscellaneous Journal Entry
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

There Are Currently No Journal Entry Worksheets On This Form. To Add A Form Specific Journal Entry, You May Click On The "Miscellaneous Reclassifying Journal Entry Worksheet Add" Toolbar Button

Create Miscellaneous Journal Entry

Journal Entry Worksheet Type RECLASS

Statement Type Accounts on The Same Statement

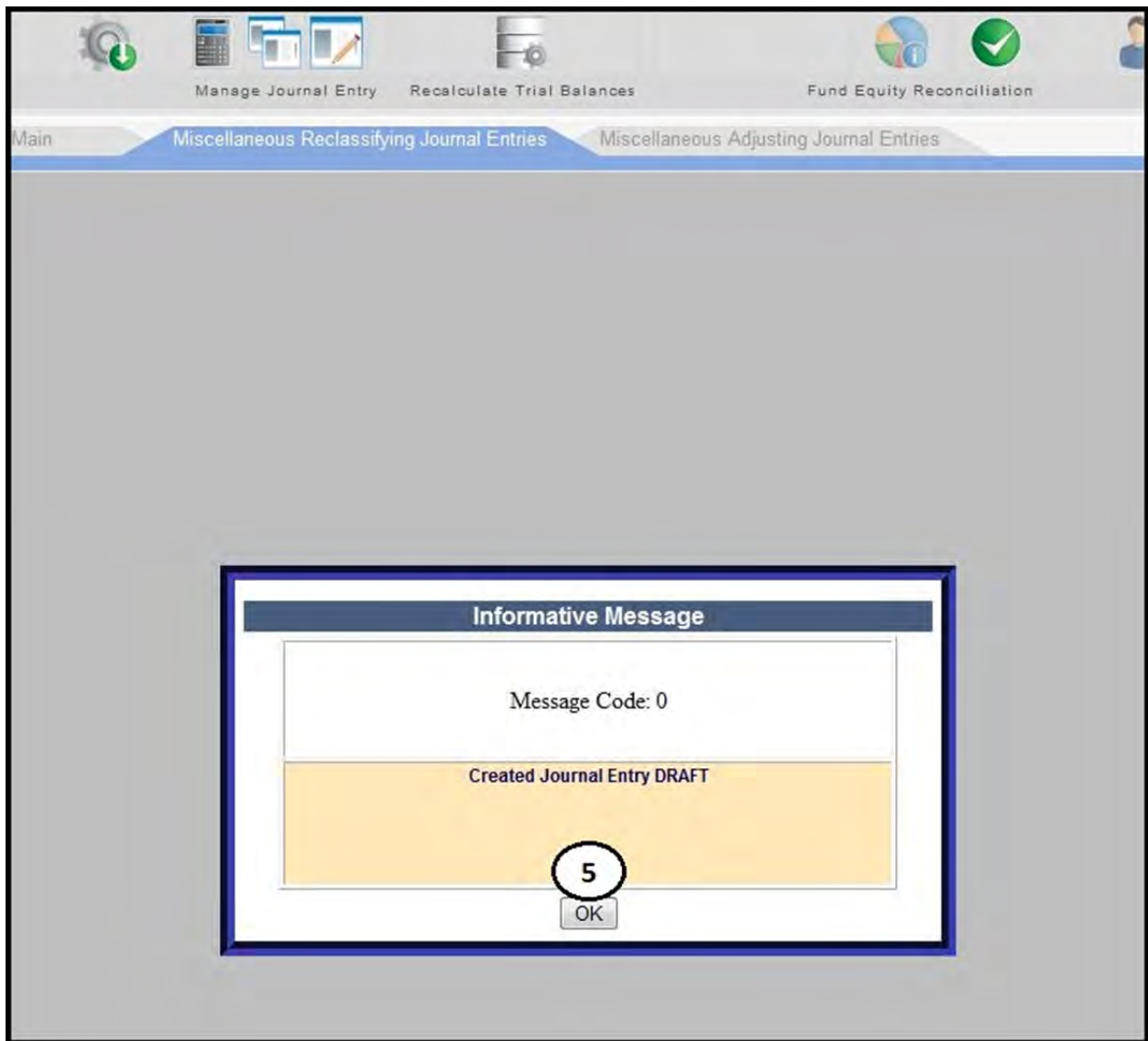
Worksheet Description

3

Please Provide All Required Information. You Can Select An Applicable Title From The List Or Type-In Your Own Title

4

OK Cancel



cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Main

Miscellaneous Reclassifying Journal Entries

Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1)

2013-02-14 09:48:08.71-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To reclassify fund balance per GASB 54

Account Number	Account Description	Debit	Credit
		0	(0)

6

Add Account

View History

Add Note

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012

Agency Number
Fund Number
Record Type

Journal Entry Manager

This Worksheet Has Not Been Saved
To reclassify fund balance
Account Number
Add Account View

71-Cindi, Ryan-Tinch(IOC)
Finish This Worksheet Using The Button Above

Add Agency Fund Account Combination

Accounts

323-Nonspendable Endowments and Similar Funds(Fund Equity)
325-Nonspendable Other(Fund Equity)
330-Fund Balance Designated for Debt Service(Fund Equity)
332-Fund Balance Designated for Other(Fund Equity)
333-Fund Balance Designated Other(Fund Equity)
335-Invested in Capital Assets, Net of Related Debt(Fund Equity)
336-Restricted Net Assets, Debt Service(Fund Equity)
337-Restricted Net Assets, Capital Projects(Fund Equity)
338-Restricted Net Assets, Nonexpendable Purposes(Fund Equity)
340-Unassigned Fund Balance(Fund Equity)
341-Assigned Fund Balance(Fund Equity)
344-Committed Fund Balance(Fund Equity)
347-Restricted Fund Balance(Fund Equity)
360-Total Liabilities and Fund Equity(Fund Equity)
401-Income Taxes(Revenue)
402-Refunds and Credit Memoranda(Revenue)

340,344

Choose Account(s).
TO Choose Multiple Accounts, Hold down The CTRL Key While Making Your Selection

OK Cancel

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

MainMiscellaneous Reclassifying Journal EntriesMiscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1)

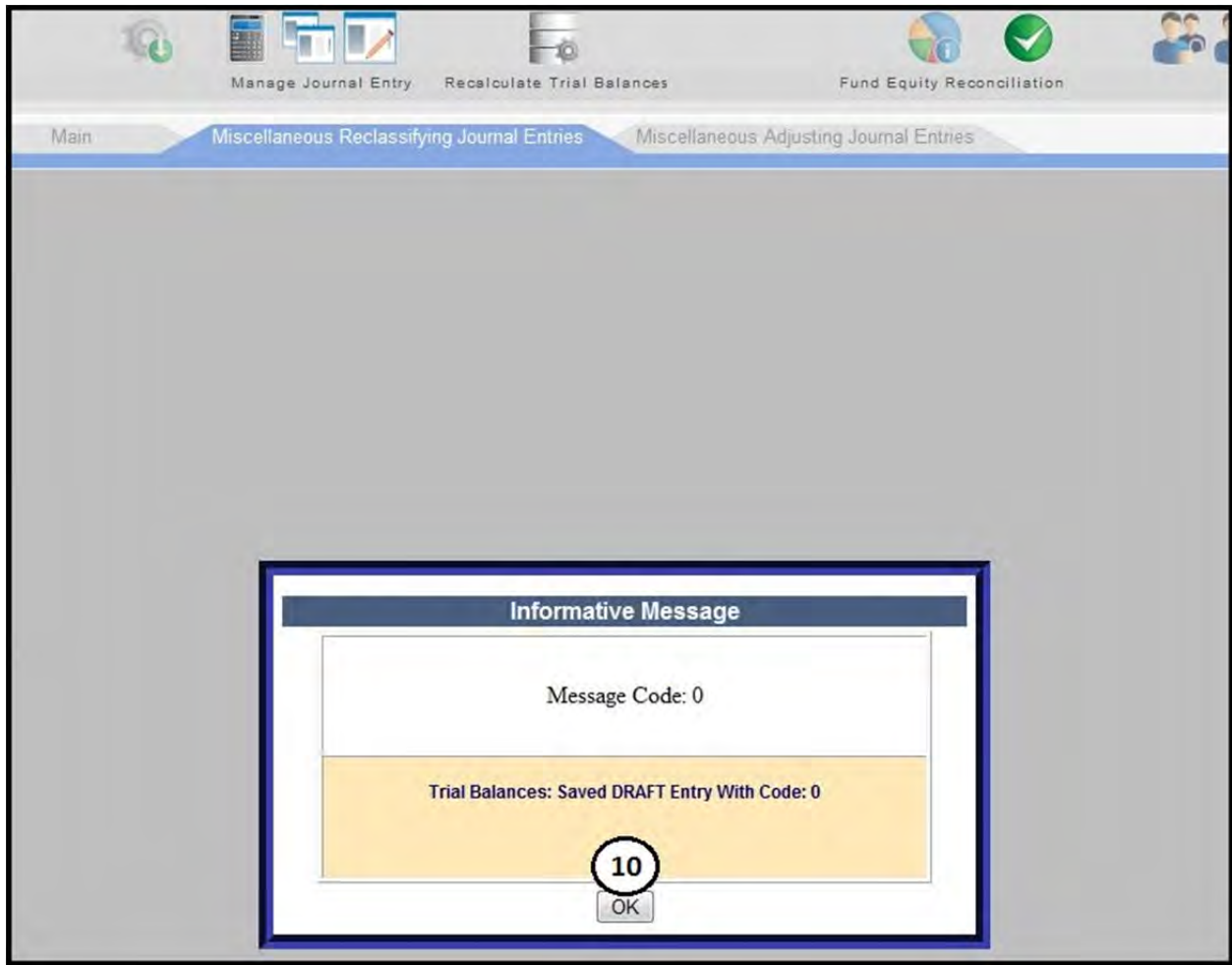
2013-02-14 10:02:11.28-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To reclassify fund balance per GASB 54

Account Number	Account Description	Debit	Credit	
340	Unassigned Fund Balance	9	(9)	Delete
344	Committed Fund Balance	100		Delete
		100	(100)	

Add AccountView HistoryAdd Note



cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

MainMiscellaneous Reclassifying Journal EntriesMiscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

11

Journal Entry Management: SCO544 Worksheet (1)

2013-02-14 10:02:11.28-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To reclassify fund balance per GASB 54

Account Number	Account Description	Debit	Credit	
340	Unassigned Fund Balance		(100)	Delete
344	Committed Fund Balance	100		Delete
		100	(100)	

Add AccountView HistoryAdd Note

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Main

Miscellaneous Reclassifying Journal Entries

Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
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June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1)

2013-02-14 10:02:11.28-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To reclassify fund balance per GASB 54

Account Number	
340	Unassigned
344	Committed

Journal Entry Management: SCO544

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

12

Publish Draft Journal

Cancel

Delete

Delete

Add Account

View History

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

1

Main

Miscellaneous Reclassifying Journal Entries

Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Miscellaneous Journal Entry - (SCO544)

Reclass Entries

Draft

Published

0

1

OK

Adjusting Entries

Draft

Published

0

1

OK

Do Not Use This Form To Create/Publish Journal Entries For The Following Forms(SCO531, SCO538, SCO549, SCO540, SCO541, SCO542, SCO563, SCO565, SCO566, SCO567, SCO568, SCO577, SCO578) You MUST use the corresponding forms for managing their own entries

2

cycle
Manage Journals
Recalculate Trial Balances
Fund Equity Reconciliation

Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting

SCO544

Miscellaneous Journal Entry

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Journal Entry Management: SCO544 Worksheet (1)

2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30.

Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		(2141)	Delete
520	General Government	2141		Delete
		2141	(2141)	

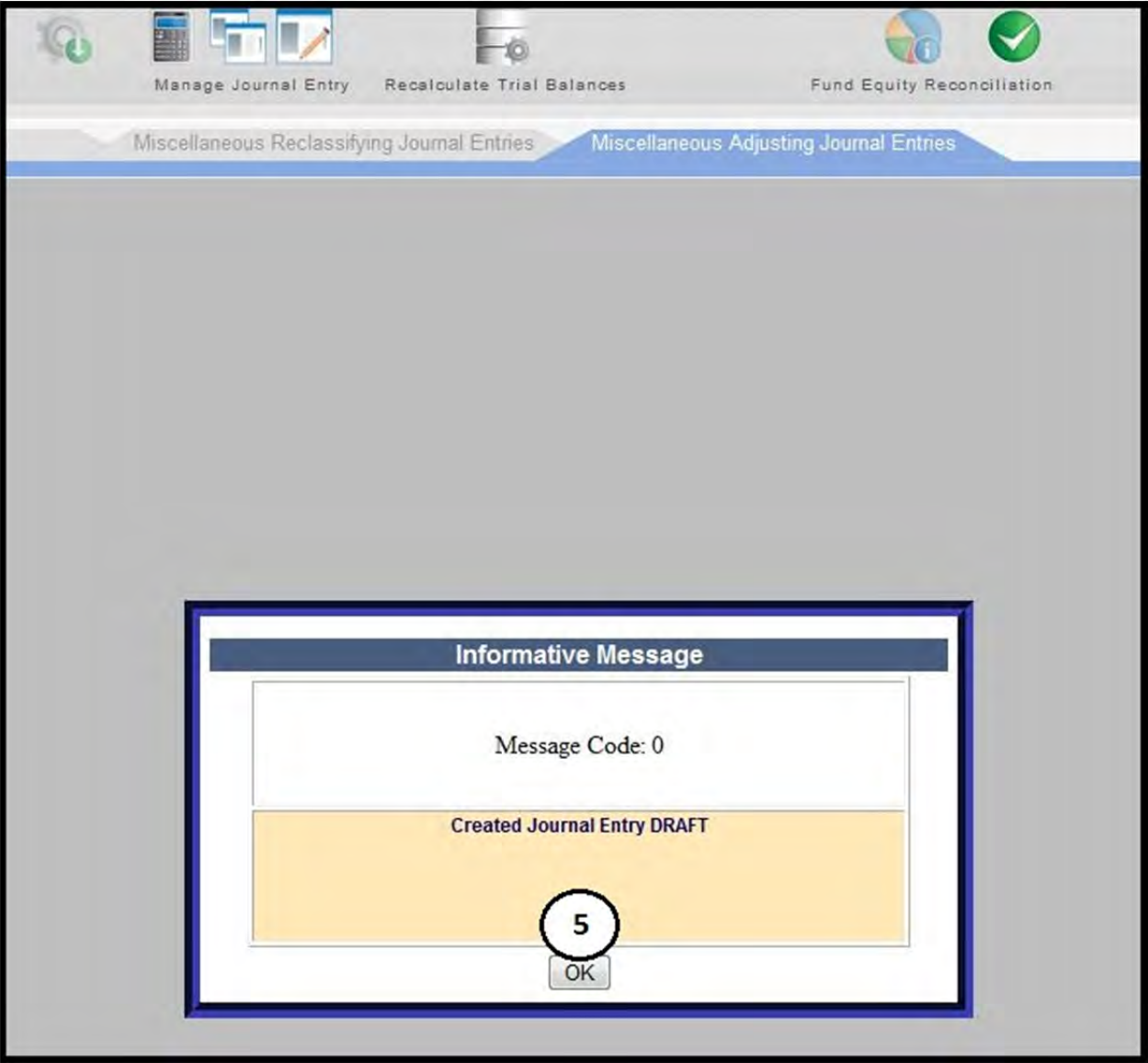
The screenshot displays the 'Journal Entry Management: SCO544 Worksheet (1)' interface. A modal dialog box titled 'Create Miscellaneous Journal Entry' is open, containing the following fields and elements:

- Journal Entry Worksheet Type:** A dropdown menu with 'ADJUSTMENT' selected.
- Statement Type:** A dropdown menu with 'Accounts on Different Statements' selected.
- Worksheet Description:** A text input field with the number '3' entered, circled in black.
- Message Box:** A yellow box with a red border containing the text: 'Please Provide All Required Information. You Can Select An Applicable Title From The List Or Type-In Your Own Title'. The number '4' is circled in black below this message.
- Buttons:** 'OK' and 'Cancel' buttons at the bottom of the dialog.

In the background, the main interface shows the 'STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA' header, a navigation bar with 'Main', 'Miscellaneous Reclassifying Journal Entries', and 'Miscellaneous Adjusting Journal Entries', and a table of accounts:

Account Number	Description
205	Account Payable
520	General Government

Additional interface elements include a top toolbar with icons for 'Manage Journal Entry', 'Recalculate Trial Balances', and 'Fund Equity Reconciliation', and a status bar at the bottom right indicating the date and time: '2013-02-08 09:23:33.997-Shuyan, Decker(Agency)'.



cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Main

Miscellaneous Reclassifying Journal Entries

Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting

SCO544

Miscellaneous Journal Entry

June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Journal Entry Management: SCO544 Worksheet (1)

2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30.

Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		(2141)	Delete
520	General Government	2141		Delete
		2141	(2141)	



Journal Entry Management: SCO544 Worksheet (2)

2013-02-14 10:43:23.963-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To record accounts receivable at June 30, 20xx

Account Number	Account Description	Debit	Credit	
		0	(0)	

6



cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Main

Miscellaneous Reclassifying Journal Entries

Miscellaneous Adjusting Journal Entries

Comprehensive Annual Financial Reporting

SC0544

Miscellaneous Journal Entry

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Journal Entry Management: SC0544 Worksheet (1)

To record accounts payable

Account Number

205 Account P

520 General G

Add Account

View

Journal Entry Manage

This Worksheet Has No

To record accounts receivable

Account Number

Add Agency Fund Account Combination

Accounts

421-Other Taxes(Revenue)

422-Refunds and Credit Memoranda - Other Taxes(Revenue)

423-Riverboat Taxes(Revenue)

424-Hospital Assessment Taxes(Revenue)

426-Federal Operating Grants(Revenue)

427-Federal Capital Grants(Revenue)

428-Federal General Grants(Revenue)

429-Refunds and Credit Memoranda - Federal(Revenue)

431-Licenses and Fees(Revenue)

432-Refunds and Credit Memoranda - Licenses and Fees(Revenue)

440-Interest and Other Investment Income(Revenue)

441-Other Revenues(Revenue)

442-Other Charges for Services(Revenue)

443-Other Operating Grants(Revenue)

444-Other Capital Grants(Revenue)

445-Refunds and Credit Memoranda - Other Revenues(Revenue)

135,431

Choose Account(s).

TO Choose Multiple Accounts, Hold Down The CTRL Key While Making Your Selection

OK

Cancel

Shuyan, Decker(Agency)

Worksheet Has Been Published

Delete

Delete

Cindi, Ryan-Tinch(IOC)

Publish This Worksheet

Using The Button Above

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries

SCO544

Miscellaneous Journal Entry

June 30, 2012

COMPTROLLER
JUDY BAAR TOPINKA

Fund Number

Record Type

Journal Entry Management: SCO544 Worksheet (1)

2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30.

Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		(2141)	Delete
520	General Government	2141		Delete
		2141	(2141)	

Journal Entry Management: SCO544 Worksheet (2)

2013-02-14 10:51:25.06-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To record accounts receivable at June 30, 20xx

Account Number	Account Description	Debit	Credit	
135	Other Receivables	9 0	9 0	Delete
431	Licenses and Fees		(0)	Delete
		0	(0)	



cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries

SCO544

Miscellaneous Journal Entry

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Fund Number

Record Type

Journal Entry Management: SCO544 Worksheet (1)

2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30.

Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		(2141)	Delete
520	General Government	2141		Delete
		2141	(2141)	

11

Journal Entry Management: SCO544 Worksheet (2)

2013-02-14 10:54:35.637-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To record accounts receivable at June 30, 20xx

Account Number	Account Description	Debit	Credit	
135	Other Receivables	50		Delete
431	Licenses and Fees		(50)	Delete
		50	(50)	

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main Miscellaneous Reclassifying Journal Entries Miscellaneous Adjusting Journal Entries

SCO544
Miscellaneous Journal Entry
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Fund Number
Record Type

Journal Entry Management: SCO544 Worksheet (1)

2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published

To record accounts payable for held warrants at June 30,

Account Number	Account Description	Debit	Credit
205	Account Payable		
520	General Govern		

Delete
Delete

Add Account View History

Journal Entry Management: SCO544

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

12

Publish Draft Journal Cancel

Journal Entry Management: SCO544 Worksheet (1)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

To record accounts receivable at June 30, 20xx

Account Number	Account Description	Debit	Credit
135	Other Receivables	50	
431	Licenses and Fees		(50)

Delete
Delete

50 (50)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.45	1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	TRIAL BALANCE ENTRY (SCO-545)	REVISION NUMBER	
		14-001	

TRIAL BALANCE ENTRY (SCO-545)

PURPOSE

The purpose of the Trial Balance Entry Form is to post account balances, per agency records, that **are not** posted by other forms.

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 Trial Balance Entry Form should be completed for all Proprietary and Locally Held Funds for each account that has a beginning balance, according to agency records. All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. This form should be completed on the Comptroller's WEDGE system. The system will automatically calculate and populate totals. Balances entered on this form will automatically carry forward to the applicable trial balance forms (SCO-521, SCO-522, SCO-526 and SCO-527).

INSTRUCTIONS

On the WEDGE system for a specific fund, open the SCO-545 form. Add applicable accounts to each account type (i.e., Asset, Liability, etc.) and enter the beginning balance into the Agency Records column. Note that this form **MUST** be saved after each amount is entered before adding the next account. Once all accounts are entered, the agency records must be published to populate the trial balance forms.

CONTENTS

Refer to Exhibits 27.20.45-A through 27.20.45-C.

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OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.45	2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2012	
PROCEDURE	TRIAL BALANCE ENTRY (SCO-545)	REVISION NUMBER	
		NEW	

REFERENCE	CONTENTS
(1)	Click the “Add” button to add an account in the appropriate fund type category.
(2)	Click the down arrow drop -down box to select an account to add.
(3)	Click the “OK” button.
(4)	Enter balance into “Agency Records” field. Save the form.
(5)	Click the “Publish Agency Records” (cog wheel) icon to post amounts to the trial balance forms.

Life Cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Comprehensive Annual Financial Reporting

SC0545

Proprietary and Locally Held Fund Trial Balance Entry

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
Asset				
Cumulative Agency Records				
1				
Add				
Liability				
Cumulative Agency Records				
1				
Add				
Fund Equity				
Cumulative Agency Records				
1				
Add				
Revenue				
Cumulative Agency Records				
1				
Add				
Expenditure				
Cumulative Agency Records				
1				
Add				
Expense				
Cumulative Agency Records				
1				
Add				

Comprehensive Annual Financial Reporting
SC0545
Proprietary and Locally Held Fund Trial Balance Entry
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
Asset				
Cumulative Agency Records				
Liability				
Cumulative Agency Records				
Fund Equity				
Cumulative Agency Records				
Revenue				

Add Agency Fund Account Combination

Accounts

Choose an Account

OK Cancel

5

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Comprehensive Annual Financial Reporting

SC0545

Proprietary and Locally Held Fund Trial Balance Entry

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
Asset				
102	Locally-held Cash and Cash Equivalents (By:Agency)	0	0	0
Cumulative Agency Records		0	0	0
Liability				
Cumulative Agency Records				
Fund Equity				
340	Unassigned Fund Balance (By:Agency)	0	-1	-1
Cumulative Agency Records		0	-1	-1
Revenue				
440	Interest and Other Investment Income (By:Agency)	0	-5097	-5097
Cumulative Agency Records		0	-5097	-5097
Expenditure				
520	General Government (By:Agency)	0	109	109
570	Transfers-Out (By:Agency)	0	4989	4989
Cumulative Agency Records		0	5098	5098
Expense				
Cumulative Agency Records				

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.47	1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	RECLASSIFYING JOURNAL ENTRIES (SCO-547)	REVISION NUMBER	
		14-001	

RECLASSIFYING JOURNAL ENTRIES (SCO-547)

PURPOSE

The purpose of the Reclassifying Journal Entries (Exhibit 27.20.47-A) is to provide a form to accumulate all reclassifying journal entries.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. 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 Reclassifying Journal Entries Form will be updated by the WEDGE system when a reclassifying journal entry is posted to the trial balance, via another package form. A reclassifying journal entry is posted when both the debit and credit affect only one financial statement (i.e., either the balance sheet or the operating statement).

CONTENTS

Refer to Exhibit 27.20.47-A.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.48	1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ADJUSTING JOURNAL ENTRIES (SCO-548)	REVISION NUMBER	
		14-001	

ADJUSTING JOURNAL ENTRIES (SCO-548)

PURPOSE

The purpose of the Adjusting Journal Entries (Exhibit 27.20.48-A) is to provide a form to accumulate all adjusting journal entries.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. 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 Adjusting Journal Entries Form will be updated by the WEDGE system when an adjusting journal entry is posted to the trial balance, via another package form. An adjusting journal entry is posted when the debit and credit affect both financial statements (i.e., the balance sheet and the operating statement).

CONTENTS

Refer to Exhibit 27.20.48-A.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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		July 1, 2013	
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER	
		14-001	

SUMMARY OF LIABILITIES (SCO-549)

PURPOSE

The purpose of the Summary of Liabilities Form (Exhibit 27.20.49-A) is to assist agencies in determining and documenting a fund's liabilities and related accrued expenditures for GAAP reporting.

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 governmental funds (shared, nonshared, and locally held fund GAAP Package's) which report liabilities. The SCO-549 should be 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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER	
		14-001	

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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		July 1, 2013	
PROCEDURE	SUMMARY OF LIABILITIES (SCO-549)	REVISION NUMBER	
		14-001	

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*

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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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. The debit to account 101 – Cash on Deposit with State Treasurer is **not** applicable to shared funds.

ENCUMBRANCES

Encumbrances are defined as agency contracts, purchase orders or commitments entered into prior to June 30 which relate to the purchase of goods that were not received as of June 30. The information reported on the Encumbrance Tab within WEDGE is used by the Office of the Comptroller to complete the Encumbrance Computation (see procedure 27.20.50 for more information).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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The Encumbrance Tab contains three fields as defined below.

Amount of Liabilities Related to Mandatory Transfers at June 30 – (Balance should agree to any liabilities reported within the SAMS Mandatory Transfer Tab of the SCO 567 and SCO 568 which are to be paid from Future Appropriations)

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.

The total of the amounts reported as liabilities related to mandatory transfers and liabilities payable from future appropriations should agree to the total of the Future Appropriations column on the Account Details tab.

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OFFICE OF THE COMPTROLLER**

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CONTENTS

Refer to Exhibit 27.20.49-A through 27.20.49-K

REFERENCE	CONTENTS
(1)	Click on the “Add” button of the appropriate liability account.
(2)	Highlight the account(s) to be debited. If there is more than one account, holding the Control key while selecting the account will allow for multiple accounts to be added at once.
(3)	After all accounts are selected, click on the “Ok” button.
(4)	Enter the liability amount associated with each account in the appropriate category (i.e. July Actual, August Estimate, Future Appropriations). The totals and sub totals will be automatically calculated. Repeat steps (1) through (4) until all appropriate liability account entries have been completed. At this point, the form needs to be saved. If the user navigates away from the form without saving, all information will have to be reentered. If the Future Appropriations column is used, the second tab of this form “Encumbrances” should be completed.
(5)	Click on the “Encumbrance” tab
(6)	Enter the appropriate amounts in the applicable fields. Note: the total of the amounts reported as liabilities related to mandatory transfers and liabilities payable from future appropriations should agree to the total of the Future Appropriations column at the bottom of the “Account Details” tab. At this point, the form should be saved. If the user navigates away from the form without saving, all information will have to be reentered.
(7)	Once all information is entered and the form has been saved, click on the “Manage Journal Entry” calculator icon.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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REFERENCE

CONTENTS

(8)	Click on the “Form Specific Adjusting Journal Entries” tab.
(9)	Click on the Cog Wheel Icon
(10)	Click on the “Publish Draft Journal” button
(11)	When the Informative Message appears to indicate the journal entry has been created, click “Ok”.
(12)	The system now indicates that the worksheet has been published. No further action is necessary.

Account Details				
Comprehensive Annual Financial Reporting				
Summary of Liabilities				
June 30, 2012				
 STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA		Agency Number Fund Number Record Type		
205-Account Payable and Accrued Liabilities				
Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
1 Sub Totals	0	0	0	0
Add				
208-Due To Other Government-Federal				
Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
1 Sub Totals	0	0	0	0
Add				
209-Due To Other Governments-Local				
Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
1 Sub Totals	0	0	0	0
Add				
215-Due to Other Funds				
Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
1 Sub Totals	0	0	0	0
Add				
216-Due to Component Units				
Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
1 Sub Totals	0	0	0	0
Add				
217-Due to primary government				
Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
1 Sub Totals	0	0	0	0
Add				
278-Other Obligations, Current				
Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
1 Sub Totals	0	0	0	0
Add				
Grand Totals				
	0	0	0	0

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Account Details Encumbrance

Comprehensive Annual Financial Reporting
SC0549
Summary of Liabilities
June 30, 2012

Agency Number
Fund Number
Record Type

205-Account Payable
Recap By R

208-Due To Other Gov
Recap By R

Add

Add

Add Agency Fund Account Combination

Accounts

505-Education(Expenditure)
510-Employment and Economic Development(Expenditure)
515-Health and Social Services(Expenditure) 2
520-General Government(Expenditure)
525-Transportation(Expenditure)
530-Public Protection and Justice(Expenditure)
535-Environmental and Business Regulation(Expenditure)
540-Debt Service-Principal(Expenditure)
545-Debt Service-Interest(Expenditure)
550-Capital Outlay(Expenditure) 2
552-Intergovernmental(Expenditure)
558-Excess Revenues / Other Sources(Revenue)
559-Deficiency Expenditures / Other Uses(Expenditure)
565-Transfers-In(Revenue)
570-Transfers-Out(Expenditure)
571-Premiums on General and Special Obligation Bonds Issues(Revenue)

101,515,550

Choose an Account

3

OK Cancel

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Comprehensive Annual Financial Reporting

SCO549

Summary of Liabilities

June 30, 2012

205-Account Payable and Accrued Liabilities

Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
205-101-SCO549 Cash on Deposit with State Treasurer (including intransit items)	4 100	4 0	4 25	125 Delete
205-515-SCO549 Health and Social Services	4 0	4 100	4 0	100 Delete
205-550-SCO549 Capital Outlay	4 0	4 50	4 0	50 Delete
Sub Totals	100	150	25	275

208-Due To Other Government-Federal

Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
Sub Totals	0	0	0	0

cycle
Manage
Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

5

Account Details
Encumbrance

Comprehensive Annual Financial Reporting

SCO549

Summary of Liabilities

June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

205-Account Payable and Accrued Liabilities

Recap By Report Account		Lapsed Period		Future Appropriations	Totals	
		July Actual	August Estimate			
205-101-SCO549	Cash on Deposit with State Treasurer (including intransit items)	100	0	25	125	Delete
205-515-SCO549	Health and Social Services	0	100	0	100	Delete
205-550-SCO549	Capital Outlay	0	50	0	50	Delete
Sub Totals		100	150	25	275	

[Add](#)

208-Due To Other Government-Federal

Recap By Report Account		Lapsed Period		Future Appropriations	Totals	
		July Actual	August Estimate			
Sub Totals		0	0	0	0	

[Add](#)

 cycle		 Manage Journal Entry	 Recalculate Trial Balances	 Fund Equity Reconciliation		
Account Details		Encumbrance				
Comprehensive Annual Financial Reporting SCO549 Summary of Liabilities June 30, 2012		 STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA			Agency Number Fund Number Record Type	
Amount of Liabilities Related to Mandatory Transfers at June 30					6	0
Amount of Outstanding Obligations for Reappropriated Accounts at June 30					6	0
Amount of Liabilities Payable from future Years' Appropriations (excluding reappropriated accounts and liabilities related to Mandatory Transfers) at June 30					6	25

Cycle

7

Page Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

Account Details

Encumbrance

Comprehensive Annual Financial Reporting

SCO549

Summary of Liabilities

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

205-Account Payable and Accrued Liabilities

Recap By Report Account		Lapsed Period		Future Appropriations	Totals	
		July Actual	August Estimate			
205-101-SCO549	Cash on Deposit with State Treasurer (including intransit items)	100	0	25	125	Delete
205-515-SCO549	Health and Social Services	0	100	0	100	Delete
205-550-SCO549	Capital Outlay	0	50	0	50	Delete
Sub Totals		100	150	25	275	

Add

208-Due To Other Government-Federal

Recap By Report Account		Lapsed Period		Future Appropriations	Totals	
		July Actual	August Estimate			
Sub Totals		0	0	0	0	

Add

?

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Entry Reconciliation

8

Main

Form Specific Journal Entry

Reclassifying Journal Entries

Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Form Specific Journal Entry - (SCO549)

Reclass Entries

Not Applicable

Adjusting Entries

Draft

Published

Not In Synch

1

0

This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting

SCO549

Summary of Liabilities

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Journal Entry Management: SCO549 Worksheet (1)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

2013-02-26 10:42:53.907-Cindi, Ryan-Tinch(IOC)

SCO549 Default Adjusting Journal Entry

Account Number	Account Description	Debit	Credit	
101	Cash on Deposit with State Treasurer (including intransit items)	125		Delete
205	Account Payable and Accrued Liabilities		(275)	Delete
515	Health and Social Services	100		Delete
550	Capital Outlay	50		Delete
		275	(275)	

9

cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Main

Form Specific Journal Entry Reclassifying Journal Entries

Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO549 Worksheet (1)

2013-02-26 10:42:53.907-Cindi, Ryan-Tinch(IOC)

This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above

SCO549 Default Adjusting Journal Entry

Account Number	Account Description
101	Cash on Deposit with State (items)
205	Account Payable and Accounts Receivable
515	Health and Social Services
550	Capital Outlay

Journal Entry Management: SCO549

By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries

10

Publish Draft Journal

Cancel

Delete

Delete

Delete

Delete

Add Account

View History

Add Note



cycle

Manage Journal Entry

Recalculate Trial Balances

Fund Equity Reconciliation

Main

Form Specific Journal Entry Reclassifying Journal Entries

Form Specific Adjusting Journal Entries

Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Journal Entry Management: SCO549 Worksheet (1)

2013-02-26 11:19:38.467-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Been Published

SCO549 Default Adjusting Journal Entry

12

Account Number	Account Description	Debit	Credit	
101	Cash on Deposit with State Treasurer (including intransit items)	125		Delete
205	Account Payable and Accrued Liabilities		(275)	Delete
515	Health and Social Services	100		Delete
550	Capital Outlay	50		Delete
		275	(275)	

Add Account

View History

Add Note

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE PAGE NO.

27.20.50 1 of 2

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

July 1, 2013

PROCEDURE ENCUMBRANCE COMPUTATION
(SCO-550)

REVISION NUMBER
14-001

ENCUMBRANCE CALCULATION (SCO-550)

PURPOSE

The purpose of the Encumbrance Computation Form (Exhibit 27.20.50-A) is to provide a worksheet to determine the amount of encumbrances to be disclosed for each year-end reporting package. GASB 54, Paragraph 24, requires disclosure of significant encumbrances in the notes to the financial statements.

This form is not required to be completed. Encumbrance computations will be completed annually by the Comptroller's Office.

GENERAL

Encumbrance computations 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.

Agency personnel may use this form as a worksheet in analyzing whether significant encumbrances exist and may require disclosure.

**STATE OF ILLINOIS
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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.50	2 of 2
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		July 1, 2013	
PROCEDURE	ENCUMBRANCE COMPUTATION (SCO-550)	REVISION NUMBER	
		14-001	

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 may be entered 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 may be entered from the liabilities related to mandatory transfers at June 30 reported on Form SCO-549 submitted by the agency.
(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 may be entered 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 may be entered from the total amount of liabilities at June 30 reported on Form SCO-549 submitted by the agency.
(10)	This amount is calculated by subtracting (9) from the sum of (6), (7), and (8).

State of Illinois Encumbrance 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	\$	

SCO-550

State of Illinois Encumbrance 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		

SCO-550

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.53	1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	FUND BALANCE TO NET ASSET RECONCILIATION (SCO-553)	REVISION NUMBER	
		14-001	

FUND BALANCE TO NET ASSET RECONCILIATION (SCO-553)

PURPOSE

The purpose of the Fund Balance to Net Asset Reconciliation (Exhibit 27.20.53-A) is to classify the fund balance amounts reported on a governmental fund type's Trial Balance to net assets for reporting in the government-wide Statement of Net Assets and to collect information necessary for disclosure in the footnotes to the State's Annual Financial Report as required by Governmental Accounting Standards Board (GASB) Statement No. 46, *Net Assets Restricted by Enabling Legislation (an amendment of GASB Statement No. 34)*. In addition, this form gathers information for restricted assets whose liquidity is affected by the restriction.

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 Balance to Net Asset Reconciliation must be prepared for all governmental funds. Proprietary, pension trust, investment trust and private purpose trust funds report net assets on the Trial Balance and, therefore, no conversion is necessary. This form should be filled out only after the Trial Balance (SCO-511 and 512 for shared funds, SCO-516 and 517 for nonshared funds or SCO-521 and 522 for locally held funds) has been completed. In addition, Form SCO-546 will need to be completed in order to complete this form.

The governmental fund type's Trial Balance reports the difference between assets and liabilities as fund balance.

For the government-wide Statement of Net Assets, fund balance amounts reported on the governmental fund types' Trial Balance must be classified in the proper net asset categories. Net assets must be divided into three categories: (1) invested in capital assets, net of related debt, (2) restricted net assets, and (3) unrestricted net assets. The net assets invested in capital assets, net of related debt category is not required to be reported on the SCO-553, as it is not applicable to the funds reporting on this form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.53	2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	FUND BALANCE TO NET ASSET RECONCILIATION (SCO-553)	REVISION NUMBER	
		14-001	

GASB Statement No. 34 states that net assets should be reported as restricted if constraints on net assets are either (1) externally imposed by creditors (e.g., debt covenants), grantors, contributors, or the laws or regulations of other governments, or (2) imposed by the government's own laws or constitutional provisions. Self-imposed restrictions, such as earmarking funds for a specific purpose, can easily be removed and, therefore, are not considered restrictions for financial reporting purposes.

Restricted net assets are defined in SAMS Procedure 03.70.20. Restricted assets are defined in SAMS Procedure 03.60.10.

All amounts must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Complete Form SCO-553, disclosing June 30, CY fund balance as reported on the Trial Balance. Classify the fund balance amounts as Restricted for Program, Restricted for Debt Service, Restricted for Capital Projects or Unrestricted. In addition, for permanent trust funds classify the expendable and nonexpendable (principal) portions of the fund balance. Once classified, adjust the amounts for entries reported on Form SCO-546. Adjustments for prepaid expenses and unavailable revenues would be increasing adjustments.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		14-001	

ADJUSTMENTS FOR GOVERNMENT-WIDE STATEMENTS (SCO-555)

PURPOSE

The purpose of the Adjustments for Government-wide Statements Form (Exhibit 27.20.55-A) is to provide a worksheet for the accumulation of adjustments necessary to prepare the government-wide financial statements for the State of Illinois by agency.

This form is **not** required to be completed. This worksheet may be used by Agency personnel to summarize the adjustments necessary to prepare the government-wide departmental financial statements.

GENERAL

The fund adjustment columns should be completed based on the SCO-546, Government-wide Adjustments, prepared by the agency and submitted to the Comptroller with the applicable GAAP Package. The interest payable columns should agree to the entries on Form SCO-546 and the FAS 13 Report. The lease columns should be in agreement with the applicable FAS 13 Report. The compensated absences column should be in agreement with the SCO-580, Compensated Absences, submitted to the Comptroller's Office. The other column must be in agreement with documentation provided to the Comptroller's Office (i.e. certificate of participation and/or long-term claims and other adjustments on the SCO-599, Contingencies, Commitments and Related Party Transactions). The Capital Asset column should be in agreement with the SCO-538 form; Capital Asset Summary, submitted to the Comptroller's Office.

The total adjustments column should be used to complete the departmental financial statements. The departmental financial statements contain a column for adjustments from the fund financial statements to the government-wide financial statements which represents the information from the total adjustments column of this form.

All information reported on this form should be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

All entries must be self-balancing; debit(s) must equal credit(s). All debits should be shown as positive and credits in parenthesis. The Total Adjustments column should be used to complete departmental financial statements.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	2 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		14-001	

Amounts in the Total Adjustments column are presented in Part 1 as a debit or credit to the respective account number. In the departmental financial statement column, debit amounts will increase assets and expenses and credit amounts will increase liabilities and revenues.

Amounts in the Total Equity Adjustments column are presented in Part 2 as an increase (decrease) to the respective equity account number. The increase or decrease will need to be presented in the departmental financial statement adjustment column as shown to properly convert fund balance to net assets.

CONTENTS

Refer to Exhibit 27.20.55-B.

REFERENCE	CONTENTS
	PART 1
(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 four-digit Comptroller assigned fund number for each fund.
(5)	Enter the amount of asset adjustments to the corresponding accounts from Form SCO-546 for each fund in the respective column.
(6)	Enter the amount of asset adjustments associated with the Capital Assets from Form SCO-538.
(7)	Sum all amounts reported in (5) and (6) by account and enter the result.
(8)	Enter the amount of liability adjustments to the corresponding account from Form SCO-546 for each fund in the respective column.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	3 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		14-001	

REFERENCE	CONTENTS
(9)	Enter the amount of liability adjustments associated with Interest Payable from the FAS 13 report or the SCO-546.
(10)	Enter the amount of liability adjustments associated with leases from the FAS 13 report.
(11)	Enter the amount of liability adjustments associated with compensated absences from Form SCO-580.
(12)	Enter the amount of liability adjustments associated with activities such as certificates of participation.
(13)	Sum all amounts reported in (8), (9), (10), (11) and (12) by account and enter the result.
(14)	Enter the amount of prior year government-wide revenue adjustments. This amount should agree to the total revenue adjustments less the amount reported in the PY adjustment column on the prior year's SCO-555.
(15)	Enter the amount of revenue adjustments to the corresponding account from Form SCO-546 for each fund in the respective column.
(16)	Sum all amounts reported in (14) and (15) by account and enter the result.
(17)	Enter the amount of prior year government-wide expense adjustments. This amount should agree to the total expense adjustments less the amount reported in the PY adjustment column on the prior year's SCO-555.
(18)	Enter the amount of expense adjustments to the respective account from Form SCO-546 for each fund in the respective column.
(19)	Enter the amount of expense adjustments associated with interest payable from the FAS 13 report or the SCO-546.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	4 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		14-001	

-
(20)	Enter the amount of expense adjustments associated with leases from the FAS 13 report.
(21)	Enter the amount of expense adjustments associated with compensated absences from form SCO-580.
(22)	Enter the amount of expense adjustments (depreciation and capital outlay expenditures not capitalized) associated with the capital assets from the SCO-538.
(23)	Sum all amounts reported in (17), (18), (19), (20), (21) and (22) by account and enter the result.
(24)	Enter the amount of debt service principal adjustments associated with leases from the FAS 13 report.
(25)	Enter the amount of debt service principal adjustments associated with certificates of participation.
(26)	Enter the amount to reverse the capital outlay expenditures from an agency's governmental funds associated with the general fixed assets account group from Form SCO-538.
(27)	Enter the amount to reverse the bond proceeds from an agency's governmental funds.
(28)	Enter the amount to reverse the capital lease proceeds from an agency's governmental funds.
(29)	Enter the amount to reverse the certificate of participation proceeds from an agency's governmental funds.
(30)	Enter the amount of capital asset transfers, net, associated with the capital assets from the SCO-538.
(31)	Enter the amount of debt adjustments for shared fund debt activity used (received) by another agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.20.55	5 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
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PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
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(32) Sum the amounts reported in (24), (25), (26), (27), (28), (29), (30) and (31) by account and enter the result.

(33) Sum the amounts reported in (16), (23), and (32) and enter the amount to reverse the result.

(34) Sum the amount reported in each respective column and enter the result.

(35) Sum the amounts reported in (34) and enter the result.

(36) Sum the amounts reported in (33) and (35) and enter the result.

PART 2

(37) Enter the amount of each fund balance account as reported in the GAAP package.

(38) Sum all amounts reported in (37) and enter the result as a negative amount.

(39) Enter the amount of the revenue, expense and other adjustments reported in Part 1 in the respective column.

(40) Sum the amounts reported in (37) and (39) and enter the result in the respective column.

(41) Distribute the net asset amount reported on Form SCO-553 in the appropriate net asset category: restricted net assets and unrestricted net assets for each fund in the respective column, if any.

(42) Distribute the sum of the liability amounts reported from Part 1 in the appropriate net asset category: investment in capital assets, net of related debt, restricted net assets, or unrestricted net assets for interest payable, if any.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
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SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	ADJUSTMENTS FOR GOVERNMENT- WIDE STATEMENTS (SCO-555)	REVISION NUMBER	
		14-001	

-
(43)	Distribute the sum of the liability amounts reported from Part 1 in investment in capital assets, net of related debt for leases, if any.
(44)	Distribute the sum of the liability amounts reported from Part 1 in unrestricted net assets for compensated absences, if any.
(45)	Distribute the sum of the liability amounts reported in Part 1 in the appropriate net asset category: investments in net assets, net of related debt, restricted net assets, or unrestricted net assets for activity such as certificates of participation.
(46)	Distribute the sum of the asset amounts reported on Form SCO-553 in investments in net assets, net of related debt for capital assets, if any.
(47)	Sum the amounts reported in (41) through (46) and enter the result in the respective row.
(48)	Sum the amounts reported in (41) through (46) and enter the results in the respective column. This amount must agree to the amounts reported on Form SCO-553 for the funds presented.
(49)	Sum of the amounts reported in (47) and enter the result. This amount must agree to the amount reported in (36).

State of Illinois Adjustments for Government-wide Statements June 30, 20_____						Agency Name _____ Agency Number _____					
Part 1	Nearest Thousand										
	PY Adjustments	Fund	Fund	Fund	Fund	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Asset Adjustments											
151 Prepaid expense											
167 Total Capital Assets, not being depreciated											
168 Total Capital Assets, being depreciated											
169 Total Accumulated Depreciation											
Liability Adjustments											
205 Accounts payable											
220 Deferred revenue											
Capital lease payable-short term											
Compensated absences-short term											
Certificates of participation-short term											
Capital lease payable-long term											
Compensated absences-long term											
Certificates of participation-long term											
Revenue Adjustments											
405 Income taxes											
410 Sales taxes											
415 Public utility taxes											
420 Motor fuel taxes											
425 Other taxes											
426 Federal operating grants											
427 Federal capital grants											
428 Federal general grants											
435 Licenses and fees											
440 Interest											
441 Other Revenues											
442 Other Charges for Services											
443 Other Operating Grants											
444 Other Capital Grants											
Expense Adjustments											
505 Education											
510 Employment and economic development											
515 Health and social services											
520 General government											
525 Transportation											
530 Public protection and justice											
535 Environment and business regulation											
545 Debt service-interest											

SCO-555
1 of 2

State of Illinois

Adjustments for Government-wide Statements

June 30, 20

Agency Name

Agency Number

	Nearest Thousand										
Part 1 -Continued	PY Adjustments	Fund	Fund	Fund	Fund	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Other Adjustments											
540 Debt service-principal											
550 Capital outlays											
575 Bond proceeds											
578 Proceeds from capital lease financing											
580 Proceeds from certificates of participation											
Capital asset transfers, (net)											
Debt adjustments											
Net change in adjustments											
Prior Year Balance, Fund Balance Adjustments											
Current Year Balance, Fund Balance Adjustments											

Part 2	PY Adjustments	Fund	Fund	Fund	Fund	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Adjustments to Reconcile Fund Balance to Net Assets:											
Total Fund Balance											
Fund Adjustments from Part 1.											
Total Adjusted Fund Balance											
Investment in capital assets, net of related debt											
Restricted net assets											
Unrestricted net assets											
Total Adjustments to Fund Balance											

SCO-555

2 of 2

State of Illinois
Adjustments for Government-wide Statements
June 30, 20 1

Agency Name 2
Agency Number 3

Part 1	Nearest Thousand										
	PY Adjustments	Fund 4	Fund 4	Fund 4	Fund 4	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Asset Adjustments											
151 Prepaid expense	5	10,000	5	5	5					6 1,000,000	7 10,000
167 Total Capital Assets, not being depreciated										1,000,000	1,000,000
168 Total Capital Assets, being depreciated											
169 Total Accumulated Depreciation											
Liability Adjustments											
205 Accounts payable		8	8	8	8	9 2,000	10	11	12		13 (2,000)
220 Deferred revenue		5,000	5,000								10,000
Capital lease payable-short term							(15,000)				(15,000)
Compensated absences-short term								(5,000)			(5,000)
Certificates of participation-short term									(5,000)		(5,000)
Capital lease payable-long term							(35,000)				(35,000)
Compensated absences-long term								(15,000)			(15,000)
Certificates of participation-long term									(20,000)		(20,000)
Revenue Adjustments											
405 Income taxes	14	15	15	15	15						16 -
410 Sales taxes											-
415 Public utility taxes											-
420 Motor fuel taxes											-
425 Other taxes											-
426 Federal operating grants	5,000	(5,000)	(5,000)								(5,000)
427 Federal capital grants											-
428 Federal general grants											-
435 Licenses and fees											-
440 Interest											
441 Other Revenues											
442 Other Charges for Services											
443 Other Operating Grants											
444 Other Capital Grants											
Expense Adjustments											
505 Education	17 5,000	18 10,000	18	18	18	19	20	21 5,000		22 100,000	23 100,000
510 Employment and economic development											-
515 Health and social services											-
520 General government											-
525 Transportation											-
530 Public protection and justice											-
535 Environment and business regulation											-
545 Debt service-interest						2,000					2,000

State of Illinois Adjustments for Government-wide Statements June 30, 20 1						Agency Name 2 Agency Number 3					
Nearest Thousand											
Part 1 -Continued	PY Adjustments	Fund 4	Fund 4	Fund 4	Fund 4	Interest Payable	Leases	Compensated Absences	Other	Capital Assets	Total Adjustments
Other Adjustments											
540 Debt service-principal						(24)	(20,000)		(25)	(230,000)	(32) (250,000)
550 Capital outlays										(26) (75,000)	(75,000)
575 Bond proceeds									(27)	100,000	100,000
578 Proceeds from capital lease financing						(28)	25,000				25,000
580 Proceeds from certificates of participation									(29)	25,000	25,000
Capital asset transfers, (net)										(30)	-
Debt adjustments									(31)	125,000	125,000
Net change in adjustments											(33) (47,000)
Prior Year Balance, Fund Balance Adjustments	(34) 10,000	(34) -	(34) -	(34) -	(34) -	(34) -	(34) 45,000	(34) (15,000)	(34) (5,000)	(34) 1,025,000	(35) 970,000
Current Year Balance, Fund Balance Adjustments											(36) 923,000
Part 2											
Adjustments to Reconcile Fund Balance to Net Assets:											
Total Fund Balance	(37)	(37)	(37)	(37)	(37)						(38)
Fund Adjustments from Part 1.		(39) 15,000	(39) 5,000	(39)	(39)						
Total Adjusted Fund Balance	(40) 15,000	(40) 5,000	(40)	-	(40)	-					
Investment in capital assets, net of related debt		(41)	(41)	(41)	(41)	(42)	(43) (50,000)	(44)	(45) (25,000)	(46) 1,000,000	(47) 925,000
Restricted net assets											-
Unrestricted net assets						(2,000)					(2,000)
Total Adjustments to Fund Balance	(48) -	(48) -	(48) -	(48) -	(48)	(2,000)	(48) (50,000)	(48) -	(48) (25,000)	(48) 1,000,000	(49) 923,000

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PROCEDURE	MULTIPLE FUND ADJUSTMENT/RECLASSIFICATION SCHEDULE (SCO-562)	REVISION NUMBER	
		14-001	

MULTIPLE FUND ADJUSTMENT/RECLASSIFICATION SCHEDULE (SCO-562)

PURPOSE

The purpose of the Multiple Adjustment/Reclassification Schedule is to provide accrued interest, securities lending allocations, and other adjustment information from the Treasurer's Office. This schedule is applicable to those funds in which the only responsibility of the Treasurer is the deposit of interest income or other receipts for programs they do not administer.

This schedule is prepared annually by the Treasurer's Office and sent to the Comptroller's Office by an established due date. (Prior to the due dates for GAAP package submission.) The Comptroller's Office will summarize the entries, post the entries in the applicable WEDGE GAAP Packages, and forward a summary of the posted entries to each effected agency. Two copies of this correspondence should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Multiple Fund Adjustment/Reclassification Schedule should report accrued interest, securities lending allocations, and other adjustments at the Treasurer's Office for nonshared funds in which another agency is the administrator of the fund.

All amounts reported on this schedule should be rounded to the nearest thousand.

INSTRUCTIONS

The Treasurer's Office shall submit a schedule of accrued interest, securities lending allocations, and other adjustment information in a Microsoft Excel format. An example of an acceptable format is shown at Exhibit 27.20.62-A.

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STANDARD JOURNAL ENTRIES

The following journal entries should be made to record accrued interest and cash equivalents.

<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
<i>Journal Entry 1</i>			
135	Other receivables	XXX	
440	Interest and other investment income		XXX

To record interest receivable at June 30.

<i>Journal Entry 2</i>			
135	Other receivables	XXX	
2XX	Due to.....		XXX

To record interest receivable at June 30 for a fund classified as an agency fund.

<i>Journal Entry 3</i>			
135	Other receivables	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record accounts receivable.

State of Illinois
Multiple Fund Adjustment/Reclassification Schedule
Sample Format

Interest Accrual Entries
Fiscal Year 20XX

Agency	Fund	Debit		Credit	
		Account #	Amount	Account #	Amount
370	0001	127	xxx	442	xxx
370	0011	135	xxx	440	xxx
440	0022	135	xxx	440	xxx
370	0031	127	xxx	442	xxx
422	0041	135	xxx	440	xxx

Securities Lending Allocation Entries
Fiscal Year 20XX

Agency	Fund	Debit		Credit	
		Account #	Amount	Account #	Amount
360	0096	107	xxx	224	xxx
350	0362	107	xxx	224	xxx
340	0801	107	xxx	224	xxx
350	0899	107	xxx	224	xxx
340	0929	107	xxx	224	xxx

Securities Lending Collateral
Statement of Changes in Assets and Liabilities
Fiscal Year 20XX

Agency	Fund	Balance At	Additions	Deletions	Balance At
		June 30, Prior Year			June 30, Current Year
492	0084	xxx	xxx	xxx	xxx
492	0088	xxx	xxx	xxx	xxx
492	0138	xxx	xxx	xxx	xxx
416	0457	xxx	xxx	xxx	xxx
370	0932	xxx	xxx	xxx	xxx

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GRANT/CONTRACT ANALYSIS (SCO-563)

PURPOSE

The purpose of the Grant/Contract Analysis Form is to calculate a receivable or liability at the fiscal year-end and determine other pertinent financial information related to grants and contracts. Form SCO-563 also provides information needed to prepare the Statewide Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois Reporting Entity in accordance with the Federal Single Audit Act of 1984 (with amendment in 1996) and OMB Circular A-133 (“Audits of State, Local Governments, and Non-Profit Organizations”).

When applicable, this form must be completed annually via the Form SCO-563 electronic reporting system which can be accessed via the Comptroller’s website. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-563 should be completed by all State agencies of the primary government for each fund receiving cash or non-cash assistance from the Federal government, other government units or private organizations. Contracts or awards received from another State fund must be reported on Form SCO-567.

For reimbursement-type grants in which the State cannot qualify for resources without first incurring allowable costs, grant expenditures are the prime factor for determining whether eligibility requirements have been met. An expenditure should be recognized in the accounting period in which the fund liability is incurred, if the amount is measurable. Revenue should be recognized when the expenditure is incurred for reimbursement-type grants. For other grants in which incurring allowable costs is not an eligibility requirement, revenue should be recognized when all applicable eligibility requirements are met regardless of the amount and timing of expenditures. Emphasis in completing this form should be placed on the items comprising total reimbursable costs. Total reimbursable costs are defined as the amount of reimbursement earned for the grant or contract during the fiscal year. Reimbursement may be received after year-end. Disallowed costs should be excluded from the calculation. The formula for total reimbursable costs for reimbursement-type grants is as follows:

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Current Year Expenditures

Plus: Current Year Accounts Payable

Plus: Current Year Due To (From) Subgrantees per SCO-568

Less: Prior Year Accounts Payable

Total Reimbursable Costs

Information reported on Form SCO-563 is used in preparation of the Statewide SEFA. In order to capture required data, fields related to CFDA number, pass-through entity identification number and amounts provided to subreipients must be completed. Funds passed-through to other State agencies must be reported to ensure Federal funds are not double counted on a statewide basis.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank.

When preparing Form SCO-563 for funds with multiple grants/contracts it is often beneficial to prepare a summary spreadsheet prior to inputting transactions in the Form SCO-563 electronic reporting system. Exhibit 27.20.63-A has been included to facilitate preparation of the Form SCO-563.

INSTRUCTIONS

Grants or contracts reported on this form should be one of two types: non-cash or cash. If a grant or contract has both cash and non-cash components, they should be reported as separate lines on Form SCO-563.

Non-Cash Grants or Contracts

The value of non-cash assistance distributed must be reported as revenues and expenditures in the applicable section of Form SCO-563. The following methods of valuation should be used for non-cash awards expended:

Loans and Loan Guarantees

New loans made or received during the fiscal year plus the balance of loans from previous years for which the federal government imposes continuing compliance requirements, plus any interest subsidy, cash, or administrative cost allowance. Proceeds of loans received and expended in prior years are not considered federal awards expended in the current year when the laws, regulations, and provisions of contracts or grant agreements pertaining to such loans impose no continuing compliance requirements other than to repay the loans.

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Loans and Loan Guarantees at Institutions of Higher Education

The value of loans made during the year are considered federal awards expended when loans are made to students, even when the institution of higher education does not make the loans.

The balance of loans for previous years is not included because the lender accounts for prior balances.

Insurance Contracts

Fair market value of insurance contract at the time of receipt or the assessed value provided by the federal agency.

Food Stamps

Fair market value of food stamps at the time of receipt or the assessed value provided by the federal agency.

Commodities

Fair market value of commodities at the time of receipt or the assessed value provided by the federal agency.

Donated Property

Fair market value of donated property or donated surplus property at the time of receipt or the assessed value provided by the federal agency.

Free Rent

Fair market value of free rent at the time of receipt or the assessed value provided by the federal agency. Free rent is not considered an award expended unless it is received as part of an award to carry out a federal program.

Recognition of revenue for non-cash grants or contracts depends on the type of non-cash grant or contract. Loan and loan guarantees, insurance contracts and free rent are not recognized as revenue or expenditures for financial reporting purposes in a fund. Food stamps, donated commodities and donated property which is not capitalized are recognized as revenue and expenditures in a fund. Donated property which is capitalized is not recognized as revenue or expenditures in a fund but is recognized as revenue and an asset in the State's government-wide financial statements and should be reported on Form SCO-538.

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Cash Grants or Contracts

Amounts related to total reimbursable costs and grant receipts are to be entered directly on the form, unless the grant or contract is the type in which **only** a portion of costs are reimbursed (e.g., matching funds). Grants or contracts with matching funds requirements often require the grantee to expend a certain percentage of grant costs from local funds based upon a pre-determined match ratio. Computations for reimbursable costs involving matching funds should be entered on the form after applying the appropriate percentages.

If reimbursement-type grant or contract activity is the only activity in the fund, total reimbursable costs should agree to expenditures reported in the current year GAAP basis column on the trial balance. Grant receipts should agree to the revenues reported in the agency records column on the trial balance. A reconciliation and/or documentation should be prepared and provided to the Comptroller's Office to explain variances between calculations on Form SCO-563 and amounts reported on the trial balance due to subgrantee payables, indirect costs and disallowed costs. Indirect costs are generally expenses of doing business that are not readily identified with a particular grant thus requiring cost allocation plans or indirect cost rates be used to distribute the costs to the benefiting grant. Disallowed costs are costs not allowed for expenditure or reimbursement under the provisions of the grant or contract.

Funds receiving both direct reimbursement-type grant or contract receipts from the Federal government and reimbursement-type grant or contract receipts passed-through from other State agencies are considered to be grant-oriented funds. Therefore, the amounts reported on Forms SCO-563 and SCO-567 as total reimbursable costs should agree to the total GAAP basis expenditures reported on the trial balance.

In cases where reimbursement-type grants or contracts comprise only a portion of the fund's activity, a less definitive means exists for determining total reimbursable costs and grant receipts. A combination of the information from grants ledgers, federal reports, subgrantees reports, SAMS, and the payable analysis per Form SCO-549 should be utilized.

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OMB Circular A-133 defines subrecipient as a nonfederal entity that expends federal awards received from a pass-through entity to carry out Federal programs. A subrecipient does not include an individual that is a beneficiary of such a program. For State of Illinois purposes, subrecipient entities do not include those entities that are part of the primary government. Monies subgranted to entities that are part of the primary government are defined as subgrantee agencies.

When monies have been subgranted but not fully expended by the subgrantee agency, special documentation on Form SCO-563 is required. If a refund is due from the subgrantee agency, the amount should be separately identified and subtracted from current year expenditures to calculate the grant receivable or liability.

Grant ledgers and federal reports will assist in determining the proper amount of indirect costs, exclusive of disallowed costs, to include in current year expenditures. Indirect costs should be reported on a separate line on Form SCO-563. To prevent an overstatement of unearned revenue when indirect cost reimbursements have been included in grant receipts, a corresponding amount should be included in current year expenditures.

The current year receivable or liability is computed as a result of the grant information disclosed on this form. If a liability is computed, it should be determined whether the money will be rolled over into the next fiscal or grant year (unearned revenue) or will be returned to the grantor agency (Due to Other Government – Federal).

It is important for Agencies to ensure the calculated current year receivable/liability is accurate. Prior year errors should be corrected through adjustments to current year expenditures if necessary. The formula for current year receivable/liability is as follows:

Prior Year Receivable/(Liability)
Plus: Total Reimbursable Costs
Plus: Refunds Paid to Grantor
Less: Grant Receipts

Current Year Receivable/(Liability)

The American Recovery and Reinvestment Act of 2009 requires special accounting and reporting for grants issued under the Act. Separate transactions on Form SCO-563 should be used to account for these grants. To identify grants issued under the Act, the program title should be preceded with “ARRA”. For example, “ARRA – Unemployment Insurance”.

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TRANSACTION INPUT PROCEDURES

The main dashboard is a summary of the Form SCO-563 work processes by fund. The dashboard will assist in managing the workflow for the forms. Editing a transaction begins by either opening the edit action dialog box or adding a new transaction. If editing an existing Form SCO-563, click one time on the **Edit** button. If a new Form SCO-563 is required, click one time on the **Add** button.

Fund Number	Fund Name	Edit	Add	Report	Mark Complete
0001 (21 Records)	General Revenue Fund (OPEN)				

Choosing the Edit action will display the following summary of Form SCO-563 activity. To edit a transaction, click one time on the **Edit** button. A transaction input screen will display.

Edit	Detail	Grantor	Title	Grant ID	PY Rec	PY Def Rev	TRC	Grant Receipts	CY Rec	Deferred Revenue
		U.S. Department of Agriculture (OPEN)	State Admin Matching Grants for SNAP (SNAP Admin)	10.561	40,497	No	88,845	63,602	65,740	No
		U.S. Department of Health and (OPEN)	Refugee & Entrant Assist - State Admin Pgms	93.566	4,728	No	0	0	4,728	No

- 1) Enter the appropriate name in the **Grantor Name** field. This field is limited to 30 characters. If the receipt source selected below is "F", the data entry will be overlaid at the time of transaction acceptance with the Federal agency name identified with the CFDA number input.

Grantor Name U.S. Dept of Agriculture

- 2) Enter the appropriate title in the **Program Title** field. This field is limited to 50 characters.

Program Title State Admin Matching Grants

- 3) Select the appropriate receipt source from the **Receipt Source** drop-down box. Options include F (Federal Government), L (Local Government), O (Other), and P (Private Organization).

Receipt Source F ▼

Pass Thru Entity Name F

Non Cash Award L

Reimbursable Grant O

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- 4) Enter the appropriate name in the **Pass Thru Entity Name** field. If multiple pass thru entities should be disclosed, the field should be populated with "Various". A list of all pass thru entities will be prepared when completing the Form SCO-563C. This field is limited to 30 characters. Entry in this field is not required if there are no pass thru entities.

Pass Thru Entity Name Various

- 5) Enter the appropriate grant ID in the **Grant ID** field. This ID is based upon Agency preference and may include numeric as well as alphabetic characters. This field is limited to 15 characters.

Grant ID 01

- 6) Enter the appropriate Catalog of Federal Domestic Assistance (CFDA) number for the grant in the **CFDA Num** field. Entry in this field is only applicable if the receipt source selected is "F". This field is limited to 6 characters.

CFDA Num 10.561

- 7) Enter the appropriate pass thru entity ID number in the **Pass thru Entity ID** field. If multiple pass thru entities should be disclosed, populate the field with "various". A list of all pass thru entities will be prepared when completing Form SCO-563C. This field is limited to 15 characters. Entry in this field is not required if no entry is made in the pass thru entity name field.

Pass thru Entity ID Various

- 8) Click one time on the appropriate boxes to indicate if the grant is a non cash award, loan/loan guarantee, or reimbursable grant.

Non Cash Award ☐ (check if yes) Loan/Loan Guarantee ☐ (check if yes)
Reimbursable Grant ☒ (check if yes) Grant Type O ▼

- 9) Select the appropriate grant type from the **Grant Type** drop-down box. Options include O (Operating), C (Capital), and G (General).

Grant Type O ▼
O
C
G

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10) Populate the remaining fields with the relevant financial information.

SAMS Expenditures Through June 30, CY		88,946
Accounts Payable	0	SCO568 0
June 30, CY Rec. (Lia)	65,740	Ref. Paid to Grantor 0
Refunds CY	0	Grant Receipts 63,602
Deferred Revenue	☐ (check if yes)	Receipts During Lapse 9,707
Amt. to Sub	174	Update

SAMS Expenditures Through June 30, CY - Field should be populated with the June 30, current year cash-basis expenditures.

Accounts Payable - Field should be populated with liabilities reported on the Form SCO-549 less any liabilities (due to) reported on Form SCO-568.

SCO568 - Field should be populated with the net due from/to reported on the Form SCO-568.

Ref. Paid to Grantor - Field should be populated with the refunds paid to the Grantor of any amounts that were reported as a liability to the Grantor in the prior year. It is important to ensure this figure is not also included in current year expenditures.

Refunds CY - Field should be populated with any refunds paid to the Grantor during the current year relating to current year activity.

Grant Receipts – Field should be populated with the June 30, current year cash-basis receipts.

Deferred Revenue – Box should be checked if a current year liability is calculated and the liability represents unearned deferred revenue.

Receipts During Lapse - Field should be populated with the amount of receipts received during lapse period (July and August of the subsequent fiscal year) relating to the June 30 calculated receivable amount.

Amt. to Sub – Field should be populated with the amount of current year expenditures which were passed through to subrecipient entities.

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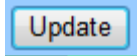
July 1, 2013

PROCEDURE GRANT/CONTRACT ANALYSIS

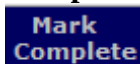
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11) Once complete, click one time on the **Update** button at the bottom of the form.



12) When all SCO-563 activity has been entered for a fund, click one time on the **Mark Complete** button on the main dashboard.



Notice that the fund now displays as submitted. The form is now read-only and any subsequent changes must be made by the Comptroller's Office.

Fund Number	Fund Name	Edit	Add	Report	Mark Complete
0001 (21 Records)	General Revenue Fund (SUBMITTED)				

Note the following error checks on the form:

1. Input in the Accounts Payable field will not be allowed if the Reimbursable Grant field is not checked.
2. Input in the Ref. Paid to Grantor cannot be greater than the prior year liability amount.
3. Input in the Refunds CY cannot be greater than grant receipts.
4. Input in the Receipts During Lapse field cannot be greater than the June 30, CY Rec. field.
5. Input in the Amt. to Sub field cannot be greater than SAMS Expenditures Through June 30, CY.
6. Input in the Amt. to Sub field will not be allowed unless a Pass thru Entity Name and ID has been input.

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STANDARD JOURNAL ENTRIES

The purpose of these entries is to record the various receivables and liabilities that can result from completion of the Form SCO-563.

If a current year receivable is calculated on Form SCO-563:

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
126	Due From Other Government - Federal	XXX	
426	Federal Operating Grants		XXX

To record a Federal government receivable for a grant or contract in which eligibility requirements have been met.

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
426	Federal Operating Grants	XXX	
220	Deferred Revenue - Unavailable		XXX

To record unavailable revenue for receivables from the Federal government not received during lapse period.

The following entry should be made on Form SCO-546:

Account Number	Account Name	Debit	Credit
220	Deferred Revenue - Unavailable	XXX	
426	Federal Operating Grants		XXX

To reverse entry for Federal government revenue not meeting the availability criteria for government-wide financial statements.

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If a current year liability is calculated on Form SCO-563:

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
426	Federal Operating Grants	XXX	
221	Deferred Revenue - Unearned		XXX

To record unearned revenue for advances from the Federal government.

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
426	Federal Operating Grants	XXX	
208	Due To Other Government - Federal		XXX

To record a liability for amounts to be returned to the Federal government.

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GRANT/CONTRACT RECONCILIATION (SCO-563B)

PURPOSE

The purpose of the Grant/Contract Reconciliation Form (Exhibit 27.20.63-B) is to reconcile total reimbursable costs reported on Form SCO-563 to Federal government revenues reported in the current year GAAP basis column on the trial balance.

When applicable, this form must be completed annually and submitted to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Form SCO-563B should be completed by all State agencies of the primary government for each fund preparing Form SCO-563. Reconciling items reported on the Form SCO-563B will vary depending upon the type of reclassification and adjusting entries recorded in the fund. Common reconciling items include:

Unavailable Deferred Revenue

Prior-year unavailable deferred revenue should be included as an addition while current year unavailable deferred revenue should be included as a deletion. These reconciling items properly account for the reversal of prior-year unavailable deferred revenue and the posting of current year unavailable deferred revenue in the trial balance.

Amounts paid to subgrantee agencies per Form SCO-568

Third party reimbursements to primary government funds should be shown as a deletion. Record the amount from the total activity column on the Form SCO-568. This reconciling item properly accounts for the Form SCO-568 reclassification entry posted to eliminate revenues and expenditures in the trial balance for amounts paid to subgrantee agencies.

Amounts received from subgrantor agencies per Form SCO-567

Third party reimbursements from primary government funds should be shown as an addition. Record the amount from the total reimbursable costs column on the Form SCO-567. This reconciling item properly accounts for the recording of grant revenue and expenditures in the grantee fund.

All other reconciling items identified, other than those listed above, should have adequate supporting documentation or should be resolved. Unreconciled differences may be an indication that data entry on the Form SCO-563 or journal entries posted to the trial balance need revision.

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INPUT PROCEDURES

Refer to Exhibit 27.20.63-C.

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 total reimbursable costs reported on Form SCO-563 for federal receipt sources (F).
(7)	Enter the amount of total reimbursable costs for third party reimbursement (P) transactions reported on Form SCO-567.
(8)	Enter the amount of prior year unavailable revenue related to transactions reported on Form SCO-563 for federal receipt sources (F).
(9)	Enter an explanation for other addition amounts.
(10)	Enter the amount of other additions to total reimbursable costs.
(11)	Enter the amount of grant expenditures (total activity) for third party reimbursement (P) transactions reported on Form SCO-568.
(12)	Enter the amount of current year unavailable revenue related to transactions reported on Form SCO-563 for federal receipt sources (F).
(13)	Enter an explanation for other deduction amounts.
(14)	Enter the amount of other deductions to total reimbursable costs.

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REFERENCE

CONTENTS

(15)	Sum the amounts reported in (6) through (14) and enter the result. This amount should equal the amount reported as account 430, Federal Government, Net on the trial balance of the fund for shared, nonshared and locally held trial balances.
(16)	If other grants are included on Form SCO-563, use separate columns on Form SCO-563B to reconcile the activity to the trial balance consistent with the reconciliation of federal revenue.

GRANT/CONTRACT ANALYSIS (SCO-563C)

PURPOSE

The purpose of the Grant/Contract Analysis Form (Exhibit 27.20.63-D) is to provide detail of amounts provided to subrecipients as reported on Form SCO-563.

When applicable, this form must be completed annually and submitted to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Form SCO-563C should be completed by all State agencies of the primary government for each fund preparing Form SCO-563. Funds passed-through to other primary government agencies should not be reported on Form SCO-563C as they would not be considered a subrecipient on a statewide basis.

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		July 1, 2013	
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INPUT PROCEDURES

Refer to Exhibit 27.20.63-E.

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 identification number reported on Form SCO-563.
(7)	Enter the title of each program and the award period if a multiperiod award reported on Form SCO-563.
(8)	Enter each CFDA number assigned to the grant reported on Form SCO-563.
(9)	Enter each sub-recipient pass-through entity's name.
(10)	Enter each sub-recipient pass-through entity's ID number.
(11)	Enter the amount of current year cash basis expenditures provided to the sub-recipient(s) reported on Form SCO-563. Note the total amount reported on Form SCO-563 for each grant cannot exceed the current year cash basis expenditures reported on the Form SCO-563 for the grant.

State of Illinois Grant/Contract Analysis Worksheet June 30, 20XX (All Amounts to Nearest Thousand)								Agency _____ Agency # _____ Fund _____ Fund # _____		
ID	Grantor Name	Receipt Source	Pass-through Entity Name and ID Number (Grantor)	Program Title	CFDA #	Subrecipient Pass-Through Entity Name	Subrecipient Pass-Through Entity ID Number	Non-Cash Award	Loan or Loan Guarantee	Reimbursable Grant
Total										
Total Federal Government Operating Grants										
Total Federal Government Capital Grants										
Total Federal Government General Grants										
Total Other/Local Government										
Total Private Organizations										
Prepared By: _____										
Phone Number: _____										

SCO-563
1 of 2

[illegible]

State of Illinois Grant/Contract Reconciliation June 30, 20 _____	Agency _____ Agency # _____ Fund _____ Fund # _____

	Nearest Thousand			
Total reimbursable costs per SCO-563	\$			
Add:				
Amounts received from subgrantor agency per SCO-567				
Prior year unavailable revenue				
Other: _____				

Less:				
Amounts paid to subgrantee agency per SCO-568				
Current year unavailable revenue				
Other: _____				

Total	\$			

SCO-563 B

State of Illinois
Grant/Contract Reconciliation
June 30, 20 1

Agency 2
Agency # 3
Fund 4
Fund # 5

	Nearest Thousand			
Total reimbursable costs per SCO-563	\$ <u>6</u>	<u>16</u>		
Add:				
Amounts received from subgrantor agency per SCO-567	<u>7</u>			
Prior year unavailable revenue	<u>8</u>			
Other: <u>9</u>	<u>10</u>			
Less:				
Amounts paid to subgrantee agency per SCO-568	<u>11</u>			
Current year unavailable revenue	<u>12</u>			
Other: <u>13</u>	<u>14</u>			
Total	\$ <u>15</u>			

[illegible]

Fund # 5

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PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	EFFECTIVE DATE July 1, 2013	REVISION NUMBER 14-001

INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)

PURPOSE

The purpose of the Interfund Payable/Receivable Analysis Form (Exhibits 27.20.65-A-M and Exhibit 27.20.65-N for Component Units) 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 manual Interfund Payable/Receivable Analysis (or the "SCO565 Amounts" tab on WEDGE) 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 (or the "SCO565 Amounts" tab) 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 manual Interfund Payable/Receivable Analysis (or the "SCO567 Amounts" or "SCO568 Amounts" tab on WEDGE).

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.

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SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
SUB-SECTION	INPUT PROCEDURES	27.20.65	2 of 9
PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	EFFECTIVE DATE July 1, 2013	REVISION NUMBER 14-001

INSTRUCTIONS

The SCO565 should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, and Investment Trust Funds. This form should be completed on the Comptroller WEDGE system for governmental funds including Shared Funds, Nonshared Funds, Agency Funds, Locally Held Funds and Proprietary Funds. The SCO565B should be completed manually for Component Units and Universities.

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.

CONTENTS – Manual Form

Instructions for SCO-565

Refer to Exhibit 27.20.65-A-Exhibit 27.20.65-B

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being prepared.
(2)	Enter the official agency name.

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REFERENCE	CONTENTS
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	If the item is a payable, enter the three-digit Comptroller assigned agency number that provided the good/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 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).

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REFERENCE	CONTENTS
(15)	Enter the sum of amounts entered in (11).
(16)	Enter the total due to other funds per the SCO-567.
(17)	Enter the total due from other funds per the SCO-567.
(18)	Enter the total due to component units per the SCO-567.
(19)	Enter the total due from component units 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 component units per the SCO-568.
(23)	Enter the total due from component units 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.

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CONTENTS – WEDGE Form

Instructions for SCO-565
Refer to Exhibit 27.20.65-C through 27.20.65-M

REFERENCE	CONTENTS

If journal entries have been posted to Due To and/or Due From accounts (i.e., account 141, 215, 216, 217 etc.), the SCO-565 form within WEDGE must be completed. Until all amounts included on the balance sheet are accounted for on the SCO-565, an error message will appear on the “Main” tab of the form stating “Error: Values On the SCO-565 Form do not Agree to Amounts Reported on Journal Entries”.

(1) Click on the “SCO-565 Amounts” tab (if applicable) to enter due to/due from amounts not included on the SCO-567 and SCO-568.

(2) Click on the “Add” button to enter an agency/fund combination that funds are due to/from.

(3) Click on the drop down arrow next to “Agency” to display a list of agencies. Highlight the appropriate agency and choose it by left clicking your mouse.

(4) Click on the drop down arrow next to “Fund Number” to display a list of agencies. Highlight the appropriate fund number and choose it by left clicking your mouse.

(5) When the desired Agency/Fund combination is displayed, click on the “Ok” button.

Repeat steps (2) through (5) until all appropriate Agency/Fund combinations have been entered. At this point, the form needs to be saved. If the user navigates away from the form without saving, all information will have to be reentered.

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REFERENCE

CONTENTS

- (6) Once all Agency/Fund combinations have been entered and the form has been saved, click in the “Due Amount” box and enter the applicable amount for each Agency/Fund. Note that a due to should be entered as a negative amount. This will signify to the system the amount is a Due To rather than a Due From and the system will automatically populate the account number. All remaining fields will be completed by the system.
- At this point, the form must be saved again to retain the information entered on the SCO-565 tab.
- (7) If applicable, click on the “SCO-567 Amounts” tab.
- (8) Enter amounts(s) into the appropriate “Due Amount” field(s).
- At this point, the form must be saved again to retain the information entered on the SCO-567 tab.
- (9) If applicable, click on the “SCO-568 Amounts” tab.
- (10) Enter amount(s) into the appropriate “Due Amount” field(s).
- At this point, the form must be saved a final time to retain the information entered on the SCO-568 tab.
- Once all amounts are entered and the form is saved, the message” Error: Values on the SCO-565 Form Do Not Agree to Amounts Reported on Journal Entries” on the “Main” tab should be cleared. If the message is still there, the form must be compared to the balance sheet to determine where the difference exists. The system will not allow the package to be closed or submitted until the amounts reported on the SCO-565 agree to the amounts reported on the trial balance (see exhibit 27.20.65-M).

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CONTENTS – Component Units SCO-565B

Instructions for SCO-565B
Refer to Exhibit 27.20.65-N and Exhibit 27.20.65-O.

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.

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PROCEDURE	INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)	EFFECTIVE DATE July 1, 2013	REVISION NUMBER 14-001

REFERENCE	CONTENTS
(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 Government 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.

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REFERENCE	CONTENTS

(27)	Add (15), (19), and (23) and enter the result.

1

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation

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SCO567 Amounts
SCO568 Amounts

Comprehensive Annual Financial Reporting

SCO565

Interfund Payable/Receivable Analysis

June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

	To Account		Due Amount	
Grand Total, All Forms - Grouped By Account Number				
Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries				
141	Due From Other Funds		0	
215	Due to Other Funds		0	
144	Due From Component Units		0	
216	Due to Component Units		0	
147	Due From Primary Government		0	
217	Due to primary government		0	

Values Broken By Form

	To Account		Due Amount	
Amounts On The SCO565 Form				
Amounts On The SCO567 Form				
141	Due From Other Funds		0	
215	Due to Other Funds		0	
144	Due From Component Units		0	
216	Due to Component Units		0	
147	Due From Primary Government		0	
217	Due to primary government		0	
Amounts On The SCO568 Form				
141	Due From Other Funds		0	
215	Due to Other Funds		0	
144	Due From Component Units		0	
216	Due to Component Units		0	
147	Due From Primary Government		0	
217	Due to primary government		0	

cycle

Manage Journal Entry

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JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Amounts On The SCO565 Form(This Form)

Source Form	Agency Number	Fund Number	Due Amount	Agency Classification	Providing Agency Classification	Amount	Direction To Account
Section Totals			0				
2 Add							

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main SCO565 Amounts SCO567 Amounts SCO568 Amounts

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Agency Number
Fund Number
Record Type

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Amounts On The SCO565 Form(This Form)

Source Form Agency Number	Fund Number	Due Amount	Agency Classification	Providing Agency Classification	Amount	Direction To Account
Section Totals 0						

Add

Select Agency Fund Combination 3

Agency

Fund Number

Add a new SCO565 Entry

OK Cancel

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main SCO565 Amounts SCO567 Amounts SCO568 Amounts

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Agency Number
Fund Number
Record Type

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Amounts On The SCO565 Form(This Form)

Source Form Agency Number	Fund Number	Due Amount	Agency Classification	Providing Agency Classification	Amount	Direction To Account
Section Totals 0						

Add

Select Agency Fund Combination

Agency 416-Central Management Services 416

Fund Number

Add a new SCO565 Entry

OK Cancel

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main **SCO565 Amounts** SCO567 Amounts SCO568 Amounts

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Agency Number
Fund Number
Record Type

Amounts On The SCO565 Form(This Form)

Source Form Agency Number Fund Number Due Amount Agency Classification Providing Agency Classification Amount Direction To Account

Section Totals 0

Add

Select Agency Fund Combination

Agency	416-Central Management Services	416
Fund Number	0312	0312

Add a new SCO565 Entry

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OK Cancel

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Agency Number
Fund Number
Record Type

Amounts On The SCO565 Form(This Form)

Source Form	Agency Number	Fund Number	Due Amount	Agency Classification	Providing Agency Classification	Amount Direction	To Account	
SCO565	416	0312	60	PG	PG	Neutral	-1	Delete

Section Totals

0

Add

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JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

	To Account		Due Amount
Grand Total, All Forms - Grouped By Account Number			
Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries			
141	Due From Other Funds		0
215	Due to Other Funds		-100
144	Due From Component Units		0
216	Due to Component Units		0
147	Due From Primary Government		0
217	Due to primary government		0

Values Broken By Form

	To Account		Due Amount
Amounts On The SCO565 Form			
215	Due to Other Funds		-100
Amounts On The SCO567 Form			
141	Due From Other Funds		0
215	Due to Other Funds		0
144	Due From Component Units		0
216	Due to Component Units		0
147	Due From Primary Government		0
217	Due to primary government		0
Amounts On The SCO568 Form			
141	Due From Other Funds		0
215	Due to Other Funds		0
144	Due From Component Units		0
216	Due to Component Units		0
147	Due From Primary Government		0
217	Due to primary government		0

Main SCO565 Amounts SCO567 Amounts SCO568 Amounts			
Comprehensive Annual Financial Reporting SCO565 Interfund Payable/Receivable Analysis June 30, 2012		STATE OF ILLINOIS COMPTROLLER JUDY BAAR TOPINKA	
		Agency Number Fund Number Record Type	
Amounts On The SCO567 Form			
To Account	Due Amount	Amount Direction	
141-Due From Other Funds	(8 0)	Due From	
215-Due to Other Funds	(8 0)	Due To	
144-Due From Component Units	(8 0)	Due From	
216-Due to Component Units	(8 0)	Due To	
147-Due From Primary Government	(8 0)	Due From	
217-Due to primary government	(8 0)	Due To	

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SCO565

Interfund Payable/Receivable Analysis

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Agency Number

Fund Number

Record Type

	To Account		Due Amount
Grand Total, All Forms - Grouped By Account Number			
Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries			
141	Due From Other Funds		1000
215	Due to Other Funds		-100
144	Due From Component Units		0
216	Due to Component Units		0
147	Due From Primary Government		0
217	Due to primary government		0

Values Broken By Form

	To Account		Due Amount
Amounts On The SCO565 Form			
215	Due to Other Funds		-100
Amounts On The SCO567 Form			
141	Due From Other Funds		1000
215	Due to Other Funds		0
144	Due From Component Units		0
216	Due to Component Units		0
147	Due From Primary Government		0
217	Due to primary government		0
Amounts On The SCO568 Form			
141	Due From Other Funds		0
215	Due to Other Funds		0
144	Due From Component Units		0
216	Due to Component Units		0
147	Due From Primary Government		0
217	Due to primary government		0

cycle	Manage Journal Entry	Recalculate Trial Balances	Fund Equity Reconciliation	
Main	SCO565 Amounts	SCO567 Amounts	SCO568 Amounts	

Comprehensive Annual Financial Reporting

SCO565

Interfund Payable/Receivable Analysis

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

To Account	Due Amount	Amount Direction
141-Due From Other Funds	(10 0)	Due From
215-Due to Other Funds	(10 0)	Due To
144-Due From Component Units	(10 0)	Due From
216-Due to Component Units	(10 0)	Due To
147-Due From Primary Government	(10 0)	Due From
217-Due to primary government	(10 0)	Due To

cycle		Manage Journal Entry		Recalculate Trial Balances		Fund Equity Reconciliation	
Main		SCO565 Amounts		SCO567 Amounts		SCO568 Amounts	

Comprehensive Annual Financial Reporting

SCO565

Interfund Payable/Receivable Analysis

June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

To Account		Due Amount
Grand Total, All Forms - Grouped By Account Number		
141	Due From Other Funds	1000
215	Due to Other Funds	-100
144	Due From Component Units	0
216	Due to Component Units	-100
147	Due From Primary Government	0
217	Due to primary government	0

Values Broken By Form

To Account		Due Amount
Amounts On The SCO565 Form		
215	Due to Other Funds	-100
Amounts On The SCO567 Form		
141	Due From Other Funds	1000
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0
Amounts On The SCO568 Form		
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	-100
147	Due From Primary Government	0
217	Due to primary government	0

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

State of Illinois Component Unit Interfund Payable/ Receivable Analysis June 30, 20 1				Agency Agency # 2 3 Fund Name 4 5 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.	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

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INTERFUND ACTIVITY-GRANTEE AGENCY (SCO-567)

PURPOSE

The Interfund Activity-Grantee Agency Form has several purposes: to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine entries necessary to the GAAP Trial Balance Forms. Data collected on Form SCO-567 also assists in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity. In addition, Form SCO-567 captures all non-internal service and non-pension trust activity. Only federal activity is required to be reported for component units and universities. Interfund transactions consist of internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, and designated revenue transfers activity. Furthermore, such transactions are broken down and summarized on the form by reporting activity between:

- Primary Government Funds Transactions
- Primary Government Fiduciary Transactions
- Component Unit Transactions

When applicable, this form is to be completed annually and submitted to the Comptroller's Office electronically via the Comptroller's WEDGE system. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-567 should be completed for all funds on the receiving end of fiscal year activity that included transactions with other funds, except as noted above. There are two general interfund activities reported on Form SCO-567. They are as follows:

1. Agency Activity – Transactions between primary government agencies and component units not included as a SAMS Mandatory Transfer as defined below.
2. SAMS Mandatory Transfers – Transfers initiated by the Comptroller's Office pursuant to statutory guidance.

Interfund transactions **must** be reviewed to determine the transaction type. Within each of the two activities reported on Form SCO-567, there are seven types of transactions. Those transaction types are as follows:

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1. Internal Reimbursements - **Interfund reimbursement** transactions from other funds of the State where the providing fund is not being reimbursed by a third party,
2. Third Party Reimbursements - **Interfund reimbursement** transactions from other funds of the State in which the providing fund is being reimbursed through a grant or contract by a third party,
3. Services Provided - **Interfund services provided** or used activity with other funds, except for internal service funds,
4. Transfers - **Interfund transfers** between a primary government governmental or proprietary fund and a primary government governmental or proprietary fund. Transfers are a flow of resources without an equivalent flow of resources in return and without a requirement for repayment,
5. Transfers-like - **Interfund transfers** between a primary government governmental, proprietary or fiduciary fund and a primary government fiduciary fund; or between a primary government governmental, proprietary or fiduciary fund and a component unit,
6. Interfund Borrowings - Loans between two primary government funds with expected repayment, and
7. Designated Revenue Transfers - Interfund transfers where revenues are initially deposited into one fund and subsequently transferred to a designated special revenue fund.

See SAMS Procedure 05.50.01 for definition of the bolded terms above.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

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INSTRUCTIONS

Information reported on Form SCO-567 will automatically create corresponding information on Form SCO-568 (Interfund Activity-Grantor Agency). Each grantor agency (Form SCO-568) will be required to agree with amounts input by the grantee agency (Form SCO-567) via WEDGE. In most cases, the grantee agency has the most accurate GAAP information available regarding the due to/from amount for a given transaction. Both the grantee agency and grantor agency should be in agreement with the transaction type, amount, CFDA number, etc. before a transaction is agreed to within the WEDGE system. If a transaction on Form SCO-567 requires modification subsequent to the transaction being agreed to by the grantor, the Comptroller's Office should be contacted.

Prior year interfund receivables or liabilities, if any, prior year accounts payable, if any, and current year receipts information for SAMS mandatory transfers will be pre-populated in the WEDGE system. These amounts should be reviewed by the agency for accuracy. If material discrepancies exist between pre-populated amounts and agency records, the Comptroller's Office should be contacted. To ensure proper entries are being recorded, the system will not allow the following: (a) a transfer code (T) for a transaction between the primary government and a component unit or between a component unit and a different component unit; (b) a transfer code (T) for a transaction in which at least one fund is a fiduciary fund; or (c) a transfer-like code (L) for a transaction between a primary government governmental or proprietary fund and another primary government governmental or proprietary fund.

Total reimbursable costs is automatically calculated on the form. The formula for total reimbursable costs for Internal Reimbursement, Third Party Reimbursement and Services Provided type transactions is as follows:

$$\text{Total Reimbursable Costs} = \text{Expenditures} + \text{Accounts Payable} - \text{PY Accounts Payable}$$

The formula for total reimbursable costs for Transfers, Transfers-like, Interfund Borrowings, and Designated Revenues Transfers type transactions is as follows:

$$\text{Total Reimbursable Costs} = \text{Receipts} + \text{Due Amount} - \text{PY Due Amount}$$

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Disallowed costs should be excluded from expenditures and accounts payable figures entered into the form for third party reimbursement type transactions. However, disallowed costs may need to be recorded as internal reimbursement type transactions. If the only amounts received during the fiscal year were subgrants through other State agencies, total reimbursable costs should agree to the expenditures reported in the CY GAAP Basis column on the Trial Balance. Funds receiving both direct grants and grants through other State agencies should total the total reimbursable costs reported on Forms SCO-567 and SCO-563, and that total should agree to the expenditures reported in the CY GAAP Basis column on the Trial Balance.

In cases where interfund subgrants comprise only a portion of a fund's activity, determining total reimbursable costs is a more difficult process. Information from grant ledgers, federal reports, subgrantee reports, SAMS, and the payable analysis on Form SCO-549 should be reviewed.

Current year receipts include amounts received July through June per agency records for individual subgrants/contracts. See Procedure 27.50.30 for conversion of SAMS Revenue Source Code to GAAP Revenue Account.

The due amount is automatically calculated on the form for Internal Reimbursement, Third Party Reimbursement, and Services Provided type transactions and indicates the current year receivable or liability. The formula for due amount is as follows:

Due Amount = PY Due Amount + Total Reimbursable Costs – Refund to Grantor – Receipts
Amounts due to other funds or component units (liability) will be displayed as a negative number on Form SCO-567 while amounts due from other funds or component units (asset) will be displayed as a positive number.

If a liability is calculated, it must be determined whether the liability represents unearned revenue (amounts to be expended in the next fiscal or grant year) or a due to amount (amounts to be returned to the grantor). Unearned revenue should only be included on the form if the transaction is a federal transaction with a component unit. If amount represents unearned revenue, the deferred revenue flag should be checked.

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Mandatory transfers received during the fiscal year will be pre-populated in the WEDGE system by the Comptroller's Office. The amounts received during the fiscal year should agree to the amount reported in the transfers-in account in the Agency Records (Form SCO-517, 522 or 527) or Balance per SAMS (Form SCO-512) column of the Trial balance. Mandatory transfers **must** be reviewed by the agency to determine whether transactions represent internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, or designated revenues transfer activities. Adjusting and/or reclassification entries related to mandatory transfers may need to be recorded on Form SCO-544 in order to reclassify the transfers-in to a proper revenue account and/or record the appropriate accrual or liability for amounts due. Information reported on this form will assist in the preparation of the Statewide SEFA; therefore, it is important to complete all applicable fields, including CFDA number, pass-through entity identification number and amounts provided to subrecipients. CFDA numbers should be verified on the www.cfda.gov website prior to entering on the form. OMB Circular A-133 defines a subrecipient as a non-federal entity expending federal awards received from a pass-through entity to carry out a federal program. Subrecipient does not include an individual beneficiary of the program. In addition, for statewide reporting purposes, subrecipient does not include entities qualifying as part of the primary government. As new grants are received from other State agencies, it is very important to determine whether the original funding source was Federal. If this information is not provided in the inter-agency agreement, the providing agency must be contacted.

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TRANSACTION INPUT PROCEDURES

The main dashboard tab is a summary of the status of Form SCO-567 work processes. The dashboard will assist in managing the workflow for the Form SCO-567, both internally and with the Grantor agency and fund.

Main
Agency Activity
SAMS Mandatory Transfers
Summary

Comprehensive Annual Financial Reporting
SCO567
Interfund Transfers-Grantee Agency

June 30, 2012



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number 360
Fund Number 0096
Record Type Agency

Grantee Fund: General Revenue Fund(0001)

Grantee		Grantor		COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed
Agency	Fund	Agency	Fund								
360	0001	360	0204	1	0	1	1	0	1	0	1
360	0001	360	0686	1	0	1	1	0	1	0	1

Grantee Fund: Fire Prevention Fund(0047)

There are no SCO567 Entries For Grantor Fund (0047)

Grantee Fund: Cemetery Consumer Protection Fund(0096)

Grantee		Grantor		COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed
Agency	Fund	Agency	Fund								
360	0096	360	0047	1	0	1	1	1	0	0	0
360	0096	360	0658	1	1	0	0	0	0	0	0

Grantee Fund: General Obligation Bond Retirement and Interest Fund(0101)

The Agency Activity tab displays all agency/fund transactions with the corresponding grantor agency/fund information. The transactions will be pre-populated with the prior year due amount and prior year accounts payable values by the Comptroller's Office. Additional transactions may be added to this tab for current year interfund activity.

The SAMS Mandatory Transfers tab displays all agency/fund SAMS mandatory transfer transactions with the corresponding grantor agency/fund information. The transactions will be pre-populated with the current year receipt amount, the prior year due amount, and prior year accounts payable values by the Comptroller's Office. There are two different ways to edit an existing record. Entry can be done directly to the records on the WEDGE system, or alternatively, by clicking on the Edit action button on the right side of the Form SCO-567. The Edit action button allows viewing of the entry fields without having to scroll horizontally; it also allows selection of certain fields from drop-down boxes, rather than entering the data directly into the fields.

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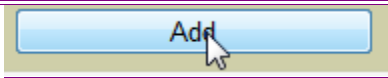
PROCEDURE INTERFUND ACTIVITY-GRANTEE
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OPTION 1-Direct input on the Agency Activity or SAMS Mandatory Transfers tabs

Fields on Form SCO-567 may be directly edited on the Agency Activity and SAMS Mandatory Transfers tabs. The calculated fields automatically update when changes are made.

- 1) Click one time on the **Add** button to add a new transaction.



- 2) Select the appropriate agency from the **Agency** drop-down box.

A screenshot of a software window titled "Select Agency Fund Combination". It contains a table with four rows: "Agency", "Fund Number", "Transaction Type", and "Transaction Description". The "Agency" row has a drop-down menu open, showing a list of agencies: "330-Lieutenant Governor", "340-Attorney General", "350-Secretary of State", "351-Illinois Literacy Foundation", "360-Comptroller" (highlighted in blue), "370-Treasurer", and "402 Aging".

- 3) Select the appropriate fund from the **Fund Number** drop-down box.

A screenshot of the same "Select Agency Fund Combination" window. The "Agency" drop-down is now closed and shows "360-Comptroller". The "Fund Number" row has a drop-down menu open, showing a list of fund numbers: "0001", "0047" (highlighted in blue), "0096", and "0101".

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- 4) Select the appropriate transaction type from the Transaction Type drop-down box.

Select Agency Fund Combination

Agency	360-Comptroller	360
Fund Number	0047	0047
Transaction Type		
Transaction Description		

B-Interfund Borrowing
D-Designated Revenue
L-Transfer Like
P-Third Party Reimbursement
R-Reimbursement
S-Service
T-Transfer

67 Entry

- 5) Enter the appropriate description in the Transaction Description field.

Select Agency Fund Combination

Agency	360-Comptroller	360
Fund Number	0047	0047
Transaction Type	S-Service	S
Transaction Description	Inspection Services	

Add a new SCO567 Entry

OK Cancel

- 6) Click one time on the OK button.



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7) Review the new record on the Agency Activity tab.

SCO567 Form(Agency Activity)

Grantee				Grantor				Transaction Description	Transaction Type	GAAP Revenue Source	CFDA Number	Pass Thru Entity ID	PY Due Amount
GTE	GTR	GTE	GTR	Agency	Fund	Agency	Fund						
PG	PG	G	G	360	0096	360	0047	Inspection Services	S				0

8) Enter the appropriate revenue account.

Transaction Type	GAAP Revenue Source	CFDA Number
S	431	

9) CFDA Number is required for federal transactions. Enter the appropriate value if applicable.

CFDA Number	16.579

10) Type the appropriate values in the remaining fields.

Expenditure	Receipts
18	20

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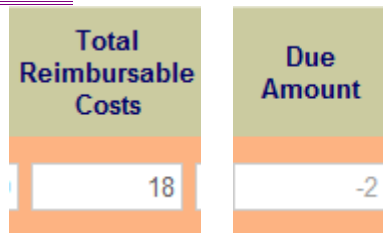
EFFECTIVE DATE

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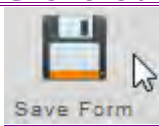
PROCEDURE INTERFUND ACTIVITY-GRANTEE
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- 11) Review the system-calculated value in the **Total Reimbursable Costs** and **Due Amount** fields.



- 12) Click one time on the **Save Form** button on the horizontal ribbon at the top of the window.

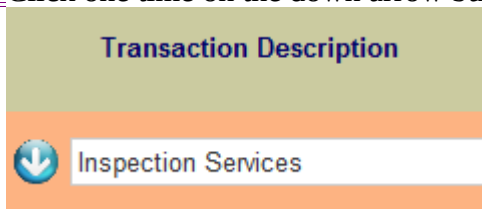


Additional note:

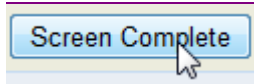
When editing transactions designated as an Internal Reimbursement, Third Party Reimbursement, or Services Provided, **the Current Year Due Amount is calculated based on the receipt and expenditure information entered.** When editing transactions designated as Transfers, Transfers-Like, Interfund Borrowings, or Designated Revenue Transfers, **the Current Year Due Amount is not a calculated field. The Current Year Due Amount should be entered for these transaction types.**

Marking an SCO-567 transaction as complete:

- 13) Click one time on the down arrow button to the left of the Transaction Description field.



- 14) Click one time on the **Screen Complete** button.

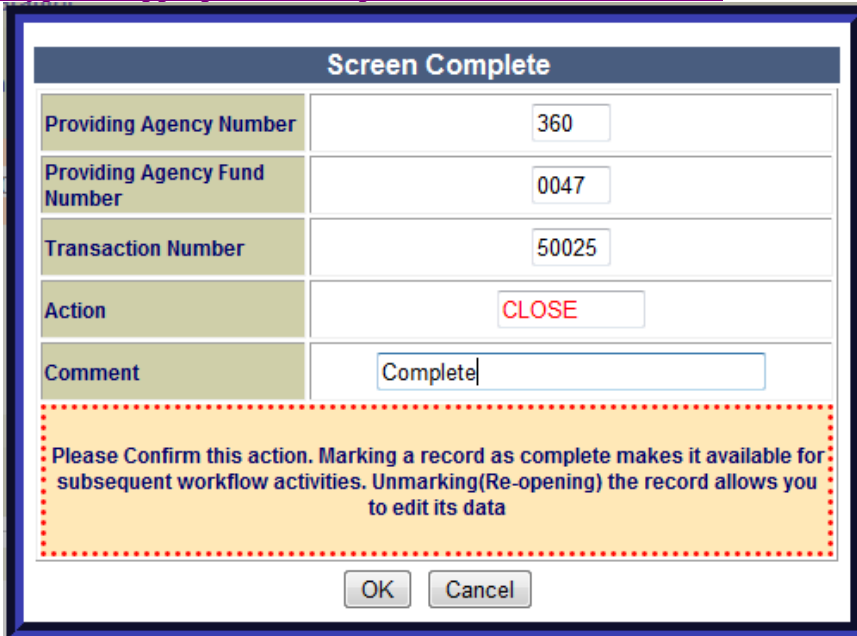


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15) Type the appropriate description in the **Comment** field.



Screen Complete	
Providing Agency Number	360
Providing Agency Fund Number	0047
Transaction Number	50025
Action	CLOSE
Comment	Complete

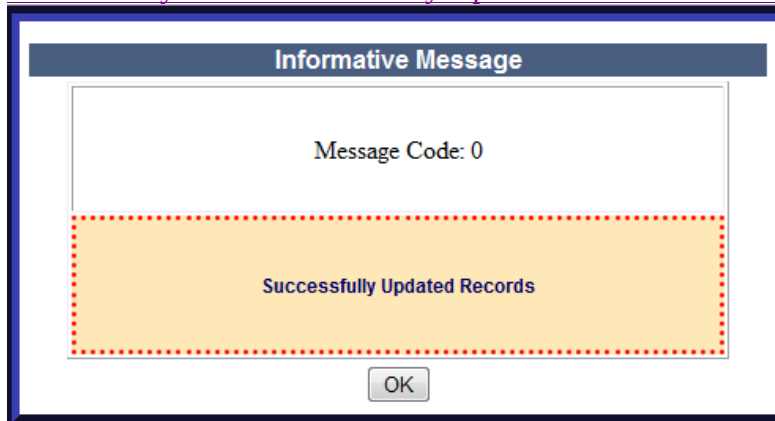
Please Confirm this action. Marking a record as complete makes it available for subsequent workflow activities. Unmarking(Re-opening) the record allows you to edit its data

OK Cancel

16) Click one time on the **OK** button.



17) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



Informative Message
Message Code: 0
Successfully Updated Records

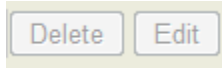
OK

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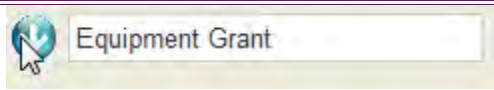
SECTION AGENCY REPORTING
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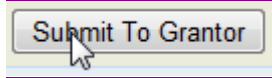
18) The **Delete** and **Edit** buttons, on the right side of the form, are no longer available.



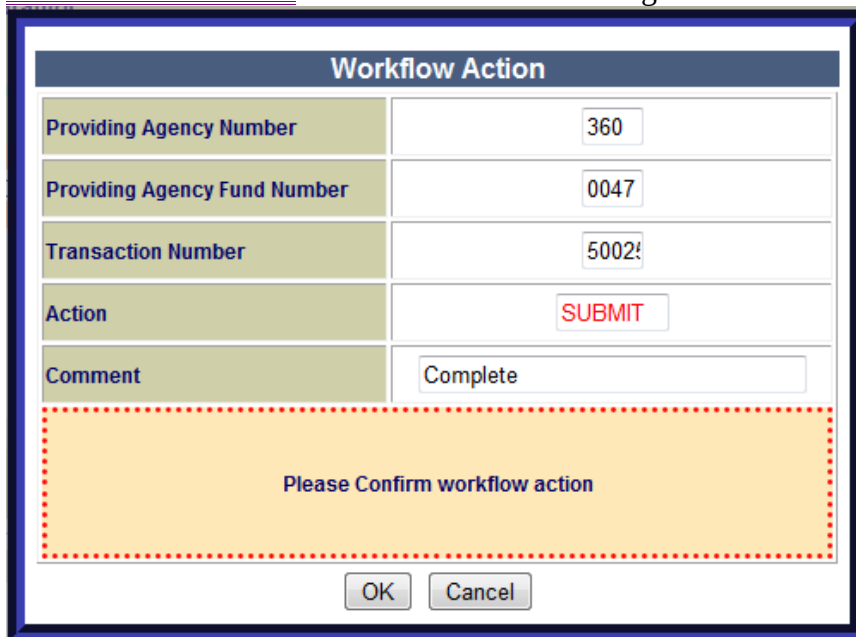
19) Click one time on the down arrow button to the left of the Transaction Description field.



20) Click one time on the **Submit To Grantor** button.



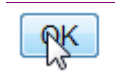
21) Provide a comment in the Workflow Action dialog box.

A screenshot of a 'Workflow Action' dialog box. The dialog has a title bar 'Workflow Action' and a table with the following rows:

Workflow Action	
Providing Agency Number	360
Providing Agency Fund Number	0047
Transaction Number	5002
Action	SUBMIT
Comment	Complete

Below the table is a large yellow rectangular area with a red dotted border containing the text 'Please Confirm workflow action'. At the bottom of the dialog are two buttons: 'OK' and 'Cancel'.

22) Click one time on the **OK** button.



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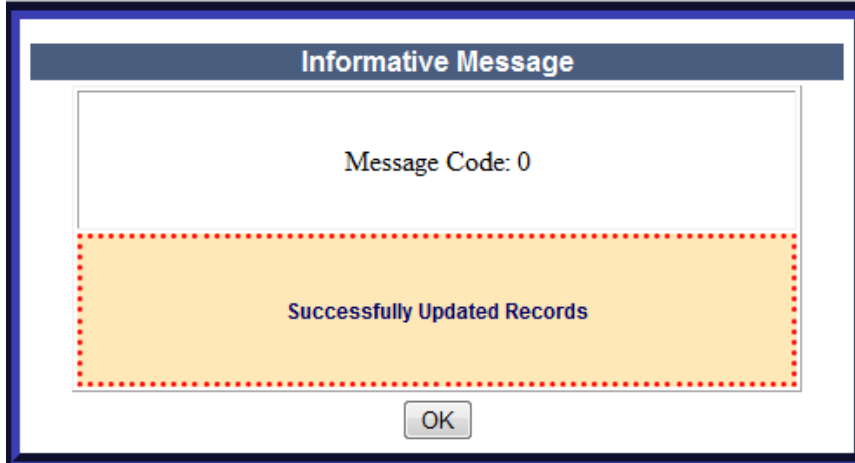
EFFECTIVE DATE

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AGENCY (SCO-567)

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- 23) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



- 24) Click one time on the **OK** button.



- 25) Click one time on the **Main** tab.



- 26) Review the updated information on the **Main** dashboard tab.

Grantee Fund: Cemetery Consumer Protection Fund(0096)												
Grantee		Grantor		COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed	
Agency	Fund	Agency	Fund									
360	0096	360	0047	1	0	1	1	1	0	0	0	

NOTE: The transaction is now marked as final, posted, and pending review (by Grantor)

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OPTION 2-Input using **Edit action within the Agency Activity or SAMS Mandatory Transfers tabs:**

- 1) The **Edit** dialog window can be used to more easily edit information for an existing entry.

Edit SCO567 Details

Description	Federal Grant		Providing Agency	Fund Number
			360	0658
Transaction Type	P-Third Party Reimbursement	CFDA Number	Pass Thru ID	
Revenue Source				
Prior Year				
Due Amount	0	Accounts Payables	0	
Current Year				
Due Amount	0	Deferred Revenue	0	Accounts Payable
Deferred Revenue Flag	☐		0	Expenditure
Refunds Paid to Grantor	0	Amount Sub Recipient	0	0
		Receipts Amount During Lapse	0	Current Year Receipts
			0	0

OK Cancel

- 2) Select the appropriate GAAP revenue source (account) from the **Revenue Source** drop-down box.

Revenue Source

- 401-INCOME TAXES
- 406-SALES TAXES
- 411-PUBLIC UTILITY TAX
- 416-MOTOR FUEL TAX
- 421-OTHER TAX
- 426-FEDERAL OPERATING GRANTS**
- 427-FEDERAL CAPITAL GRANTS
- 428-FEDERAL GENERAL GRANT REVENUE
- 434-LOANED AND SEEN

- 3) Enter the appropriate values in the remaining fields.

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- 4) Click on the **OK** button when all fields are completed.



- 5) Click one time on the **Save Form** button on the horizontal ribbon at the top of the window.



- 6) The information that was typed in the **Edit** dialogue box will be displayed in the appropriate field on the Form SCO-567. Agencies should review the system-calculated value in the **Total Reimbursable Costs** field and the **Due Amount** field for accuracy.
- 7) [Follow steps 13-26 from Option 1 to mark the transaction complete.](#)

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STANDARD JOURNAL ENTRIES BY TRANSACTION TYPE

The purpose of the following journal entries is to record the various reclassifications and adjustments resulting from completion of this form. The entries identified below are based on the type of transaction.

GASB 34 requires these types of transactions to be recorded differently on each fund's trial balance based on the respective transaction type. All entries shown assume a due from other funds scenario will result. If a due to other funds or an unearned revenue scenario results, see page 35 of these instructions for guidance.

When preparing reclassification entries, it is helpful to utilize the Summary tab on Form SCO-567. However, when preparing entries for fiduciary transactions, the detail tabs will need to be utilized in order to determine transaction type. When preparing adjusting entries, the detail tabs should be utilized as amounts due to/from other funds must be recorded in gross rather than net amounts. In certain situations, variation from the entries below may be required based upon the activity in the fund. The Comptroller's Office should be contacted for guidance when necessary. Agencies should carefully analyze and understand activity to ensure the journal entries posted are appropriate.

Note: the accrual entry examples included below are all prepared assuming a due from is calculated.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY:

Activity is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141 4XX	Due from Other Funds Revenue (by GAAP account number)	XXX	XXX

To record due from other funds for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for internal reimbursement type transactions.

*For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for internal reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year mandatory transfers-in amounts for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

Activity is an **Internal Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for internal reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for internal reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for internal reimbursement type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY:

Activity is a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

For Agency Activity and SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>141</u> <u>2XX</u>	<u>Due from Other Funds</u> <u>Liability (by GAAP account number)</u>	<u>XXX</u>	<u>XXX</u>

To record due from other funds and the proper corresponding liability for third party reimbursement type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

Activity is a **Third Party Reimbursement** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the fund is a Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>144</u> <u>4XX</u>	<u>Due from Component Units</u> <u>Revenue (by GAAP account number)</u>	<u>XXX</u>	<u>XXX</u>

To record due from component units for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>565</u>	<u>Transfers-In</u>	<u>XXX</u>	
<u>XXX</u>	<u>Revenue (by GAAP account number)</u>		<u>XXX</u>

To reclassify current year mandatory transfers-in amounts to revenue for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>144</u>	<u>Due from Component Units</u>	<u>XXX</u>	
<u>2XX</u>	<u>Liability (by GAAP account number)</u>		<u>XXX</u>

To record due from component units and the proper corresponding liability for third party reimbursement type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY:

Activity is a **Service Provided** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for services provided type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for services provided type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

Activity is a **Service Provided** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

If the fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from component units for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for services provided type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability for services provided type transactions.

4. TRANSFERS TYPE (T) ACTIVITY:

Activity is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for transfers type transactions.

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4. TRANSFERS TYPE (T) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-In		XXX

To record due from other funds for transfers type transactions.

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
565	Transfers-In		XXX

To reclassify current year revenues to transfers-in for transfers type transactions.

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5. **TRANSFERS-LIKE TYPE (L) ACTIVITY:**

Activity is **Transfers-Like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for transfers-like type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for transfers-like type transactions.

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5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for transfers-like type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

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5. **TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):**

Activity is **Transfers-Like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the fund is a Primary Government Governmental, Proprietary, or a Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from component units for transfers-like type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for transfers-like type transactions.

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5. **TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):**

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565 XXX	Transfers-in Revenue (by GAAP account number)	XXX	XXX

To reclassify current year mandatory transfers-in amounts to revenue for transfers-like type transactions.

If the Fund is a Fund of a Component Unit:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
147 XXX	Due from Primary Government Revenue (by GAAP account number)	XXX	XXX

To record due from primary government for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144 2XX	Due from Component Units Liability (by GAAP account number)	XXX	XXX

To record due from component units and the proper corresponding liability for transfers-like type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY:

Activity is **Interfund Borrowing** and is an original loan payment that is outstanding at year-end:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
215	Due to Other Funds		XXX

To record due to other funds and eliminate transfers-in for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is an original loan payment that was repaid during the same fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is a loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is a partial loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount to record Transfers-in and Total Reimbursable Costs to record Transfers-out):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX
215	Due to Other Funds		XXX

To record due to other funds and eliminate transfers-in for interfund borrowing type transactions.

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7. DESIGNATED REVENUES TRANSFER TYPE (D) ACTIVITY:

For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141 XXX	Due from Other Funds Revenue (by GAAP account number)	XXX	XXX

To record due from other funds for designated revenues transfer type transactions.

For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
141 565	Due from Other Funds Transfers-in	XXX	XXX

To record due from other funds for designated revenues transfer type transactions.

For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):

Account Number	Account Name	Debit	Credit
565 XXX	Transfers-In Revenue (by GAAP account number)	XXX	XXX

To reclassify current year transfers-in to revenues for designated revenues transfer type transactions.

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UNEARNED DEFERRED REVENUE

Unearned deferred revenue is only applicable to transactions representing federal activity with component units, where the component unit is the grantee and the primary government or another component unit is the grantor, which are classified as a third party reimbursement type transaction. Unearned deferred revenue will be recorded by the component unit on the Form SCO-581.

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**Interfund Activity, SCO-567
Standard Journal Entries**

Note: The following entries are applicable to transactions between:

1. Two primary government governmental funds, or
2. Two primary government proprietary funds, or
3. A primary government governmental fund and a primary government proprietary fund.

For activity in other fund types, variations of the entries below are included in the detail procedures.

		Receiving Fund/Grantee SCO-567 Adjusting Entries			Receiving Fund/Grantee SCO-567 Reclassification Entries		
Transaction Type	Entry	Account Name	Debit	Credit	Account Name	Debit	Credit
1 Internal Reimbursement R	Agency Activity	Due from Other Funds Revenue	XXX	XXX	Revenue Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Expenditure (Expense)	XXX	XXX
2 Third Party Reimbursement P	Agency Activity	Due from Other Funds Revenue	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Revenue	XXX	XXX
3 Services Provided S	Agency Activity	Due from Other Funds Revenue	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Revenue	XXX	XXX
4 Transfers T	Agency Activity	Due from Other Funds Revenue	XXX	XXX	Revenue Transfers-in	XXX	XXX
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	<i>No entry required</i>		

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Transaction Type	Entry	Receiving Fund/Grantee SCO-567 Adjusting Entries			Receiving Fund/Grantee SCO-567 Reclassification Entries		
		Account Name	Debit	Credit	Account Name	Debit	Credit
5 Transfers-like L	Agency Activity	Due from Other Funds Revenue	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Revenue	XXX	XXX
6 Interfund Borrowings Original loan payment B	Agency Activity	N/A			N/A		
	SAMS Mandatory Transfers	N/A			Transfers-in Due to Other Funds	XXX	XXX
7 Interfund Borrowings Loan repayment B	Agency Activity	N/A			N/A		
	SAMS Mandatory Transfers	N/A			Transfers-in Transfers-out	XXX	XXX
8 Designated Revenue Transfers D	Agency Activity	Due from Other Funds Revenue	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	XXX	Transfers-in Revenue	XXX	XXX

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INTERFUND ACTIVITY-GRANTOR AGENCY (SCO-568)

PURPOSE

The Interfund Activity-Grantor Agency Form has several purposes: to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine entries necessary to the GAAP Trial Balance Forms. Data collected on Form SCO-568 also assists in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity. In addition, Form SCO-568 captures all non-internal service and non-pension trust activity. Only federal activity is required to be reported for component units and universities. Internal service and pension trust fund activity is only captured for transfers while university activity is only captured for SEFA reporting. Interfund transactions consist of internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, and designated revenue transfers activities. Furthermore, such transactions are broken down and summarized on the form by reporting activity between:

- Primary Government Funds Transactions
- Primary Government Fiduciary Transactions
- Component Unit Transactions

When applicable, this form will be completed annually and submitted to the Comptroller's Office electronically via the Comptroller's WEDGE system. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-568 will be automatically populated by the WEDGE system for all funds on the providing end of fiscal year activity that included transactions with other funds except as noted above. There are two general interfund activities reported on Form SCO-568. They are as follows:

1. Agency Activity – Transactions between primary government agencies and component units not included as a SAMS Mandatory Transfer as defined below.
2. SAMS Mandatory Transfers – Transfers initiated by the Comptroller's Office pursuant to statutory guidance.

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Within each of the two activities reported on Form SCO-568, there are seven types of transactions. Those transaction types are as follows:

1. Internal Reimbursements - **Interfund reimbursement** transactions to other funds of the State where the providing fund is not being reimbursed by a third party,
2. Third Party Reimbursements - **Interfund reimbursement** transactions to other funds of the State in which the providing fund is being reimbursed through a grant or contract from a third party,
3. Services Provided - **Interfund services provided** or used activity with other funds, except for internal service funds,
4. Transfers - **Interfund transfers** between a primary government governmental or proprietary fund and a primary government governmental or proprietary fund. Transfers are a flow of resources without an equivalent flow of resources in return and without a requirement for repayment.
5. Transfers-like - **Interfund transfers** between a primary government governmental, proprietary or fiduciary fund and a primary government fiduciary fund; or between a primary government governmental, proprietary or fiduciary fund and a component unit,
6. Interfund Borrowings – Loans between two primary government funds with expected repayment, and
7. Designated Revenue Transfers – Interfund transfers where revenues are initially deposited into one fund and subsequently transferred to a designated special revenue fund.

See SAMS Procedure 05.50.01 for definition of the bolded terms above.

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 reported on Form SCO-568 is generated automatically by the WEDGE system from information reported on Form SCO-567 (Interfund Activity-Grantee Agency). Each grantor agency (Form SCO-568) will be required to agree with amounts input by the grantee agency (Form SCO-567) via WEDGE. Both the grantee agency and grantor agency should be in agreement with the transaction type, amount, CFDA number, etc. before a transaction is agreed to within the WEDGE system. If a transaction on Form SCO-568 requires modification subsequent to the transaction being agreed to by the grantor, the Comptroller's Office should be contacted.

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To ensure proper entries are being recorded, the system will not allow the following: (a) a transfer code (T) for a transaction between the primary government and a component unit or between a component unit and a different component unit; (b) a transfer code (T) for a transaction in which at least one fund is a fiduciary fund; or (c) a transfers-like code (L) for a transaction between a primary government governmental or proprietary fund and another primary government governmental or proprietary fund.

Total activity and due from/to are calculated fields on the form. The formulas for total activity and due from/to are as follows:

Total Activity = Grantee Expenditure + Grantee Accounts Payable – PY Grantee Accounts Payable

Due From/To = PY Due Amount + Grantor Expenditure – Total Activity + Refund to Grantor

Disallowed costs should be excluded from expenditures and accounts payable figures on the form for third party reimbursement type transactions. However, disallowed costs may need to be recorded as internal reimbursement type transactions.

Amounts due to other funds or component units (liability) will be displayed as a negative number on Form SCO-568 while amounts due from other funds or component units (asset) will be displayed as a positive number.

Information reported on this form will assist in the preparation of the Statewide SEFA; therefore, it is important to complete all applicable fields, including CFDA number, pass-through entity identification number and amounts provided to subrecipients.

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TRANSACTION REVIEW PROCEDURES

The **Main** dashboard tab is a summary of the status of Form SCO-568 work processes. The dashboard will assist in managing the workflow for the Form SCO-568, both internally and with the Grantee agency and fund.

Grantor Fund: Fire Prevention Fund(0047)								
Grantee		Grantor		Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review
Agency	Fund	Agency	Fund					
360	0096	360	0047	1	0	1	1	1

Agreeing an interfund transaction with a grantee agency

- 1) Click on the **Agency Activity** tab. Review the information on the appropriate transaction record.

The screenshot shows the 'Agency Activity' tab selected. The header includes the State of Illinois Comptroller logo and name, JUDY BAAR TOPINKA. The form title is 'SCO568 Form(Agency Activity)'. Below the title, there are tabs for 'Prior Year' and 'Current'. The main table displays transaction details for 'Inspection Services' with a transaction type of 'S' and a GAAP Revenue Source of '431'. The table includes columns for various financial metrics such as PY Due Amount, PY Grantee Accounts Payables, Grantee Expenditure, Grantee Accounts Payable, Total Activity, Refund To Grantor, and Grantor Expenditure.

- 2) Scroll to the right end of the screen. Click one time on the **Agree** button.

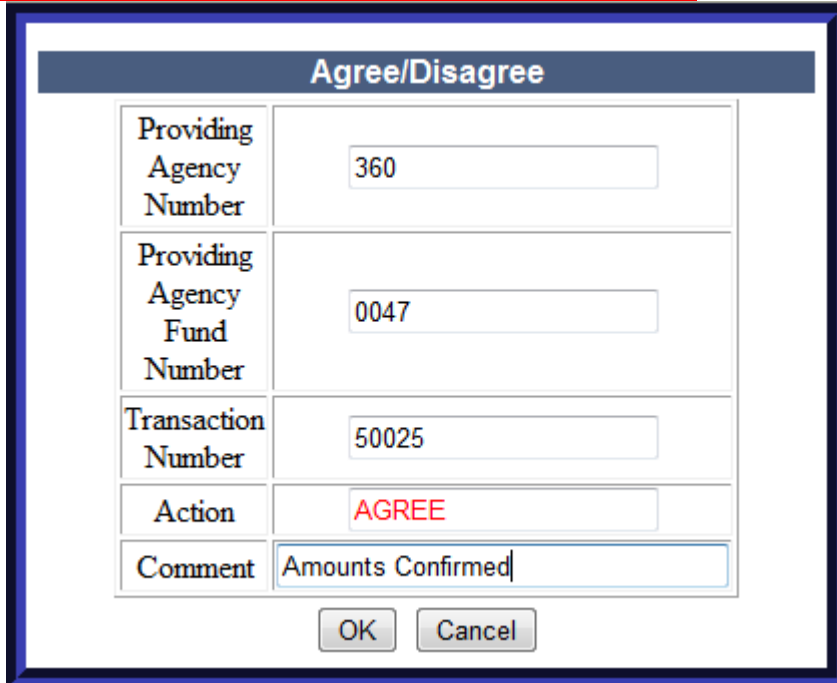
The screenshot shows the 'Action' section with two buttons: 'Agree' and 'Disagree'. A mouse cursor is pointing at the 'Agree' button.

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3) Provide a comment in the Agree/Disagree dialog box.



Agree/Disagree	
Providing Agency Number	360
Providing Agency Fund Number	0047
Transaction Number	50025
Action	AGREE
Comment	Amounts Confirmed
OK Cancel	

4) Click one time on the **OK** button.

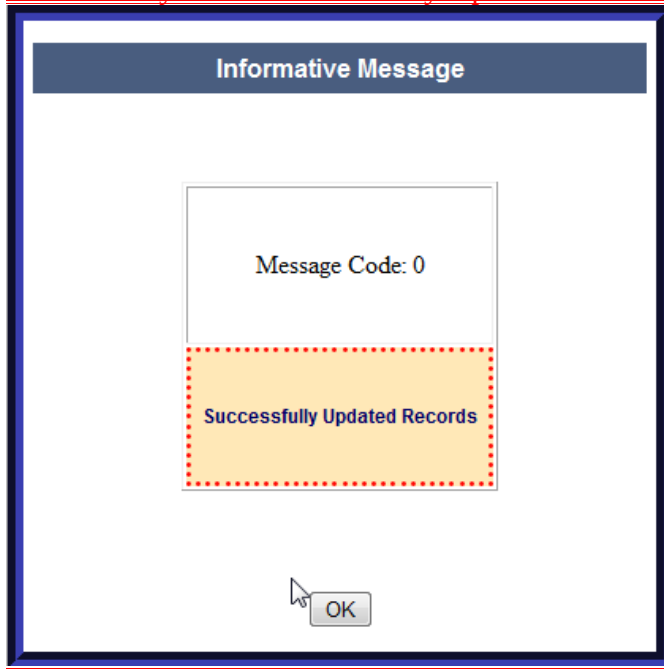


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- 5) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



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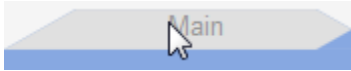
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6) Click one time on the **OK** button.



7) Click one time on the **Main** tab.



8) Review the updated information on the Main dashboard tab.

Grantor Fund: Fire Prevention Fund(0047)											
Grantee		Grantor		Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review	Grantee Reviewed	Disagreed	Agreed
Agency	Fund	Agency	Fund								
360	0096	360	0047	1	0	1	1	0	1	0	1

Rejecting an interfund transaction with a grantee agency

1) Click one time on the **Agency Activity** tab.



2) Review the information in the submitted transaction.

Comprehensive Annual Financial Reporting
SCO568
Interfund Transfers-Grantor Agency
June 30, 2012

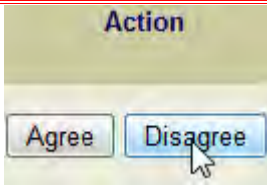
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number: 360
Fund Number: 0047
Record Type: Agency
Readonly

SCO568 Form(Agency Activity)

Grantee		Grantor		Prior Year										Current					
GTE	GTR	GTE	GTR	Agency	Fund	Agency	Fund	Transaction Description	Transaction Type	GAAP Revenue Source	CFDA Number	Pass Thru Entity ID	PY Due Amount	PY Grantee Accounts Payables	Grantee Expenditure	Grantee Accounts Payable	Total Activity	Refund To Grantor	Grantor Expenditure
PG	PG	G	G	360	0096	360	0047	Inspection Services	S	431			0	0	18	0	18	0	20

3) Click one time on the **Disagree** button.

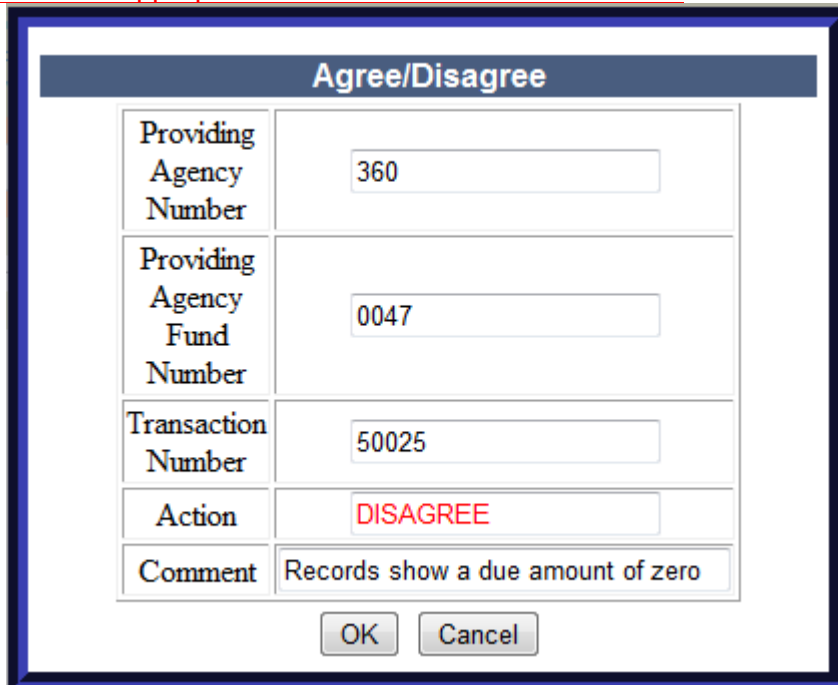


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4) Enter an appropriate comment in the Comment field.



Agree/Disagree	
Providing Agency Number	360
Providing Agency Fund Number	0047
Transaction Number	50025
Action	DISAGREE
Comment	Records show a due amount of zero

OK Cancel

5) Click one time on the **OK** button.

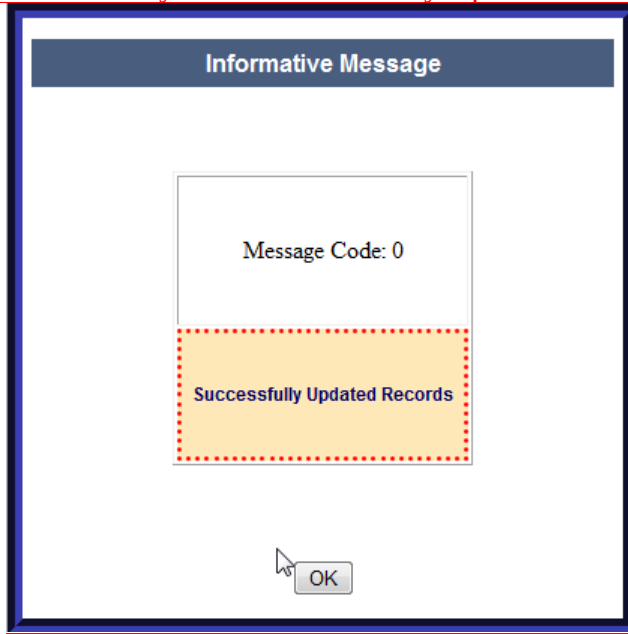


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6) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



7) Click one time on the **OK** button.



8) Click one time on the **Main** tab.



9) The **Main** tab will show the disagreed transaction.

Grantor Fund: Fire Prevention Fund(0047)											
Grantee		Grantor		Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review	Grantor Reviewed	Disagreed	Agreed
Agency	Fund	Agency	Fund								
360	0096	360	0047	1	0	1	1	0	0	1	0

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10) **NOTE:** Below is what the grantee agency will see when they review the transaction on the Agency Activity tab. The red “X” indicates a rejected transaction. A green “check” indicates an agreed transaction.

Grantee				Grantor													
GTE	GTR	GTE	GTR	Agency	Fund	Agency	Fund	Transaction Description	Transaction Type	GAAP Revenue Source	CFDA Number	Pass Thru Entity ID	PY Due Amount	PY Grantee Accounts Payables	Grantee Expenditure	Grantee Accounts Payable	Total Activity
	PG	PG	G	G	360	0096	360	0047  Inspection Services	S	431			0	0	18	0	18
	PG	PG	G	G	360	0096	360	0047  Dynamic CRm Software	R				3009	0	1000	0	1000

11) The grantee agency will now have edit capabilities to revise the rejected transaction. Once they have properly revised the transaction, they may resubmit the transaction to the grantor agency.

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STANDARD JOURNAL ENTRIES BY TRANSACTION TYPE

The purpose of the following entries is to record the various reclassifications and adjustments resulting from completion of this form. The entries identified below are based on the type of transaction.

GASB 34 requires these types of transactions to be recorded differently on each fund's trial balance based on the respective transaction type. All entries shown assume a due to other funds scenario will result. [If a due from other funds or a deferred revenue scenario results, see page 34 of these instructions for guidance.](#)

When preparing reclassification entries, it is helpful to utilize the Summary tab on Form SCO-568. However, when preparing entries for fiduciary transactions, the detail tabs will need to be utilized in order to determine transaction type. When preparing adjusting entries, the detail tabs should be utilized as amounts due to/from other funds must be recorded in gross rather than net amounts. In certain situations, variation from the entries below may be required based upon the activity in the fund. The Comptroller's Office should be contacted for guidance when necessary. Agencies should carefully analyze and understand activity to ensure the journal entries posted are appropriate.

Note: the accrual entry examples below are all prepared assuming a due to is calculated.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY:

Activity is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

For [Agency Activity](#), the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record the due to other funds for internal reimbursement type transactions.

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1. **INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):**

For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for internal reimbursement type transactions.

For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify mandatory transfers-out amounts for internal reimbursement type transactions.

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1. **INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):**

Activity is an **Internal Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund, or

If the Fund is a Primary Government Governmental, Proprietary or Fiduciary non-Agency Fund:

For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record due to other funds for internal reimbursement type transactions.

For ***SAMS Mandatory Transfers***, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record due to other funds for internal reimbursement type transactions.

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1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers to reflect reimbursement type mandatory transfers for internal reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)*

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY:

Activity is a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record the due to other funds for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record the due to other funds for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

*For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
570	Transfers-out		XXX

To eliminate current year mandatory transfers-out amounts for third party reimbursement type transactions.

Activity is a **Third Party Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for third party reimbursement type transactions.

*For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Note: This entry is not applicable to fiduciary transactions.

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX 570	Revenue (by GAAP account number) Transfers-out	XXX	XXX

To eliminate current year mandatory transfers-out amounts for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)*

Activity is a **Third Party Reimbursement** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

For Agency Activity, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX 216	Expenditure (Expense) (by GAAP account number) Due to Component Units	XXX	XXX

To record the due to component units for third party reimbursement type transactions.

For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570 216	Transfers-out Due to Component Units	XXX	XXX

To record the due to component units for third party reimbursement type transactions.

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2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (by GAAP account number) Transfers-out	XXX	XXX

To reclassify current year mandatory transfers-out amounts for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
1XX 216	Receivable (by GAAP account number) Due to Component Units	XXX	XXX

To record the due to component units and the proper corresponding receivable for third party reimbursement type transactions.

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3. **SERVICES PROVIDED TYPE (S) ACTIVITY:**

Activity is a **Service Provided** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record due to other funds for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record due to other funds for services provided type transactions.

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3. **SERVICES PROVIDED TYPE (S) ACTIVITY (continued):**

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (Expense) (by GAAP account number) Transfers-out	XXX	XXX

To reclassify mandatory transfers-out amounts for services provided type transactions.

Activity is a **Service Provided** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record due to other funds for services provided type transactions.

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3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures (expenses) for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)*

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3. **SERVICES PROVIDED TYPE (S) ACTIVITY (continued):**

Activity is **Services Provided** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record due to component units for services provided type transactions.

For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
216	Due to Component Units		XXX

To record due to component units for services provided type transactions.

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3. **SERVICES PROVIDED TYPE (S) ACTIVITY (continued):**

For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (Expense) (by GAAP account number) Transfers-out	XXX	XXX

To reclassify current year mandatory transfers-out to expenditures (expenses) for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
1XX 216	Receivable (by GAAP account number) Due to Component Units	XXX	XXX

To record due to component units and the proper corresponding receivable for services provided type transactions.

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4. TRANSFERS TYPE (T) ACTIVITY:

Activity is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX 215	Expenditure (Expense) (by GAAP account number) Due to Other Funds	XXX	XXX

To record the due to other funds for transfers type transactions.

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570 215	Transfers-out Due to Other Funds	XXX	XXX

To record the due to other funds for transfers type transactions.

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4. TRANSFERS TYPE (T) ACTIVITY (continued):

For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To reclassify current year expenditures (expenses) to transfers-out for transfers type transactions.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY:

Activity is **Transfers-like** and is between:

- a Primary Government Governmental, Proprietary, or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for transfers-like type transactions.

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5. **TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):**

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for transfers-like type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures (expenses) for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)*

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5. **TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):**

Activity is **Transfers-like** and is between:

- A Primary Government Governmental, Proprietary, or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX 216	Expenditure (Expense) (by GAAP account number) Due to Component Units	XXX	XXX

To record the due to component units for transfers-like type transactions.

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570 216	Transfers-out Due to Component Units	XXX	XXX

To record the due to component units for transfers-like type transactions.

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5. **TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):**

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX 570	Expenditure (Expense) (by GAAP account number) Transfers-out	XXX	XXX

To reclassify current year mandatory transfers-out amounts to expenditures for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
1XX 216	Receivable (by GAAP account number) Due to Component Units	XXX	XXX

To record the due to component units and the proper corresponding receivable for transfers-like type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY:

Activity is **Interfund Borrowing** and is an original loan payment that is outstanding at year-end:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
570	Transfers-out		XXX

To record due from other funds and eliminate transfers-out for interfund borrowing type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is an original loan payment that was repaid during the same fiscal year:

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Total Activity):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>565</u>	<u>Transfers-in</u>	<u>XXX</u>	
<u>570</u>	<u>Transfers-out</u>		<u>XXX</u>

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is a loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

For SAMS Mandatory Transfers, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>565</u>	<u>Transfers-in</u>	<u>XXX</u>	
<u>570</u>	<u>Transfers-out</u>		<u>XXX</u>

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

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6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is a partial loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
<u>565</u>	<u>Transfers-in</u>	<u>XXX</u>	
<u>141</u>	<u>Due from Other Funds</u>	<u>XXX</u>	
570	Transfers-out		<u>XXX</u>

To record due from other funds and eliminate transfers in for interfund borrowing type transactions.

7. DESIGNATED REVENUE TRANSFERS TYPE (D) ACTIVITY:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

<u>Account Number</u>	<u>Account Name</u>	<u>Debit</u>	<u>Credit</u>
XXX	Revenue (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for designated revenue transfers type transactions.

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7. **DESIGNATED REVENUE TRANSFERS TYPE (D) ACTIVITY (continued):**

For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenues and expenditures (expenses) for designated revenue transfers type transactions.

For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
570	Transfers-out		XXX

To eliminate current year transfers-out and revenue for designated revenue transfers type transactions.

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PREPAID EXPENSES

If a due from other funds is calculated on Form SCO-568 related to activity with a component unit or university and the unearned deferred revenue flag is checked, a prepaid expense should be recorded by the providing fund.

The following entry should be recorded on Form SCO-546 (Use Due Amount):

Account Number	Account Name	Debit	Credit
151 XXX	Prepaid Expenses Expenditure (Expense) (by GAAP account number)	XXX	XXX

To record prepaid expenses for advance payments recorded on Form SCO-568.

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**Interfund Activity, SCO-568
Standard Journal Entries**

Note: The following entries are applicable to transactions between:

1. Two primary government governmental funds, or
2. Two primary government proprietary funds, or
3. A primary government governmental fund and a primary government proprietary fund.

For activity in other fund types, variations of the entries below are included in the detail

Transaction Type	Entry	Providing Fund/Grantee SCO-568 Adjusting Entries			Providing Fund/Grantee SCO-568 Reclassification Entries		
		Account Name	Debit	Credit	Account Name	Debit	Credit
1 Internal Reimbursement R	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Expenditure (Expense) Transfers-out	XXX	XXX
2 Third Party Reimbursement P	Agency Activity	Expenditure Due to Other Funds	XXX	XXX	Revenue Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Revenue Transfers-out	XXX	XXX
3 Services Provided S	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Expenditure (Expense) Transfers-out	XXX	XXX
4 Transfers T	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	Transfers-out Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	<i>No entry required</i>		
5 Transfers-like L	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	<i>No entry required</i>		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Expenditure (Expense) Transfers-out	XXX	XXX

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		Providing Fund/Grantee SCO-568 Adjusting Entries			Providing Fund/Grantee SCO-568 Reclassification Entries		
Transaction Type	Entry	Account Name	Debit	Credit	Account Name	Debit	Credit
6 Interfund Borrowings Original loan payment B	Agency Activity	N/A			N/A		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-out	XXX	XXX	N/A		
7 Interfund Borrowings Loan repayment B	Agency Activity	N/A			N/A		
	SAMS Mandatory Transfers	N/A			Transfers-in Transfers-out	XXX	XXX
8 Designated Revenue Transfers D	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	XXX	Revenue Expenditure (Expense)	XXX	XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	XXX	Revenue Transfers-out	XXX	XXX

State of Illinois Changes in Assets and Liabilities Agency Funds June 30, 20_____	Agency _____ Agency # _____ Fund Name _____ Fund # _____

Account Number	Account Description	Nearest Thousand			
		Balance At June 30, Prior Year	Additions	Deletions	Balance At June 30, Current Year
	<u>Assets</u>				
101	Cash on Deposit with State Treasurer (including In-transit Items)	\$	\$	\$	\$
102	Cash and Cash Equivalents				
107	Securities Lending Collateral of State Treasurer				
111	Investments				
125	Taxes Receivable, Net				
130	Intergovernmental Receivables, Net				
140	Other Receivables, Net				
141	Due from Other Funds				
144	Due from Component Units				
154	Loans and Notes Receivable, Net				
175	Other Assets				
	Total Assets	\$	\$	\$	\$
	<u>Liabilities</u>				
205	Accounts Payable and Accrued Liabilities	\$	\$	\$	\$
210	Intergovernmental Payables				
216	Due to Component Units				
224	Obligations Under Securities Lending of State Treasurer				
235	Notes Payable				
278	Other Liabilities				
	Total Liabilities	\$	\$	\$	\$

Account Number	Agency	Fund	Account Description	Nearest Thousand	
				Balance At June 30, Current Year	Balance At June 30, Prior Year
Assets related to amounts on hand due to other funds at June 30, 20XX:					
				\$	\$

State of Illinois
Changes in Assets and Liabilities
Agency Funds
June 30, 20__ (1) __

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

Account Number	Account Description	Nearest Thousand			
		Balance At June 30, Prior Year	Additions	Deletions	Balance At June 30, Current Year
<u>Assets</u>					
101	Cash on Deposit with State Treasurer (including In-transit Items)	\$ 6	\$ 7	\$ 8	\$ 9
102	Cash and Cash Equivalents				
107	Securities Lending Collateral of State Treasurer				
111	Investments				
125	Taxes Receivable, Net				
130	Intergovernmental Receivables, Net				
140	Other Receivables, Net				
141	Due from Other Funds				
144	Due from Component Units				
154	Loans and Notes Receivable, Net				
175	Other Assets				
	Total Assets	\$ 10	\$ 11	\$ 12	\$ 13
<u>Liabilities</u>					
205	Accounts Payable and Accrued Liabilities	\$ 14	\$ 15	\$ 16	\$ 17
210	Intergovernmental Payables				
216	Due to Component Units				
224	Obligations Under Securities Lending of State Treasurer				
235	Notes Payable				
278	Other Liabilities				
	Total Liabilities	\$ 18	\$ 19	\$ 20	\$ 21

Account Number	Agency	Fund	Account Description	Nearest Thousand	
				Balance At June 30, Current Year	Balance At June 30, Prior Year
Assets related to amounts on hand due to other funds at June 30, 20XX:					
(22)	(23)	(24)	(25)	\$ (26)	\$ (27)

State of Illinois
Summary of Agency and Fund Classifications

Exhibit 27.50.10-A
(14-001)

	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	101	GENERAL ASSEMBLY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	101	GENERAL ASSEMBLY	0196	GEN ASSEMBLY OPERATIONS REV	SPECIAL REVENUE	Yes	Yes	R	
2012	103	AUDITOR GENERAL	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	103	AUDITOR GENERAL	0342	AUDIT EXPENSE	INTERNAL SERVICE	Yes	No	I	
2012	105	COMM GOVT FRCSTING & ACCNTBLTY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	108	LEGISLATIVE INFORMATION SYSTEM	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	108	LEGISLATIVE INFORMATION SYSTEM	0155	GEN ASSEMBLY COMPUTER EQUIP	SPECIAL REVENUE	Yes	Yes	R	
2012	109	LEGISLATIVE AUDIT COMMISSION	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	110	IL LEGISLATIVE PRINTING UNIT	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	112	IL LEGISLATIVE RESEARCH UNIT	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	115	LEGISLATIVE REFERENCE BUREAU	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	115	LEGISLATIVE REFERENCE BUREAU	0155	GEN ASSEMBLY COMPUTER EQUIP	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 108-155.
2012	120	LEGISLATIVE ETHICS COMMISSION	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	131	GENERAL ASSEMBLY RETIRE SYS	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	131	GENERAL ASSEMBLY RETIRE SYS	0481	GENERAL ASSEMBLY RETIREMENT	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	156	ARCHITECT OF THE CAPITOL	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	156	ARCHITECT OF THE CAPITOL	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	Yes	C	
2012	167	JOINT COMMITTEE ON ADMIN RULES	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	167	JOINT COMMITTEE ON ADMIN RULES	0155	GEN ASSEMBLY COMPUTER EQUIP	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 108-155.
2012	201	SUPREME COURT	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	201	SUPREME COURT	0108	REVIEW COURT ALTRNTV DISPUTE	SPECIAL REVENUE	Yes	No	R	
2012	201	SUPREME COURT	0262	MANDATORY ARBITRATION	SPECIAL REVENUE	Yes	No	R	
2012	201	SUPREME COURT	0269	SUPREME COURT FEDERAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	201	SUPREME COURT	0597	FOREIGN LANGUAGE INTERPRETER	SPECIAL REVENUE	Yes	No	R	
2012	201	SUPREME COURT	0769	LAWYERS' ASSISTANCE PROGRAM	SPECIAL REVENUE	Yes	No	R	
2012	201	SUPREME COURT	1343	COURTS' SAFEKEEPING FUND	AGENCY	Yes	No	A	
2012	202	ATTORNEY REGIST & DISCIPL COMM	1102	ATTORNEY REGISTRATION AND DISCIPLINARY COMMISSION	ENTERPRISE	Yes	Yes	E	
2012	203	BOARD OF ADMISSIONS TO THE BAR	1105	BOARD OF ADMISSIONS TO THE BAR OPERATING FUND	ENTERPRISE	Yes	Yes	E	
2012	205	CLERK OF THE SUPREME COURT	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	210	SUPREME COURT HISTORIC PRSRVTN	0428	SUPREME COURT HISTORIC PRESERV	SPECIAL REVENUE	Yes	No	R	
2012	215	APPELLATE COURT DIST 1	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	225	APPELLATE COURT DIST 2	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	235	APPELLATE COURT DIST 3	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	245	APPELLATE COURT DIST 4	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	255	APPELLATE COURT DIST 5	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	275	JUDGES RETIREMENT SYSTEM	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	275	JUDGES RETIREMENT SYSTEM	0477	JUDGES RETIREMENT SYSTEM	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	285	JUDICIAL INQUIRY BOARD	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	290	OFF OF THE STATE APPELLATE DEF	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	290	OFF OF THE STATE APPELLATE DEF	0117	ST APPELLATE DEFENDER FEDERAL	SPECIAL REVENUE	Yes	Yes	R	
2012	290	OFF OF THE STATE APPELLATE DEF	0614	CAPITAL LITIGATION	GENERAL	Yes	Yes	G	
2012	295	STATE'S ATTYS APPELLATE PROSEC	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	295	STATE'S ATTYS APPELLATE PROSEC	0090	SPECIAL FEDERAL GRANT PROJECT	SPECIAL REVENUE	Yes	No	R	
2012	295	STATE'S ATTYS APPELLATE PROSEC	0614	CAPITAL LITIGATION	GENERAL	Yes	No	G	
2012	295	STATE'S ATTYS APPELLATE PROSEC	0745	STATE'S ATTY APPEL PROSEC CO	SPECIAL REVENUE	Yes	No	R	
2012	295	STATE'S ATTYS APPELLATE PROSEC	0844	CONTINUING LEGAL EDUC TRUST	SPECIAL REVENUE	Yes	No	R	
2012	295	STATE'S ATTYS APPELLATE PROSEC	0951	NARCOTICS PROFIT FORFEITURE	SPECIAL REVENUE	Yes	No	R	
2012	310	GOVERNOR	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	310	GOVERNOR	0296	IL EXECUTIVE MANSION TRUST	SPECIAL REVENUE	Yes	No	R	
2012	310	GOVERNOR	0947	GOVERNOR'S GRANT	SPECIAL REVENUE	Yes	No	R	
2012	330	LIEUTENANT GOVERNOR	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	330	LIEUTENANT GOVERNOR	0045	AGRICULTURAL PREMIUM	GENERAL	Yes	Yes	G	
2012	330	LIEUTENANT GOVERNOR	0811	LT GOV FEDERAL PROJECT GRANT	SPECIAL REVENUE	Yes	Yes	R	
2012	330	LIEUTENANT GOVERNOR	0924	LIEUTENANT GOVERNOR'S GRANT	SPECIAL REVENUE	Yes	Yes	R	
2012	340	ATTORNEY GENERAL	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	340	ATTORNEY GENERAL	0085	IL GAMING LAW ENFORCEMENT	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0224	ASBESTOS ABATEMENT	SPECIAL REVENUE	Yes	No	R	

State of Illinois
Summary of Agency and Fund Classifications

Exhibit 27.50.10-A
(14-001)

	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	340	ATTORNEY GENERAL	0499	DOMESTIC VIOLENCE	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0525	STATEWIDE GRAND JURY PROSECUTI	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0533	ATTORNEY GENERAL TOBACCO	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0542	AG COURT ORDER & VOL COMPLY	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0549	IL CHARITY BUREAU	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0600	ATTORNEY GENERAL WHISTLEBLOWER	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0614	CAPITAL LITIGATION	GENERAL	Yes	No	G	
2012	340	ATTORNEY GENERAL	0703	STATE WHISTLEBLOWER REWARD	AGENCY	Yes	No	A	
2012	340	ATTORNEY GENERAL	0705	STATE POLICE WHISTLEBLOWER REW	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 493-705.
2012	340	ATTORNEY GENERAL	0733	TOBACCO SETTLEMENT RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0757	CHILD SUPPORT ADMINISTRATIVE	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 478-757.
2012	340	ATTORNEY GENERAL	0801	AG STATE PROJ & CRT ORDER DIST	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0901	ATTORNEY GENERAL'S GRANT	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0929	VIOLENT CRIME VICTIMS ASSIST	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0958	AG SEX OFFNDR AWARE TRAIN & ED	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	0988	ATTORNEY GENERAL FEDERAL GRANT	SPECIAL REVENUE	Yes	No	R	
2012	340	ATTORNEY GENERAL	1106	CONSUMER TRUST FUND	AGENCY	Yes	No	A	
2012	350	SECRETARY OF STATE	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	350	SECRETARY OF STATE	0011	ROAD	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0012	MOTOR FUEL TAX	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0026	LIVE & LEARN	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	350	SECRETARY OF STATE	0031	DRIVERS EDUCATION	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0040	STATE PARKS	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 422-040.
2012	350	SECRETARY OF STATE	0044	LOBBYIST REGISTRATION ADMIN	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0101	GENERAL OBLIGATION BR&I	DEBT SERVICE	Yes	No	D	
2012	350	SECRETARY OF STATE	0106	ACCESSIBLE ELECTRONIC INFO SER	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0109	CDLIS/AAMVA NET TRUST	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	350	SECRETARY OF STATE	0155	GEN ASSEMBLY COMPUTER EQUIP	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 108-155.
2012	350	SECRETARY OF STATE	0167	DIVISION OF CORP REGIS LLP	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0176	SECRETARY OF STATE FED PROJ	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0184	VIOLENCE PREVENTION	GENERAL	No	No	G	ACCRUAL ONLY/REPROTED WITH 559-184.
2012	350	SECRETARY OF STATE	0185	SECRETARY OF STATE SPEC LIC PL	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0246	STATE POLICE VEHICLE	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 493-246.
2012	350	SECRETARY OF STATE	0276	DRUNK&DRUGGED DRIVING PREVENT	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 444-276.
2012	350	SECRETARY OF STATE	0292	SECURITIES INVESTORS EDUCATION	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0295	SECRETARY OF STATE INTERAGENCY	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0322	FAMILY RESPONSIBILITY	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0323	MOTOR VEHICLE REVIEW BOARD	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0362	SECURITIES AUDIT & ENFORCEMENT	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0363	DEPT OF BUSINESS SERV SP OPS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0374	SECRETARY OF STATE EVIDENCE	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0380	CORPORATE FRANCHISE TAX REFUND	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	350	SECRETARY OF STATE	0391	IL HABITAT	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 422-391.
2012	350	SECRETARY OF STATE	0401	PROTEST	AGENCY	No	No	A	ACCRUAL ONLY/REPORTED WITH 370-401.
2012	350	SECRETARY OF STATE	0412	COMMON SCHOOL	GENERAL	Yes	No	G	
2012	350	SECRETARY OF STATE	0417	STATE COLLEGE & UNIV TRUST	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0418	UNIVERSITY GRANT	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 691-418.
2012	350	SECRETARY OF STATE	0422	ALTERNATE FUELS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0435	CHARITABLE TRUST STABILIZATION	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 420-435.
2012	350	SECRETARY OF STATE	0436	SAFETY RESPONSIBILITY	AGENCY	Yes	No	A	
2012	350	SECRETARY OF STATE	0451	INDIGENT BAHID	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0453	MONITORING DEVICE DRVNG PERMIT	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0454	ROTARY CLUB	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0458	AUTISM AWARENESS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0459	OVARIAN CANCER AWARENESS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0463	IL PROFSNL GOLFERS ASC JR GOLF	SPECIAL REVENUE	Yes	No	R	

State of Illinois
Summary of Agency and Fund Classifications

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	350	SECRETARY OF STATE	0464	BOY SCOUT AND GIRL SCOUT	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0466	AGRICULTURE IN THE CLASSROOM	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0468	SHEET METAL WORKERS INTRNATNL	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0470	LIBRARY SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0471	STATE LIBRARY	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0480	SECRETARY OF STATE ID SECURITY	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0483	SECRETARY OF STATE SPEC SERV	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0490	FRANCHISE TAX AND LICENSE FEE	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0496	SUPPORT OUR TROOPS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0504	WILDLIFE PRAIRIE PARK	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 422-504.
2012	350	SECRETARY OF STATE	0508	MASTER MASON	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0510	IL FIRE FIGHTERS' MEMORIAL	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 592-510.
2012	350	SECRETARY OF STATE	0570	IL & MICHIGAN CANAL	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0574	OFF HIGHWAY VEHICLE TRAILS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0584	IL PAN HELLENIC TRUST	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0585	PARK DISTRICT YOUTH PROGRAM	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0586	HOSPICE	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 482-586.
2012	350	SECRETARY OF STATE	0587	PROF SPORTS TEAM EDUCATION	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0588	SEPTEMBER 11TH	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 588-588.
2012	350	SECRETARY OF STATE	0594	IL ROUTE 66 HERITAGE PROJECT	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0598	POLICE MEMORIAL COMMITTEE	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0599	MAMMOGRAM	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0622	MOTOR VEHICLE LICENSE PLATE	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0623	SPECIAL OLYMPIC ILLINOIS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0639	CHICAGO POLICE MEMORIAL FNDTN	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0649	MOTOR CARRIER SAFETY INSPECTIO	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 493-649.
2012	350	SECRETARY OF STATE	0655	IL POLICE ASSOCIATION	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0694	CAPITAL PROJECTS	GENERAL	Yes	No	G	
2012	350	SECRETARY OF STATE	0716	ORGAN DONOR AWARENESS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0732	SECRETARY OF STATE DUI ADMINIS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0753	IL FUTURE TEACHER CORPS SCHOLA	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 691-753.
2012	350	SECRETARY OF STATE	0756	CHICAGO & NE IL DIST COUNCIL	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0758	SECRETARY OF STATE POLICE DUI	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0759	SECRETARY OF STATE POLICE SERV	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0760	MARINE CORPS SCHOLARSHIP	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0764	PET POPULATION CONTROL	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 482-764.
2012	350	SECRETARY OF STATE	0782	STATE PARKING FACILITY MAINT	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0800	IL EMS MEMORIAL SCHLRSHP & TRG	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0803	INTERNTL BROTHRHD OF TEAMSTERS	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0854	SHARE THE ROAD	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0863	CYCLE RIDER SAFETY TRAINING	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0867	FRATERNAL ORDER OF POLICE	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0890	SECRETARY OF STATE INTERNTL RE	AGENCY	Yes	No	A	
2012	350	SECRETARY OF STATE	0899	ST JUDE CHILDREN'S RESEARCH	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0902	STATE CONSTRUCTION ACCOUNT	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0915	4-H	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0918	DUCKS UNLIMITED	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0948	SECRETARY OF STATE'S GRANT	SPECIAL REVENUE	Yes	No	R	
2012	350	SECRETARY OF STATE	0962	PARK & CONSERVATION	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 422-962.
2012	350	SECRETARY OF STATE	0963	VEHICLE INSPECTION	GENERAL	Yes	No	G	
2012	350	SECRETARY OF STATE	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	350	SECRETARY OF STATE	1110	GO-BACK FUND	AGENCY	Yes	No	A	
2012	350	SECRETARY OF STATE	1198	SECRETARY OF STATE POLICE - CONFIDENTIAL SOURCE	SPECIAL REVENUE	Yes	No	R	COLLAPSED TO 011.
2012	350	SECRETARY OF STATE	1344	SAFEKEEPING FUND	AGENCY	Yes	No	A	
2012	350	SECRETARY OF STATE	1390	SECRETARY OF STATE ANTIQUE VEHICLE SHOW FUND	SPECIAL REVENUE	Yes	No	R	
2012	351	IL LITERACY FOUNDATION	1297	ILLINOIS LITERACY FOUNDATION FUND	SPECIAL REVENUE	Yes	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	360	COMPTROLLER	0001	GENERAL REVENUE	GENERAL	Yes	No	G	

State of Illinois
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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	360	COMPTROLLER	0047	FIRE PREVENTION	SPECIAL REVENUE	Yes	No	R	
2012	360	COMPTROLLER	0052	FEDERAL TITLE III SS & EMPLOY	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 427-052.
2012	360	COMPTROLLER	0096	CEMETERY CONSUMER PROTECTION	SPECIAL REVENUE	Yes	No	R	
2012	360	COMPTROLLER	0101	GENERAL OBLIGATION BR&I	DEBT SERVICE	Yes	No	D	
2012	360	COMPTROLLER	0112	COMPTROLLER'S AUDIT EXP REV	SPECIAL REVENUE	Yes	No	R	
2012	360	COMPTROLLER	0200	DIRECT DEPOSIT ADMINISTRATION	AGENCY	Yes	No	A	
2012	360	COMPTROLLER	0204	SOCIAL SECURITY ADMINISTRATION	AGENCY	Yes	No	A	
2012	360	COMPTROLLER	0441	KASKASKIA COMMONS PERMANENT	PRIVATE-PURPOSE TRUST	Yes	No	N	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2012	360	COMPTROLLER	0485	WARRANT ESCHEAT	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	360	COMPTROLLER	0543	COMPTROLLER'S ADMINISTRATIVE	SPECIAL REVENUE	Yes	No	R	
2012	360	COMPTROLLER	0632	HORSE RACING	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 579-632.
2012	360	COMPTROLLER	0658	STATE OFF-SET CLAIMS	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	360	COMPTROLLER	0686	BUDGET STABILIZATION	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	360	COMPTROLLER	0711	STATE LOTTERY	ENTERPRISE	No	No	E	ACCURAL ONLY/REPORTED WITH 458-711.
2012	360	COMPTROLLER	0722	COMPTROLLER DEBT RECOVERY TRST	SPECIAL REVENUE	Yes	No	R	
2012	360	COMPTROLLER	0782	STATE PARKING FACILITY MAINT	SPECIAL REVENUE	Yes	No	R	
2012	360	COMPTROLLER	0795	BANK & TRUST COMPANY	ENTERPRISE	No	No	E	ACCURAL ONLY/REPORTED WITH 440-795.
2012	360	COMPTROLLER	0805	PRE-NEED FUNERAL CONSUMER PROT	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	370	TREASURER	0011	ROAD	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0031	DRIVERS EDUCATION	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0047	FIRE PREVENTION	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0054	STATE PENSIONS	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0072	UNDERGROUND STORAGE TANK	SPECIAL REVENUE	Yes	Yes	R	
2012	370	TREASURER	0101	GENERAL OBLIGATION BR&I	DEBT SERVICE	Yes	No	D	
2012	370	TREASURER	0107	GENERAL OBLIGATION BOND REBATE	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	370	TREASURER	0143	SCHOOL CONSTRUCTION	CAPITAL PROJECTS	Yes	No	C	
2012	370	TREASURER	0195	IPTIP ADMINISTRATIVE TR	ENTERPRISE	Yes	No	E	
2012	370	TREASURER	0258	NURSING DEDICATED & PROFESSNL	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0283	METHAMPHETAMINE LAW ENFORCEMNT	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0284	HOSPITAL BASIC SERVICES PRESER	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0331	TREASURER'S RENTAL FEE	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0344	CARE PROV FOR PERSONS WITH DD	GENERAL	Yes	Yes	G	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0356	LAW ENFORCEMENT CAMERA GRANT	SPECIAL REVENUE	Yes	Yes	R	
2012	370	TREASURER	0373	STATE TREASURER'S BANK SERVICE	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	370	TREASURER	0397	TRAUMA CENTER	GENERAL	Yes	Yes	G	INTEREST ACCRUAL/COLLAPSED TO 001.
2012	370	TREASURER	0401	PROTEST	AGENCY	Yes	No	A	
2012	370	TREASURER	0412	COMMON SCHOOL	GENERAL	Yes	Yes	G	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0472	PENSION CONTRIBUTION	SPECIAL REVENUE	Yes	Yes	R	
2012	370	TREASURER	0474	HUMAN SERVICES PRIORITY CAPITL	GENERAL	Yes	Yes	G	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0475	IL MUNICIPAL RETIREMENT	AGENCY	Yes	Yes	A	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0482	UNCLAIMED PROPERTY TRUST	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0499	DOMESTIC VIOLENCE	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 340-499.
2012	370	TREASURER	0532	IL DOC PAROLE DIV OFNDR SPRVSN	SPECIAL REVENUE	Yes	No	R	FUND WITH LESS THAN \$500 IN CASH AND ACTIVITY.
2012	370	TREASURER	0545	DOMESTIC VIOLENCE SURVEILLANCE	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0548	DRYCLEANER ENVIRON RESPONSE TR	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0551	ANTI-POLLUTION	CAPITAL PROJECTS	Yes	Yes	C	
2012	370	TREASURER	0554	TRANSPORTATION BOND SERIES B	CAPITAL PROJECTS	Yes	Yes	C	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0574	OFF HIGHWAY VEHICLE TRAILS	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0614	CAPITAL LITIGATION	GENERAL	Yes	No	G	
2012	370	TREASURER	0625	MATURED BOND & COUPON	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	370	TREASURER	0650	MUNICIPAL ECONOMIC DEVELOPMENT	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 492-650.
2012	370	TREASURER	0653	COAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	370	TREASURER	0665	PRESCRIPT PILL & DRUG DISPOSAL	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0668	COLLEGE SAVINGS POOL ADMINISTR	ENTERPRISE	Yes	No	E	
2012	370	TREASURER	0694	CAPITAL PROJECTS	GENERAL	Yes	Yes	G	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	370	TREASURER	0695	TRANSPORTATION BOND SERIES D	CAPITAL PROJECTS	Yes	Yes	C	
2012	370	TREASURER	0697	ROADSIDE MEMORIAL	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 494-697.
2012	370	TREASURER	0733	TOBACCO SETTLEMENT RECOVERY	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0784	PERFORMANCE ENHANCING SUB TEST	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0815	ESTATE TAX COLLECTION DISTRIB	GENERAL	Yes	No	G	
2012	370	TREASURER	0837	ADMINISTRATION CHAMBR VS FILAN	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0847	CLAIMS	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0879	TRAFFIC & CRIM CONVICTION SUR	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0891	FORECLOSURE PREVENTION PROGRAM	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 492-891.
2012	370	TREASURER	0892	ABANDONED RES PROP MUN REL PRG	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0902	STATE CONSTRUCTION ACCOUNT	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0932	STATE TREASURER CRT ORDER ESCR	AGENCY	Yes	No	A	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0933	CONVENTION CENTER SUPPORT	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0937	INDUSTRAL COMM SURCHARGE ESCROW	AGENCY	Yes	Yes	A	
2012	370	TREASURER	0938	HEARING INSTRUMENT DISPEN EXAM	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0941	MPEA GRANTS	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	0954	IL STATE PODIATRIC DISCIPLINE	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0960	BUILD ILLINOIS	SPECIAL REVENUE	Yes	Yes	R	INTEREST ACCRUAL ONLY.
2012	370	TREASURER	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	370	TREASURER	1111	PUBLIC TREASURERS' EXTERNAL INVESTMENT POOL FUND	INVESTMENT TRUST	Yes	No	V	MANUAL PACKAGE-INVESTMENT TRUST.
2012	370	TREASURER	1267	PILOT MORTGAGE LOCAL FUND	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	370	TREASURER	1333	TREASURER'S SECURITIES IN SAFEKEEPING FUND	AGENCY	Yes	No	A	
2012	370	TREASURER	1370	HOME LOAN COLLATERAL FUND	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	1375	CAHOKIA MOUNDS PRESERVATION FUND	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	1383	HOSPITAL BASIC SERVICES PRESERVATION COLLATERAL FU	SPECIAL REVENUE	Yes	No	R	
2012	370	TREASURER	1668	COLLEGE SAVINGS POOL FUND	PRIVATE-PURPOSE TRUST	Yes	No	N	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2012	402	AGING	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	402	AGING	0618	SERVICES FOR OLDER AMERICANS	SPECIAL REVENUE	Yes	No	R	
2012	402	AGING	0698	LONG TERM CARE OMBUDSMAN	SPECIAL REVENUE	Yes	No	R	
2012	402	AGING	0733	TOBACCO SETTLEMENT RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	402	AGING	0830	DEPT ON AGING STATE PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	406	AGRICULTURE	0024	IL DEPT OF AG LAB SERV REVOLV	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0045	AGRICULTURAL PREMIUM	GENERAL	Yes	No	G	
2012	406	AGRICULTURE	0098	DUQUOIN ST FAIR HARNESS RACING	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0153	AGRICHEMICAL INCIDENT RESPONSE	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0163	WEIGHTS & MEASURES	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0245	FAIR & EXPOSITION	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0289	MOTOR FUEL & PETROLEUM STRDS	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0290	FERTILIZER CONTROL	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0291	REGULATORY	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0294	USED TIRE MANAGEMENT	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0305	CAPITAL CONSERVATION PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0369	FEED CONTROL	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0430	LIVESTOCK MGMT FACILITIES	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0438	IL STATE FAIR	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0439	FEDERAL AG MARKETING SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0440	AGRICULTURAL MASTER	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0476	WHOLESOME MEAT	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0576	PESTICIDE CONTROL	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0595	IL RURAL REHABILITATION	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0602	STATE COOPERATIVE EXTEN SERV	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0608	PARTNERS FOR CONSERVATION	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	406	AGRICULTURE	0631	IL RACING QUARTERHORSE BREEDER	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0651	WATERSHED PARK	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0689	AGRICULTURE PESTICIDE CONTROL	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0708	IL STANDARDBRED BREEDERS	SPECIAL REVENUE	Yes	No	R	

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2012	406	AGRICULTURE	0709	IL THOROUGHbred BREEDERS	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0744	IL ANIMAL ABUSE	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0754	IL AGRIFIRST PROGRAM	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0807	CORN COMMODITY TRUST	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0826	AGRICULTURE FEDERAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	0835	STATE FAIR PROMO ACTIVITIES	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1112	CENTENNIAL FARM SIGNS FUND	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1113	ILLINOIS COLT STAKES/CHAMPIONSHIP PURSE FUND	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1114	AGRICULTURAL PRODUCTS PROMOTIONAL FUND	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1115	SURETY BOND FUND	AGENCY	Yes	No	A	
2012	406	AGRICULTURE	1116	GRAIN INDEMNITY TRUST FUND	AGENCY	Yes	No	A	
2012	406	AGRICULTURE	1218	CARCASS EVALUATION FUND	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1233	HONG KONG OFFICE FUND	SPECIAL REVENUE	Yes	No	R	COLLAPSED TO 1114.
2012	406	AGRICULTURE	1234	ASK ILLINOIS FIRST FUND	SPECIAL REVENUE	Yes	No	R	COLLAPSED TO 1114.
2012	406	AGRICULTURE	1285	ILLINOIS AGRICULTURE YOUTH INSITITUTE FUND	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1335	WHITE EXPERIMENTAL FARM FUND FUND	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1340	AGRICULTURAL SURVEYS FUND	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1350	STATE FAIR PROMOTIONAL ACTIVITIES FUND	SPECIAL REVENUE	Yes	No	R	
2012	406	AGRICULTURE	1351	ZELL FARM FUND	SPECIAL REVENUE	Yes	No	R	
2012	407	IL GRAIN INSURANCE	1205	ILLINOIS GRAIN INSURANCE FUND	SPECIAL REVENUE	Yes	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	407	IL GRAIN INSURANCE	1384	GRAIN INSURANCE RESERVE FUND	SPECIAL REVENUE	Yes	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	416	CENTRAL MANAGEMENT	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	416	CENTRAL MANAGEMENT	0011	ROAD	SPECIAL REVENUE	Yes	No	R	
2012	416	CENTRAL MANAGEMENT	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	416	CENTRAL MANAGEMENT	0193	LOC GOVT HEALTH INSURANCE RES	ENTERPRISE	No	No	E	ACCRUAL ONLY/REPORTED WITH 478-193.
2012	416	CENTRAL MANAGEMENT	0202	FLEXIBLE SPENDING ACCOUNT	AGENCY	Yes	No	A	
2012	416	CENTRAL MANAGEMENT	0203	TCHR HEALTH INSURANCE SECURITY	PENSION TRUST	No	No	P	ACCRUAL ONLY/REPORTED WITH 478-203.
2012	416	CENTRAL MANAGEMENT	0303	STATE GARAGE REVOLVING	INTERNAL SERVICE	Yes	No	I	
2012	416	CENTRAL MANAGEMENT	0304	STATISTICAL SERV'S REVOLVING	INTERNAL SERVICE	Yes	No	I	
2012	416	CENTRAL MANAGEMENT	0308	PAPER & PRINTING REVOLVING	INTERNAL SERVICE	Yes	No	I	
2012	416	CENTRAL MANAGEMENT	0312	COMMUNICATIONS REVOLVING	INTERNAL SERVICE	Yes	No	I	
2012	416	CENTRAL MANAGEMENT	0314	FACILITIES MANAGEMENT REVOLV	INTERNAL SERVICE	Yes	No	I	
2012	416	CENTRAL MANAGEMENT	0315	EFFICIENCY INITIATIVES REVOLV	SPECIAL REVENUE	Yes	No	R	
2012	416	CENTRAL MANAGEMENT	0316	IL PRESCRIPT DRUG DISCOUNT PRG	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 478-316.
2012	416	CENTRAL MANAGEMENT	0317	PROFESSIONAL SERVICES	INTERNAL SERVICE	Yes	No	I	
2012	416	CENTRAL MANAGEMENT	0328	STATE POLICE VEHICLE MNTCE	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 493-328.
2012	416	CENTRAL MANAGEMENT	0332	WORKERS' COMPENSATION REVOLV	INTERNAL SERVICE	Yes	No	I	
2012	416	CENTRAL MANAGEMENT	0352	MINORITY&FEMALE BUS ENTERPRISE	SPECIAL REVENUE	Yes	No	R	
2012	416	CENTRAL MANAGEMENT	0457	GROUP INSURANCE PREMIUM	AGENCY	Yes	No	A	
2012	416	CENTRAL MANAGEMENT	0577	COMMUNITY COLLEGE HEALTH INSUR	PENSION TRUST	No	No	P	ACCRUAL ONLY/REPORTED WITH 478-577.
2012	416	CENTRAL MANAGEMENT	0693	AMERICAN RECOVERY & REINVESTMT	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	416	CENTRAL MANAGEMENT	0755	STATE EMPLOYEES DEF COMP PLAN	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	416	CENTRAL MANAGEMENT	0903	STATE SURPLUS PROPERTY REV	SPECIAL REVENUE	Yes	No	R	
2012	416	CENTRAL MANAGEMENT	0907	HEALTH INSURANCE RESERVE	INTERNAL SERVICE	No	No	I	ACCRUAL ONLY/REPORTED WITH 478-907.
2012	416	CENTRAL MANAGEMENT	1457	GROUP INSURANCE-STATE PAID	INTERNAL SERVICE	Yes	No	I	
2012	418	CHILDREN AND FAMILY SERVICES	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	418	CHILDREN AND FAMILY SERVICES	0220	DCFS CHILDREN'S SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	418	CHILDREN AND FAMILY SERVICES	0566	DCFS FEDERAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	418	CHILDREN AND FAMILY SERVICES	0582	DCFS SPECIAL PURPOSE TRUST	SPECIAL REVENUE	Yes	No	R	
2012	418	CHILDREN AND FAMILY SERVICES	0934	CHILD ABUSE PREVENTION	SPECIAL REVENUE	Yes	No	R	
2012	418	CHILDREN AND FAMILY SERVICES	1117	KATHERINE F. SCHAFFNER BEQUEST FUND	PRIVATE-PURPOSE TRUST	Yes	No	N	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2012	418	CHILDREN AND FAMILY SERVICES	1119	BAIL BOND FUNDS FUND	SPECIAL REVENUE	Yes	No	R	
2012	418	CHILDREN AND FAMILY SERVICES	1121	CHILDREN AND FAMILY BENEFIT FUND	SPECIAL REVENUE	Yes	No	R	
2012	418	CHILDREN AND FAMILY SERVICES	1122	CHILDREN'S TRUST FUNDS FUND	AGENCY	Yes	No	A	
2012	418	CHILDREN AND FAMILY SERVICES	1123	GENERAL PURPOSE FUND	SPECIAL REVENUE	Yes	No	R	
2012	418	CHILDREN AND FAMILY SERVICES	1207	HERRICK HOUSE CHILDREN'S CENTER BEQUEST FUND	PRIVATE-PURPOSE TRUST	Yes	No	N	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0001	GENERAL REVENUE	GENERAL	Yes	No	G	

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2012	420	COMMERCE AND ECONOMIC OPPORTUN	0023	ECONOMIC RESEARCH & INFO	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0045	AGRICULTURAL PREMIUM	GENERAL	Yes	No	G	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0078	SOLID WASTE MANAGEMENT	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0387	SMALL BUS ENVIRONMENTAL ASSIST	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0419	DCEO PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0422	ALTERNATE FUELS	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0435	CHARITABLE TRUST STABILIZATION	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0444	HIGH SPEED INTERNET SERVICES	GENERAL	Yes	No	G	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0506	SMALL BUSINESS CREDIT INITIATV	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0531	ENERGY EFFICIENCY PORTFOLIO	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0550	SUPPLEMENTAL LOW INCOME ENERGY	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0552	WORKFORCE, TECHNOLOGY, AND ECO	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0555	GOOD SAMARITAN ENERGY TRUST	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0564	RENEWABLE ENERGY RESOURCES TR	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0571	ENERGY EFFICIENCY TRUST	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0603	PORT DEVELOPMENT REVOLVNG LOAN	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0611	FUND FOR ILLINOIS' FUTURE	GENERAL	Yes	No	G	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0621	INTERNATIONAL TOURISM	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0636	COMMERCE & COMM AFFAIRS ASST	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0653	COAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0680	FEDERAL RESEARCH AND TECHNOLOGY	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0726	FEDERAL INDUSTRIAL SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0737	ENERGY ADMINISTRATION	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0761	CORPORATE HQ RELOCATION ASSIST	GENERAL	Yes	No	G	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0763	TOURISM PROMOTION	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0770	DIGITAL DIVIDE ELIMINATION	GENERAL	Yes	No	G	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0780	INTERMODAL FACILITY PROMOTION	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0814	METRO PIER AND EXPO INCENTIVE	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0820	DCEO ENERGY PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0851	FEDERAL MODERATE REHAB HOUSING	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0859	FEDERAL ENERGY	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0870	LOW INC HOME ENERGY BLOCK GRNT	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0871	COMMUNITY SERVICES BLOCK GRANT	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0874	ILLINOIS ROUTE 66	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0875	COM DEV/SMALL CITY BLK GRANT	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0883	INTRA-AGENCY SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0900	PETROLEUM VIOLATION	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0913	FEDERAL WORKFORCE TRAINING	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0925	COAL TECHNOLOGY DEV ASSIST	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0969	LOCAL TOURISM	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0973	BUILD IL CAP REVOLVING LOAN	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0974	IL EQUITY	SPECIAL REVENUE	Yes	No	R	COLLAPSED TO 973.
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0975	LARGE BUSINESS ATTRACTION	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0984	INTERNATIONAL & PROMOTIONAL	SPECIAL REVENUE	Yes	No	R	
2012	420	COMMERCE AND ECONOMIC OPPORTUN	0993	PUBLIC INFRASTRUCTURE CONST LN	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	422	NATURAL RESOURCES	0039	STATE BOATING ACT	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0040	STATE PARKS	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0041	WILDLIFE & FISH	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0042	SALMON	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0069	NATURAL HERITAGE ENDOW TR	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0077	MINES & MINERALS UIC	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0086	FOREST RESERVE	AGENCY	Yes	No	A	
2012	422	NATURAL RESOURCES	0137	PLUGGING & RESTORATION	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	422	NATURAL RESOURCES	0145	EXPLOSIVES REGULATORY	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0146	AGGREGATE OPERATION REGULATORY	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0147	COAL MINING REGULATORY	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0257	AML RECLAMATION SET ASIDE	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0260	FISH & WILDLIFE ENDOWMENT	PERMANENT TRUST	Yes	No	T	
2012	422	NATURAL RESOURCES	0261	UNDERGROUND RESOURCE CONSERV	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0293	STATE FURBEARER	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0298	NATURAL AREAS ACQUISITION	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0299	OPEN SPACE LANDS ACQUIS&DEVEL	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0353	STATE PHEASANT	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0375	NATURAL HERITAGE	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0390	IL HABITAT ENDOWMENT TRUST	PERMANENT TRUST	Yes	No	T	
2012	422	NATURAL RESOURCES	0391	IL HABITAT	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0443	FLOOD CONTROL LAND LEASE	AGENCY	Yes	No	A	
2012	422	NATURAL RESOURCES	0465	LAND & WATER RECREATION	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0504	WILDLIFE PRAIRIE PARK	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0570	IL & MICHIGAN CANAL	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 350-570.
2012	422	NATURAL RESOURCES	0574	OFF HIGHWAY VEHICLE TRAILS	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0608	PARTNERS FOR CONSERVATION	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	422	NATURAL RESOURCES	0609	PARTNERS FOR CONSERVATION PROJ	CAPITAL PROJECTS	Yes	No	C	
2012	422	NATURAL RESOURCES	0670	FEDERAL TITLE IV FIRE PROT	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0765	FEDERAL SURFACE MINING CONTROL	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0831	NATURAL RESOURCES RESTORATION	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0855	NATIONAL FLOOD INSURANCE PROG	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0858	LAND RECLAMATION	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0866	SNOWMOBILE TRAIL ESTABLISHMENT	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0878	DRUG TRAFFIC PREVENTION	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 493-878.
2012	422	NATURAL RESOURCES	0884	DNR SPECIAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0894	DNR FEDERAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0905	IL FORESTRY DEVELOPMENT	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0909	IL WILDLIFE PRESERVATION	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0931	J.J. WOLF MEMORIAL INVESTIGAT	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0953	STATE MIGRATORY WATERFOWL STAM	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0962	PARK & CONSERVATION	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	422	NATURAL RESOURCES	0982	ADELINE JAY GEO-KARIS IL BEACH	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	0991	ABANDONED MINED LANDS RECLAM	SPECIAL REVENUE	Yes	No	R	
2012	422	NATURAL RESOURCES	1332	MINES AND MINERALS SECURITIES TRUST FUND	AGENCY	Yes	No	A	
2012	423	IL CONSERVATION FOUNDATION	1313	ILLINOIS CONSERVATION FOUNDATION FUND	SPECIAL REVENUE	Yes	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	425	JUVENILE JUSTICE	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	425	JUVENILE JUSTICE	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	425	JUVENILE JUSTICE	0523	DEPT OF CORRECTIONS REIMBURSEM	SPECIAL REVENUE	Yes	No	R	
2012	425	JUVENILE JUSTICE	1394	JUVENILE JUSTICE COMMISSARY FUND	SPECIAL REVENUE	Yes	No	R	
2012	425	JUVENILE JUSTICE	1395	JUVENILE JUSTICE BENEFIT FUND	SPECIAL REVENUE	Yes	No	R	
2012	425	JUVENILE JUSTICE	1396	JUVENILE JUSTICE INMATE TRUST FUND	AGENCY	Yes	No	A	
2012	426	CORRECTIONS	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	426	CORRECTIONS	0301	WORKING CAPITAL REVOLVING	INTERNAL SERVICE	Yes	No	I	
2012	426	CORRECTIONS	0523	DEPT OF CORRECTIONS REIMBURSEM	SPECIAL REVENUE	Yes	No	R	
2012	426	CORRECTIONS	1127	DOC COMMISSARY FUNDS FUND	SPECIAL REVENUE	Yes	No	R	
2012	426	CORRECTIONS	1129	DOC RESIDENT'S AND EMPLOYEE'S BENEFIT FUND	SPECIAL REVENUE	Yes	No	R	
2012	426	CORRECTIONS	1131	DOC RESIDENT'S TRUST FUND	AGENCY	Yes	No	A	
2012	427	EMPLOYMENT SECURITY	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	427	EMPLOYMENT SECURITY	0011	ROAD	SPECIAL REVENUE	Yes	No	R	
2012	427	EMPLOYMENT SECURITY	0052	FEDERAL TITLE III SS & EMPLOY	SPECIAL REVENUE	Yes	No	R	
2012	427	EMPLOYMENT SECURITY	0055	FEDERAL UNEMPLOYMENT COMP	SPECIAL REVENUE	Yes	No	R	
2012	427	EMPLOYMENT SECURITY	0768	IL MATH & SCIENCE ACAD INCOME	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 692-768.
2012	427	EMPLOYMENT SECURITY	1136	SPECIAL PROGRAMS FUND	SPECIAL REVENUE	Yes	No	R	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	427	EMPLOYMENT SECURITY	1138	UNEMPLOYMENT COMPENSATION TRUST FUND	ENTERPRISE	Yes	No	E	
2012	427	EMPLOYMENT SECURITY	1402	TITLE XII INTEREST FUND	GENERAL	Yes	No	G	
2012	440	FINANCIAL AND PROFESSIONAL REG	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	440	FINANCIAL AND PROFESSIONAL REG	0021	FINANCIAL INSTITUTION	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0022	GENERAL PROFESSIONS DEDICATED	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0057	IL STATE PHARMACY DISCIPLINARY	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0093	IL STATE MEDICAL DISCIPLINARY	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0151	REG CPA ADMIN & DISCIPLINARY	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0192	PROFESSIONAL REGUL EVIDENCE	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0218	PROFESSIONS INDIRECT COST	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0241	TOMA CONSUMER PROTECTION	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0243	CREDIT UNION	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0244	SAVINGS & RESID FINANCE REG	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0258	NURSING DEDICATED & PROFESSNL	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0259	OPTOMETRIC LICN & DISC BRD	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0386	APPRAISAL ADMINISTRATION	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0505	ATHLETICS SUPERVISION AND REG	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0562	PAWNBROKER REGULATION	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0579	SAVING INSTITUTIONS REGULATORY	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0629	REAL ESTATE RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0641	AUCTION REGULATION ADMINISTRAT	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0643	AUCTION RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0746	HOME INSPECTOR ADMINISTRATION	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0750	REAL ESTATE AUDIT	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0792	CEMETERY OVERSIGHT LCNS&DSCPLN	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0795	BANK & TRUST COMPANY	ENTERPRISE	Yes	No	E	
2012	440	FINANCIAL AND PROFESSIONAL REG	0823	IL STATE DENTAL DISCIPLINARY	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0829	COMM ASSOC MANAGER LCNS & DISC	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0849	REAL ESTATE RESEARCH & EDUC	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0850	REAL ESTATE LICENSE ADMIN	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0888	DESIGN PROFESSIONAL ADMIN & IN	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	0932	STATE TREASURER CRT ORDER ESCR	AGENCY	No	No	A	ACCRUAL ONLY/REPORTED WITH 370-932.
2012	440	FINANCIAL AND PROFESSIONAL REG	0954	IL STATE PODIATRIC DISCIPLINE	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	1132	DEPOSITORY FUND	AGENCY	Yes	No	A	
2012	440	FINANCIAL AND PROFESSIONAL REG	1133	LIQUIDATED CURRENCY EXCHANGE FUND	AGENCY	Yes	No	A	
2012	440	FINANCIAL AND PROFESSIONAL REG	1249	OFFICIAL ADVANCE FUND	SPECIAL REVENUE	Yes	No	R	
2012	440	FINANCIAL AND PROFESSIONAL REG	1296	BANK EXAMINER'S EDUCATION FUND	SPECIAL REVENUE	Yes	No	R	
2012	442	HUMAN RIGHTS	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	442	HUMAN RIGHTS	0607	SPECIAL PROJECTS DIVISION	SPECIAL REVENUE	Yes	No	R	
2012	442	HUMAN RIGHTS	0778	DHR TRAINING AND DEVELOPMENT	SPECIAL REVENUE	Yes	No	R	
2012	442	HUMAN RIGHTS	0797	DEPT HUMAN RIGHTS SPECIAL	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	444	HUMAN SERVICES	0013	PREVENT & TREAT ALCOHOL & SUB	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0025	GROUP HOME LOAN REVOLVING	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0036	IL VETERANS' REHABILITATION	GENERAL	Yes	No	G	
2012	444	HUMAN SERVICES	0050	MENTAL HEALTH	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0081	VOCATIONAL REHABILITATION	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0100	ASSISTANCE TO THE HOMELESS	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0123	HANSEN-THERKELSEN MEMORIAL	PRIVATE-PURPOSE TRUST	Yes	No	N	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2012	444	HUMAN SERVICES	0128	YOUTH ALCOHOL&SUBSTANCE ABUSE	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0129	STATE GAMING	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 565-129.
2012	444	HUMAN SERVICES	0142	COMMUNITY DD SRVCS MEDICAID TR	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	444	HUMAN SERVICES	0198	DIABETES RESEARCH CHECKOFF	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0220	DCFS CHILDREN'S SERVICES	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 418-220.
2012	444	HUMAN SERVICES	0228	AUTISM RESEARCH CHECKOFF	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0276	DRUNK&DRUGGED DRIVING PREVENT	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0278	INCOME TAX REFUND	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 492-278.

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	444	HUMAN SERVICES	0343	FEDERAL NATNL COMM SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0344	CARE PROV FOR PERSONS WITH DD	GENERAL	Yes	No	G	
2012	444	HUMAN SERVICES	0347	EMPLOYMENT & TRAINING	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0365	HEALTH&HUMAN SERV MEDICAID TR	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	444	HUMAN SERVICES	0368	DRUG TREATMENT	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0389	SEXUAL ASSAULT SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0394	GAINING EARLY AWARENESS & READ	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0408	DHS SPECIAL PURPOSE TRUST	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0495	OLD AGE SURVIVORS INSURANCE	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0502	EARLY INTERVENTION SERVICE REV	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0509	DHS COMMUNITY SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0528	DOMESTIC VIOLENCE ABUSER SERVI	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0540	ELECTRONIC BENEFITS TRANSFERS	AGENCY	Yes	No	A	
2012	444	HUMAN SERVICES	0592	DHS FEDERAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0604	MULTIPLE SCLEROSIS ASSISTANCE	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0642	DHS STATE PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0646	ALCOHOLISM & SUBSTANCE ABUSE	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0690	DHS PRIVATE RESOURCE	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0700	USDA WOMEN, INFANTS & CHILDREN	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0706	HUNGER RELIEF	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0718	COMMUNITY MENTAL HEALTH MEDICA	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	444	HUMAN SERVICES	0733	TOBACCO SETTLEMENT RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0762	LOCAL INITIATIVE	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0777	CRISIS NURSERY	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0793	HEALTHCARE PROVIDER RELIEF	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 478-793.
2012	444	HUMAN SERVICES	0798	REHAB SERV EL & SECOND ED ACT	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0865	DOMESTIC VIOLENCE SHELTER&SERV	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0872	MATERNAL & CHILD HLTH SERV BLK	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0873	PREVENTIVE HEALTH&HLTH SERV BL	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0876	COMMUNITY MH SERV BLOCK GRNT	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0877	HABITAT FOR HUMANITY	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0910	YOUTH DRUG ABUSE PREVENTION	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0911	JUVENILE JUSTICE TRUST	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	0921	DHS RECOVERIES TRUST	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	444	HUMAN SERVICES	0935	SOCIAL SERV BLOCK GRANT	AGENCY	Yes	No	A	
2012	444	HUMAN SERVICES	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	444	HUMAN SERVICES	1139	DHS OTHER SPECIAL TRUSTS FUND	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	1140	DHS COMMISSARY FUNDS FUND	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	1143	DHS RESIDENT'S TRUST FUND	AGENCY	Yes	No	A	
2012	444	HUMAN SERVICES	1144	DHS REHABILITATION FUND	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	1147	DHS/DORS AGENCY FUND	AGENCY	Yes	No	A	
2012	444	HUMAN SERVICES	1149	DHS/DORS SPECIAL REVENUE FUND	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	1150	DHS/DORS PERMANENT TRUST FUND	PERMANENT TRUST	Yes	No	T	
2012	444	HUMAN SERVICES	1245	FOOD STAMP AND COMMODITY FUND	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	1272	BURR REQUEST FUND	PERMANENT TRUST	Yes	No	T	
2012	444	HUMAN SERVICES	1385	VENDING FACILITY PROGRAM FOR THE BLIND FUND	SPECIAL REVENUE	Yes	No	R	
2012	444	HUMAN SERVICES	1391	ASSETS FOR INDEPENDENCE FUND	SPECIAL REVENUE	Yes	No	R	
2012	445	ILLINOIS POWER AGENCY	0424	IL POWER AGENCY TRUST	SPECIAL REVENUE	Yes	No	R	
2012	445	ILLINOIS POWER AGENCY	0425	IL POWER AGENCY OPERATIONS	SPECIAL REVENUE	Yes	No	R	
2012	445	ILLINOIS POWER AGENCY	0836	IL POWER AGENCY RENWBL ENERGY	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	446	INSURANCE	0047	FIRE PREVENTION	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0378	INSURANCE PREMIUM TAX REFUND	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0382	DEPT OF INSURANCE STATE TRUST	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0396	SENIOR HEALTH INSURANCE PROG	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0401	PROTEST	AGENCY	No	No	A	ACCRUAL ONLY/REPORTED WITH 370-401.
2012	446	INSURANCE	0534	IL WORKERS' COMP COMM OPERATNS	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 563-534.

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	446	INSURANCE	0546	PUBLIC PENSION REGULATION	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0673	DEPT OF INSURANCE FED TRUST	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0739	GROUP WORKERS' COMP POOL INSO	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0922	INSURANCE PRODUCER ADMIN	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	0997	INSURANCE FINANCIAL REGULATION	SPECIAL REVENUE	Yes	No	R	
2012	446	INSURANCE	1109	SECURITY DEPOSIT FUND	GENERAL	Yes	No	G	
2012	446	INSURANCE	1134	INSURANCE FINANCIAL REGULATION	ENTERPRISE	Yes	Yes	E	
2012	452	LABOR	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	452	LABOR	0251	DEPT OF LABOR SPEC STATE TRUST	AGENCY	Yes	No	A	
2012	452	LABOR	0357	CHILD LABOR ENFORCEMENT	SPECIAL REVENUE	Yes	No	R	
2012	452	LABOR	0446	EMPLOYEE CLASSIFICATION	SPECIAL REVENUE	Yes	No	R	
2012	452	LABOR	0724	DEPT OF LABOR FEDERAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	452	LABOR	0726	FEDERAL INDUSTRIAL SERVICES	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 420-726.
2012	452	LABOR	0885	WAGE THEFT ENFORCEMENT	SPECIAL REVENUE	Yes	No	R	
2012	458	STATE LOTTERY	0208	CAROLYN ADMS TCKT FOR CURE GRT	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 482-208.
2012	458	STATE LOTTERY	0236	IL VETERANS ASSISTANCE	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 497-236.
2012	458	STATE LOTTERY	0429	MULTIPLE SCLEROSIS RESEARCH	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 482-429.
2012	458	STATE LOTTERY	0437	QUALITY OF LIFE ENDOWMENT	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 482-437.
2012	458	STATE LOTTERY	0711	STATE LOTTERY	ENTERPRISE	Yes	No	E	
2012	458	STATE LOTTERY	0978	DEFERRED LOTTERY PRIZE WINNERS	INVESTMENT TRUST	Yes	No	V	MANUAL PACKAGE-INVESTMENT TRUST.
2012	466	MILITARY AFFAIRS	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	466	MILITARY AFFAIRS	0043	MILITARY AFFAIRS TRUST	SPECIAL REVENUE	Yes	No	R	
2012	466	MILITARY AFFAIRS	0333	FEDERAL SUPPORT AGREEMENT REV	SPECIAL REVENUE	Yes	No	R	
2012	466	MILITARY AFFAIRS	0416	ARMORY RENTAL	SPECIAL REVENUE	Yes	No	R	
2012	466	MILITARY AFFAIRS	0725	IL MILITARY FAMILY RELIEF	SPECIAL REVENUE	Yes	No	R	
2012	466	MILITARY AFFAIRS	0730	IL NAT GUARD ST ACTIVE DUTY	SPECIAL REVENUE	Yes	No	R	
2012	466	MILITARY AFFAIRS	0927	IL NATNL GUARD ARMORY CONSTR	CAPITAL PROJECTS	Yes	No	C	
2012	466	MILITARY AFFAIRS	1336	LINCOLN'S CHALLENGE STIPEND PAYMENTS FUND	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	478	HEALTHCARE & FAMILY SERVICES	0011	ROAD	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0136	UNIVERSITY OF IL HOSPITAL SERV	GENERAL	Yes	No	G	
2012	478	HEALTHCARE & FAMILY SERVICES	0142	COMMUNITY DD SRVCS MEDICAID TR	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 444-142.
2012	478	HEALTHCARE & FAMILY SERVICES	0193	LOC GOVT HEALTH INSURANCE RES	ENTERPRISE	Yes	No	E	
2012	478	HEALTHCARE & FAMILY SERVICES	0203	TCHR HEALTH INSURANCE SECURITY	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	478	HEALTHCARE & FAMILY SERVICES	0220	DCFS CHILDREN'S SERVICES	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 418-220.
2012	478	HEALTHCARE & FAMILY SERVICES	0236	IL VETERANS ASSISTANCE	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 497-236.
2012	478	HEALTHCARE & FAMILY SERVICES	0316	IL PRESCRIPT DRUG DISCOUNT PRG	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0329	COUNTY PROVIDER TRUST	GENERAL	Yes	No	G	
2012	478	HEALTHCARE & FAMILY SERVICES	0341	PROVIDER INQUIRY TRUST	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0344	CARE PROV FOR PERSONS WITH DD	GENERAL	Yes	No	G	
2012	478	HEALTHCARE & FAMILY SERVICES	0345	LONG TERM CARE PROVIDER	GENERAL	Yes	No	G	
2012	478	HEALTHCARE & FAMILY SERVICES	0346	HOSPITAL PROVIDER	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0355	SPECIAL ED MEDICAID MATCHING	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0365	HEALTH&HUMAN SERV MEDICAID TR	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 444-365.
2012	478	HEALTHCARE & FAMILY SERVICES	0397	TRAUMA CENTER	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0401	PROTEST	AGENCY	No	No	A	ACCURAL ONLY/REPORTED WITH 370-401.
2012	478	HEALTHCARE & FAMILY SERVICES	0421	PUBLIC AID RECOVERIES TRUST	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0486	MEDICAL RESEARCH & DEVELOPMENT	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0487	POST-TERTIARY CLINICAL SERVICE	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0502	EARLY INTERVENTION SERVICE REV	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 444-502.
2012	478	HEALTHCARE & FAMILY SERVICES	0503	ELECTRONIC HEALTH RECORD	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0522	MONEY FOLLOWS PRSN BDGT TRNSFR	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0523	DEPT OF CORRECTIONS REIMBURSEM	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0575	JUVENILE REHAB SERV MEDICAID	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0577	COMMUNITY COLLEGE HEALTH INSUR	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	478	HEALTHCARE & FAMILY SERVICES	0654	HEALTHY SMILES	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 482-654.
2012	478	HEALTHCARE & FAMILY SERVICES	0718	COMMUNITY MENTAL HEALTH MEDICA	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 444-718.

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	478	HEALTHCARE & FAMILY SERVICES	0720	MEDICAL INTERAGENCY PROGRAM	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0728	DRUG REBATE FUND	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0733	TOBACCO SETTLEMENT RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0735	INDEPENDENT ACADEMIC MEDICAL C	GENERAL	Yes	No	G	
2012	478	HEALTHCARE & FAMILY SERVICES	0740	MEDICAID BUY IN PROGRAM REVOLV	GENERAL	Yes	No	G	
2012	478	HEALTHCARE & FAMILY SERVICES	0748	FY12 HOSPITAL RELIEF	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0757	CHILD SUPPORT ADMINISTRATIVE	SPECIAL REVENUE	Yes	No	R	
2012	478	HEALTHCARE & FAMILY SERVICES	0793	HEALTHCARE PROVIDER RELIEF	GENERAL	Yes	No	G	
2012	478	HEALTHCARE & FAMILY SERVICES	0808	MEDICAL SPECIAL PURPOSE TRUST	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	478	HEALTHCARE & FAMILY SERVICES	0907	HEALTH INSURANCE RESERVE	INTERNAL SERVICE	Yes	No	I	
2012	478	HEALTHCARE & FAMILY SERVICES	0957	CHILD SUPPORT ENFORCE TRUST	AGENCY	Yes	No	A	
2012	478	HEALTHCARE & FAMILY SERVICES	1404	MEDICAL ASSISTANCE DENTAL REIMBURSEMENT REVOLVING	AGENCY	No	No	A	REPORTED WITH 478-001.
2012	478	HEALTHCARE & FAMILY SERVICES	2957	CHILD SUPPORT ENFORCEMENT TRUST - SDU FUND	AGENCY	Yes	No	A	
2012	482	PUBLIC HEALTH	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	482	PUBLIC HEALTH	0014	FOOD & DRUG SAFETY	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0015	P SEVERNS BREAST&CERVICAL CANC	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0047	FIRE PREVENTION	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0060	ALZHEIMER'S DISEASE RESEARCH	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0063	PUBLIC HEALTH SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0113	COMMUNITY HEALTH CENTER CARE	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0115	SAFE BOTTLED WATER	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0118	FACILITY LICENSING	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0135	HEARTSAVER AED	GENERAL	Yes	No	G	
2012	482	PUBLIC HEALTH	0175	IL SCHOOL ASBESTOS ABATEMENT	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0197	EPILEPSY TRTMT&EDUC GRANTINAI	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0198	DIABETES RESEARCH CHECKOFF	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 444-198.
2012	482	PUBLIC HEALTH	0208	CAROLYN ADMS TCKT FOR CURE GRT	GENERAL	Yes	No	G	
2012	482	PUBLIC HEALTH	0238	IL HEALTH FACILITIES PLANNING	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0240	EMERGENCY PUBLIC HEALTH	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0256	PUBLIC HEALTH WATER PERMIT	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0258	NURSING DEDICATED & PROFESSNL	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0285	LONG TERM CARE MONITOR/RECEIVE	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0287	HOME CARE SERVCS AGY LICENSURE	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0294	USED TIRE MANAGEMENT	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0326	AFRICAN-AMERICAN HIV/AIDS RESP	GENERAL	Yes	No	G	
2012	482	PUBLIC HEALTH	0327	TATOO & BODY PRCNG ESTAB REGIS	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0340	PUBLIC HEALTH LAB SERVVS REV	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0345	LONG TERM CARE PROVIDER	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 478-345.
2012	482	PUBLIC HEALTH	0360	LEAD POISONING,SCREENING	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0370	TANNING FACILITY PERMIT	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0371	EQUITY IN LNG-TRM CARE QLTY	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0372	PLUMBING LICENSURE & PROGRAM	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0381	END STAGE RENAL DISEASE FACILI	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	482	PUBLIC HEALTH	0388	REGUL EVAL & BASIC ENFORCEMENT	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0397	TRAUMA CENTER	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	482	PUBLIC HEALTH	0398	EMS ASSISTANCE	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0429	MULTIPLE SCLEROSIS RESEARCH	GENERAL	Yes	No	G	
2012	482	PUBLIC HEALTH	0437	QUALITY OF LIFE ENDOWMENT	GENERAL	Yes	No	G	
2012	482	PUBLIC HEALTH	0469	AUTOIMMUNE DISEASE RESEARCH	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0524	HEALTH FACILITY PLAN REVIEW	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0576	PESTICIDE CONTROL	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0586	HOSPICE	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0626	PROSTATE CANCER RESEARCH	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0635	DEATH CERTIFICATE SURCHARGE	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0638	IL ADOPT REGISTRY & MED INFO	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0654	HEALTHY SMILES	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0690	DHS PRIVATE RESOURCE	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 444-690.

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	482	PUBLIC HEALTH	0702	ASSIST LIVING & SHARED HOU REG	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0712	POST TRANSPLANT MAINTENANCE	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0714	SPINAL CORD INJURY PARALYSIS	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0733	TOBACCO SETTLEMENT RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0764	PET POPULATION CONTROL	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0784	PERFORMANCE ENHANCING SUB TEST	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 370-784.
2012	482	PUBLIC HEALTH	0790	PRIVATE SEWAGE DISPOSAL PROGRM	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0838	PUBLIC HEALTH FEDERAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0872	MATERNAL & CHILD HLTH SERV BLK	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0873	PREVENTIVE HEALTH&HLTH SERV BL	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0896	PUBLIC HEALTH SPEC STATE PROJ	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0920	METABOLIC SCREENING & TREATMNT	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0938	HEARING INSTRUMENT DISPEN EXAM	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0954	IL STATE PODIATRIC DISCIPLINE	SPECIAL REVENUE	Yes	No	R	
2012	482	PUBLIC HEALTH	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	482	PUBLIC HEALTH	1322	VITAL RECORDS REFUND ACCOUNT FUND	AGENCY	Yes	No	A	
2012	492	REVENUE	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	492	REVENUE	0005	GR - CS SPECIAL ACCT	GENERAL	Yes	No	G	COLLAPSED TO 412.
2012	492	REVENUE	0007	EDUCATION ASSISTANCE	GENERAL	Yes	No	G	
2012	492	REVENUE	0012	MOTOR FUEL TAX	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0043	MILITARY AFFAIRS TRUST	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 466-043.
2012	492	REVENUE	0050	MENTAL HEALTH	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 444-050.
2012	492	REVENUE	0059	PUBLIC UTILITY	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0072	UNDERGROUND STORAGE TANK	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0084	COUNTY WATER COMMISSION TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0085	IL GAMING LAW ENFORCEMENT	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0088	NON-HOME RULE MUNICIPAL ROT	AGENCY	Yes	No	A	
2012	492	REVENUE	0091	CLEAN AIR ACT (CAA) PERMIT	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 532-091.
2012	492	REVENUE	0097	HOME RULE MUNI SOFT DRINK ROT	AGENCY	Yes	No	A	
2012	492	REVENUE	0129	STATE GAMING	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 565-129.
2012	492	REVENUE	0138	HOME RULE MUNICIPAL ROT	AGENCY	Yes	No	A	
2012	492	REVENUE	0139	HOME RULE COUNTY ROT	AGENCY	Yes	No	A	
2012	492	REVENUE	0140	IL DEPT OF REVENUE FEDRL TRUST	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0150	RENTAL HOUSING SUPPORT PROGRAM	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0160	BUSINESS DIST RTLRs' OCCUP TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0186	STATE AND LOCAL SALES TX REFRM	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0187	RTA OCCUP&USE TAX REPLACEMENT	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0188	COUNTY & MASS TRANSIT DISTRICT	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0189	LOCAL GOVERNMENT TAX	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0190	COUNTY OPTION MOTOR FUEL TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0208	CAROLYN ADMS TCKT FOR CURE GRT	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 482-208.
2012	492	REVENUE	0219	COUNTY PUBLIC SAFETY ROT	AGENCY	Yes	No	A	
2012	492	REVENUE	0225	IL SPORTS FACILITIES	GENERAL	Yes	No	G	
2012	492	REVENUE	0229	SPORTS FACILITIES TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0236	IL VETERANS ASSISTANCE	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 497-236.
2012	492	REVENUE	0240	EMERGENCY PUBLIC HEALTH	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0278	INCOME TAX REFUND	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	492	REVENUE	0279	DEBT COLLECTION	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0281	IL TAX INCREMENT	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0286	IL AFFORDABLE HOUSING TRUST	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0294	USED TIRE MANAGEMENT	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0298	NATURAL AREAS ACQUISITION	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0299	OPEN SPACE LANDS ACQUIS&DEVEL	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0314	FACILITIES MANAGEMENT REVOLV	INTERNAL SERVICE	No	No	I	ACCRUAL ONLY/REPORTED WITH 416-314.
2012	492	REVENUE	0337	MPEA TRUST	AGENCY	Yes	No	A	
2012	492	REVENUE	0338	FEDERAL HOME INVESTMENT TRUST	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 551-338.
2012	492	REVENUE	0345	LONG TERM CARE PROVIDER	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 478-345.

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	492	REVENUE	0377	MCCORMICK PLACE EXPANSION PROJ	AGENCY	No	No	A	ACCRUAL ONLY/REPORTED WITH 574-377.
2012	492	REVENUE	0384	TAX COMPLIANCE & ADMIN	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0401	PROTEST	AGENCY	No	No	A	ACCRUAL ONLY/REPORTED WITH 370-401.
2012	492	REVENUE	0412	COMMON SCHOOL	GENERAL	Yes	No	G	
2012	492	REVENUE	0429	MULTIPLE SCLEROSIS RESEARCH	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 482-429.
2012	492	REVENUE	0437	QUALITY OF LIFE ENDOWMENT	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 482-437.
2012	492	REVENUE	0452	IL TOURISM TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0478	PREDATORY LENDING DATABASE PRG	GENERAL	Yes	No	G	
2012	492	REVENUE	0498	SCHOOL FACILITY OCCUPATION	AGENCY	Yes	No	A	
2012	492	REVENUE	0515	LOCAL GOVERNMENT DISTRIBUTIVE	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0548	DRYCLEANER ENVIRON RESPONSE TR	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0550	SUPPLEMENTAL LOW INCOME ENERGY	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0558	FLOOD PREVENTION OCCUPATION	AGENCY	Yes	No	A	
2012	492	REVENUE	0564	RENEWABLE ENERGY RESOURCES TR	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0568	SCHOOL INFRASTRUCTURE	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0571	ENERGY EFFICIENCY TRUST	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 420-571.
2012	492	REVENUE	0583	TAX SUSPENSE TRUST	AGENCY	Yes	No	A	
2012	492	REVENUE	0612	WIRELESS SERVICE EMERGENCY	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 524-612.
2012	492	REVENUE	0621	INTERNATIONAL TOURISM	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0624	CHICAGO TRAVEL INDUSTRY PROMO	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 574-624.
2012	492	REVENUE	0631	IL RACING QUARTERHORSE BREEDER	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 406-631.
2012	492	REVENUE	0632	HORSE RACING	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 579-632.
2012	492	REVENUE	0650	MUNICIPAL ECONOMIC DEVELOPMENT	GENERAL	Yes	No	G	
2012	492	REVENUE	0694	CAPITAL PROJECTS	GENERAL	Yes	No	G	
2012	492	REVENUE	0711	STATE LOTTERY	ENTERPRISE	No	No	E	ACCRUAL ONLY/REPORTED WITH 458-711.
2012	492	REVENUE	0717	METRO EAST PARK AND RECREATION	AGENCY	Yes	No	A	
2012	492	REVENUE	0719	MUNICIPAL TELECOMMUNICATIONS	AGENCY	Yes	No	A	
2012	492	REVENUE	0741	RTA PUBLIC TRANSPORTATION TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0785	QUARTER HORSE PURSE	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 579-785.
2012	492	REVENUE	0798	REHAB SERVS EL & SECOND ED ACT	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 444-798.
2012	492	REVENUE	0802	PERSONAL PROPERTY TAX REPLACE	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0812	RTA SALES TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0821	DRAM SHOP	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0841	METRO EAST MASS TRANS DIST TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0842	LOCAL GOV'T VIDEO GAMING DIST	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0861	TENN VALLEY AUTH LOCAL TRUST	AGENCY	Yes	No	A	
2012	492	REVENUE	0868	MUNICIPAL AUTO RENTING TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0869	COUNTY AUTOMOBILE RENTING TAX	AGENCY	Yes	No	A	
2012	492	REVENUE	0891	FORECLOSURE PREVENTION PROGRAM	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0892	ABANDONED RES PROP MUN REL PRG	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 370-892.
2012	492	REVENUE	0916	COUNTY VEHICLE REPLACEMENT	AGENCY	Yes	No	A	
2012	492	REVENUE	0917	REPLACEMENT VEHICLE TAX - MUNI	AGENCY	Yes	No	A	
2012	492	REVENUE	0925	COAL TECHNOLOGY DEV ASSIST	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 420-925.
2012	492	REVENUE	0930	SENIOR CITIZEN REAL EST DEF TA	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0960	BUILD ILLINOIS	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0969	LOCAL TOURISM	SPECIAL REVENUE	Yes	No	R	
2012	492	REVENUE	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	492	REVENUE	0978	DEFERRED LOTTERY PRIZE WINNERS	INVESTMENT TRUST	No	No	V	ACCRUAL ONLY/REPORTED WITH 458-978.
2012	492	REVENUE	1151	SURETY BOND FUND	AGENCY	Yes	No	A	
2012	492	REVENUE	1309	LOTTERY AGENT SECURITY DEPOSITS FUND	AGENCY	Yes	No	A	
2012	492	REVENUE	1369	EVIDENCE FUND	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	493	STATE POLICE	0011	ROAD	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0041	WILDLIFE & FISH	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 422-041.
2012	493	STATE POLICE	0071	FIREARM OWNER'S NOTIFICATION	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0152	STATE CRIME LABORATORY	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0222	STATE POLICE DUI	SPECIAL REVENUE	Yes	No	R	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	493	STATE POLICE	0237	MEDICAID FRAUD&ABUSE PREVENT	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0246	STATE POLICE VEHICLE	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0328	STATE POLICE VEHICLE MNTCE	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0376	STATE POLICE MTR VEHICLE THEFT	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0445	SEX OFFENDER INVESTIGATION	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0455	IL STATE TOLL HIGHWAY REVENUE	ENTERPRISE	No	No	E	ACCUAL ONLY/REPORTED WITH 557-455.
2012	493	STATE POLICE	0514	STATE ASSET FORFEITURE	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0520	FEDERAL ASSET FORFEITURE	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0535	SEX OFFENDER REGISTRATION	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0536	LEADS MAINTENANCE	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0537	STATE OFFENDER DNA IDENTIFICAT	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0637	STATE POLICE WIRELESS SERVICE	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0649	MOTOR CARRIER SAFETY INSPECTIO	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0652	OVER DIMNSNL LOAD POLICE ESCRT	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0694	CAPITAL PROJECTS	GENERAL	Yes	No	G	
2012	493	STATE POLICE	0705	STATE POLICE WHISTLEBLOWER REW	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0816	MONEY LAUNDERING ASSET RECOVER	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0817	STATE POLICE OPERATIONS ASSIST	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0846	STATE POLICE STREETGANG CRIME	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0878	DRUG TRAFFIC PREVENTION	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0879	TRAFFIC & CRIM CONVICTION SUR	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0904	IL STATE POLICE FEDERAL PROJIS	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	0906	STATE POLICE SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	1199	SPECIAL ADVANCE FUND	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	493	STATE POLICE	1241	SEIZED FUND	AGENCY	Yes	No	A	
2012	493	STATE POLICE	1242	FORFEITURE FUND	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	1378	FEDERAL FORFEITURE PENDING CLOSURE ACCOUNT FUND	AGENCY	Yes	No	A	
2012	493	STATE POLICE	1379	FEDERAL FORFEITURE - DEPARTMENT OF TREASURY	SPECIAL REVENUE	Yes	No	R	
2012	493	STATE POLICE	1380	MONEY LAUNDERING SEIZED FUND	AGENCY	Yes	No	A	
2012	493	STATE POLICE	1381	MONEY LAUNDERING FORFEITED FUND	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	494	TRANSPORTATION	0011	ROAD	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0012	MOTOR FUEL TAX	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0019	GRADE CROSSING PROTECTION	GENERAL	Yes	No	G	
2012	494	TRANSPORTATION	0046	AERONAUTICS	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0095	FEDERAL/LOCAL AIRPORT	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0101	GENERAL OBLIGATION BR&I	DEBT SERVICE	Yes	No	D	
2012	494	TRANSPORTATION	0174	DOT SPECIAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0233	INTERCITY PASSENGER RAIL	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0265	STATE RAIL FREIGHT LOAN REPAY	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0306	I-FLY	GENERAL	Yes	No	G	
2012	494	TRANSPORTATION	0309	AIR TRANSPORTATION REVOLVING	INTERNAL SERVICE	Yes	No	I	
2012	494	TRANSPORTATION	0310	TAX RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0406	COMPREHENSIVE REGIONAL PLANNIN	GENERAL	Yes	No	G	
2012	494	TRANSPORTATION	0413	MOTOR FUEL TAX-COUNTIES	SPECIAL REVENUE	Yes	No	R	COLLAPSED TO 012.
2012	494	TRANSPORTATION	0414	MOTOR FUEL TAX-MUNICIPALITIES	SPECIAL REVENUE	Yes	No	R	COLLAPSED TO 012.
2012	494	TRANSPORTATION	0415	MOTOR FUEL TAX-TOWN & ROAD DIS	SPECIAL REVENUE	Yes	No	R	COLLAPSED TO 012.
2012	494	TRANSPORTATION	0433	FEDERAL HIGH SPEED RAIL TRUST	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0553	TRANSPORTATION BOND SERIES A	CAPITAL PROJECTS	Yes	No	C	
2012	494	TRANSPORTATION	0554	TRANSPORTATION BOND SERIES B	CAPITAL PROJECTS	Yes	No	C	
2012	494	TRANSPORTATION	0559	DOWNSTATE TRANSIT IMPROVEMENT	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0589	TRANS SAFETY HIGHWAY HIRE-BACK	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0627	PUBLIC TRANSPORTATION	GENERAL	Yes	No	G	
2012	494	TRANSPORTATION	0648	DOWNSTATE PUBL TRANSPORTATION	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0669	AIRPORT LAND LOAN REVOLVING	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0695	TRANSPORTATION BOND SERIES D	CAPITAL PROJECTS	Yes	No	C	
2012	494	TRANSPORTATION	0697	ROADSIDE MEMORIAL	SPECIAL REVENUE	Yes	No	R	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	494	TRANSPORTATION	0794	METRO-EAST PUB TRANSPORTATION	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0853	FEDERAL MASS TRANSIT TRUST	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0863	CYCLE RIDER SAFETY TRAINING	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0902	STATE CONSTRUCTION ACCOUNT	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	0936	RAIL FREIGHT LOAN REPAYMENT	SPECIAL REVENUE	Yes	No	R	
2012	494	TRANSPORTATION	1494	IDOT CAPITAL PROJECTS FUND	CAPITAL PROJECTS	Yes	No	C	GAAP REPORTING ONLY.
2012	494	TRANSPORTATION	2494	IDOT DEBT SERVICE FUND	DEBT SERVICE	Yes	No	D	GAAP REPORTING ONLY.
2012	497	VETERANS' AFFAIRS	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	497	VETERANS' AFFAIRS	0102	IL VETERANS' HOMES	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0236	IL VETERANS ASSISTANCE	GENERAL	Yes	No	G	
2012	497	VETERANS' AFFAIRS	0272	LASALLE VETERANS HOME	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0273	ANNA VETERANS HOME	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0286	IL AFFORDABLE HOUSING TRUST	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 492-286.
2012	497	VETERANS' AFFAIRS	0447	GI EDUCATION	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0501	VETERANS' AFFAIRS STATE PROJEC	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0619	QUINCY VETERAN HOME	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0725	IL MILITARY FAMILY RELIEF	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 466-725.
2012	497	VETERANS' AFFAIRS	0775	VETERANS AFFAIRS LIBRARY GRANT	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0880	DISABLED VETS PROP TAX RELIEF	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0897	VETERANS' AFFAIRS FED PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	0980	MANTENO VETERANS HOME	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	1152	BENEFITS TRUST FUND-QUINCY	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	1158	PROTESTANT CHAPEL FUND-QUINCY	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	1159	ST. LAWRENCE CHAPEL FUND-QUINCY	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	1219	BENEFITS TRUST FUND-MANTENO	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	1220	MEMBERS TRUST FUND-MANTENO	AGENCY	Yes	No	A	
2012	497	VETERANS' AFFAIRS	1246	MEMBERS TRUST FUND-QUINCY	AGENCY	Yes	No	A	
2012	497	VETERANS' AFFAIRS	1260	MEMBERS TRUST FUND-LASALLE	AGENCY	Yes	No	A	
2012	497	VETERANS' AFFAIRS	1261	BENEFITS TRUST FUND-LASALLE	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	1339	BENEFITS TRUST FUND-ANNA	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	1348	IHVA-MEMBERS TRUST FUND	AGENCY	Yes	No	A	
2012	497	VETERANS' AFFAIRS	1397	HOMELESS BENEFIT FUND-MANTENO	SPECIAL REVENUE	Yes	No	R	
2012	497	VETERANS' AFFAIRS	1399	HOMELESS PROGRAM TRUST FUND-MANTENO	AGENCY	Yes	No	A	
2012	503	IL ARTS COUNCIL	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	503	IL ARTS COUNCIL	0402	IL ARTS COUNCIL STATE TRUST	SPECIAL REVENUE	Yes	No	R	
2012	503	IL ARTS COUNCIL	0657	IL ARTS COUNCIL FEDERAL GRANT	SPECIAL REVENUE	Yes	No	R	
2012	503	IL ARTS COUNCIL	1160	ILLINOIS ARTS COUNCIL RESTRICTED FUND	SPECIAL REVENUE	Yes	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	0101	GENERAL OBLIGATION BR&I	DEBT SERVICE	Yes	No	D	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	0105	IL CIVIC CENTER BR&I	DEBT SERVICE	Yes	No	D	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	0212	FEDERAL FINANCING COST REIMB	AGENCY	Yes	No	A	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	0568	SCHOOL INFRASTRUCTURE	SPECIAL REVENUE	Yes	No	R	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	0970	BUILD ILLINOIS B R & I	DEBT SERVICE	Yes	No	D	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	1319	SERIES FY95A COP CAPTIAL PROJECTS FUND	CAPITAL PROJECTS	Yes	No	C	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	1320	SERIES FY95A COP DEBT SERVICE FUND	DEBT SERVICE	Yes	No	D	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	1323	SERIES FY96A COP CAPITAL PROJECTS FUND	CAPITAL PROJECTS	Yes	No	C	
2012	507	GOVERNOR'S OFF OF MGT & BUDGET	1324	SERIES FY96A COP DEBT SERVICE FUND	DEBT SERVICE	Yes	No	D	
2012	509	OFFICE OF INSPECTOR GENERAL	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	509	OFFICE OF INSPECTOR GENERAL	0627	PUBLIC TRANSPORTATION	GENERAL	No	No	G	ACCURAL ONLY/REPORTED WITH 494-627.
2012	510	EXECUTIVE ETHICS COMMISSION	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	511	CAPITAL DEVELOPMENT BOARD	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	511	CAPITAL DEVELOPMENT BOARD	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	511	CAPITAL DEVELOPMENT BOARD	0143	SCHOOL CONSTRUCTION	CAPITAL PROJECTS	Yes	No	C	
2012	511	CAPITAL DEVELOPMENT BOARD	0170	CDB SPECIAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	511	CAPITAL DEVELOPMENT BOARD	0215	CAPITAL DEVELOP BRD REVOLVING	SPECIAL REVENUE	Yes	No	R	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	511	CAPITAL DEVELOPMENT BOARD	0224	ASBESTOS ABATEMENT	SPECIAL REVENUE	Yes	No	R	
2012	511	CAPITAL DEVELOPMENT BOARD	0568	SCHOOL INFRASTRUCTURE	SPECIAL REVENUE	Yes	No	R	
2012	511	CAPITAL DEVELOPMENT BOARD	0617	CDB CONTRIBUTORY TRUST	CAPITAL PROJECTS	Yes	No	C	
2012	511	CAPITAL DEVELOPMENT BOARD	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	517	CIVIL SERVICE COMMISSION	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	524	IL COMMERCE COMMISSION	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	524	IL COMMERCE COMMISSION	0018	TRANSPORTATION REGULATORY	SPECIAL REVENUE	Yes	No	R	
2012	524	IL COMMERCE COMMISSION	0059	PUBLIC UTILITY	SPECIAL REVENUE	Yes	No	R	
2012	524	IL COMMERCE COMMISSION	0127	IL UNDERGROUND UTL FAC DAMAGE	SPECIAL REVENUE	Yes	No	R	
2012	524	IL COMMERCE COMMISSION	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	524	IL COMMERCE COMMISSION	0379	ICC FEDERAL GRANTS TRUST	SPECIAL REVENUE	Yes	No	R	
2012	524	IL COMMERCE COMMISSION	0612	WIRELESS SERVICE EMERGENCY	SPECIAL REVENUE	Yes	No	R	
2012	524	IL COMMERCE COMMISSION	0613	WIRELESS CARRIER REIMBURSEMENT	SPECIAL REVENUE	Yes	No	R	
2012	524	IL COMMERCE COMMISSION	0836	IL POWER AGENCY RENWBL ENERGY	SPECIAL REVENUE	No	No	R	ACCURAL ONLY/REPORTED WITH 445-836.
2012	525	DRYCLEANER COUNCIL	0548	DRYCLEANER ENVIRON RESPONSE TR	SPECIAL REVENUE	Yes	No	R	
2012	526	DEAF & HARD OF HEARING COMM	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	526	DEAF & HARD OF HEARING COMM	0405	DEAF AND HARD OF HEARING SPECI	SPECIAL REVENUE	Yes	Yes	R	
2012	526	DEAF & HARD OF HEARING COMM	0449	INTERPRETERS FOR THE DEAF	SPECIAL REVENUE	Yes	Yes	R	
2012	527	COMPREHNSIVE HLTH INSURANCE BD	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	527	COMPREHNSIVE HLTH INSURANCE BD	1250	COMPREHENSIVE HEALTH INSURANCE FUND	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	528	COURT OF CLAIMS	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0011	ROAD	SPECIAL REVENUE	Yes	Yes	R	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0012	MOTOR FUEL TAX	SPECIAL REVENUE	Yes	Yes	R	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0054	STATE PENSIONS	SPECIAL REVENUE	Yes	Yes	R	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0101	GENERAL OBLIGATION BR&I	DEBT SERVICE	Yes	Yes	D	
2012	528	COURT OF CLAIMS	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	Yes	C	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0397	TRAUMA CENTER	GENERAL	No	No	G	COURT OF CLAIMS/COLLAPSED TO 001.
2012	528	COURT OF CLAIMS	0422	ALTERNATE FUELS	SPECIAL REVENUE	Yes	Yes	R	
2012	528	COURT OF CLAIMS	0434	COURT OF CLAIMS ADMIN & GRANT	SPECIAL REVENUE	Yes	Yes	R	
2012	528	COURT OF CLAIMS	0523	DEPT OF CORRECTIONS REIMBURSEM	SPECIAL REVENUE	Yes	Yes	R	
2012	528	COURT OF CLAIMS	0550	SUPPLEMENTAL LOW INCOME ENERGY	SPECIAL REVENUE	No	No	R	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0554	TRANSPORTATION BOND SERIES B	CAPITAL PROJECTS	Yes	Yes	C	
2012	528	COURT OF CLAIMS	0614	CAPITAL LITIGATION	GENERAL	Yes	Yes	G	
2012	528	COURT OF CLAIMS	0678	FY09 BUDGET RELIEF	GENERAL	No	No	G	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0687	COURT OF CLAIMS FEDERAL GRANT	SPECIAL REVENUE	Yes	Yes	R	
2012	528	COURT OF CLAIMS	0733	TOBACCO SETTLEMENT RECOVERY	SPECIAL REVENUE	Yes	Yes	R	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0843	COURT OF CLMS FD RC VIC CMP GT	SPECIAL REVENUE	Yes	Yes	R	
2012	528	COURT OF CLAIMS	0872	MATERNAL & CHILD HLTH SERV BLK	SPECIAL REVENUE	Yes	Yes	R	COURT OF CLAIMS.
2012	528	COURT OF CLAIMS	0879	TRAFFIC & CRIM CONVICTION SUR	SPECIAL REVENUE	Yes	Yes	R	
2012	528	COURT OF CLAIMS	0963	VEHICLE INSPECTION	GENERAL	No	No	G	COURT OF CLAIMS.
2012	529	E ST. LOUIS FINANCE ADVIS AUTH	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	529	E ST. LOUIS FINANCE ADVIS AUTH	1302	CORPORATE SAVINGS FUND	SPECIAL REVENUE	Yes	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	532	ENVIRONMENTAL PROTECT AGENCY	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0049	INDUSTRIAL HYGIENE REGULATORY	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0065	U S ENVIRONMENTAL PROTECTION	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0072	UNDERGROUND STORAGE TANK	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0074	EPA SPEC STATE PROJ TRUST	SPECIAL REVENUE	Yes	No	R	COLLAPSED TO 845.
2012	532	ENVIRONMENTAL PROTECT AGENCY	0078	SOLID WASTE MANAGEMENT	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0089	SUBTITLE D MANAGEMENT	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0091	CLEAN AIR ACT (CAA) PERMIT	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0154	EPA COURT ORDERED TRUST	PRIVATE-PURPOSE TRUST	Yes	No	N	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2012	532	ENVIRONMENTAL PROTECT AGENCY	0207	POLLUTION CONTROL BOARD ST TR	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0214	BROWNFIELDS REDEVELOPMENT	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0270	WATER REVOLVING	ENTERPRISE	Yes	No	E	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0277	POLLUTION CONTROL BOARD	SPECIAL REVENUE	Yes	No	R	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	532	ENVIRONMENTAL PROTECT AGENCY	0282	HAZARDOUS WASTE OCCUP LICENSE	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0288	COMMUNITY WATER SUPPLY LAB	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0294	USED TIRE MANAGEMENT	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0336	ENVIRONMENTAL LAB CERTIFICAT	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0401	PROTEST	AGENCY	No	No	A	ACCRUAL ONLY/REPORTED WITH 370-401.
2012	532	ENVIRONMENTAL PROTECT AGENCY	0422	ALTERNATE FUELS	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0551	ANTI-POLLUTION	CAPITAL PROJECTS	Yes	No	C	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0608	PARTNERS FOR CONSERVATION	GENERAL	Yes	No	G	COLLAPSED TO 001.
2012	532	ENVIRONMENTAL PROTECT AGENCY	0675	ELECTRONICS RECYCLING	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0731	IL CLEAN WATER FUND	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0738	ALTERNATIVE COMPLIANCE MARKET	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0774	OIL SPILL RESPONSE	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0828	HAZARDOUS WASTE	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0840	HAZARDOUS WASTE RESEARCH	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0845	ENVIRONMENTAL PROTECTION TRUST	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0944	ENVIRO PROTECT PERMIT & INSP	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0945	LANDFILL CLOSURE & POST-CLOSE	SPECIAL REVENUE	Yes	No	R	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0963	VEHICLE INSPECTION	GENERAL	Yes	No	G	
2012	532	ENVIRONMENTAL PROTECT AGENCY	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	537	GUARDIAN & ADVOCACY COMM	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	537	GUARDIAN & ADVOCACY COMM	0297	GUARDIANSHIP & ADVOCACY	SPECIAL REVENUE	Yes	No	R	
2012	537	GUARDIAN & ADVOCACY COMM	1162	WARDS TRUST FUND	AGENCY	Yes	No	A	
2012	541	HISTORIC PRESERVATION AGENCY	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	541	HISTORIC PRESERVATION AGENCY	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	541	HISTORIC PRESERVATION AGENCY	0538	IL HISTORIC SITES	SPECIAL REVENUE	Yes	No	R	
2012	541	HISTORIC PRESERVATION AGENCY	0749	HISTORC PRSRVTN AGY STATE TRST	SPECIAL REVENUE	Yes	No	R	
2012	541	HISTORIC PRESERVATION AGENCY	0776	PRES LIBR & MUSEUM OPERATING	GENERAL	Yes	No	G	
2012	541	HISTORIC PRESERVATION AGENCY	1331	ILLINOIS HISTORIC PRESERVATION TRUST FUND	SPECIAL REVENUE	Yes	No	R	
2012	542	COMMISSION ON HUMAN RIGHTS	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	542	COMMISSION ON HUMAN RIGHTS	0607	SPECIAL PROJECTS DIVISION	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 442-607.
2012	546	IL CRIMINAL JUSTICE INFO AUTH	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	546	IL CRIMINAL JUSTICE INFO AUTH	0156	MOTOR VEHICLE THEFT PREVENTION	SPECIAL REVENUE	Yes	No	R	
2012	546	IL CRIMINAL JUSTICE INFO AUTH	0335	CRIMINAL JUSTICE INFO PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	546	IL CRIMINAL JUSTICE INFO AUTH	0488	CRIMINAL JUSTICE TRUST	SPECIAL REVENUE	Yes	No	R	
2012	546	IL CRIMINAL JUSTICE INFO AUTH	0513	IL STATE CRIME STOPPERS ASSOC	SPECIAL REVENUE	Yes	No	R	
2012	546	IL CRIMINAL JUSTICE INFO AUTH	0539	DEATH PENALTY ABOLITION	SPECIAL REVENUE	Yes	No	R	
2012	546	IL CRIMINAL JUSTICE INFO AUTH	0581	JUVENILE ACCT INCENTIVE BLOCK	SPECIAL REVENUE	Yes	No	R	
2012	548	IL EDUCAT LABOR RELATIONS BD	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	548	IL EDUCAT LABOR RELATIONS BD	0996	EDUC LABOR REL BD FAIR SHARE	AGENCY	Yes	No	A	
2012	551	IL HOUSING DEVELOPMENT AUTH	0338	FEDERAL HOME INVESTMENT TRUST	SPECIAL REVENUE	No	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	551	IL HOUSING DEVELOPMENT AUTH	1107	SINGLE FAMILY MORTGAGE PURCHASE PROGRAM FUND	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	551	IL HOUSING DEVELOPMENT AUTH	1164	ADMINISTRATIVE FUND	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	551	IL HOUSING DEVELOPMENT AUTH	1165	MORTGAGE LOAN PROGRAM FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	551	IL HOUSING DEVELOPMENT AUTH	1398	RENTAL HOUSING SUPPORT PROGRAM	GENERAL	No	No	G	MANUAL PACKAGE-COMPONENT UNIT.
2012	553	IL MUNICIPAL RETIREMENT FUND	0475	IL MUNICIPAL RETIREMENT	AGENCY	No	No	A	ACCRUAL ONLY/REPORTED WITH 370-475.
2012	554	IL SPORTS FACILITIES AUTH	0225	IL SPORTS FACILITIES	GENERAL	No	No	G	ACCRUAL ONLY/REPORTED WITH 492-225.
2012	555	IL STATE BOARD OF INVESTMENTS	0529	IL STATE BOARD OF INVESTMENTS	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	557	IL STATE TOLL HIGHWAY AUTH	0455	IL STATE TOLL HIGHWAY REVENUE	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	557	IL STATE TOLL HIGHWAY AUTH	1262	DEBT SERVICE RESERVE FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	557	IL STATE TOLL HIGHWAY AUTH	1263	DEBT SERVICE ACCOUNT FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	557	IL STATE TOLL HIGHWAY AUTH	1264	CONSTRUCTION ACCOUNT FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	557	IL STATE TOLL HIGHWAY AUTH	1276	CAPITAL IMPROVEMENT ACCOUNT FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	558	COUNCIL ON DEVELOPMENTAL DISAB	0131	COUNCIL ON DEV DISABILITIES	SPECIAL REVENUE	Yes	No	R	
2012	559	IL VIOLENCE PREVENTION AUTH	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	559	IL VIOLENCE PREVENTION AUTH	0184	VIOLENCE PREVENTION	GENERAL	Yes	No	G	
2012	559	IL VIOLENCE PREVENTION AUTH	0318	IVPA SPECIAL PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	559	IL VIOLENCE PREVENTION AUTH	0408	DHS SPECIAL PURPOSE TRUST	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 444-408.

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	559	IL VIOLENCE PREVENTION AUTH	0873	PREVENTIVE HEALTH&HLTH SERV BL	SPECIAL REVENUE	Yes	No	R	
2012	560	IL FINANCE AUTHORITY	0205	IL FARMER & AGRI-BUSINESS LN	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	0334	AMBULANCE REVOLVING LOAN	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 592-334.
2012	560	IL FINANCE AUTHORITY	0572	FIRE TRUCK REVOLVING LOAN	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 592-572.
2012	560	IL FINANCE AUTHORITY	0994	IL AGRICULTURAL LOAN GUARANTEE	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1201	ILLINOIS VENTURE INVESTMENT FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1203	INDUSTRIAL REVENUE BOND INSURANCE FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1221	EDA TITLE IX RESTRICTED REVOLVING LOAN FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1227	EMPLOYEE OWNERSHIP ASSISTANCE LOAN FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1229	ILLINOIS HOUSING PARTNERSHIP PROGRAM FUND	SPECIAL REVENUE	No	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1258	ILLINOIS RURAL BOND BANK SPECIAL RESERVE FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1268	RURAL DEVELOPMENT REVOLVING LOAN FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1282	SBA MICROLOAN RELENDING FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1326	CREDIT ENHANCEMENT DEVELOPMENT FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1367	IFA OPERATING FUND	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1392	IFA BOND FUND	GENERAL	No	No	G	MANUAL PACKAGE-COMPONENT UNIT.
2012	560	IL FINANCE AUTHORITY	1400	RENEWABLE ENERGY DEVELOPMENT FUND	GENERAL	No	No	G	MANUAL PACKAGE-COMPONENT UNIT.
2012	561	TOBACCO SETTLEMENT AUTHORITY	1403	RAILSPLITTER TRUSTEE ACCOUNT FUND	GENERAL	Yes	No	G	
2012	562	PROCUREMENT POLICY BOARD	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	563	IL WORKERS' COMPENSATION COMMI	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	563	IL WORKERS' COMPENSATION COMMI	0124	WORKERS' COMP BENEFIT TRUST	ENTERPRISE	Yes	No	E	
2012	563	IL WORKERS' COMPENSATION COMMI	0179	INJURED WORKERS' BENEFIT	ENTERPRISE	Yes	No	E	
2012	563	IL WORKERS' COMPENSATION COMMI	0274	SELF-INSURERS ADMINISTRATION	ENTERPRISE	Yes	No	E	
2012	563	IL WORKERS' COMPENSATION COMMI	0431	SECOND INJURY	SPECIAL REVENUE	Yes	No	R	
2012	563	IL WORKERS' COMPENSATION COMMI	0534	IL WORKERS' COMP COMM OPERATNS	SPECIAL REVENUE	Yes	No	R	
2012	563	IL WORKERS' COMPENSATION COMMI	0685	RATE ADJUSTMENT	SPECIAL REVENUE	Yes	No	R	
2012	563	IL WORKERS' COMPENSATION COMMI	0848	SETTLEMENT	SPECIAL REVENUE	Yes	No	R	
2012	563	IL WORKERS' COMPENSATION COMMI	0940	SELF-INSURED EMPLOYERS LIA	ENTERPRISE	Yes	No	E	
2012	563	IL WORKERS' COMPENSATION COMMI	1168	TRANSCRIPT DEPOSIT FUND	SPECIAL REVENUE	Yes	No	R	
2012	565	ILLINOIS GAMING BOARD	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	565	ILLINOIS GAMING BOARD	0007	EDUCATION ASSISTANCE	GENERAL	Yes	No	G	
2012	565	ILLINOIS GAMING BOARD	0129	STATE GAMING	SPECIAL REVENUE	Yes	No	R	
2012	568	STATE CHARTER SCHOOL COMM	0674	STATE CHARTER SCHOOL COMM	SPECIAL REVENUE	Yes	No	R	
2012	569	IL LAW ENFORCE TRAIN & STDS BD	0356	LAW ENFORCEMENT CAMERA GRANT	SPECIAL REVENUE	Yes	No	R	
2012	569	IL LAW ENFORCE TRAIN & STDS BD	0517	POLICE TRAINING BOARD SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	569	IL LAW ENFORCE TRAIN & STDS BD	0635	DEATH CERTIFICATE SURCHARGE	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 482-635.
2012	569	IL LAW ENFORCE TRAIN & STDS BD	0879	TRAFFIC & CRIM CONVICTION SUR	SPECIAL REVENUE	Yes	No	R	
2012	569	IL LAW ENFORCE TRAIN & STDS BD	0923	LAW ENF OFF TRNG BD FED PROJ	SPECIAL REVENUE	Yes	No	R	
2012	571	MEDICAL DISTRICT COMM	1377	IMD RESTRICTED PROGRAM FUND	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	574	METRO PIER & EXPOSITION AUTH	0053	METRO EXPO AUD & OFFICE BLDG	GENERAL	Yes	Yes	G	
2012	574	METRO PIER & EXPOSITION AUTH	0377	MCCORMICK PLACE EXPANSION PROJ	AGENCY	Yes	Yes	A	
2012	574	METRO PIER & EXPOSITION AUTH	0624	CHICAGO TRAVEL INDUSTRY PROMO	SPECIAL REVENUE	Yes	Yes	R	
2012	574	METRO PIER & EXPOSITION AUTH	0941	MPEA GRANTS	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 370-941.
2012	574	METRO PIER & EXPOSITION AUTH	0961	MFEA IMPROVEMENT BOND	SPECIAL REVENUE	Yes	Yes	R	COLLAPSED TO 960.
2012	578	PRISONER REVIEW BOARD	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	578	PRISONER REVIEW BOARD	0366	PRISONER REVIEW BD VHCL & EQUIP	SPECIAL REVENUE	Yes	No	R	
2012	579	RACING BOARD	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	579	RACING BOARD	0248	RACING BD FINGERPRINT LICENSE	SPECIAL REVENUE	Yes	No	R	
2012	579	RACING BOARD	0271	IL RACING BOARD CHARITY	SPECIAL REVENUE	Yes	No	R	
2012	579	RACING BOARD	0280	IL RACING BOARD GRANT	SPECIAL REVENUE	Yes	No	R	
2012	579	RACING BOARD	0313	HORSE RACING EQUITY TRUST	SPECIAL REVENUE	Yes	No	R	
2012	579	RACING BOARD	0632	HORSE RACING	SPECIAL REVENUE	Yes	No	R	
2012	579	RACING BOARD	0785	QUARTER HORSE PURSE	SPECIAL REVENUE	Yes	No	R	
2012	580	PROPERTY TAX APPEAL BOARD	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	580	PROPERTY TAX APPEAL BOARD	0802	PERSONAL PROPERTY TAX REPLACE	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 492-802.
2012	582	QUAD CITIES REG ECON DEVEL AUT	1301	QUAD CITY REGION ECONOMIC DEVELOPMENT AUTHORITY OP	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	583	SEX OFFENDER MANAGEMENT BOARD	0527	SEX OFFENDER MANAGEMENT BOARD	SPECIAL REVENUE	Yes	No	R	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	584	WESTERN IL ECONOMIC DEV AUTH	1401	WESTERN ILL ECON DEVELP AUTH OPERATING FUND	GENERAL	Yes	No	G	MANUAL PACKAGE-COMPONENT UNIT.
2012	585	SW IL DEVELOPMENT AUTHORITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	585	SW IL DEVELOPMENT AUTHORITY	1277	SWIDA OPERATING FUND	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	585	SW IL DEVELOPMENT AUTHORITY	1278	SWIDA ENTERPRISE FUND	ENTERPRISE	No	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	586	STATE BOARD OF EDUCATION	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	586	STATE BOARD OF EDUCATION	0007	EDUCATION ASSISTANCE	GENERAL	Yes	No	G	
2012	586	STATE BOARD OF EDUCATION	0016	TEACHER CERTIFICATE FEE REVOLV	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0031	DRIVERS EDUCATION	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0130	SCHOOL DIST EMERG FINANC ASST	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	No	C	
2012	586	STATE BOARD OF EDUCATION	0143	SCHOOL CONSTRUCTION	CAPITAL PROJECTS	Yes	No	C	
2012	586	STATE BOARD OF EDUCATION	0144	SBE SPECIAL PURPOSE TRUST	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0159	SBE TEACHER CERTIFICATION INST	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0410	SBE FEDERAL DEPT OF AGRIC	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0412	COMMON SCHOOL	GENERAL	Yes	No	G	
2012	586	STATE BOARD OF EDUCATION	0512	AFTER SCHOOL RESCUE	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0560	SBE FEDERAL AGENCY SERVICES	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0561	SBE FEDERAL DEPT OF EDUCATION	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0567	CHARTER SCHOOLS REVOLVING LOAN	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0568	SCHOOL INFRASTRUCTURE	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0569	SCHOOL TECHNOLOGY REVOLV LN	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0605	TEMPORARY RELOCATION EXPENSES	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0802	PERSONAL PROPERTY TAX REPLACE	SPECIAL REVENUE	No	No	R	ACCRAU ONLY/REPORTED WITH 492-802.
2012	586	STATE BOARD OF EDUCATION	0857	US DPT OF ED JOBS PRG FED TRST	SPECIAL REVENUE	Yes	No	R	
2012	586	STATE BOARD OF EDUCATION	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	587	STATE BOARD OF ELECTIONS	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	587	STATE BOARD OF ELECTIONS	0206	HELP ILLINOIS VOTE	SPECIAL REVENUE	Yes	No	R	
2012	587	STATE BOARD OF ELECTIONS	0266	VOTERS' GUIDE	SPECIAL REVENUE	Yes	No	R	
2012	587	STATE BOARD OF ELECTIONS	0647	STATE BOARD OF ELECT FED TRUST	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0067	RADIATION PROTECTION	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0173	EMERGENCY PLANNING & TRAINING	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0191	INDOOR RADON MITIGATION	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0484	NUCLEAR CIVIL PROTECTION PLAN	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0491	FEDERAL AID DISASTER	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0497	FEDERAL CIVIL PREPARED ADMIN	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0526	EMERGENCY MANAGEMENT PREPAREDND	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0588	SEPTEMBER 11TH	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0667	DISASTER RESPONSE AND RECOVERY	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0688	IEMA STATE PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0796	NUC SAFETY EMERG PREPAREDNESS	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0882	SHEFFIELD 2/1982 AGREED ORDER	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0942	LOW-LEVEL RAD WSTE FAC DEV&OP	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0943	LOW-LEVEL RAD WSTE FAC CLS&CMP	SPECIAL REVENUE	Yes	No	R	
2012	588	IL EMERGENCY MANAGEMENT AGCY	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	589	STATE EMPLOYEES' RETIRE SYSTEM	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	589	STATE EMPLOYEES' RETIRE SYSTEM	0479	STATE EMPLOYEES RETIREMENT SYS	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	590	IL LABOR RELATIONS BOARD	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	591	STATE POLICE MERIT BOARD	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	591	STATE POLICE MERIT BOARD	0705	STATE POLICE WHISTLEBLOWER REW	SPECIAL REVENUE	No	No	R	ACCRAU ONLY/REPORTED WITH 493-705.
2012	592	OFFICE OF THE STATE FIRE MARSH	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	592	OFFICE OF THE STATE FIRE MARSH	0047	FIRE PREVENTION	SPECIAL REVENUE	Yes	No	R	
2012	592	OFFICE OF THE STATE FIRE MARSH	0072	UNDERGROUND STORAGE TANK	SPECIAL REVENUE	Yes	No	R	
2012	592	OFFICE OF THE STATE FIRE MARSH	0114	EMERGENCY RESPONSE REIMBURS	SPECIAL REVENUE	Yes	No	R	
2012	592	OFFICE OF THE STATE FIRE MARSH	0334	AMBULANCE REVOLVING LOAN	SPECIAL REVENUE	Yes	No	R	
2012	592	OFFICE OF THE STATE FIRE MARSH	0510	IL FIRE FIGHTERS' MEMORIAL	SPECIAL REVENUE	Yes	No	R	
2012	592	OFFICE OF THE STATE FIRE MARSH	0518	FIRE SERVICE AND SMALL EQUIPMT	SPECIAL REVENUE	Yes	No	R	

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	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	592	OFFICE OF THE STATE FIRE MARSH	0572	FIRE TRUCK REVOLVING LOAN	SPECIAL REVENUE	Yes	No	R	
2012	592	OFFICE OF THE STATE FIRE MARSH	0580	FIRE PREVENTION DIVISION	SPECIAL REVENUE	Yes	No	R	
2012	593	TEACHERS' RETIREMENT SYSTEM	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	593	TEACHERS' RETIREMENT SYSTEM	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	593	TEACHERS' RETIREMENT SYSTEM	0203	TCHR HEALTH INSURANCE SECURITY	PENSION TRUST	No	No	P	ACCUAL ONLY/REPORTED WITH 478-203.
2012	593	TEACHERS' RETIREMENT SYSTEM	0412	COMMON SCHOOL	GENERAL	Yes	Yes	G	
2012	593	TEACHERS' RETIREMENT SYSTEM	0473	TEACHERS RETIREMENT SYSTEM	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	594	TEACHERS' PENS & RETIRE SYS, C	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	594	TEACHERS' PENS & RETIRE SYS, C	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	597	SOUTHEASTERN IL ECON DEV AUTH	1382	SIEDA OPERATING FUND	SPECIAL REVENUE	Yes	No	R	MANUAL PACKAGE-COMPONENT UNIT.
2012	598	UPPER IL RIVER VALLEY DEVEL AU	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	598	UPPER IL RIVER VALLEY DEVEL AU	1314	UPPER ILLINOIS RIVER VALLEY DEVELOPMENT AUTHORITY	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	599	WILL-KANKAKEE REG DEVEL AUTH	1360	WILL-KANKAKEE REGIONAL DEVELOPMENT AUTHORITY OPERA	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.
2012	601	BOARD OF HIGHER EDUCATION	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	601	BOARD OF HIGHER EDUCATION	0660	ACADEMIC QUALITY ASSURANCE	SPECIAL REVENUE	Yes	No	R	
2012	601	BOARD OF HIGHER EDUCATION	0661	PRIVATE CLLGE ACDMC QUAL ASSUR	SPECIAL REVENUE	Yes	No	R	
2012	601	BOARD OF HIGHER EDUCATION	0736	BHE STATE PROJECTS	SPECIAL REVENUE	Yes	No	R	
2012	601	BOARD OF HIGHER EDUCATION	0751	PRIV BUS & VOC SCHL QLTY ASRNC	SPECIAL REVENUE	Yes	No	R	
2012	601	BOARD OF HIGHER EDUCATION	0983	BHE FEDERAL GRANTS	SPECIAL REVENUE	Yes	No	R	
2012	608	CHICAGO STATE UNIVERSITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	608	CHICAGO STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	608	CHICAGO STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE-UNIVERSITY.
2012	612	EASTERN IL UNIVERSITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	612	EASTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	612	EASTERN IL UNIVERSITY	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	Yes	C	
2012	612	EASTERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	SPECIAL REVENUE	Yes	Yes	R	
2012	612	EASTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE-UNIVERSITY.
2012	616	GOVERNORS STATE UNIVERSITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	616	GOVERNORS STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	616	GOVERNORS STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE-UNIVERSITY.
2012	620	NORTHEASTERN IL UNIVERSITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	620	NORTHEASTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	620	NORTHEASTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE UNIVERSITY.
2012	628	WESTERN IL UNIVERSITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	628	WESTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	628	WESTERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	SPECIAL REVENUE	Yes	Yes	R	
2012	628	WESTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE-UNIVERSITY.
2012	636	ILLINOIS STATE UNIVERSITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	636	ILLINOIS STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	636	ILLINOIS STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE-UNIVERSITY.
2012	644	NORTHERN IL UNIVERSITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	644	NORTHERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	644	NORTHERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	SPECIAL REVENUE	Yes	Yes	R	
2012	644	NORTHERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE UNIVERSITY.
2012	664	SOUTHERN IL UNIVERSITY	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	664	SOUTHERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	664	SOUTHERN IL UNIVERSITY	0141	CAPITAL DEVELOPMENT	CAPITAL PROJECTS	Yes	Yes	C	
2012	664	SOUTHERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	SPECIAL REVENUE	Yes	Yes	R	
2012	664	SOUTHERN IL UNIVERSITY	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	Yes	C	
2012	664	SOUTHERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE-UNIVERSITY.
2012	676	UNIVERSITY OF ILLINOIS	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	676	UNIVERSITY OF ILLINOIS	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	676	UNIVERSITY OF ILLINOIS	0047	FIRE PREVENTION	SPECIAL REVENUE	Yes	Yes	R	
2012	676	UNIVERSITY OF ILLINOIS	0240	EMERGENCY PUBLIC HEALTH	SPECIAL REVENUE	Yes	Yes	R	
2012	676	UNIVERSITY OF ILLINOIS	0294	USED TIRE MANAGEMENT	SPECIAL REVENUE	Yes	Yes	R	
2012	676	UNIVERSITY OF ILLINOIS	0417	STATE COLLEGE & UNIV TRUST	SPECIAL REVENUE	Yes	Yes	R	
2012	676	UNIVERSITY OF ILLINOIS	0840	HAZARDOUS WASTE RESEARCH	SPECIAL REVENUE	Yes	Yes	R	

**State of Illinois
Summary of Agency and Fund Classifications**

**Exhibit 27.50.10-A
(14-001)**

	Agency	Agency Name	Fund	Fund Name	Fund Category	Package in WEDGE	Prepared by IOC "in-house"	GAAP Fund Type	Other reporting requirements
2012	676	UNIVERSITY OF ILLINOIS	1501	UNIVERSITY REPORTING PACKAGE	GENERAL	Yes	No	G	MANUAL PACKAGE-UNIVERSITY.
2012	684	IL COMMUNITY COLLEGE BOARD	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	684	IL COMMUNITY COLLEGE BOARD	0007	EDUCATION ASSISTANCE	GENERAL	Yes	No	G	
2012	684	IL COMMUNITY COLLEGE BOARD	0070	ICCB INSTRCTNL DEV & ENHCMT AP	SPECIAL REVENUE	Yes	No	R	
2012	684	IL COMMUNITY COLLEGE BOARD	0161	SBE GED TESTING	SPECIAL REVENUE	Yes	No	R	
2012	684	IL COMMUNITY COLLEGE BOARD	0339	IL COMM COLL BRD CONTRCT & GRT	SPECIAL REVENUE	Yes	No	R	
2012	684	IL COMMUNITY COLLEGE BOARD	0350	ICCB FEDERAL TRUST	SPECIAL REVENUE	Yes	No	R	
2012	684	IL COMMUNITY COLLEGE BOARD	0692	ICCB ADULT EDUCATION	SPECIAL REVENUE	Yes	No	R	
2012	684	IL COMMUNITY COLLEGE BOARD	0772	CAREER AND TECHNICAL EDUCATION	SPECIAL REVENUE	Yes	No	R	
2012	684	IL COMMUNITY COLLEGE BOARD	0971	BUILD ILLINOIS BOND	CAPITAL PROJECTS	Yes	No	C	
2012	691	IL STUDENT ASSISTANCE COMM	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	691	IL STUDENT ASSISTANCE COMM	0007	EDUCATION ASSISTANCE	GENERAL	Yes	No	G	
2012	691	IL STUDENT ASSISTANCE COMM	0092	FEDERAL CONGRESS TEACHR SCHL	SPECIAL REVENUE	Yes	No	R	
2012	691	IL STUDENT ASSISTANCE COMM	0242	ISAC ACCOUNTS RECEIVABLE	SPECIAL REVENUE	Yes	No	R	
2012	691	IL STUDENT ASSISTANCE COMM	0259	OPTOMETRIC LICN & DISC BRD	SPECIAL REVENUE	No	No	R	ACCRUAL ONLY/REPORTED WITH 440-259.
2012	691	IL STUDENT ASSISTANCE COMM	0418	UNIVERSITY GRANT	SPECIAL REVENUE	Yes	No	R	
2012	691	IL STUDENT ASSISTANCE COMM	0557	IL PREPAID TUITION TRUST	ENTERPRISE	Yes	No	E	
2012	691	IL STUDENT ASSISTANCE COMM	0663	FEDERAL STUDENT LOAN	ENTERPRISE	Yes	No	E	
2012	691	IL STUDENT ASSISTANCE COMM	0664	STUDENT LOAN OPERATION	ENTERPRISE	Yes	No	E	
2012	691	IL STUDENT ASSISTANCE COMM	0677	IL STDNT ASST COMM CONTR & GRT	SPECIAL REVENUE	Yes	No	R	
2012	691	IL STUDENT ASSISTANCE COMM	0701	FEDERAL STUDENT INCENTIVE TR	SPECIAL REVENUE	Yes	No	R	
2012	691	IL STUDENT ASSISTANCE COMM	0721	NATIONAL GD AND NAVAL MIL GRNT	SPECIAL REVENUE	Yes	No	R	
2012	691	IL STUDENT ASSISTANCE COMM	0753	IL FUTURE TEACHER CORPS SCHOLA	SPECIAL REVENUE	Yes	No	R	
2012	691	IL STUDENT ASSISTANCE COMM	1174	ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM FUND	ENTERPRISE	Yes	No	E	
2012	691	IL STUDENT ASSISTANCE COMM	1325	ISAC COP DEBT SERVICE FUND	DEBT SERVICE	Yes	No	D	
2012	692	IL MATH AND SCIENCE ACADEMY	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	692	IL MATH AND SCIENCE ACADEMY	0007	EDUCATION ASSISTANCE	GENERAL	Yes	No	G	
2012	692	IL MATH AND SCIENCE ACADEMY	0359	IMSA SPECIAL PURPOSES TRUST	SPECIAL REVENUE	Yes	No	R	
2012	692	IL MATH AND SCIENCE ACADEMY	0768	IL MATH & SCIENCE ACAD INCOME	SPECIAL REVENUE	Yes	No	R	
2012	692	IL MATH AND SCIENCE ACADEMY	1223	IMSA OPERATING FUND	SPECIAL REVENUE	Yes	No	R	
2012	692	IL MATH AND SCIENCE ACADEMY	1366	GENERAL REVENUE	AGENCY	Yes	No	A	
2012	693	STATE UNIV RETIREMENT SYS	0001	GENERAL REVENUE	GENERAL	Yes	No	G	
2012	693	STATE UNIV RETIREMENT SYS	0007	EDUCATION ASSISTANCE	GENERAL	Yes	Yes	G	
2012	693	STATE UNIV RETIREMENT SYS	0054	STATE PENSIONS	SPECIAL REVENUE	Yes	Yes	R	
2012	693	STATE UNIV RETIREMENT SYS	0577	COMMUNITY COLLEGE HEALTH INSUR	PENSION TRUST	No	No	P	ACCRUAL ONLY/REPORTED WITH 478-577.
2012	693	STATE UNIV RETIREMENT SYS	1178	STATE UNIVERSITIES' RETIREMENT SYSTEM FUND	PENSION TRUST	Yes	No	P	MANUAL PACKAGE-PENSION TRUST.
2012	695	STATE UNIV CIVIL SERV MERIT BD	0001	GENERAL REVENUE	GENERAL	Yes	Yes	G	
2012	697	IL MATHEMATICS & SCIENCE ACAD	1251	IMSA FOUNDATION ADVANCEMENT OF EDUCATION FUND	ENTERPRISE	Yes	No	E	MANUAL PACKAGE-COMPONENT UNIT.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
ASSETS			
101	Cash on deposit with State Treasurer (including in-transit items)	Legal tender currency on deposit with the State Treasurer for SAMS fund accounts, including monies received by an agency, either still in the agency's hands or in some stage of the clearing process, that has not yet been recorded on SAMS.	Currency, coin, checks, letters of credit, postal and money orders on deposit in a bank for locally held funds or on deposit with the State Treasurer for SAMS. It also includes the items defined above that are on hand or in the clearing process.
102	Locally-held cash and cash equivalents	Legal tender currently on deposit outside of the State Treasury. Cash equivalents represent investments with a maturity of less than 90 days at time of purchase.	Purchases of certificates of deposits with a maturity of less than 90 days at time of purchase, repurchase agreements; time deposits, and savings accounts.
103	Petty cash	Cash held on an imprest basis for the purpose of making change or paying obligations of a small dollar amount for which the issuance of a formal voucher and check cannot be administered economically and efficiently through customary procurement practices. Petty cash is to be reported as assets of the respective SAMS fund or locally held fund which makes reimbursements of the expenditures.	Authorized petty cash funds.
105	Cash and cash equivalents	Accounts 101, 102, and 103.	N/A
107	Securities lending collateral with State Treasurer	Lending of securities to other entities for collateral with a simultaneous agreement to return collateral for the same securities in the future.	Securities lending collateral purchased by the State Treasurer.

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109	Investments	Assets with an original maturity greater than 90 days at time of purchase which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost. <u>Proprietary Funds Only</u> - Assets with an original maturity greater than 90 days at time of purchase and a current maturity of less than or equal to one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost.	Securities, real estate and other assets held by locally held funds with a maturity of greater than 90 days at time of purchase and, for proprietary funds only, less than or equal to one year.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
110	Unamortized premiums (discounts) on investments	The portion of the excess (deficiency) of the amount paid for securities in account 109 over (under) their face value which has not been amortized.	Premium paid at time of purchase of investment in a governmental or current in a proprietary fund which has not been fully amortized.
111	Investments	Account 109 plus (minus) account 110.	N/A
113	Investments, long-term	<u>Proprietary Funds Only</u> - Assets with a current maturity greater than one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Amounts should be recorded at fair value, or if donated, at market value at the date of donation.	Securities, real estate and other assets held by locally held funds with a maturity of greater than one year.
114	Unamortized premiums (discounts) on investments, long-term	<u>Proprietary Funds Only</u> - The portion of the excess (deficiency) of the amount paid for securities in account 113 over (under) their face value which has not been amortized.	Premiums paid at time of purchase of investment recorded as long-term which have not been fully amortized.
115	Investments, long-term	<u>Proprietary Funds Only</u> - Account 113 plus (minus) account 114.	N/A
117	Taxes receivable	Uncollected portion of taxes levied.	Income, sales, motor fuel, public utility, and other current taxes receivable.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
118	Allowance for uncollectible taxes	The portion of taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from taxes receivable to indicate the net taxes receivable.	Estimated uncollectible portion of account 117.
121	Interest and penalties receivable on taxes	Interest and penalties earned on taxes which have not been received.	Interest and penalties receivable on taxes only.
122	Allowance for uncollectible interest and penalties on taxes	The portion of interest and penalties receivable on taxes estimated not to be collectible. The balance in this account is reported as a deduction from interest and penalties receivable on taxes.	Estimated uncollectible portion of account number 121.
125	Taxes receivable, net	Accounts 117 and 121, less accounts 118 and 122.	N/A
126	Due from other government-federal	Amounts due from the federal government for items such as intergovernmental grants, entitlements, shared revenues, and charges for services rendered by the agency to the federal government.	Amounts due from U.S. Department of Health and Human Services, Department of Education, Department of Labor and other federal agencies.
127	Due from other governments-local	Amounts due from local governmental units for items such as intergovernmental grants, entitlements, or contracts, taxes collected for the reporting government, by a local government (e.g., inheritance tax), loans, and charges for services rendered by the agency to the local government.	Local government grant receivable; inheritance tax receivable; and payments due under the public services local CETA programs.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
128	Allowance for uncollectibles due from other governments	Amounts due from the governments, both federal and local estimated not to be collectible. The balance in this account is reported as a deduction from the due from other government accounts to indicate the net intergovernmental receivable amount.	Estimated uncollectible portion of account numbers 126 and 127.
130	Intergovernmental receivables, net	Accounts 126 and 127, less account 128.	N/A
135	Other receivables	Amounts owed to the State not required to be accounted for elsewhere.	Grant receivables for private organizations or individuals, proprietary services provided to non-State organizations, interest on investments and interest on cash equivalents.
136	Allowance for uncollectible other receivables	The portion of other receivables estimated not to be collectible. The balance in this account is reported as a deduction from other receivables to indicate net other receivables.	Estimated uncollectible portion of account number 135.
140	Other receivables, net	Account 135, less account 136.	N/A
141	Due from other funds	Amounts receivable by one primary government fund from another primary government fund.	Department of Central Management Services Revolving Fund receivables from a fund of the Department of Revenue.
144	Due from component units	Amounts receivable by a primary government fund from a component unit fund or by a component unit fund from a fund of a different component unit.	Grant monies of a component unit to be returned to a fund of the Department of Natural Resources by the component unit.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
147	Due from primary government	Amounts receivable by a component unit fund from a primary government fund.	A component unit receivable from a fund of the Department of Natural Resources.
148	Unamortized bond issuance costs, current	The portion of costs associated with the issuance of bonds which are payable within one year of the date of the statement of net assets which has not yet been amortized.	Underwriters' fees on new bonds allocated to the amount of bonds payable within one year of the date of the statement of net assets.
149	Unamortized bond issuance costs, long-term	The portion of costs associated with the issuance of bonds which are payable after one year of the date of the statement of net assets which has not yet been amortized.	Underwriters' fees on new bonds allocated to the amount of bonds payable after one year of the date of the statement of net assets.
150	Inventories	Raw materials and supplies, goods finished and in process of manufacture, and merchandise on hand, in transit and owed, in storage, or consigned to others at the end of an accounting period.	Inventory of materials and supplies include food supplies, drugs, gasoline, road salt, wearing apparel, equipment parts, and paper and printing supplies. Stores for resale include equipment parts, telecommunication parts, gasoline, and paper and printing supplies.
151	Prepaid expenses	<u>Proprietary Funds Only</u> -Amount of goods or services paid in which benefits have not yet been received. They are charged to future operations on the basis of measurable benefits.	Rent, interest and subscriptions.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
152	Loans and notes receivable	Loans receivable consists of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements. <u>Proprietary Funds Only</u> - Loans and notes receivable with a current maturity of less than or equal to one year. Loans receivable consist of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.	Student loan program, mortgage loan program. Facility lease and other capital lease agreements where the State is the lessor.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
153	Allowance for uncollectible loans and notes receivable	The portion of loans and notes receivable estimated to be uncollectible. The balance in this account is reported as a deduction from loans and notes receivable to indicate the net loans and notes receivable.	Estimated uncollectible portion of account number 152.
154	Loans and notes receivable, net	Account 152, less account 153.	N/A
155	Loans and notes receivable, long-term	<u>Proprietary Funds Only</u> - Loans and notes with a current maturity of greater than one year. Loans receivable consist of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.	Student loan program, mortgage loan program. Facility lease and other capital lease agreements where the State is the lessor.
156	Allowance for uncollectible loans and notes receivable, long-term	<u>Proprietary Funds Only</u> - The portion of long-term loans and notes receivable estimated not to be collectible. The balance in this account is reported as a deduction from loans and notes receivable to indicate the net loans and notes receivable.	Estimated uncollectible portion of account number 155.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
157	Loans and notes receivable, long-term, net	<u>Proprietary Funds Only</u> - Account 155, less account 156.	N/A
159	Restricted assets-cash and cash equivalents, current	<u>Proprietary Funds Only</u> - Cash and cash equivalents which are restricted for use by legal or contractual requirements.	Cash and cash equivalents restricted by revenue bond indentures.
160	Restricted assets- investments, current	<u>Proprietary Funds Only</u> - Investments maturing within one year which are restricted for use by legal or contractual requirements.	Current investments restricted by revenue bond indentures.
161	Restricted assets-other receivables, net, current	<u>Proprietary Funds Only</u> - Other receivables due within one year which are restricted for use by legal or contractual requirements.	Current other receivables, net, restricted by revenue bond indentures.
162	Restricted assets-due from other funds, current	<u>Proprietary Funds Only</u> - Amounts due within one year from other primary government funds which are restricted for use by legal or contractual requirements.	Current amounts due from other funds restricted by revenue bond indentures.
163	Restricted assets-loans and notes receivable, net, current	<u>Proprietary Funds Only</u> - Loans and notes receivable, net due within one year which are restricted for use by legal or contractual requirements.	Current loans and notes receivable, net, restricted by revenue bond indentures.
164	Restricted assets-cash and cash equivalents, long-term	<u>Proprietary Funds Only</u> - Cash and cash equivalents not maturing within one year which are restricted for use by legal or contractual requirements.	Cash and cash equivalents restricted by revenue bond indentures.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
165	Restricted assets- investments, long-term	<u>Proprietary Funds Only</u> - Investments not maturing within one year which are restricted for use by legal or contractual requirements.	Long-term investments restricted by revenue bond indentures.
166	Restricted assets-loans and notes receivable, net, long- term	<u>Proprietary Funds Only</u> - Loans and notes receivable, net not due within one year which are restricted for use by legal or contractual requirements.	Long-term loans and notes receivable, net, restricted by revenue bond indentures.
167	Capital assets, not being depreciated	The costs of assets purchased which are not depreciable.	Land, land improvements, infrastructure using the modified method, nondepreciable historical treasures and works of art and construction in progress.
168	Capital assets, being depreciated	The costs of assets purchased which will depreciate in value over time.	Site improvements, buildings, building improvements, building capital leases, equipment, equipment capital leases, infrastructure and depreciable historical treasures and works of art.
169	Accumulated depreciation	The accumulation of periodic credits made to record the expiration of the estimated useful life of a depreciable capital asset.	Accumulated depreciation related to account 168.
170	Total capital assets, net	Accounts 167 plus 168, less 169.	N/A
175	Other assets, current	Assets of monetary value excluding those accounts listed previously.	Utility deposits.
176	Other assets, long-term	<u>Proprietary Funds Only</u> - Assets of monetary value excluding those accounts listed previously which are long-term in nature.	Utility deposits.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
177	Total other assets	<u>Proprietary Funds Only</u> - Account 175 plus account 176.	N/A
196	Deferred outflow of resources	<u>Proprietary Funds Only</u> – A consumption of net assets by the government that is applicable to future reporting periods. Includes a decrease in the fair value of a hedging derivative instrument from the inception date of the derivative instrument. Also includes reporting of service concession arrangements.	A decrease in the fair value of an interest rate swap.
LIABILITIES			
205	Accounts payable and accrued liabilities	Amounts on open account owing to private persons or organizations for goods and services received by the State (but not including amounts due to other State funds or other governments).	Goods or services received and not paid at June 30.
208	Due to other government-federal	Amounts owed by the State to the federal government.	Taxes collected by the State for the federal government (FICA, FWT) and amounts owed for grants and services.
209	Due to other governments-local	Amounts owed by the State to local governmental units.	County, municipal, and RTA Retailer's Occupational Tax, Motor Fuel Tax, and all other taxes collected by the State for the local governments and amounts owed for grants and schools.
210	Intergovernmental payables	Accounts 208 and 209.	N/A

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215	Due to other funds	Amounts owed to one primary government fund by another primary government fund.	Amounts owed by a fund of the Department of Revenue to a Department of Central Management Services Revolving Fund.
216	Due to component units	Amounts owed to a component unit fund by a primary government fund or owed to a component unit fund by a fund of a different component unit.	Amounts due to a component unit from a fund of the Department of Natural Resources.
217	Due to primary government	Amounts owed to a primary government fund by a component unit fund.	Return of unused grant proceeds by a component unit to the Department of Natural Resources.
220	Unavailable revenue	<u>Governmental Funds Only</u> - Amounts recorded as receivables but are not received within 60 days after the date of the statement of net assets.	Grant receipts earned but not received within 60 days of the date of the statement of net assets.
221	Unearned revenue	Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.	Grant advances.
224	Obligations under securities lending of State Treasurer	Lending of securities to other entities for collateral with a simultaneous agreement to return collateral for the same securities in the future.	Securities lending collateral purchased by the State Treasurer.
233	Short-Term Notes Payable	Amount of short-term debt instrument.	Anticipation notes, lines of credit, and similar loans.
234	General Obligation Certificates Payable	The face value of general obligation certificates issued and outstanding	General obligation certificates

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235	Notes payable, current	Amounts owed within one year as a result of an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.	Short term borrowing instruments issued by financing authorities.
236	Notes payable, long-term	Amounts, not payable within one year, which are owed as a result of an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.	Borrowing instruments issued by financing authorities.
240	Derivative Instrument – Swap Liability	<u>Proprietary Fund Only</u> – The fair value of a hedging derivative instrument at the reporting date.	The fair value of an interest rate swap, interest rate exchange agreement, interest rate cap, etc.
246	Revenue bonds payable, current	The face value of revenue bonds, payable within one year, issued and outstanding, less defeased and refunded issues.	Housing Development Authority, State Toll Highway Authority, Student Assistance Commission, Southern Illinois University, and University of Illinois.
247	Unamortized premiums on bonds sold-revenue bonds, current	The portion of the excess of bonds sold-revenue bond proceeds over par value which remains to be amortized over the remaining life of such bonds in account 246.	Premium received at time of bond sale allocated to current revenue bonds payable.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
248	Unamortized discounts on bonds sold-revenue bonds, current	The portion of the (deficiency) of bonds sold-revenue bond proceeds (under) par value which remains to be amortized over the remaining life of such bonds in account 246.	Discount at time of bond sale allocated to current revenue bonds payable.
249	Unamortized deferred amounts on bond refundings, current	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such bonds in account 246.	See SAMS procedure 31.45.10.
250	Total revenue bonds payable, current	Account 246, plus account 247 and 249, less account 248.	N/A
251	Revenue bonds payable, long-term	The face value of revenue bonds, not payable within one year, issued and outstanding, less defeased and refunded issues.	Housing Development Authority, State Toll Highway Authority, Student Assistance Commission, Southern Illinois University, and University of Illinois.
252	Unamortized premiums on bonds sold-revenue bonds, long-term	The portion of the excess of bonds sold-revenue bond proceeds over par value which remains to be amortized over the remaining life of such bonds in account 251.	Premium received at time of bond sale which has not been fully amortized.
253	Unamortized discounts on bonds sold-revenue bonds, long-term	The portion of the (deficiency) of bonds sold-revenue bond proceeds (under) par value which remains to be amortized over the remaining life of such bonds in account 251.	Discount at time of bond sale which has not been fully amortized.

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254	Unamortized deferred amounts on bond refundings, long-term	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such bonds in account 251.	See SAMS procedure 31.45.10.
255	Revenue bonds payable, net, long-term	Account 251, plus account 252 and 254, less account 253.	N/A
260	Leases and installment purchases payable, current	The portion of the liability of the State for capital leases with the State as lessee for both real estate and personal property in which payments are due in one year or less. All the leases are for one year or for multiple years with a cancellation clause which either recognizes the yearly appropriation process or limits liability to the availability of federal funds.	Lease payments due within the next fiscal year which meet the capital lease requirements of Statement of Financial Accounting Standard (SFAS) Number 13.
261	Leases and installment purchases, long-term	The portion of the liability of the State for capital leases with the State as lessee for both real estate and personal property in which payments are due in more than one year. All the leases are for one year or for multiple years with a cancellation clause which either recognizes the yearly appropriation process or limits liability to the availability of federal funds.	Lease payments due after the next fiscal year which meet the capital lease requirements of Statement of Financial Accounting Standard (SFAS) Number 13.

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270	Compensated absences, current	Estimated amount of leave to be paid within the next fiscal year. This leave is attributable to services already rendered and is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.	Estimated amount of employee leave to be paid within the next fiscal year due to retirements, etc.
271	Compensated absences, long-term	Estimated amount of leave to be paid subsequent to the next fiscal year. This leave is attributable to services already rendered and is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.	Estimated amount of employee leave to be paid subsequent to the next fiscal year due to retirements, etc.
278	Other obligations, current	Obligations not payable from any other account in which payments are due in one year or less. Amounts which a government may be required legally to meet out of its resources.	Tuition payable, escrow deposits.
279	Other obligations, long-term	Obligations not payable from any other account in which payments are due in more than one year. Amounts which a government may be required legally to meet out of its resources.	Tuition payable, escrow deposits.
280	Certificates of participation, current	Instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency that are payable within one year.	University of Illinois, Northern Illinois University.

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281	Unamortized premiums on certificates of participation sold, current	That portion of the excess of certificates of participation proceeds over par value which remains to be amortized over the remaining life of such certificates in account 280.	Premium received at time of certificate sale which has not been fully amortized.
282	Unamortized discounts on certificates of participation sold, current	That portion of the (deficiency) of certificates of participation proceeds (under) par value which remains to be amortized over the remaining life of such certificates in account 280.	Discounts at time of certificate sale which has not been fully amortized.
283	Unamortized deferred amounts on certificates refundings	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such certificates in accounts 280.	See SAMS procedure 31.45.10.
284	Certificates of participation, current	Account 280 plus account 281 and 283 less account 282.	N/A
285	Certificates of participation, long-term	Instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency that are not payable within one year.	University of Illinois, Northern Illinois University.
286	Unamortized premiums on certificates of participation sold, long-term	That portion of the excess of certificates of participation proceeds over par value which remains to be amortized over the remaining life of such certificates in account 285.	Premium received at time of certificate sale which has not been fully amortized.

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287	Unamortized discounts on certificates of participation sold, long-term	That portion of the (deficiency) of certificates of participation proceeds (under) par value which remains to be amortized over the remaining life of such certificates in account 285.	Discount at time of certificate sale which has not been fully amortized.
288	Unamortized deferred amounts on certificates refundings, long-term	The difference between the reacquisition price and the net carrying amount of the old (refunded) debt which remains to be amortized over the remaining life of such certificates in accounts 285.	See SAMS procedure 31.45.10.
289	Certificates of participation, net, long-term	Account 285 plus account 286 and 288 less account 287.	N/A
296	Deferred inflow of resources	<u>Proprietary Funds Only</u> – An acquisition of net assets by the government that is applicable to a future reporting period. Includes an increase in the fair value of a hedging derivative instrument from the inception date of the derivative instrument. Also includes reporting of service concession arrangements.	An increase in the fair value of an interest rate swap.
FUND EQUITY			
309	Unrestricted net assets	The accumulated earnings that are not legally restricted to any specific use.	Fund equity less reserves and designations.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
314	Fund balance, nonspendable- long-term portion of intergovernmental receivables	The segregation of fund balance to indicate that intergovernmental receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term receivables due from the Regional Transit Authority.
315	Fund balance, nonspendable- long-term portion of other receivables	The segregation of fund balance to indicate that other receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term accounts receivable for goods or services provided to non- State organizations.
317	Fund balance, nonspendable- long-term portion of loans and notes receivable	The segregation of fund balance to indicate that portions of loans and notes receivable due after the State's availability period of 60 days do not represent "available spendable resources."	Mortgage loan program receivables, student loan program receivables, school building commissions receivables, port district receivables, and facility lease agreement receivables.
318	Fund balance, nonspendable- inventories	The segregation of fund balance to indicate that using the purchases method, inventories do not represent "available spendable resources."	Amount equal to account number 150 for governmental funds only.
323	Fund balance, nonspendable- endowments and similar funds	The segregation of fund balance amounts legally restricted to endowments and similar purposes.	University and college endowment, annuity and life income funds and various endowment related expendable trust funds.
325	Fund balance, nonspendable- other	All fund balances that are legally restricted which have not been noted above.	Workers' Compensation benefits.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
335	Net assets invested in capital assets, net of related debt	Balance of capital assets less accumulated depreciation on those assets less the outstanding principal of capital debt, net of any unspent proceeds as of the end of the fiscal year.	Undepreciated balance of a building shown as a capital asset as of the end of the fiscal year, less the balance of any bonds issued to construct the building still outstanding at the end of the fiscal year.
336	Net assets restricted for debt service	Portion of net assets restricted solely for the purpose of paying principal and interest on long-term obligations.	Balance deposited in bond principal and interest reduction account, that due to restrictions imposed by external entities or by law, can only be used for this purpose.
337	Net assets restricted for capital projects	Portion of net assets restricted solely for the purpose of financing capital projects.	Asset balance that is restricted, either by external entities or by law, which can only be expended for specific capital projects.
338	Net assets restricted for nonexpendable purposes	Portion of net assets restricted for nonexpendable purposes.	Endowments, Scholarships and fellowships.
339	Net assets restricted for expendable purposes	Portion of net assets restricted for other expendable purposes.	Scholarships, fellowships and research monies.
340	Fund balance- unassigned	All spendable fund balances that are not restricted, committed, or assigned.	The residual classification for the general fund.
341	Fund balance- assigned	The segregation of fund balance to indicate amounts that are constrained by the government's intent to be used for specific purposes.	All positive remaining fund balance in governmental funds other than the general fund that is not considered nonspendable, restricted or committed.

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344	Fund balance- committed	The segregation of fund balance to indicate amounts that can only be used for specific purposes pursuant to formal action of the government's highest level of decision making authority.	Revenues that are restricted by enabling legislation, however, previous experience indicates that the legislation can be changed.
347	Fund balance- restricted	The segregation of fund balance to indicate amounts that are restricted to specific purposes. Restrictions can be imposed by external parties or enabling legislation.	Grant money restricted by the federal government; legislation that authorizes a revenue source and restricts the use of the revenue source.
REVENUES - GOVERNMENTAL FUNDS			
401	Income taxes	Taxes measured by income imposed on every individual, corporation, trust and estate for each taxable year upon the privilege of earning or receiving income in or as a resident of the State. It may take the form of a normal tax, surtax, or excess-profits tax, or a combination of any such taxes.	Individual Income Tax; Corporate Income Tax; and Personal Property Tax Replacement Income Tax.
402	Refunds and credit memoranda-income tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 401.
405	Income taxes, net	Account 401, less account 402	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
406	Sales tax	Taxes measured by the sale or use of goods and/or services. It may take the form of a general sales tax or a tax on the sale of selected goods or services.	County Retailer's Occupation Tax; State Retailer's Occupation Tax; Service Occupation Tax; Municipal Retailer's Occupation Tax; Municipal Service Occupation Tax; Municipal Use Tax; County Service Occupation Tax; County Use Tax; R.T.A Retailer's Occupation Tax; R.T.A. Service Occupation Tax; R.T.A. Use Tax; Motor Vehicle Use Tax; and Automobile Renting Taxes.
407	Refunds and credit memoranda - sales tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 406.
410	Sales tax, net	Account 406, less account 407.	N/A
411	Public utility taxes	Taxes imposed upon persons engaged in Illinois in the business of distributing, supplying, furnishing or selling electricity to persons other than municipal corporations owning and operating a local transportation system for public service in Illinois, for use or consumption and not for resale; on persons engaged in the business of transmitting messages in Illinois; on persons engaged in the business of distributing, supplying, furnishing or selling gas to persons for use or consumption and not for resale; and upon water companies' invested capital.	Public Utility Tax; Message/Regular Tax; Gas/Regular Tax; Electric/Regular Tax; Message/Invested Capital Tax; Gas/Invested Capital Tax; Electric/Invested Capital Tax; and Water/Invested Capital Tax.

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412	Refunds and credit memoranda-public utility taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 411.
415	Public utility taxes, net	Account 411, less account 412	N/A
416	Motor fuel taxes	Taxes imposed upon the privilege of operating motor vehicles upon the public highways and recreational-type watercraft upon the waters of the State of Illinois, based upon the motor fuel used.	Motor Fuel Tax; Single Trip Permits; and Mileage Tax.
417	Refunds and credit memoranda-motor fuel tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 416.
420	Motor fuel taxes, net	Account 416, less account 417.	N/A
421	Other taxes	All taxes imposed by the State exclusive of those taxes listed previously.	Admission Tax; Bingo Tax; Cigarette Tax; Coin Operators Amusement Tax; Corporate Franchise Tax; Horse Racing Breakage; Horse Racing Privilege; Hotel Operators Occupation Tax; Inheritance Tax; Insurance Taxes; Liquor Gallonage Tax; Real Estate Transfer Tax; Service Occupation Tax; Protest; Unemployment Insurance Tax; and Vehicle Use Privilege Tax.
422	Refunds and credit memoranda-other taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 421.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
423	Riverboat taxes	All wagering taxes imposed based on adjusted gross receipts. All admissions fees in relation to riverboat gambling.	Wagering taxes.
424	Hospital Assessment taxes	All taxes collected associated with Health Care Provider Assessment/Taxes.	Health Care Provider Tax.
425	Other taxes, net	Account 421, less account 422.	N/A
426	Federal operating grants	Monies received from the federal government, either directly or indirectly, for the operation of a specific program.	Reimbursement for any federal grant, which can be used for operation of a specific program.
427	Federal capital grants	Monies received from the federal government, either directly or indirectly, for capital purposes.	Reimbursement for any federal grant, which can be used only for capital purchases.
428	Federal general grants	Monies received from the federal government, either directly or indirectly, for general expense purposes.	Reimbursement for any federal grant, which can be used for general operating purposes.
429	Refunds and credit memoranda-federal	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to accounts 426, 427 and 428.
430	Federal government, net	Sum of accounts 426, 427 and 428, less account 429.	N/A

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
431	Licenses and fees	Licenses or registrations issued or fees collected for services rendered.	Transcript Fees; Franchise Fees; Parking Fees; Camping Fees; Concession Fees; Sportsmen Fees; Examination Fees; Administration Fees; Original and Renewal Fees; Copying Fees; Highway Traffic and Sign Permits; Filing Fees; Lease Agreement Fees; Application Fees; Liquor License Fees; Title Fees; Tuition Fees; Motor Vehicle and Operator Licenses; Rental Income; Project Revenue and Subscription or Publication Sales.
432	Refunds and credit memoranda-licenses and fees	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 431.
435	Licenses and fees, net	Account 431, less account 432.	N/A
440	Interest and other investment income	Earnings from investments of state funds and changes in the fair value of investments.	Interest earned on Repurchase Agreements; Time Deposits; Treasury Instruments; Accrued Interest on Bond Issues.
441	Other revenues	All monies received from various sources that are not included elsewhere.	Any other revenue which is not accounted for elsewhere.
442	Other charges for services	All other monies received from various sources for charges for services that are not included elsewhere.	Any other charge for services which is not accounted for elsewhere.

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443	Other operating grants	All other monies received from various sources for operating grants that are not included elsewhere.	Any other operating grant which is not accounted for elsewhere and grants from private organizations.
444	Other capital grants	All other monies received from various sources for capital grants that are not included elsewhere.	Any other capital grant which is not accounted for elsewhere and grants from private organizations.
445	Refunds and credit memoranda-other revenues	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other revenue related to account 441.
446	Refunds and credit memoranda-other charges for services	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for charges for services related to account 442.
447	Refunds and credit memoranda-other operating grants	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other operating grants related to account 443.
448	Refunds and credit memoranda-other capital grants	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other capital grants related to account 444.
449	Other revenues, net	Sum of accounts 441, 442, 443 and 444, less accounts 445, 446, 447 and 448.	N/A

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EXPENDITURES - GOVERNMENTAL FUNDS

505	Education	Expenditures for the elementary and secondary education provided to all children and available for all adults of the State.	Financial assistance for local school districts and financial and technical assistance for specialized educational services, such as vocational and education.
510	Employment and economic development	Income assistance expenditures to those individuals unable to meet their basic maintenance needs due to unemployment, underemployment or inability to work.	Programs include Temporary Assistance to Needy Families; Aid to the Aged, Blind and Disabled; and the Unemployment Compensation Program.
515	Health and social services	Expenditures to promote the physical and mental well-being of all citizens of the State and social and rehabilitative services to assist disabled or underprivileged individuals to become self-supporting.	Programs for comprehensive public health services including prevention of communicable diseases, chronic disease control, family planning services, maternal and child health programs, institutional and community services for the mentally ill and developmentally disabled and alcohol and drug abuse prevention services. Social service programs for vocational rehabilitation for the handicapped and services for children such as foster care, child abuse prevention and adoption services are also included as well as basic medical services provided under the Medicaid program.

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520	General government	Expenditures associated with the administration of State functions not classified elsewhere.	Programs include support of the Legislative Branch, the administrative functions of the elected State officials and the programs of general State agencies, such as the Governor's Office of Management and Budget.
525	Transportation	Expenditures for programs to develop, construct, and maintain the State's network of highways, waterways, airways, and mass transportation facilities.	Programs include the construction and administration of State-owned facilities and grants to local governments and private mass transportation carriers to assist in the provision of transportation services.
530	Public protection and justice	Expenditures for the State's effort to safeguard citizens including regulation of industry, licensing of professions, law enforcement protection and the judicial and penal systems.	Specific programs include the maintenance of the State police force; the administration of the Circuit, Appellate and Supreme Courts; the management of the State's correctional institutions; programs to reduce crime in the State; quasi-judicial agencies to regulate industry, such as the Commerce Commission; and expenditures to license various professions which practice in the State.

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535	Environmental and business regulation	Expenditures to preserve the quality of the environment and to develop land within the State to be used as recreational areas.	Programs include prevention and control of pollution; development of Illinois' energy resources, including coal development; administration of the State's parks and conservation areas; promotion of outdoor recreational programs; and services to promote the development of programs for the arts and humanities.
540	Debt service-principal	Expenditures for the retirement of principal of general and special obligation bonds sold by the State and other obligations.	Principal repayment of account numbers 246 and 250.
545	Debt service-interest	Expenditures for the payment of interest of general and special obligation bonds sold by the State and other obligations.	Interest repayment of account numbers 246 and 250.
550	Capital outlays	Expenditures which primarily result in the acquisition or addition to capital assets.	Construction or acquisition of land, equipment, buildings and the rehabilitation of improvement of all such capital assets.
552	Intergovernmental	Expenditures to other governments including federal and units of local governments.	Payments to units of local governments for their share of taxes collected.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS

OTHER SOURCES AND USES OF FINANCING RESOURCES - GOVERNMENTAL FUNDS

565	Transfers-in	Transfers from one primary government fund to another primary government fund which are recurring and/or routine.	Federal grant receipts passed from one primary government fund to another primary government.
570	Transfers-out	Recurring and/or routine transfers to one primary government fund from another primary government fund.	Federal grant payments to a primary government fund made by a primary government fund.
571	Premiums on general and special obligation bond issues	Proceeds received from premiums on the issuance of general and special obligation bonds.	Premiums on general and special obligation bond proceeds.
572	Discounts on general and special obligation bond issues	Balances deducted from proceeds due to discounts on the issuance of general and special obligation bonds.	Discounts on general and special obligation bond proceeds.
573	Premiums on general and special refunding bond issues	Proceeds received from premiums on the issuance of general and special obligation refunding bonds.	Premiums on general and special obligation refunding bond proceeds.
574	Discounts on general and special refunding bond issues	Balanced deducted from proceeds due to discounts on the issuance of general and special obligation refunding bonds.	Discounts on general and special obligation refunding bond proceeds.
575	General and special obligation bond issues	Funds received from the issuance of general and special obligation bonds.	Par value of general and special obligation bond proceeds.
577	General and special obligation refunding bond issues	Funds received from the issuance of general and special obligation refunding bonds.	Par value of general and special obligation refunding bond proceeds.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
578	Capital lease and installment purchase acquisitions	The asset value of capitalized assets acquired through a lease agreement during the current fiscal year.	Capital leased assets, installment purchases.
579	Payment to refunded bond escrow agent	Proceeds received from a refunding bond issuance held in escrow for bond agent.	Refunded bond proceeds paid to the bond escrow.
580	Certificate of participation issues	Monies received from issuance of certificates of participation.	Certificate of Participation.
581	Other financing sources	Other funds received from non-revenue sources.	Proceeds from other long-term obligations.
583	Other financing uses	Other charges for non-expenditure uses.	Payments for other non-expenditure obligations.
585	Net other sources (uses) of financial resources	Accounts 565, 571, 572, 573, 574, 575, 577, 578, 580 and 581, less accounts 570, 579 and 583.	N/A
592	Cumulative effect on prior years for change in accounting principles	Net increase or decrease due to prior year's change in accounting principles.	No examples currently available.

REVENUES/EXPENSES - PROPRIETARY FUNDS

605	Charges for sales and services	All monies received for merchandise sold or services rendered.	Sale of merchandise; sale of crafts; commissary sales; service fees; tolls; registration fees; examination and admission fees; annual fees; application fees; development and financing fees; workshop fees; charges to user agencies; and fees charged for air transportation.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
607	Interest and investment income pledged as revenue bond security	Earnings from operating activities of State funds and changes in the fair value of investments which are pledged as security on revenue bonds issued.	Interest income that is pledged as security on revenue bonds issued.
610	Contributions	Amounts received from outside parties, excluding grants.	Unemployment taxes received from employers.
615	Interest and other investment income	Earnings from operating activities of State funds and changes in the fair value of investments.	Investment income and interest earned on program loans.
620	Federal government, operating	Monies received from the federal government, either directly or indirectly, in the form of contracts.	Contracts from the federal government not including grant assistance.
625	Other revenues	All monies received from various operating sources that have not been previously listed, including, but not limited to, other grants and contracts, recovery of indirect costs and other sources.	Donations; gifts; bequests; reimbursements from insurance companies; salary and benefit reimbursements.
635	Cost of sales and services	The invoice and such other costs pertaining to the item sold or the services rendered, including direct and indirect costs.	Purchases; freight costs; transportation in; direct material and labor costs; factory overhead costs; salaries and other related direct costs.
640	Benefit payments and refunds	Benefit payments and refunds related to the operation of retirement systems and similar activities.	Pension benefit payments and refunds.
645	Prizes and claims	Prizes and claims related to the operation of the State lottery and similar activities.	Lottery prizes and claims.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
650	Interest	Charges for the use of money or capital.	Interest on outstanding revenue bonds and notes payable.
655	Depreciation	The portion of cost of a capital asset which is charged as an expense during a particular period due to the expiration of the service life attributable to wear and tear, the deterioration, action of physical elements inadequacy and obsolescence.	Depreciation expense.
660	General and administrative	All costs not directly or indirectly related to an item sold or a service rendered, and not chargeable to another expense account.	Office salaries; legal and professional services; insurance; office supplies.
665	Other expenses	All operating costs that have not been previously listed.	Bad debt expense; indirect expenses.
673	Interest and investment income, nonoperating	Earnings from investments of State Funds in nonoperating activities and changes in the fair value of investments.	Investment income and interest on monies.
674	Interest expense, nonoperating	Charges for the use of money which is not part of operating activities.	Interest on notes payable.
675	Other nonoperating revenues	Monies received from various nonoperating sources.	Rental income and gains on disposal of property, plant and equipment not related to operations of the fund.
676	Other nonoperating expenses	All nonoperating costs of the organization.	Losses related to disposal of property, plant and equipment not related to operations of the fund.
677	Federal government, nonoperating revenue	Monies received from the federal government in the form of grants.	Grants from the federal government.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
679	Transfers-in	Recurring and/or routine transfers from one primary government fund to another primary government fund.	Federal grant receipts passed from one primary government agency to another primary government agency.
682	Transfers-out	Recurring and/or routine transfers to one primary government fund from another primary government fund.	Federal grant payments to a primary government agency made by a primary government agency.
691	Cumulative effect on prior years for change in accounting principle	Net increase or decrease due to prior year's change in accounting principle.	Adoption of a newly issued accounting pronouncement which requires retroactive application.

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

901	Cash received from sales and services	Cash inflows from sales of goods or services except for lottery ticket sales. Receipts from collection of accounts receivable, short and long-term notes receivable from customer sales. (Operating Statement charges for sales and services plus beginning receivables balance less ending receivables balance).	Cash monies received for sale of merchandise; sale of crafts; commissary sales; service fees; tolls; registration fees; examination and admission fees; annual fees; application fees; development and financing fees; workshop fees; and charges to user agencies.
902	Cash received from lottery sales	Cash inflows from sales of lottery tickets, net of cash outflows of cash prizes paid by agents and net of commissions retained by agents.	Cash monies received from the sale of lottery tickets.
903	Cash received from transactions with other funds	Cash inflows from sales and services from other funds.	Cash received for management of data processing, printing and telecommunications for other funds.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
904	Cash payments to suppliers for goods and services	Cash outflows to acquire materials for providing services and goods for resale, including principal payments on accounts payable and both short and long-term notes payable to suppliers for those materials or goods.	Purchases; freight costs; transportation in; direct materials cost; and factory overhead costs.
906	Cash payment to employees for services	Cash outflows to employees for services rendered.	Labor costs and salaries.
907	Cash payment for lottery prizes	Cash outflow for lottery prize winners.	Lottery prizes.
908	Cash receipts for other operating activities	All other cash receipts that do not result from transactions defined as capital and related financing, non-capital financing, or investing activities. This includes "program loans" made and collected as part of a governmental program, for example, low-income housing mortgages or student loans.	Low-income housing mortgages; student loans; reimbursements by other funds of operating transactions; low-income housing mortgage receipts; student loan receipts.
909	Cash payments for other operating activities	All other cash payments that do not result from transactions defined as capital and related financing, non-capital financing, or investing activities.	Payments for contractual services, commodities, EDP supplies, utilities, gasoline; fines, fees or penalties.
910	Net cash provided (used) by operating activities	Sum of line 901 through 909.	N/A
915	Proceeds from revenue bonds and other borrowing, net of bond issuance costs	Net proceeds received from the issuance of bonds, notes and other short and long-term borrowing not clearly attributable to acquisition, construction or improvement of capital assets.	Proceeds on bond issued to finance a loan program.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
916	Principal paid on revenue bonds and other borrowing	Principal payments to lenders and other creditors on amounts borrowed or credit extended for purposes other than acquiring, constructing or improving capital assets.	Principal paid on bonds issued to finance a loan program.
917	Interest paid on revenue bonds and other borrowing	Interest payments to lenders and other creditors on amounts borrowed or credit extended for purposes other than acquiring, constructing or improving capital assets.	Interest paid on bonds issued to finance a loan program.
920	Operating grants received	Receipts on grants or subsidies except (1) those specifically restricted for capital purposes and (2) those for specific activities that are considered to be operating activities of the grantor government.	Grants or subsidies received to finance operating deficits.
921	Operating grants paid	Payments on grants or subsidies except (1) those specifically restricted for capital purposes and (2) those for specific activities that are considered to be operating activities of the grantor government.	Grants or subsidies provided to finance operating deficits.
923	Transfers-in from other funds	Cash received from other funds, except for quasi-external operating transactions.	Grant receipts from another State agency to include pass through of federal grant programs; recurring statutory authorized transfers.
926	Transfers-out to other funds	Cash paid to other funds, except for quasi-external operating transactions.	Grant receipts to another State agency to include pass through of federal grant programs; recurring statutory authorized transfers.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
930	Other noncapital financing activities	All other cash receipts (payments) that do not result from transactions defined as operating activities, capital and related financing activities, or investing activities.	Taxes and other sources collected and not restricted for capital purposes.
933	Net cash provided (used) by noncapital financing activities	Sum of lines 915 through 930	N/A
934	Proceeds from capital debt incurred, net of bond issuance costs	Cash inflow from issuance of revenue bonds clearly attributable to the acquisition, construction, or improvement of a capital asset.	Capital improvement bonds.
935	Acquisition and construction of capital assets	Payments to acquire, construct, or improve capital assets.	Construction or acquisition of land, equipment, buildings, and the rehabilitation or improvement of all such assets.
936	Principal paid on capital debt	Repayments of amounts borrowed specifically to acquire, construct, or improve capital assets.	Repayment of the principal portion of revenue bonds.
937	Interest paid on capital debt	Cash payments to lenders and other creditors for interest directly related to acquiring, constructing, or improving capital assets.	Repayment of the interest portion of revenue bonds.
938	Proceeds from sale of equipment	Receipts from sales of capital assets.	Cash receipts from sales of equipment.
939	Other capital and related financing activities	Receipts from contributions made by other funds, governance, organizations, or individuals for the specific purpose of defraying costs of acquiring, constructing, or improving capital assets.	Capital grants; cash payments on time pay arrangements for equipment purchases and mortgages.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
940	Net cash provided (used) by capital and related financing activities	Sum of lines 934 through 939.	N/A
941	Purchase of investment securities	Cash outflows to acquire debt equity instruments.	Purchase of investments.
942	Proceeds from sale and maturities of investment securities	Cash receipts from sales of equity instruments and maturities of debt instruments.	Sales and maturities of investments.
943	Cash paid to investment managers	Cash outflows from payments to investment managers.	Payments to investment managers.
944	Loan disbursements	Cash outflows from the disbursement of loans.	Student loan disbursements.
945	Loan repayments	Cash receipts from the repayment of loans.	Student loan repayments.
946	Interest and dividends on investments	Cash received as returns on loans (except program loans), debt instruments of other entities, equity securities, and cash management or investment pools. Also changes in fair value of investments.	Interest and dividends on assets held for investment purposes.
947	Net cash provided (used) by investing activities	Sum of lines 941 through 945.	N/A
948	Net increase (decrease) in cash and cash equivalents	Line 910 plus line 933 plus line 940 plus line 946	N/A
949	Cash & cash equivalent at beginning of year	Cash and cash equivalent reported on the SCO-526 in the previous year.	The amount reported in Account 105 in the previous year.
950	Cash & cash equivalent at end of year	Cash and cash equivalent reported on the SCO-526 for the current year.	The amount reported in Account 105.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
951	Operating income (loss)	The amount of operating income (loss) per the operating statement.	Operating income (loss).
952	Depreciation	The portion of cost of a capital asset which is charged as an expense during a particular period due to the expiration of the service life attributable to wear and tear, the deterioration, action of physical elements, inadequacy, and obsolescence.	Depreciation expense.
953	Provision for uncollectible accounts	That portion of receivables estimated not to be collectible. The balance in this account is reported as a deduction from other receivables to indicate net other receivables.	Estimated uncollectibles.
954	Amortization (accretion)	The portion of the cost of capitalized bond issuance costs or other intangible asset that has been expensed during a particular period and is considered part of the funds operating activity.	Amortization of bond issuance costs, bond premium or discounts amortized.
955	Interest income	Cash received as returns on program loans and other interest income received on operating activates of the fund.	Interest income on program loans.
956	Interest expense	Cash paid on debt and other interest expense paid on operating activates of the fund.	Interest payments.
957	(Increase) decrease in accounts receivable	The change in the amount owed to the fund from last year.	This year's account receivable less last year's account receivable.
958	(Increase) decrease in intergovernmental receivables	The change in the amount of intergovernmental receivable from last year.	This year's intergovernmental receivable less last year's intergovernmental receivable.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
959	(Increase) decrease in due from other funds	The change in the amount due from other funds from last year.	This year's due from other funds less last year's due from other funds.
960	(Increase) decrease in due from component units	The change in the amount due from component units receivable from last year.	This year's due from component units receivable less last year's due from component units receivable.
961	(Increase) decrease in loans and notes receivable	The change in the amount of loans and notes receivable which provide a direct benefit to individual constituents from last year.	This year's loans and notes receivable which provide a direct benefit to individual constituents less last year's loan and notes receivable which provide a direct benefit to individual constituents.
962	(Increase) decrease in inventory	The change in the amount of inventory from last year.	This year's inventory less last year's inventory.
963	(Increase) decrease in prepaid expenses	The change in the amount of prepaid expenses from last year.	This year's prepaid expenses less last year's prepaid expenses.
964	Increase (decrease) in accounts payable and accrued liabilities	The change in the amount of accounts payable and accrued liabilities from last year.	This year's accounts payable and accrued liabilities less last year's accounts payable and accrued liabilities.
965	Increase (decrease) in intergovernmental payables	The change in the amount of intergovernmental payables from last year.	This year's intergovernmental payables less last year's intergovernmental payables.
966	Increase (decrease) in due to other funds	The change in the amount of due to other funds from last year.	This year's due to other funds less last year's due to other funds.
967	Increase (decrease) in due to component units	The change in the amount due to component units payable from last year.	This year's due to component units payable less last year's due to component units payable.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
968	Increase (decrease) in unearned revenues	The change in the amount of unearned revenues from last year.	This year's unearned revenues less last year's unearned revenues.
969	Increase (decrease) in other liabilities	The change in the amount of other liabilities from last year.	This year's other liabilities less last year's other liabilities.
970	Other	The change in current assets or liabilities not elsewhere classified.	N/A
971	Total adjustments	Total of amounts entered in accounts 951 through 970.	N/A
972	Net cash provided by operating activities	Sum of account 950 plus (minus) account 971.	This balance must also equal the amount shown in account 910.
975	Cost of capital asset acquisitions financed by capital leases, fair market value	The fair market value at June 30 of any capital leases entered into during the current fiscal year.	Fair market value of any capital leases entered into such as leases for computer hardware, copiers, vehicles, etc.
976	Cost of capital asset acquisitions financed by capital leases, current year cash receipts (disbursements)	Current year disbursements for the acquisition of capital leases entered into during the current fiscal year.	Actual amount of cash disbursed for leases that were capitalized for the acquisition of computer hardware, copiers, vehicles, etc.
977	Cost of installment purchases, fair market value	The fair market value at June 30 of any installment purchases entered into during the current fiscal year.	Fair market value of any installment purchase agreements entered into such as vehicles, buildings, etc.
978	Cost of installment purchases, current year cash receipts (disbursements)	Current year disbursements for installment purchases entered into during the current fiscal year.	Actual amount of cash disbursed for assets acquired by installment purchase agreements such as vehicles, buildings, etc.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
979	Loss on disposal of capital assets, fair market value	The fair market value at June 30 of any losses on disposals of capital assets during the current fiscal year.	Fair market value of any loss on the disposal of asset such as vehicles, buildings, etc.
980	Loss on disposal of capital assets, current year cash receipts (disbursements)	Current year receipts for the disposal of capital assets during the current fiscal year.	Actual amount of cash received on the disposal of capital assets such as vehicles, buildings, etc.
981	Transfer of assets to/from other State funds fair market value	The fair market value of any assets transferred (to) from other state funds during the current fiscal year.	Fair market value of assets such as furniture, office equipment, etc. transferred (to) from other state funds.
983	Donated assets, fair market value	The fair market value of any donated assets received during the current fiscal year.	Fair market value of any donated assets such as paintings, historical treasures, etc. received during the current fiscal year.
985	Other fair market value	The fair market value of any other noncash items received or obtained during the current fiscal year.	N/A
986	Other cash receipts (disbursements)	Current year disbursements for any noncash items included in account 985 during the current fiscal year.	N/A
987	Change in fair market value of investments	Change in the fair market value of investments from June 30, PY to June 30, CY.	N/A

STATEMENT OF CHANGES IN NET ASSETS FOR NON-AGENCY FIDUCIARY FUNDS

1008	Employer contributions	Contributions received from employers.	State of Illinois contributions for employees in the General Assembly, Judges, and State Retirement System.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1009	Member contributions	Contributions received from members.	Teachers contributions withheld from salary.
1010	Other contributions	Contributions received from other sources.	Rollovers from other employment plans, early retirement incentive contributions.
1013	Participant deposits	Deposits received from participants of an external investment pool.	Deposits into the Public Treasurer's Investment Pool.
1015	Interest and other investment income	Interest and dividends received on investments.	Interest and dividends.
1016	Net appreciation (depreciation) of investments	Changes in fair value of investments from prior fiscal year to current fiscal year.	Realized and unrealized gains (losses) on investments.
1017	Investment expense	Expenses related to investing activities.	Brokerage fees.
1025	Other	Miscellaneous income.	Rent income received on noninvestment assets.
1040	Benefit payments and refunds	Payments made to members.	Retirement, death and disability benefits or refunds paid.
1045	Participant withdrawals	Payments made to participants of an external investment pool.	Payments made to deferred prize winners.
1050	Interest expense	Interest paid on borrowing.	Bond interest paid.
1052	Distribution to pool investors	Distributions to external investment pool investors.	Distributions from the Public Treasurer's Investment Pool.
1055	Depreciation	Depreciation expense for capital assets.	Depreciation on equipment owned by entity.

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ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1060	General and administrative	Normal expenses in operating fund.	Personnel costs.
1065	Other	Miscellaneous costs of operating fund.	Contractual services.

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REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
421	0001	ADMISSION TAX
421	0002	ADMIS TAX-HARNESS RACING
423	0003	ADMIS TAX BOAT & GAMBLING
442	0004	ADULT FIELD SERVICES, DOC
442	0005	CENTRALIA CORRECTIONAL CTR
442	0006	DWIGHT CORRECTIONAL CENTER
442	0007	JACKSONVILLE CORRECTION CTR
442	0008	E.ST.LOUIS CORRECTIONAL CTR
442	0009	GRAHAM CORRECTIONAL CENTER
442	0010	JOLIET CORRECTIONAL CENTER
442	0011	LOGAN CORRECTIONAL CENTER
442	0012	MENARD CORRECTIONAL CENTER
441	0013	MENARD PSYCHIATRIC CENTER
442	0014	BIG MUDDY RIVER CORRECT CTR
442	0015	LINCOLN CORRECTIONAL CENTER
442	0016	DANVILLE CORRECTIONAL CENTER
442	0017	PONTIAC CORRECTIONAL CENTER
442	0018	DIXON CORRECTIONAL CENTER
442	0019	IL RIVER CORRECTIONAL CENTER
442	0020	HILL CORRECTIONAL CENTER
441	0021	KANKAKEE CORRECTIONAL CENTER
442	0022	SHERIDAN CORRECTIONAL CENTER
442	0023	STATEVILLE CORRECTIONAL CTR
442	0024	ROBINSON CORRECTIONAL CENTER
442	0025	VANDALIA CORRECTIONAL CENTER
442	0026	E. MOLINE CORRECTIONAL CTR
442	0027	VIENNA CORRECTIONAL CENTER
442	0028	SHAWNEE CORRECTIONAL CENTER
442	0029	TAMMS CORRECTIONAL CENTER
442	0030	TAYLORVILLE CORRECTIONAL CTR
442	0031	WESTERN IL. CORRECTIONAL CTR
421	0032	AIRPORT DEPARTURE TAX
406	0033	AUTO RENTING TAX-COUNTIES
406	0034	AUTO RENT TAX/MUNICIPALITY
406	0035	AUTO RENT TAX/MPEA
406	0036	AUTO RENTING TAX-STATE
431	0037	BINGO LICENSE FEES
431	0039	CHARITABLE GAME LICENSE FEES
421	0040	BINGO TAX
421	0041	BINGO TAX
421	0042	CONTROLLED SUBSTANCE TAX
421	0043	CHARITABLE GAMES TAX
431	0044	BOILER INSPECTION FEES
431	0045	BURIAL TRUST
431	0046	CEMETERY CARE
431	0047	PRE-NEED SALES
442	0048	CHILD WELFARE
421	0049	CIGARETTE TAX
421	0050	CIGARETTE USE TAX
421	0051	TOBACCO PRODUCTS
441	0052	FORFEITED OR SEIZED PROPERTY
421	0053	COIN OPERATORS AMUSEMENT TAX
441	0054	COMM SERV/VISUAL HANDICAPPED
442	0055	COMPUTER SERVICE CHARGE
442	0056	CONCESSION REVENUE
442	0057	CONCESSION REVENUE-VENDING
421	0058	COUNTY WATER COMM SALES TAX
421	0059	CO WATER COMM ROT/EXCEL

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GAAP Report	SAMS Source	SAMS Source Description
421	0060	CORPORATE DIVISION
421	0061	CORPORATE FRANCHISE TAX
431	0062	CREMATORY
431	0063	AGRICULTURE INDUSTRY REG
442	0064	CORRECTIONAL SCHOOL DISTRICT
442	0065	DAMAGE CLAIM RECOVERY
442	0066	APPELLATE COURT CLERK-DIST 1
442	0067	APPELLATE COURT CLERK-DIST 2
442	0068	APPELLATE COURT CLERK-DIST 3
442	0069	APPELLATE COURT CLERK-DIST 4
442	0070	APPELLATE COURT CLERK-DIST 5
416	0071	COUNTY OPTION MOTOR FUEL TAX
441	0072	CARRIER REFUNDS
421	0073	DEFER REAL ESTATE TAX REIM
441	0074	96 HAYES #23 COLT PACE
441	0075	96 HAYES #23 COLT TROT
441	0076	96 HAYES #23 COLT PACE
441	0077	96 HAYES #23 FILLY TROT
441	0078	96 HAYES #23 COLT TROT
441	0079	96 HAYES #23 FILLY TROT
441	0080	97 WORLD TROT COLT #17
441	0081	97 WORLD TROT FILLY #17
441	0082	96 HAYES #23 FILLY TROT
441	0083	96 HAYES #23 FILLY PACE
441	0084	95-HAYES #21 FILLY PACE
441	0086	96 WORLD TROT DERBY #16 COLT
441	0087	96 WORLD TROT/DERBY 16 FILLY
442	0088	DUQUOIN-SPACE RENTALS/FAIRS
441	0089	DUQUOIN-SPEED DEPARTMENT
442	0090	DUQUOIN-TICKET SALES
442	0091	DUQUOIN-PARKING
442	0092	DUQUOIN-ENTRY DEPARTMENT
442	0093	DUQUOIN-NON-FAIR ACTIVITIES
441	0094	ED.NETWORK-UNIV/SCHOOL DIST
441	0095	ED.NETWORK-CHANCELLORS OFF
441	0096	ED.NETWORK-CHICAGO ST UNIV
441	0097	ED.NETWORK-EASTERN IL. UNIV
441	0098	ED.NETWORK-GOVERNORS ST UNIV
441	0099	ED.NETWORK-NO EASTERN IL
441	0100	ED.NETWORK-WESTERN IL UNIV
441	0101	ED.NETWORK-IL STATE UNIV
441	0102	ELEM & SEC SCHOOL DIST
442	0104	EMPLOYER PAY/EMPLOYEE COMP
441	0105	ESCHEATED WARRANTS
431	0106	EVALUATION OF RESERVE
441	0107	EXCESS INCOME
442	0108	FARM INCOME
441	0109	FAIR SHARE DUES NON MEMBER
431	0110	FEDERAL DUCK STAMP SALES
421	0111	FIRE MARSHAL TAX
431	0112	FOI (FIREARMS OWNER I.D.)
441	0113	GARNISHMENTS, LEVIES & OTHER
442	0114	GENERAL OFFICE
441	0115	MISC COLLECTION-CENTRAL OFFICE
441	0116	MISC COLLECTION-E.D.P.
441	0117	MISC. COLLECTION-GRANTS
442	0118	INSURANCE PREMIUM-EMPLOYEES
442	0119	INS PREMIUM-LOCAL GOVERNMENT
442	0120	INS PREM-OPTIONAL LIFE

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
442	0121	INS PREM-OPTIONAL LIFE/UNIV
442	0122	INS PREM-TEACHER DIRECT PAY
442	0123	INS PREMIUM-RETIRED TEACHERS
441	0124	INS PREMIUM REIM-EMPLOYERS
431	0125	HEALTH FAC-LIFE/HEALTH
442	0126	HAZARD WASTE RESEARCH & INFO
442	0127	HAZARD WASTE COST RECOVERIES
443	0128	HEALTH CARE PRO QUARTER FEE
443	0129	HEALTH CARE PRO SUP. FEE
442	0130	SCHOOL FOR VISUALLY IMPAIRED
442	0131	ILLINOIS SCHOOL FOR THE DEAF
442	0132	REHABILITATION & EDUCATION
424	0133	HEALTH CARE PROVIDER TAX
421	0137	HEALTH CARE PROV-HOSPITAL
421	0138	HOTEL OPERATORS TAX
421	0139	HOTEL OPERATORS OCCU TAX
421	0140	METROPO PIER & EXPO AUTH
421	0141	SUBSIDY ACCOUNT
421	0142	ADVANCE ACCOUNT
421	0143	CHICAGO HOTEL OPERATORS-TAX
421	0144	HOTEL OPERATOR TAX/ADDITION
441	0145	IHFA MEDICAID PROVIDER
443	0146	ILLINOIS MICHIGAN CANAL
401	0147	INDIVIDUAL
401	0148	CORPORATE
401	0149	PPRT-PERSON PROP TAX REPLACE
431	0150	INDEX DIVISION
421	0151	INHERITANCE TAX-ADAMS
421	0152	INHERITANCE TAX-ALEXANDER
421	0153	INHERITANCE TAX-BOONE
421	0154	INHERITANCE TAX-BOND
421	0155	INHERITANCE TAX-BROWN
421	0156	INHERITANCE TAX-BUREAU
421	0157	INHERITANCE TAX-CALHOUN
421	0158	INHERITANCE TAX-CARROLL
421	0159	INHERITANCE TAX-CASS
421	0160	INHERITANCE TAX-CHAMPAIGN
421	0161	INHERITANCE TAX-CHRISTIAN
421	0162	INHERITANCE TAX-CLARK
421	0163	INHERITANCE TAX-CLAY
421	0164	INHERITANCE TAX-CLINTON
421	0165	INHERITANCE TAX-COLES
421	0166	INHERITANCE TAX-COOK
421	0167	INHERITANCE TAX-CRAWFORD
421	0168	INHERITANCE TAX-CUMBERLAND
421	0169	INHERITANCE TAX-DEKALB
421	0170	INHERITANCE TAX-DEWITT
421	0171	INHERITANCE TAX-DOUGLAS
421	0172	INHERITANCE TAX-DUPAGE
421	0173	INHERITANCE TAX-EDGAR
421	0174	INHERITANCE TAX-EDWARDS
421	0175	INHERITANCE TAX-EFFINGHAM
421	0176	INHERITANCE TAX-FAYETTE
421	0177	INHERITANCE TAX-FORD
421	0178	INHERITANCE TAX-FRANKLIN
421	0179	INHERITANCE TAX-FULTON
421	0180	INHERITANCE TAX-GALLATIN
421	0181	INHERITANCE TAX-GREENE
421	0182	INHERITANCE TAX-GRUNDY

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
421	0183	INHERITANCE TAX-HAMILTON
421	0184	INHERITANCE TAX-HANCOCK
421	0185	INHERITANCE TAX-HARDIN
421	0186	INHERITANCE TAX-HENDERSON
421	0187	INHERITANCE TAX-HENRY
421	0188	INHERITANCE TAX-IROQUOIS
421	0189	INHERITANCE TAX-JACKSON
421	0190	INHERITANCE TAX-JASPER
421	0191	INHERITANCE TAX-JEFFERSON
421	0192	INHERITANCE TAX-JERSEY
421	0193	INHERITANCE TAX-JODAVIESS
421	0194	INHERITANCE TAX-JOHNSON
421	0195	INHERITANCE TAX-KANE
421	0196	INHERITANCE TAX-KANKAKEE
421	0197	INHERITANCE TAX-KENDALL
421	0198	INHERITANCE TAX-KNOX
421	0199	INHERITANCE TAX-LAKE
421	0200	INHERITANCE TAX-LASALLE
421	0201	INHERITANCE TAX-LAWRENCE
421	0202	INHERITANCE TAX-LEE
421	0203	INHERITANCE TAX-LIVINGSTON
421	0204	INHERITANCE TAX-LOGAN
421	0205	INHERITANCE TAX-MACON
421	0206	INHERITANCE TAX-MACOUPIN
421	0207	INHERITANCE TAX-MADISON
421	0208	INHERITANCE TAX-MARION
421	0209	INHERITANCE TAX-MARSHALL
421	0210	INHERITANCE TAX-MASON
421	0211	INHERITANCE TAX-MASSAC
421	0212	INHERITANCE TAX-MCDONOUGH
421	0213	INHERITANCE TAX-MCHENRY
421	0214	INHERITANCE TAX-MCLEAN
421	0215	INHERITANCE TAX-MENARD
421	0216	INHERITANCE TAX-MERCER
421	0217	INHERITANCE TAX-MONROE
421	0218	INHERITANCE TAX-MONTGOMERY
421	0219	INHERITANCE TAX-MORGAN
421	0220	INHERITANCE TAX-MOULTRIE
421	0221	INHERITANCE TAX-OGLE
421	0222	INHERITANCE TAX-PEORIA
421	0223	INHERITANCE TAX-PERRY
421	0224	INHERITANCE TAX-PIATT
421	0225	INHERITANCE TAX-PIKE
421	0226	INHERITANCE TAX-POPE
421	0227	INHERITANCE TAX-PULASKI
421	0228	INHERITANCE TAX-PUTNAM
421	0229	INHERITANCE TAX-RANDOLPH
421	0230	INHERITANCE TAX-RICHLAND
421	0231	INHERITANCE TAX-ROCK ISLAND
421	0232	INHERITANCE TAX-SALINE
421	0233	INHERITANCE TAX-ST. CLAIR
421	0234	INHERITANCE TAX-SANGAMON
421	0235	INHERITANCE TAX-SCHUYLER
421	0236	INHERITANCE TAX-SCOTT
421	0237	INHERITANCE TAX-SHELBY
421	0238	INHERITANCE TAX-STARK
421	0239	INHERITANCE TAX-STEPHENSON
421	0240	INHERITANCE TAX-TAZEWEEL
421	0241	INHERITANCE TAX-UNION

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
421	0242	INHERITANCE TAX-VERMILLION
421	0243	INHERITANCE TAX-WABASH
421	0244	INHERITANCE TAX-WARREN
421	0245	INHERITANCE TAX-WASHINGTON
421	0246	INHERITANCE TAX-WAYNE
421	0247	INHERITANCE TAX-WHITE
421	0248	INHERITANCE TAX-WHITESIDE
421	0249	INHERITANCE TAX-WILL
421	0250	INHERITANCE TAX-WILLIAMSON
421	0251	INHERITANCE TAX-WINNEBAGO
421	0252	INHERITANCE TAX-WOODFORD
442	0253	TINLEY PARK MH/DD CENTER
442	0254	DIXON DEVELOPMENTAL CENTER
442	0255	ALTON MENTAL HEALTH CENTER
442	0256	LINCOLN DEVELOPMENTAL CENTER
442	0257	ANNA MH/DD CENTER
441	0258	STATE PSYCHIATRIC INSTITUTE
442	0259	CHICAGO-READ MH/DD CENTER
442	0260	UNIT DOSE PROCURE FAC
442	0261	H.DOUGLAS SINGER MH/DD CTR
442	0262	WAUKEGAN DEVELOPMENT CENTER
442	0263	JOHN J. MADDEN MH/DD CENTER
442	0264	WARREN G. MURRAY MH/DD CTC
442	0265	ELGIN MENTAL HEALTH CENTER
442	0266	GEORGE A. ZELLER MH/DD CTR
442	0267	CHESTER MENTAL HEALTH CENTER
442	0268	JACKSONVILLE MH/DD CENTER
442	0269	ANDREW MCFARLAND MH/DD CTR
442	0270	SAMUEL H. SHAPIRO MH/DD CTR.
441	0271	ADOLPH MEYER MH/DD CENTER
442	0272	WILLIAM W. FOX MH/DD CENTER
442	0273	ELIZABETH LUDEMAN MH/DD CTR
442	0274	WILLIAM A. HOWE MH/DD CENTER
441	0275	INSURANCE CLAIMS REIM
441	0276	INS CLAIMS REIM-WORKERS COMP
421	0277	INS CO REPLACEMENT AUTO TAX
440	0278	INTEREST/IMPREST ACCOUNT
411	0279	INTRA-STATE REVENUE TAX/P.U.
421	0280	INTRA-STATE REV TAX/CARRIERS
442	0281	JUNIOR COLLEGE
441	0282	JUVENILE DIVISION-FIELD SERV
442	0283	IYC PERE MARQUETTE
442	0284	IYC VALLEY VIEW
442	0285	IYC ST. CHARLES
442	0286	IYC WARRENVILLE
442	0287	IYC HARRISBURG
442	0288	IYC JOLIET JUVENILE CENTER
442	0289	LABOR STANDARDS
441	0292	LAND MORTGAGE PAYMENTS
443	0293	LEASES ON LAND
421	0294	LIQUOR TAX
441	0295	LOAN REPAYMENTS
440	0296	LOAN REPAYMENTS-INTEREST
441	0297	LOAN REPAYMENTS-PRINCIPAL
441	0298	RAIL FREIGHT LOAN PROGRAM
441	0299	LOCAL FUNDS OF INVESTMENT BD
441	0300	LOCAL FUNDS
443	0301	IMSA FOUNDATION
442	0302	LOTTERY-DAILY SETTLEMENT

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
442	0303	LOTTERY-SUBSCRIPTION SALES
441	0305	MATURE/UNREDEEMED BONDS 551
441	0306	MATURE/UNREDEEMED BONDS 553
441	0307	MATURE/UNREDEEMED BONDS 554
441	0308	MATURE/UNREDEEMED BONDS 141
441	0309	MATURE/UNREDEEMED BONDS 143
441	0310	MATURE/UNREDEEMED BONDS 409
431	0311	MEAT, POULTRY, LIVESTOCK
421	0312	METRO EAST-AUTO USE TAX
421	0313	METRO EAST-SALES TAX
421	0314	METRO EAST-SALES TAX/EXCEL
431	0315	MICS VEHICLE & OPERATORS LIC
416	0316	MOTOR FUEL TAX
416	0317	REGULAR MFT
416	0318	INTERNAT'L FUEL TAX AGREEMENT
416	0319	TRIP PERMIT
416	0320	MILEAGE
416	0321	MOTOR FUEL TAX/DECALS
416	0322	MOTOR FUEL TAX/STORAGE
431	0323	MOTOR VEHICLE LICENSES
431	0324	BRONZE STAR LICENSE PLATES
431	0325	ENVIRONMENTAL LICENSE PLATES
431	0326	IL CONGRESSIONAL DELEGATION
431	0327	KOREAN WAR LICENSE PLATES
431	0328	PUBLIC UNIVERSITY & COLLEGES
431	0329	PUBLIC UNIVERSITY & COLLEGES
431	0330	VIOLENCE PREVENTION LICENSE
431	0331	NURSING HOME FEES
441	0334	STATE NATURAL HISTORY SURVEY
441	0335	NON-GAME WILDLIFE DONATIONS
441	0336	IRS COLLECTIONS
441	0337	IRS COLLECT/NON-HEALTHCARE AND FAMILY SERVICES
441	0338	EARNFARE EMPLOYMENT/TRAINING
441	0339	NON-HEALTHCARE AND FAMILY SERVICES CLIENTS
441	0340	CHILD SUPPORT-AFDC NON-ILL
441	0341	CHILD SUPPORT-OUT-OF-STATE
441	0343	OIL OVERCHARGES-USDOE
442	0344	1/2% COMP PD EMPLOYER
431	0345	OPERATORS LICENSES
442	0346	OPTION HEALTH-ADMIN SER ORG
442	0347	OPTIONAL HEALTH-HMO
441	0348	OPTIONAL HEALTH-DENTAL
442	0349	OPTION HEALTH-UNIV/LOCAL SI
442	0350	OPTIONAL HEALTH-UNIV/LOCAL
442	0351	OPTION HEALTH-UNIV/LOCAL HMO
442	0352	OPTION HEALTH-RETIREMENT SI
442	0353	OPTION HEALTH-RETIRE/DENTAL
442	0354	OPTION HEALTH-RETIREMENT HMO
431	0355	PARENT CONTRIB/CARE OF CHILD
442	0356	OPTIONAL LIFE INS-RETIREMENT
421	0357	PARI-MUTUEL BREAKAGE TAX
441	0358	GALESBURG ST. RESEARCH HOSP
442	0359	TINLEY PARK MH/DD CENTER
442	0360	DIXON STATE SCHOOL
442	0361	ALTON STATE HOSPITAL
442	0362	GENERAL OFFICE
442	0363	LINCOLN STATE SCHOOL
442	0364	ANNA STATE HOSPITAL
441	0365	ST PSYCH INST/OUT-PATIENT

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
442	0366	STATE PSYCHIATRIC INSTITUTE
442	0367	CHICAGO-READ MH/DD CENTER
442	0368	H.DOUGLAS SINGER ZONE CENTER
442	0369	WAUKEGAN DEVELOPMENTAL CTR
442	0370	JOHN J. MADDEN ZONE CENTER
442	0371	WARREN G MURRAY CHILDREN CTR
442	0372	ELGIN STATE HOSPITAL
442	0373	GEORGE A. ZELLER ZONE CENTER
442	0374	CHESTER MENTAL HEALTH CENTER
442	0375	JACKSONVILLE STATE HOSPITAL
442	0376	ANDREW MCFARLAND ZONE CENTER
442	0377	SAM H. SHAPIRO MH/DD CENTER
442	0378	ADOLPH MEYER ZONE CENTER
442	0379	WILLIAM W. FOX CHILDREN CTR
441	0380	MANTENO STATE HOSPITAL
442	0381	ELIZABETH LUDEMAN MH/DD CTR
442	0382	WILLIAM A. HOWE MH/DD CENTER
441	0383	PEORIA STATE HOSPITAL
441	0384	PAYROLL/COMM CONSOLIDATION
441	0385	STATE INCOME TAXES
441	0386	FEDERAL INCOME TAXES
441	0387	CONSOLIDATION/DEPENDENT CARE
441	0388	CONSOLIDATION/MED CARE PLAN
441	0389	CONSOLIDATE/UNIV DEPEND CARE
441	0390	CONSOLIDATION/UNIV-MED ASSIS
441	0391	POLITICAL SUBDIVISIONS
442	0392	PRISON INDUSTRY REVENUES
421	0393	PRIVILEGE TAX
421	0394	PRIVILEGE TAX - INSURANCE
442	0395	PROGRAM INCOME
442	0396	ADVERTISING SALES
442	0397	ROYALTIES
441	0398	GRANTEE INTEREST INCOME
441	0399	RSV-RESERVE
442	0400	RSV-DEVELOPMENT & EDUCATION
442	0401	RSV-REST AREA DEVELOPMENT
442	0402	RSV-SET ASIDE
442	0403	RSV-PURCHASE OF STOCK
441	0404	RSV-BUSINESS INSURANCE
441	0405	REAL PROPERTY RENTAL
441	0406	ROYALTY REPAYMENT
441	0407	PRO RATA SHARE EXPENSE/CTYS
421	0408	RTA PUBLIC TRANS TAX
421	0410	RTA SALES TAX
421	0411	SALES TAX-QUARTERLY/MONTHLY
421	0412	COOK COUNTY PROTEST
411	0413	P.U. TAX-MESSAGE/REGULAR
411	0414	P.U. TAX-MESSAGE/EXCEL
411	0415	P.U. TAX-GAS/REGULAR
411	0416	P.U. TAX-GAS/EXCEL
411	0417	P.U. TAX-ELECTRIC/REGULAR
411	0418	P.U. TAX-ELECTRIC/EXCEL
411	0419	P.U. TAX-INVESTED CAPITAL
431	0423	PULL TABS & JAR GAMES LIC.
421	0424	PULL TABS AND JAR GAMES TAX
431	0425	RACETRACK SECURITY POLICE
421	0426	REAL ESTATE TRANSFER TAX
443	0427	RECIPIENT-ADMIN SUPPORT
443	0428	RECIPIENT-EXCESS ASSISTANCE

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
443	0429	RECIPIENT-FOOD STAMP PROGRAM
441	0430	FUNERAL & BURIAL RECOVERIES
442	0431	MEDICAL
443	0432	NON-MEDICAL
443	0433	REFUGEE-ENTRANT PROGRAM
441	0434	SSI-INTERIM ASSISTANCE
442	0435	MEDICAL-CIRCUIT CLERK
441	0436	NON MEDICAL-CIRCUIT CLERK
431	0437	REGISTRATION, DIVISION OF
442	0438	PHARMACY-3RD PARTY COLLECT
426	0439	REIMBURSE AUDITS-FED PROGRAM
426	0440	REIMBURSE AUDITS-DNR
426	0441	REIMBURSE AUDITS-DPA
441	0442	REIMBURSE AUDITS-LOCAL FUNDS
421	0443	IFTA AUDIT REIMBURSEMENTS
426	0444	REIMBURSE AUDITS-IMAS
442	0445	COURT REIM/INCARCERATE INDIV
442	0446	ELECTRIC DEVICE MONITOR SYS
442	0447	INMATE MAINTENANCE RECOVERED
442	0448	EPIDEMIOLOGICAL STUDY
442	0449	REIM-LIBRARY CARDS,COPIES
442	0450	OTHER INMATE COSTS RECOVERED
441	0451	RECOVERED WORKERS COMP
442	0452	LIBRARY CARDS/COPIES & BOOKS
443	0453	REPURCHASED STUDENT LOANS
442	0454	REIMBURSEMENT/THIRD PARTY
442	0455	RENTAL INCOME
441	0456	REPAY LOAN GUARAN-PRINCIPAL
443	0457	REPAY TEACHERS SCHOLARSHIPS
443	0458	REPAY/NW SUBURBAN MASS TRANS
441	0459	RETURNED DIRECT DEPOSIT
442	0460	RELATIVE/NON-ADC-AFDC
442	0461	RELATIVE/NON-ADC-NON ASSIS
441	0462	RELATIVE/NON-ADC-TITLE IV-E
441	0463	RELATIVE/NON-ADC-CIRCT CLERK
442	0464	RELATIVE/NON-ADC-AFDC-CIRCT
442	0465	NON-ADC/NON-ASSIS/CIRCUIT
441	0466	NON-ADC-TITLE IV-E/CIRCUIT
423	0467	RIVERBOAT WAGERING TAX
421	0468	RETALIATORY TAX
441	0469	RESPONSE ACTION CONTRACTORS
431	0470	SAFETY VEHICLE INSPECTION
441	0471	SALE OF LAND & STRUCTURES
441	0473	SALE OF USED AUTOS & EQUIP
406	0474	HOME RULE MUNICI SALES TAX
406	0475	METROPO PIER & EXPO AUTH.
406	0476	COUNTY HOME RULE SALES TAX
406	0477	NON-HOME RULE MUNI SALES TAX
406	0478	NON-HOME RULE R O T-EXCEL
406	0479	HOME RULE MUNI R O T-EXCEL
406	0480	CO HOME RULE SALES TAX-EXCEL
406	0481	ST RETAILER'S OCCUPATION TAX
406	0482	STATE ROT-2.2%
406	0483	STATE ROT QUARTERLY/MONTHLY
406	0484	STATE ROT QTRLY/MNTLY 2.2%
406	0485	STATE ROT-PREPAID
406	0486	SALES ROT-PREPAID 2.2%
406	0487	ST ROT PREPAID-QUARTER/MONTH
406	0488	ROT PREPAID-QUARTER/MONTH 2.2%

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
406	0489	HOME RULE MUNICI SOFT DRINK
431	0491	PHEASANT STAMP REPRINT ETC
431	0492	SECURITIES DIVISION
441	0493	SECURITY DEPOSITS
575	0494	SHORT TERM BORROWING
441	0496	S. S. CONTRIBUTIONS-EMPLOYER
441	0497	S. S. CONTRIBU-EMPLOYEES
442	0499	SELF-INSURED EMPLOYERS
441	0500	SURETY BONDS
442	0501	STATE ARCHIVES
442	0502	SPACE RENTALS/FAIR
442	0503	MEGA PASS PURCHASE
442	0504	TICKET SALES/FAIR
442	0505	GATE RECEIPTS/FAIR
442	0506	ENTRY FEES/FAIR
442	0507	ST FAIR OPERATIONS-WESTERN
442	0508	STATE FAIR OPERATIONS-MISC
442	0509	SOCIETY HORSE SHOW ADVANCE
442	0510	NON-FAIR ACTIVITY FEE
442	0511	STATE LIBRARY
442	0512	STATE MUSEUM
441	0513	STATE OFFSET CLAIMS
431	0514	STATE HIGHWAY POLICE
443	0515	SURETY BOND FORFEITURES
442	0516	TOLLS
441	0517	UNCASHED PARI-MUTUAL TICKETS
441	0518	UNCLAIMED ASSETS
421	0519	UI EMPLOYER CONTRISURCHARGE
431	0520	UNIFORM COMM INDEX CODE
421	0521	PRIVATE SALE/USE CAR USE TAX
441	0523	WAGE CLAIMS
443	0524	WATERWAYS
431	0525	WATER SURVEY
431	0526	HABITAT STAMP
431	0527	STAMPS-INLAND TROUT
431	0528	SALMON STAMP
431	0529	WATERFOWL STAMP
442	0530	WORKERS COMP REIMBURSEMENTS
421	0531	BREAKAGE-ARLINGTON PARK RACE
421	0532	BREAKAGE-BALMORAL RACE CLUB
441	0533	LOCAL OFFSET CLAIMS
421	0534	BREAKAGE-FAIRMONT PARK-OGDEN
421	0535	BREAKAGE-HAWTHORNE/SUB DOWNS
421	0536	BREAKAGE-HAWTHORNE RACE INC
421	0537	MAYWOOD PARK EGYPTIAN TROT
421	0538	BREAKAGE-MAYWOOD PARK TROT
421	0539	BREAKAGE-MAYWOOD PARK ASSOC
421	0540	BREAKAGE-QUAD CITY DOWNS,
421	0541	SPORTSMAN PARK-CHICAGO DOWNS
421	0542	SPORTSMAN/PARK-FOX VAL TROT
421	0543	SPORTSMAN/PARK-NAT'L JOCKEY
421	0544	INTERTRACK:AURORA/MAYWOOD
421	0545	INTERTRACK:AURORA/CRESTWOOD
421	0546	INTERTRACK:CHAMPAIGN/BALMORAL
421	0547	INTERTRACK:CHICAGO/BALMORAL
421	0548	INTERTRACK:CARBONDALE/OGDEN
421	0549	INTERTRACK:CHICAGO-MAYWOOD
421	0550	INTERTRACK:CHICAGO HAWTHORNE
421	0551	INTERTRACK:DANVILLE/BALMORAL

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
421	0552	INTERTRACK:EFFINGHAM/OGDEN
421	0553	INTER-TRACK:ARLINGTON-WEED
421	0554	INTERTRACK:JOLIET/NATIONAL
421	0555	INTERTRACK:OAKBROOK/HAWTHORN
421	0556	INTERTRACK:PEORIA/QUAD CITY
421	0557	INTERTRACK:PERU/NATIONAL
421	0559	INTERTRACK:QUINCY/QUAD CITY
421	0560	INTERTRACK:ROCKFORD/QUADCITY
421	0561	INTERTRACK:SPRINGFIELD/OGDEN
421	0562	INTERTRACK:OGDEN
421	0563	ITERTRACK:QUAD CITY/RICHMOND
421	0564	ITERTRACK:WAUKEGAN/ARLINGTON
421	0565	INTERTRACK:ALTONBELLE/FAIRMT
421	0566	INTERTRACK:BLOOMING/BALMORAL
421	0567	INTERTRACK:JOLIET/MAYWOOD
441	0568	BENE DIST:ANNUITY PURCHASE
441	0569	BENE DIST:TRANS OTHER GOVT
440	0570	ACCRUED INTEREST ON BOND SALE
575	0571	BOND ISSUE PROCEEDS
441	0572	CONTRIBUTIONS BY EMPLOYEE
441	0573	CURRENT YR/EMPLOYEE
441	0574	CURRENT YR/EMPLOYER
441	0576	REINSTATE OF PRIOR YR
441	0577	CONTRIBUTIONS BY EMPLOYER
431	0578	COUNTY CONTRIBUTION
431	0579	PUBIC LABOR RELATIONS ACT
441	0580	CONTRIB/STATE PENSION FD
441	0581	CONTRIB STATE/ST OFFICERS
441	0582	COURT & ANTI-TRUST DIST
441	0583	COURT DIST/CONSUMER EDUC
441	0584	COURT DIST/CONSUMER ENFORCE
441	0585	COURT DIST/CHARITABLE TRUST
441	0586	COURT DIST/FRANCHISE
441	0587	COURT DIST/ENVIRONMENTAL
441	0590	COURT DIST/HEINEMAN FAMILY
441	0591	EMPLOYEES RECEIVABLE
426	0592	FEDERAL FUNDS RECOVERED
426	0593	FEDERAL GOVERNMENT ACTIONS
426	0594	AGRICULTURE, DEPARTMENT OF
426	0597	ARMY/NAVY-MILITARY YOUTH COR
426	0598	ARMY/ARMY NATIONAL GUARD
426	0599	CIVIL DEFENSE AGENCY
426	0600	COMMERCE,DEPARTMENT OF
426	0601	DEPARTMENT OF COMMERCE
426	0602	CONSUMER PRODUCT SAFETY COMM
426	0603	CORP FOR NATIONAL SERVICE
426	0604	DEFENSE,DEPARTMENT OF
442	0605	ARMY, DEPARTMENT OF
426	0606	DRUG ENFORCEMENT ADMIN
426	0607	DEPARTMENT OF EDUCATION-FED
426	0608	ENVIRONMENTAL PROTECTION AGN
426	0609	FEMA/AGREEMENT #997DR
426	0610	ENERGY,DEPARTMENT OF
426	0611	FEMA-0871-HM
426	0612	FEMA-878 DR
426	0613	EMERGENCY MANAGEMENT AGENCY
426	0614	EQUAL EMPLOYMENT OPPORTUNITY
426	0615	FEMA/AGREEMENT #798-DR
426	0616	FEMA/AGREEMENT #860-DR

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
426	0617	FEMA GRANT #1278
426	0618	HEALTH AND HUMAN SERVICES
426	0619	FEMA-STATE DISASTER #1025DR
426	0620	HEALTH AND HUMAN SERVICES
426	0621	FEMA-AGREEMENT #878
426	0622	FEMA-AGREEMENT #941
426	0623	HEW/EDUC ANNUAL INTEREST
426	0624	HOUSING & URBAN DEVELOPMENT
426	0625	HOUSING & URBAN DEVELOPMENT
426	0626	INTERIOR, DEPARTMENT OF
426	0627	INTERIOR/HISTORIC PRESERV
426	0628	INTERIOR/NATIONAL PARK SERV
426	0629	U S DEPARTMENT OF JUSTICE
426	0630	LABOR,DEPARTMENT OF
426	0631	MEDIATION & CONCILIA SERV
426	0632	LAW ENFORCEMENT ADMIN
426	0634	NATIONAL COMMUNITY SERVICE
426	0635	TRANSPORTATION/NHTSA
426	0636	NAT'L ENDOWMENT FOR THE ARTS
426	0637	NAT'L ENDOWMENT FOR HUMANITY
426	0638	NAT'L INST OF CORRECTIONS
426	0639	NUCLEAR REGULATOR COMMISSION
426	0640	SMALL BUSINESS ADMIN
441	0641	TENNESSEE VALLEY AUTHORITY
426	0642	FEMA/AGREEMENT #1053DR
426	0643	TRANSPORTATION, DEPARTMENT
426	0644	AERONAUTICS ADMIN COST REIM
426	0645	TRANS/RAILROAD ADMIN
426	0646	STATE/FED ENFORCE MTR FUEL LAW
426	0647	TREASURY, DEPARTMENT OF
426	0648	SMITHSONIAN INSTITUTE
426	0650	URBAN MASS TRANSIT
426	0651	US CUSTOMS SERVICE
426	0652	UNITED STATES COURTS
426	0653	VETERAN'S ADMINISTRATION
426	0654	FEDERAL AID DISASTER AGENCY
426	0655	HHS FEDERAL BLOCK GRANT
426	0656	CDBG FEDERAL BLOCK GRANT
426	0657	FEMA/AGREEMENT #1112DR
426	0658	FEMA/AGREEMENT #1110DR
426	0659	FEMA/AGREEMENT #1129DR
426	0660	HHS/HOSPITAL PARTICIPATION
426	0661	USDA FOOD STAMP ADMIN
426	0662	HHS-AT RISK CHILD CARE
426	0663	USDA FOOD NUTRITION SERVICE
426	0664	USDA SUPPLIES COMMODITIES
426	0667	HHS/FAMILY SUPPORT ADMIN
426	0668	FAMILY SUPPORT ADMIN/AFDC
426	0669	HEALTH AND HUMAN SERVICES
426	0670	AFDC ADMINISTRATION
426	0671	AFDC ASSISTANCE
426	0672	FAMILY VIOLENCE PREVENT/SERV
426	0673	EMERGENCY ASSISTANCE
426	0674	HEALTH STANDARDS QUALITY
426	0675	MEDICAL ADMINISTRATION
426	0676	MEDICAL ASSISTANCE
426	0677	REFUGEE/ENTRANT PROGRAM
426	0678	SSI INTERIM ASSISTANCE
426	0679	TITLE IV-D

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
426	0680	TITLE IV-D ADMINISTRATION
426	0681	TITLE IV-F JOBS
426	0682	WAIVE/COMMUNITY LIVE ARRANGE
426	0683	HHS-DISPROPORTION SHARE HOSP
426	0684	US REPATRIATES
426	0685	IMMIGRATION REFORM & CONTROL
426	0686	HHS/AT RISK CHILD CARE
426	0687	FOOD STAMP ADMINISTRATION
426	0688	TITLE IV-F JOB BILLS PROGRAM
426	0689	AFDC ADMINISTRATION
426	0690	AFDC ASSISTANCE
426	0691	MEDICAL ADMINISTRATION
426	0692	MEDICAL ASSISTANCE
426	0693	REFUGEE/ENTRANT PROGRAM
426	0694	TITLE IV-D/CHILD SUPPORT
426	0695	FED REIM DUE FROM 957 FUND
426	0696	ILLINOIS GOVERNMENTAL UNITS
426	0697	JOB TRAINING PARTNERSHIP ACT
426	0698	UNIVERSITIES
426	0700	COUNCIL OF GREAT LAKES GOV
426	0701	MIDWEST RESEARCH INSTITUTE
426	0702	VIA OTHER IL STATE AGENCY
426	0703	GENERAL REVENUE/SBE.
426	0704	ROAD FUND/ISTEA
426	0705	ALCOHOL & SUBST ABUSE BGF
426	0706	TITLE III S. S. & EMPLOYMENT
426	0707	US PUBLIC HEALTH SERV FUND
426	0708	US ENVIRONMENTAL PROTECTION
426	0709	CHILD CARE & DEVELOP BLOCK
426	0710	VOCATIONAL REHABILITATION
426	0711	NARCOTICS PROFITS FORFEITURE
426	0713	SELF INSURANCE
426	0714	IPCDD
426	0715	LEARN AND SERVE AMERICAN
426	0716	DCFS CHILDREN'S SERVICES
426	0718	NATIONAL COMMUNITY SERVICES
426	0719	SBE DEPARTMENT OF LABOR
426	0720	SPECIAL PURPOSE TRUST FUND
426	0721	SBE FED DEPT OF AGRICULTURE
426	0723	LIBRARY SERVICES FUND
426	0724	CRIMINAL JUSTICE TRUST FUND
426	0725	IL EMERGENCY MANAGEMENT AGN
426	0726	ICCB
426	0727	EPA TRUST FUND COMMISSION
426	0728	SBE FED DEPT OF EDUCATION
426	0729	EASTERN ILLINOIS UNIVERSITY
426	0731	LOCAL GOVT AFFAIRS TRUST
426	0732	NORTHERN ILLINOIS UNIVERSITY
426	0733	ALCOHOLISM & SUBSTANCE ABUSE
426	0734	IL ARTS COUNCIL FED GRANT
426	0738	WOMEN,INFANT & CHILDREN FUND
426	0740	FEDERAL ENERGY FUND
426	0741	LIHEA BLOCK GRANT
426	0744	COMM DEVELOP/SMALL CITIES
426	0745	ALCOHOL, DRUG ABUSE & MENTAL
426	0746	PETROLEUM VIOLATION FUND
426	0747	JUVENILE JUSTICE TRUST
426	0748	FEDERAL WORKFORCE TRAINING
426	0749	CHILD SUPPORT ENFORCEMENT

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
426	0750	STATE MONEY VIA LOCAL ENTITY
426	0751	SBE FED DEPT OF EDUCATION
426	0752	FEDERAL PROGRAM INCOME
426	0753	GENERAL REVENUE FUND
426	0754	SALE OF EQUIPMENT
426	0755	FEDERAL PROGRAM INCOME/HHS
442	0756	CONFERENCE FEES
426	0757	RECOVERED FUNDS-WIC PROGRAM
426	0758	JUSTICE, DEPARTMENT OF
441	0759	LENDING INST INTEREST INCOME
426	0760	GRANTEE INTEREST INCOME
426	0761	LOAN REPAYMENT PRINCIPAL
426	0762	INTEREST EARNED ON WIC ACCT
426	0764	INDIRECT COST REIMBURSEMENT
426	0765	US DEPARTMENT OF AGRICULTURE
426	0766	DEPARTMENT OF COMMERCE
426	0767	DEPARTMENT OF DEFENSE
426	0768	EDUCATION, US DEPARTMENT OF
426	0769	ENVIRONMENTAL PROTECTION
426	0770	ENERGY, DEPARTMENT OF
426	0771	HEALTH & HUMAN SERVICES
426	0772	HOUSING & URBAN DEVELOPMENT
426	0773	US DEPARTMENT OF INTERIOR
426	0774	LABOR, DEPARTMENT OF
426	0775	TRANSPORTATION
426	0776	ISBE FED NATL COMMUNITY SERV
426	0777	VOCATION EDUCATION ADVISORY
426	0778	LOCAL GOVT AFFAIRS TRUST
426	0779	SBE & JOB TRAINING PARTNERS
441	0780	FINES/PENALTY OR VIOLATIONS
441	0781	BOAT
441	0782	CIVIL PENALTIES
442	0783	CIVIL PENALTIES
442	0785	CEMETERIES & BURIAL TRUST
441	0786	FISHING/CONFISCATED FISH
442	0787	AGGREGATE MINING
441	0788	FORESTRY
442	0789	FISHING/POLLUTION FINES
442	0791	LONG TERM CARE
442	0792	HAZARDOUS MATERIALS PENALTY
441	0793	HUNTING/CONFISCATED FUR
441	0794	INTEREST
440	0795	INTEREST ON LATE FILING FEES
442	0796	LANDFILL SURETY BOND FORFEIT
442	0797	LEGAL VIOLATIONS
441	0798	ST POLICE/OVERWEIGHT FINES
441	0799	PAYROLL TAX PENALTIES
441	0800	UNEMPLOYMENT INSURANCE
441	0801	JUDGMENT INTEREST/U I CLAIM
442	0802	UNDERGROUND STORAGE TANK
441	0803	POLLUTION CONTROL FINES
441	0804	SNOWMOBILE
441	0805	SURCHARGE/TRAFFIC VIOLATIONS
442	0806	HORSEMEN-THOROUGHbred
441	0807	EMS AMBULANCE COMPANIES
441	0810	DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
441	0811	DEPARTMENT OF PUBLIC HEALTH
442	0812	WIC PROGRAM VENDORS
441	0814	TANNING FACILITIES

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
442	0816	WEIGHTS & MEASURES ACT
441	0817	EMS/TRAUMA CENTER FINES
441	0818	OUTFITTER FINES
442	0819	FISHING/CIRCUIT CLERK
442	0820	HUNTING/CIRCUIT CLERK
441	0821	CIRCUIT CLERK
442	0822	BOAT/CIRCUIT CLERK
442	0823	SNOWMOBILE/CIRCUIT CLERK
441	0824	SURCHARGE/TRAFFIC/CRIMINAL
441	0825	OVERWEIGHT FINES/CRT CLERK
441	0826	LOCAL BUILD ILLINOIS RESERVE
441	0827	GENERAL REVENUE FUND
421	0828	REPAYMENT/SPORTS FACILITY
441	0829	ROAD FUND
441	0830	ALCOHOL/DRUG ABUSE/BLOCK GT
441	0831	SSU. INCOME FUND
441	0832	GSU. INCOME FUND
441	0833	ISU INCOME FUND
441	0834	NIU. INCOME FUND
441	0835	CSU. INCOME FUND
441	0836	U OF I INCOME FUND
441	0837	EIU. INCOME FUND
441	0838	SIU. INCOME FUND
441	0839	NEIU INCOME FUND
441	0840	WIU. INCOME FUND
441	0841	S. S. ACT TITLE III
441	0842	UNEMPLOY COMP SPECIAL ADMIN
441	0843	VOCATIONAL REHABILITATION FUND
441	0844	EMPLOYMENT SECURITY ADMIN
441	0845	YOUTH ALCOHOL & SUBSTANCE
441	0846	FLEXIBLE SPENDING ACCOUNT
442	0847	SPORTS FACILITIES TAX TRUST
441	0848	IL HEALTH FACILITIES PLAN
441	0849	HORSE RACING TAX ALLOCATION
441	0850	STATISTICAL SERVICES REVOLVE
441	0851	HEALTH INSURANCE RESERVE FUND
441	0852	TELECOMMUNICATIONS REVOLVING
406	0853	METRO PIER & EXPO AUTH TRUST
441	0854	SPECIAL PURPOSE TRUST
421	0856	LOCAL GOVT DISTRIBUTIVE
441	0857	IL COMMUNITY COLLEGE BOARD
441	0858	ANTI-POLLUTION FUND
441	0860	SBE & JOB TRAINING PARTNER
441	0862	DMH/DD PRIVATE RESOURCE FUND
441	0864	ST EMPLOYEES UNEMPLOY BENE
441	0865	INR SPECIAL STATE PROJECTS
441	0866	ALCOHOLISM & DRUG ABUSE
421	0867	REPLACEMENT VEHICLE TAX-ST
441	0868	BUILD IL LOCAL ESCROW ACCT.
440	0869	INTEREST PAID BY MEMBERS
440	0870	INVESTMENT INCOME
440	0871	ROAD FUND INTEREST
440	0872	BANK NOTES
440	0873	CRT COURT ORDER # 83CH942
440	0874	INT/GO DEBT SERVICE FUND
440	0875	DEFERRED COMP PRIME RESERVE
440	0876	EMERGENCY REVOLVING FUND
440	0880	IBA. ESCROW TRUST FUND
440	0881	REPURCHASE AGREEMENTS-REG

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
440	0882	REBATE/MIDWEST SECURITIES
440	0883	INT INCOME-STATE LOTTERY
440	0884	TIME DEPOSITS-REGULAR
440	0885	TREASURY INVESTMENT
440	0886	SBA-FHLMC INVESTMENT
440	0887	BANK OF AMERICA MONEY MARKET
440	0888	BANK OF AMERICA MONEY MARKET
440	0889	FEDERATED MONEY MARKET FUND
440	0890	F.N.M.A. DEBENTURES
440	0892	FNB CHICAGO
440	0893	J P MORGAN MONEY MARKET
440	0894	MONEY MARKET MUTUAL FUNDS
440	0895	IL MORTGAGE PILOT PROGRAM
440	0896	FIRST TRUST MONEY MARKET
440	0897	LASALLE NATIONAL BANK MMF
440	0898	INDUSTR DEVELOP AUTH BONDS
440	0899	COMMERCIAL INSTRUMENTS
440	0900	US TREASURY NOTES
440	0901	PUBLIC INVESTMENT POOL-REG
440	0902	CHILD SUPPORT CLEARING
440	0903	MILESTONE MONEY MARKET FUND
440	0904	REPURCHASE/INTEREST-CLEARING
440	0905	TIME DEPOSIT INTEREST-CLEAR
440	0906	COMMUNITY INVEST PORTFOLIO
440	0907	FARM CREDIT BANK BONDS
440	0908	CIVIC CENTER BOND PROCEEDS
440	0909	FEDERAL HOME LOAN BANK
440	0910	TRANSPORTATION BOND SERIES A
440	0911	REAL ESTATE RECOVERY FUND
440	0912	STATE LOTTERY FUND
440	0913	FED GOVT NON CMIA PROGRAM
440	0914	CHILD SUPPORT ENFORCE FUND
431	0915	LICENSES/FEE OR REGISTRATION
431	0916	INVESTMENT EXCHANGE
431	0917	AUDIOLOGISTS
431	0918	AGENT & BROKER EXAMINATION
431	0919	ADMINISTRATIVE HEARING FEES
431	0920	ADVERTISING
431	0921	ADMISSION FEES
431	0922	INSURANCE PRODUCER LICENSES
431	0923	AGGREGATE MINING
431	0924	ASBESTOS REMOVAL/PERSONNEL
431	0925	AIR POLLUTE EMISSION PERMITS
431	0926	AIR POLLUTION OPERATING
431	0927	APPEARANCE FEES
431	0928	APPLICATION FEES
431	0929	AUTOMOTIVE DEALER FEES
431	0930	BOAT
431	0931	CAMPING FEES,STATE PARKS
431	0932	CEMETERY PRE-NEED SALES
431	0933	CERTIFICATE OF TITLE
431	0934	COAL QUALITY TESTING
431	0935	CHARITABLE GAMES ACT
431	0936	COMM FEED MANUFACT & DIST
431	0937	CONFERENCE FEES
431	0938	COURT ORDERED CHILD SUPPORT
441	0939	COPY FEES
431	0940	CORPORATION CERTIFICATE
431	0941	CORN MARKETING ACT

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
431	0942	COST RECOVER/SPECIAL WARRANT
431	0943	CONTRACT ADMINISTRATION
431	0944	COURT OPINION
431	0945	COURT LIBRARY FEES
431	0946	CREDIT UNION-EXAM FEES
431	0947	CREDIT UNION - ADMIN
431	0948	CURRENT YEAR
431	0949	DATABASES, SALE OF PRIME GIS
431	0950	DOCKET
431	0951	ECONOMIC RESEARCH & INFO
431	0952	EMS AMBULANCE COMPANIES
431	0953	EXAMINATION FEES,BANKING
431	0954	EXAMINATION FEES,EDP
431	0955	CORPORATE FIDUCIARY REG
431	0957	EXPEDITED SERVICE FEES
431	0958	EXPLOSIVE CERTIFICATES
431	0959	FILING FEES
431	0960	ANNUAL ASSET CHARGE
431	0961	INTERSTATE REGISTRATIONS
431	0962	FINANCIAL EXAMINATION
431	0963	FINANCIAL INST-EXAMINATION
431	0964	LATE FILING FEES
431	0965	FINANCIAL INST-LICENSES
431	0966	FIRE EQUIP DISTR & EMPLOYEES
431	0967	FISHING LICENSES
431	0968	FISHING LICENSE/LAKE MICH
431	0969	FERTILIZER INSPECTION FUND
431	0970	FOOD MANAGERS
431	0971	FRANCHISE FEES
431	0972	GINSENG LICENSES
431	0973	FUEL HAULERS
431	0975	HABITAT STAMP REPRINT FEES
431	0976	HAZARDOUS WASTE SITES
431	0977	HAZARDOUS WASTE DISPOSAL FAC
431	0978	HIGHER EDNET
431	0979	H. S. EQUIVALENCY TESTING
431	0980	HIGHWAY TRAFFIC & SIGNS
431	0981	HISTORICAL WATER CRAFT ID
431	0982	HUNTING LICENSES
431	0983	INTERNATL FUEL TAX AGREEMENT
431	0984	NON-INTERNATIONAL FUEL TAX
431	0985	LENDING INSTITUTIONS
431	0986	INDUSTRIAL RADIOGRAPHERS
431	0987	INSURANCE USER FEES
431	0988	LAND RECLAMATION
431	0989	LABORATORY FEES
431	0990	LAW LICENSE
431	0992	UNIFORM LIMITED PARTNERSHIP
431	0993	LIFETIME LICENSES
431	0994	LIMITED LIABILITY CO ACT
431	0995	LIMITED LIABILITY PARTNER
431	0996	LIQUOR LICENSES
431	0997	DUPLICATE LIQUOR LICENSES
431	0998	LOTTERY AGENTS
431	0999	LOW LEVEL WASTE 13(A) (B1)
431	1000	LOW LEVEL WASTE 13(C) & (D)
431	1001	MILK LICENSING
431	1002	MANDATORY ARBITRATION/BOONE
431	1003	MANIFEST

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
431	1004	MANDATORY ARBITRATION/COOK
431	1005	MANDATORY ARBITRATION/LAKE
431	1006	MANDATORY ARB/WINNEBAGO
431	1007	MANDATORY ARBITRATION/DUPAGE
431	1008	MANDATORY ARBITRA/ST.CLAIR
431	1009	MINERS EXAMINATIONS
431	1010	MANDATORY ARBITRAT/MCHENRY
431	1012	MANDATORY ARBITRATION/KANE
431	1013	MANDATORY ARBITRATION/WILL
431	1015	MISCELLANEOUS
431	1016	MISCELLANEOUS-BANKING
431	1017	MORTGAGE BANKING FULL SERV
431	1018	MISCELLANEOUS-TRUST
431	1019	MORTGAGE BANKING EXAM
431	1020	MISCELLANEOUS CERTIFICATE
431	1021	MORTGAGE BANKING
431	1022	MOTOR VEHICLE INSURERS
431	1023	MOTOR VEHICLE REGIST DECAL
431	1024	NUCLEAR REACTOR ANN ASSESS
431	1025	NUCLEAR FUEL STORAGE FAC
431	1026	NURSING FEES
431	1027	NURSE AGENCIES
431	1028	OIL CONSERVATION
431	1030	ORIGINAL REGISTRATIONS
431	1031	OCCUPATIONAL LICENSE
431	1032	ORIGINAL & RENEWAL LICENSE
431	1033	OTHER STATE FUNDS
431	1034	OWNERS LICENSE BOAT GAMBLING
431	1035	OTHER STATES
431	1036	OWNER APPLICATION/RIVERBOAT
431	1037	PARKING FEES
431	1038	PATIENT FEES
431	1039	PERFORMANCE EXAMINATION
431	1040	PESTICIDE PRODUCTS
431	1041	PILOT REGISTRATIONS
431	1043	PODIATRIC PHYSICIAN FEES
431	1044	PRINTING
431	1045	ELIGIBLE MEDICAID CHILDREN
431	1046	PRIVATE BUSINESS SCHOOLS
431	1047	PRIVATE DETECTIVES
431	1048	PIMW-MANIFESTS
431	1049	PIMW-HAULER FEES
431	1050	PIMW-TRANSPORT FEES
431	1051	PRIVATE EMPLOYER AGN INSPECT
431	1052	IPTIP
431	1053	PHARMACEUTICAL REGISTRATION
431	1054	PUBLIC WATER SUPPLY CONST
431	1055	RADIATION MACHINE INSPECTION
431	1056	RADIATION TECHNOLOG ACCRED
431	1057	RADIATION PRODUCING MACHINES
431	1058	RADIOACTIVE MATERIAL LICENSE
431	1059	RENEWAL LICENSES
431	1060	RECYCLING FEES
431	1061	REINSTATE/OPERATORS LICENSE
431	1062	RADON DETECTION FEES
431	1063	RETALIATORY FEES
431	1064	SALE OF TIRES
431	1065	SAVINGS & LOAN EXAM
431	1066	SAVINGS & LOAN SUPER. FEES

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
431	1067	SCHOOL BUS DRIVERS
431	1068	SECURITIES AUDIT & ENFORCE
431	1069	SANITARY LANDFILL
431	1070	SEWER CONSTRUCTION PERMITS
431	1071	SECURITIES ISSUANCE FEE
431	1072	SNOWMOBILE
431	1073	SPORTSMAN LICENSES
431	1074	SPECIAL OR COMMERCIAL PERMIT
431	1075	SPECIAL WASTE HAULING PERMIT
431	1077	STORAGE FEES
431	1078	SOLID WASTE SITE OPERATOR
431	1079	SUBPOENA FEES
431	1080	TEACHER'S CERTIFICATION
431	1081	SUMMER ADVENTURE PROGRAM
431	1082	TANNING FACILITIES
431	1083	SUB-ACUTE CARE FACILITIES
431	1084	TIMBER BUYERS OR GROWERS
431	1085	TOXIC POLLUTION PREVENTION
431	1086	TOXIC CHEMICAL RELEASE
431	1087	TRAPPING LICENSES
431	1088	TRIPPLICATE PRESCRIPT BLANK
431	1089	UNDERGROUND INJECTION CONTL
431	1090	UNDERGROUND STORAGE TANK
431	1091	LIBRARY CHARGES
431	1092	USER FEES
431	1093	USED TIRE STORAGE SITE
431	1095	WATERCRAFT TITLING
431	1096	WATER PERMIT
431	1097	WELL ASSESSMENT FEES
431	1098	WEIGHTS & MEASURES ACT
431	1099	MANDATORY ARBITRATION/FORD CO
431	1100	MANDATORY ARBITRATION/MCCLEAN
431	1101	VITAL RECORDS
431	1102	LABORATORY ANALYSIS
431	1103	CERTIFICATION OF NEED
431	1104	LIFE CARE FACILITIES
431	1105	FEDERAL GOVERNMENT
431	1106	EMERGENCY MEDICAL SERVICE
431	1107	CERTIFY/HEARING AID DISPENSE
431	1108	LEAD INSPECTOR FEES
431	1109	DIV OF ENVIRONMENTAL HEALTH
431	1110	DIV OF FOODS, DRUGS & DAIRY
431	1112	HEALTH CARE FACILITY & PROG
431	1113	TRANSFER/REGION FUND BALANCE
442	1114	LOCAL IL GOVERNMENTAL UNITS
443	1115	AIRPORT AUTHORITY
441	1116	PROPERTY SALES CITY-COUNTY ETC
443	1117	CHICAGO-G. A. PROGRAM
441	1118	COOK COUNTY
442	1119	SCH DIST FED PROPERTY SALE
442	1120	TRAINING EXPENSES
441	1121	MISCELLANEOUS
441	1122	HOUSE OPERATION MAJORITY
441	1123	HOUSE OPERATION MINORITY
441	1124	SENATE OPERATIONS
441	1125	DISTRICT OFFICE ALLOTMENT
441	1126	MAJ LEADERSHIP & RESEARCH
441	1127	OTHER IL STATE AGENCIES
441	1128	GENERAL REVENUE FUND

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
441	1129	ROAD FUND
441	1131	LIVE AND LEARN FUND
441	1134	SOLID WASTE MANAGEMENT FUND
441	1135	CLEAN AIR ACT (CAA) PERMIT
442	1136	STATE GAMING FUND
441	1137	MOTOR VEHICLE THEFT PREVENT
441	1138	STATE SUPPORTED PROGRAMS
441	1140	ST ATTORNEY APPELLATE
441	1141	GOVERNOR'S OFFICE
441	1142	LT. GOVERNOR
442	1143	ATTORNEY GENERAL
442	1144	SECRETARY OF STATE
441	1145	STATE TREASURER
441	1146	LITERACY SERVICES FUND
442	1147	AGRICULTURE,DEPARTMENT OF
441	1148	CENTRAL MANAGEMENT SERVICES
441	1149	CHILDREN & FAMILY SERVICES
441	1150	COMMERCE & COMMUNITY AFFAIRS
442	1151	NATURAL RESOURCES
442	1153	IL STATE TOLL HIGHWAY AUTH
442	1154	STATE LOTTERY
442	1155	HUMAN SERVICES
441	1156	DNR/MINES&MINERALS
442	1157	PROFESSIONAL REGULATION
441	1158	HEALTHCARE AND FAMILY SERVICES
441	1159	PUBLIC HEALTH-GRF
442	1160	REVENUE
441	1161	STATE POLICE
442	1162	TRANSPORTATION
441	1163	ILLINOIS ARTS COUNCIL
442	1164	ILLINOIS COMMERCE COMMISSION
443	1165	EPA TRUST FUND COMMISSION
442	1166	ENVIRONMENTAL PROTECTION AGN
442	1167	HISTORIC PRESERVATION AGENCY
441	1168	IL CRIMIN JUSTICE INFO AUTH
442	1169	LIQUOR CONTROL COMMISSION
441	1170	LAW ENFORCE OFFICER STANDARD
442	1171	ILLINOIS RACING BOARD
441	1172	STATE BOARD OF EDUCATION
442	1173	STATE FIRE MARSHAL
441	1174	CHICAGO STATE UNIVERSITY
441	1175	EASTERN ILLINOIS UNIVERSITY
441	1176	GOVERNOR'S STATE UNIVERSITY
441	1177	NORTHEASTERN ILLINOIS UNIV
442	1178	WESTERN ILLINOIS UNIVERSITY
441	1180	SANGAMON STATE UNIVERSITY
441	1181	SOUTHERN ILLINOIS UNIVERSITY
441	1182	UNIVERSITY OF ILLINOIS
441	1184	A. G. COURT ORDER & DIST
441	1185	ENVIRONMENT PROTECTION TRUST
441	1186	VIOLENT CRIME VICTIMS ASSIS
441	1187	ENVIRONMENT PROTECT P&I FUND
441	1188	CHILD SUPPORT ENFORCEMENT
441	1189	PARK & CONSERVATION FUND
441	1190	DRUG TRAFFIC PREVENTION FUND
441	1191	OTHER INCOME
442	1194	OTHER STATES
441	1195	AFDC COLLECTIONS
441	1196	NON-ASSISTANCE

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
441	1197	AFDC COLLECTION/CRCUIT CLERK
441	1198	NON-ASSISTANCE/CIRCUIT CLERK
441	1199	CHECK WRITE OFF/GO BACK FUND
441	1200	PRIVATE ORGANIZA OR INDIV
441	1201	STATE PROPERTY SALES
442	1202	ADMINISTRATIVE REIMBURSEMENT
441	1203	MOVIE COMPANIES
442	1204	MEDICAL
441	1205	THIRD PARTY LIABILITY
441	1206	ASSISTANCE TO THE HOMELESS
441	1207	BEQUEST TO STATE
442	1208	DONATION BOX
441	1210	EPIDEMIOLOGICAL STUDIES
441	1212	CRIMINAL JUSTICE INFORMATION
442	1214	PRODUCT SALES
441	1215	LOAN REPAYMENT
442	1217	PROGRAM INCOME
442	1218	ARMORY RENTALS
442	1219	ARMORY RENTAL/INDIVIDUALS
442	1220	BOAT DOCK & RELATED FEES
442	1221	BUILDING AND SPACE RENTALS
442	1222	CONCESSION REVENUE
442	1223	EXECUTIVE MANSION
442	1224	MISCELLANEOUS
442	1225	PROPERTY
442	1226	WINTER STORAGE
442	1227	UNDERGROUND PARKING
441	1228	REIM/JURY DUTY & RECOVERIES
441	1229	MANTENO VETERANS HOME
441	1230	FIELD SERVICES
441	1231	QUINCY VETERANS HOME
441	1232	LASALLE VETERANS HOME
441	1233	ANNA VETERANS HOME
442	1234	REIM/COST ON BEHALF OF OTHER
442	1235	REIM/COST ON BEHALF OF OTHER
442	1236	VETERANS ADMINISTRATION
442	1237	LOCAL IL GOVERNMENTAL UNITS
442	1238	OTHER STATE AGENCIES
442	1239	OTHER STATES
443	1240	REPAYMENT DUE TO FINAL AUDIT
441	1241	FAMILY PRACTICE SCHOLARSHIPS
441	1243	REPAYMENT PURSUANT TO LAW
442	1244	ASBESTOS ABATEMENT RECOVERY
441	1245	CERTIFICATE OF PARTICIPATION
441	1246	CRIME VICTIMS
441	1247	GRANTEE INTEREST INCOME
442	1248	INVESTIGATIVE COST
443	1249	FEDERAL/LOCAL AIRPORT
442	1250	DAMAGE & WORKER'S COMP CLAIM
442	1251	MISSING & EXPLOITED CHILDREN
441	1260	LOCAL TRANSIT DISTRICTS
442	1264	PREPAID BLOOD TESTING FEES
441	1267	RETURNED LOCALLY HELD FUNDS
441	1270	RETURNED PETTY CASH FUND
441	1271	RETURNED PETTY CASH FUND
441	1272	TAX INCRE FINANCE SURPLUS
441	1274	EXCESS FUNDS
441	1277	SALE OF FORFEIT/SEIZED PROP
441	1282	TRI-CITY REGIONAL PORT DIST

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
441	1283	RESTITUTIONS
441	1284	REPAYMENT TO STATE PURSUANT TO
440	1286	SALE OF INVESTMENTS
431	1288	STUDENT FEES
442	1289	SUBSCRIPTION OR PUBLICATION
442	1290	BOOKS/MAGAZINE & PERIODICALS
442	1291	COMPLAINT BOOKS
442	1294	SUBSCRIPTION OR PUBLICATION
442	1295	NEWSLETTER
442	1296	OPINION SALES
442	1297	PUBLIC HEALTH-FORMULARY
442	1298	STATE GEOLOGICAL SURVEY
442	1299	STATE NATURAL HISTORY SURVEY
442	1300	TRIAL ADVOCACY PROGRAM
441	1301	STATE WATER SURVEY
442	1302	HAZARD WASTE RESEARCH & INFO
442	1303	COPY PETITIONS & MATERIALS
441	1304	UNIDENTIFIED REMITTANCES
441	1306	98 HAYES #24 FILLY TROT
441	1307	DUQUOIN STATE FAIR-MISC.
431	1308	DARE LICENSE PLATES
431	1309	IL FIREFIGHTERS LICENSE
431	1310	MASTER MASON LICENSE
431	1311	KNIGHTS OF COLUMBUS LICENSE
431	1312	WILDLIFE PRAIRIE LICENSE
431	1313	SPORTSMAN SERIES LICENSE
431	1314	US VETERANS LICENSE
431	1315	CHARITY ORGANIZATION LICENSE
421	1316	PARI-MUTUEL TAX-ARLINGTON PARK
421	1317	PARI-MUTUEL TAX-BALMORAL PARK
421	1318	PARI-MUTUEL-FAIRMONT PARK
421	1319	PARI-MUTUEL-HAWTHORNE PARK
421	1320	PARI-MUTUEL TAX-MAYWOOD PARK
421	1321	PARI-MUTUEL-QUAD CITY DOWNS
421	1322	PARI-MUTUEL-SPORTSMANS PARK
421	1323	PRIVILEGE TAX-QUARTERHORSE
421	1324	PRIVILEGE TAX-ARLINGTON PARK
421	1325	PRIVILEGE TAX-BALMORAL PARK
421	1326	PRIVILEGE TAX-FAIRMONT PARK
421	1327	PRIVILEGE TAX-HAWTHORNE PARK
421	1328	PRIVILEGE TAX-MAYWOOD PARK
421	1329	PRIVILEGE-QUAD CITY DOWNS
421	1330	PRIVILEGE-SPORTSMANS PARK
406	1331	HOME RULE MUNI SALES TAX
441	1332	COURT DIST/CRIMINAL ENFORCE
426	1333	HEALTH/HUMAN SER-CCDBG MATCH
426	1334	HEALTH/HUMAN SER-CCDBG DISC
426	1335	HEALTH/HUMAN SER-CCDBG MATCH
426	1336	CCDBG MANDATORY
426	1337	HEALTH/HUMAN SER-CCDBG MATCH
426	1338	CCDBG MANDATORY DISC
426	1339	HEALTH/HUMAN SER-CCDBG MATCH
426	1340	LAND & WATER RECREATION
426	1341	US ENVIRONMENTAL PROTECTION
426	1342	IL COMM COLLEGE BOARD FUND
441	1343	DRUG ASSET FORFEITURE
441	1344	AABD
441	1345	AFDC
441	1346	CHILD SUPPORT

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
441	1347	EMPLOYABILITY DEVELOP SERV
441	1348	UNIV. INCOME BANK ACCT.
441	1349	GENERAL ASSISTANCE-ADULT
441	1350	GENERAL ASSISTANCE-FAMILY
441	1351	REFUGEE
441	1352	TRANSITIONAL CHILD CARE
441	1353	EARNFARE
441	1354	FOOD STAMP EMPLOY & TRAINING
441	1355	PUBLIC HEALTH FED PROJ FUND
440	1356	FED FARM CREDIT BANK NOTE
440	1357	FED FARM CREDIT DISC NOTE
440	1358	FED HOME LOAN BANK NOTE
440	1359	FED HOME LOAN BANK NOTE
440	1360	FED HOME LOAN MORT CORP NOTE
440	1361	FED HOME LOAN MORT CORP DISC
440	1362	GOLDMAN SACHS MONEY MARKET
440	1363	EBT FUNDS
431	1364	ANNUAL CHARITY ASSESSMENT
431	1365	HORSEMEN-THOROUGHBRED
431	1366	LIVESTOCK MANAGEMENT FEES
431	1367	CRIM JUST INFO AUTH
431	1368	THOROUGHBRED RACING
441	1369	PARTICIPANT TRANSFERS
441	1370	SELF INSURANCE
441	1371	DENTAL REIMBURSEMENTS
441	1372	CORRECTIONS
441	1373	CRIMINAL JUSTICE TRUST
441	1374	OFF. OF BANKS & REAL ESTATE
441	1375	HAZARDOUS WASTE FUND
441	1376	FAMILY PRACTICE SCHOLARSHIPS
441	1377	BACCALAUREATE NURSING LOANS
441	1378	98 HAYES #24 COLT TROT
441	1379	IRS TAX LEVY
426	1380	ST CRIMINAL ALIEN ASSIST PROG
426	1381	FEDERAL MONEY VIA OTHER STATE
441	1382	DMHDD FEDERAL FUND
426	1383	REIMBURSE AUDITS-LOCAL GOVT
426	1384	IL COMM COLLEGE BD FUND
431	1385	FINGERPRINT CARDS
442	1386	OPINION SUBSCRIPTIONS
441	1387	MADDEN MENTAL HEALTH CTR
426	1388	INDIRECT COST/FEDERAL NAT COMM
426	1389	FED GOV/FEMA GRANT 1170
426	1393	FED MONIES - TANF GRANT
431	1395	LONG TERM CARE
440	1396	G.O. ESCROW ACCOUNT
441	1400	STATE COMPTROLLER
431	1401	SANITARY LANDFILL
431	1402	REINSTATEMENTS
426	1403	FEMA GRANT 3871
441	1406	COLLEGE CREDIT HR REIMB
442	1407	REPAYMENT-LOTTERY EXCESS
431	1408	PUB WAT SUPPLY OPR LIC FEES
431	1409	CERTIFICATE OF NEED/NURSE HOME
442	1410	IYC MURPHYSBORO
441	1411	EARLY INTERVENTION REVOLVING
431	1412	CERTIFICATE OF NEED/HOSPITALS
431	1413	SEX CRIME OFFENDER
426	1414	NAT'L ASSOCIATION OF GOVERNORS

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
431	1416	VEHICLE INSPECTION FEES
441	1417	EMPLOYMENT SECURITY
426	1418	FEMA GRANT 1170
406	1419	SALEM CIVIC CENTER R.O.T.
406	1420	ROT SALEM C--ACCELERATED
406	1421	COUNTY PUBLIC SAFETY R.O.T.
406	1422	CTY PUBLIC SAFETY--ACCELERATED
441	1423	CONSUMER LAW/ELDERLY VICTIMS
411	1424	TELECOMMUNICATION TAX
426	1425	HHS BLOCK GRANT/ABSTINENCE
421	1428	DRYCLEANER TAX
426	1429	FEMA/GRANT #1188 DR
441	1430	RAIL FREIGHT REPAYMENT
431	1431	DRYCLEANERS LICENSE
441	1432	CRIMINAL JUSTICE INFORMATION
441	1435	OTHER STATES
440	1437	501/941 MMF
431	1438	BASE STATE IL/INTERSTATE REG
441	1439	RAIL FREIGHT REPAYMENT
440	1440	UNIV PAYROLL-IPTIP
431	1442	DRYCLEANER ADMIN FEE
431	1443	RENEWABLE ENERGY RESOURCE
431	1444	ILLINOIS/MICHIGAN CANAL
411	1445	SUPPLEMENT ENERGY ASST/ELECTRI
411	1446	SUPPLEMENT ENERGY ASST/GAS
441	1447	ICJIA/FAMILY VIOLENCE
426	1448	ICJIA/FAMILY VIOLENCE
431	1449	EDUCATIONAL NETWORK FEES
441	1450	TRAFFIC/CRIM CONVICT SURCHARGE
426	1451	FEMA GRANT #1170
431	1452	CIRCUIT CLERK COLLECTIONS
441	1453	UNAUTH RIVERBOAT WINNINGS
431	1454	RECOVERY & REMEDIATION FEES
426	1455	FED MONIES/WASHINGTON STATE
431	1456	MAYORS/VILLAGE PRESIDENTS
441	1457	UNREDEEMED BONDS DUE #133
440	1458	FSMA DISCOUNT NOTE
441	1460	HAYES MEMORIAL-COLT PACE
441	1461	HAYES MEMORIAL-COLT TROT
441	1462	HAYES MEMORIAL-FILLY PACE
441	1463	HAYES MEMORIAL-FILLY TROT
441	1464	WORLD TROT-FILLY
441	1465	WORLD TROT-COLT
441	1466	HUMAN SERVICES
441	1467	MATURE/UNREDEEMED BONDS 971
441	1471	CAPITAL DEVELOPMENT BOND
441	1472	ISD SCHOOL DIST REIM
441	1473	TELEPHONE UTILITIES
426	1474	U.S. COAST GUARD
426	1480	FEDERAL MONIES VIA MICH. ST. U
440	1481	IPTIP UC SPCIAL ADMIN
442	1482	PARTICIPANT PREPAYMENT
431	1483	ADMINISTRATIVE FEES
441	1484	LATE PAYMENT PENALTY
426	1485	HHS/ABSTINENCE ED BLOCK GRANT
441	1489	REPAYMENT OF SCHOLARSHIP GRANT
426	1490	MOTOR FEDERAL TAX COMPLIANCE
431	1491	PRO RATA SHARE ELEC. UTILITY
441	1492	DMH/DD FEDERAL PROJECTS

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
421	1493	OIL AND GAS ASSESSMENT
431	1494	RADON LICENSING
431	1495	UNIFORM HAZARD WASTE
441	1496	TOXIC WASTE RELEASE
411	1497	ELECTRICITY EXCISE TAX
421	1498	ELECTRIC SELF ASSESSOR
411	1499	ELECTRIC EXCISE TAX-ACCEL
431	1500	CHILDREN'S HEALTH INSURANCE
441	1501	REPAYMENT TO STATE/EPA
426	1502	GREAT LAKES COMMISSION
431	1504	ALTERNATIVE FUEL REGISTRATION
431	1505	ENVIRONMENTAL HEALTH DIVISION
431	1510	ENTRANTS FEES
431	1511	ACADEMY TRAINING FEES
426	1520	MIGRANT HEAD START
441	1521	CHA/TENANT TO TENANT
440	1522	TRIAS CAPITAL MONEY MARKET
431	1523	MAMMOGRAPHY INSTALLATION FEES
441	1524	REIMBURSEMENTS OF PRIOR COSTS
431	1525	FOREIGN LANGUAGE INTERPRETER
431	1526	POLICE MEMORIAL COMMITTEE
431	1527	MAMMOGRAM LICENSE PLATE
426	1530	MEDICAID MATCHING
426	1531	DHS FEDERAL PROJECTS
441	1532	AGRICULTURE PREMIUM
431	1533	SELF-INSURANCE
440	1534	ESCROW INTEREST INCOME
440	1535	MERCANTILE CLEARING
440	1536	SEI MONEY MARKET
431	1537	CARNIVAL AMUSEMENT INSPECTION
431	1538	NUCLEAR SPENT FUEL
431	1539	LANDSCAPE ARCHITECTS
431	1540	ACCIDENT REPORTS
431	1541	PUBLIC WATER SUPPLY OPERATOR
442	1542	FEDERAL PROPERTY SALES
431	1543	PLUMBING LICENSURE PROGRAM
411	1544	TELECOM TAX-QUARTER/MONTHLY
441	1550	SURS MEMBER PAYMENT
441	1551	SURS RETIRED MEMBER
426	1552	DHHS/FFP-MEDICAID REHAB OPTION
441	1553	NONCERTIFIED ESTATE TX COOK CO
443	1555	DISPOSAL OF EQUIPMENT
440	1556	IPTIP/MMF INVESTMENT
440	1557	STUDENT LOAN MARKET DISCOUNT
441	1558	VIOLENCE PREVENTION AUTHORITY
441	1559	NATL CTR FOR STRATEGIC PLANNG
426	1560	MATCH/NAT'L CTR FOR STRAT PLAN
440	1561	IL FUNDS ACH SETTLEMENT
441	1562	LOAN PROCEEDS-IDAPP PROGRAM
441	1563	COMMONWEALTH EDISON
440	1564	INTEREST/DRINKING WATER
441	1565	PRINCIPAL/DRINKING WATER
440	1566	LOCAL GOVT UNIT/DRINKING WATER
442	1567	PINCKNEYVILLE CORRECTION CTR
441	1568	DRYCLEANERS ENVIRON RESPONSE
426	1569	HEALTH SURVEY QUALITY BOARD
431	1570	VEHICLE EMISSION INSPECTION
426	1571	FEMA #3134-EM-IL
426	1572	GRANT #DR871-IL

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
426	1573	ISP FEDERAL PROJECTS FUND
441	1574	SCHOOL TECHNOLOGY REV. LOAN
440	1575	STUDENT LOAN MARKET ASSOC NOTE
441	1577	EMPLOYEE VACATION/SICK REPAY
426	1578	NATIONAL ARCHIVES
441	1579	MID CONTINENT BENEFIT TRUST
426	1580	SOCIAL SECURITY ADMINISTRATION
441	1581	NCSSSMST
441	1582	PUBLIC BUILDING FUND
441	1583	ENVIRONMENTAL HEALTH
441	1584	C&FS FEDERAL PROJECTS FUND
441	1585	U.S. PUBLIC HEALTH SERVICES
440	1586	1ST CHICAGO 1 MMF
440	1587	NAT'L CITY CREDIT CARD MMF
441	1588	LOAN REPAYMENT - 557
440	1589	BANK ONE SPFLD 1 GROUP MMF
442	1590	MOTOR FUEL TAX-DECALS
426	1591	US FISH & WILDLIFE SERVICE
441	1592	DRYCLEANER TRUST FUND
441	1593	BUILD ILLINOIS ESCROW
431	1594	DRYCLEANER LATE PAYMENT FEE
442	1595	DRYCLEANER INSURANCE PREMIUMS
442	1597	DECATUR CORRECTIONS
442	1598	IYC CHICAGO
411	1599	SOLID WASTE FACILITIES
440	1600	DNR/FEMA GRANT REPAY
411	1601	QSWEF TAX CREDIT REPAYMENT
431	1602	CHECK PRINTER FEES
431	1603	EXAMINATIONS/INTERNATIONAL
431	1604	MISC-INFORMATIONS SYSTEMS
431	1605	MISC-INTERNATIONAL
440	1606	IL FIRST - OCT 99
575	1607	ILLINOIS FIRST
441	1608	TOBACCO SETTLEMENT
426	1609	FEMA GRANT #1278
441	1610	VETERANS AFFAIRS
426	1611	JUSTICE/COURT RESTITUTIONS
431	1612	RADIATION MACH. INSPECT/REGIS
431	1613	RADIATION IMAGE/THERAPEUTIC OP
442	1614	IL STATE FAIR/SPRINGFIELD
442	1615	IL STATE FAIR/DUQUOIN
442	1616	DAY LABOR AGENCIES
431	1617	MANDATORY ARBITRATION/HENRY CO
431	1618	MANDATORY ARBITRATION/MERCER C
431	1619	MANDATORY ARBITRATION/ROCK ISL
431	1620	MANDATORY ARBITRATION/WHITESID
443	1621	BOARD OF HIGHER EDUCATION
442	1623	ADOPTION REGISTRY
441	1624	FUND FOR IL FUTURE
441	1625	FUND TRANSFER - 703
426	1626	NASDA
431	1627	CORP FIDUCIARY RECEIVERSHIP
441	1628	BUILD IL BOND
441	1629	STATE GARAGE REVOLVING
441	1630	APA GATE ADMISSIONS
442	1631	AGING
431	1632	LOAN PROCESSING AND ISSUE FEE
431	1633	PORTFOLIO MAINTENANCE FEE
431	1634	FEDERAL DIRECT CONSOLIDATION

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
411	1635	WIRELESS 0911 SURCHARGE
441	1636	PUBLIC HEALTH SPEC ST PROJECTS
441	1637	REHAB SVC ELEM & SEC ED FUND
431	1638	REAL ESTATE FEES
431	1639	LAND SALES FEES
431	1640	TIMESHARE FEES
431	1641	THRIFT FEES
441	1642	COMMUNITY COLLEGE BOARD
431	1643	DIESEL EMISSION FEES
441	1644	STUDENT LOAN OPERATING FUND
442	1645	SEXUALLY VIOLENT PROGRAM
426	1646	UNIV OF NEVADA
442	1647	FEDERAL STUDENT LOAN
440	1648	INB CLEARING MONEY MARKET
442	1649	SBC/AMERITECH LIQUIDATED DAMAG
441	1650	ROYALTIES
443	1651	REED ACT
440	1652	IPTIP PRIME FUND REGULAR
441	1653	MILITARY AFFAIRS
426	1654	DPA 421 FUND TRANSFER
442	1655	LINCOLN HISTORIC LIBRARY CONTR
426	1656	SR HEALTH INS PRG
426	1657	DHS/FEDERAL PROJECTS FUND
431	1658	SILVER STAR PLATE
431	1659	VIETNAM VETERAN PLATE
431	1660	WW II VETERANS PLATE
431	1661	ORGAN DONOR AWARENESS
441	1662	NAT'L SCIENCE TEACHERS ASSOC
441	1663	TOBACCO SETTLEMENT
441	1664	LOCAL AIRPORTS
441	1665	FED/LOCAL AIRPORT FUND
441	1666	TRANSPORTATION-B BOND
426	1667	GALLAUDET UNIVERSITY
426	1668	FEMA #3161
441	1669	CIVIC CENTER BONDS
441	1670	AMTRACK RAIL SERV
442	1671	KEWANEE IYC
431	1672	RETIRED IL CONGRESS DELEGATION
441	1673	COMMUTING EXPENSE
441	1674	PARKING EXPENSE
426	1675	FARMERS HOME ADMINISTRATION
406	1676	METRO EAST PARK REG
406	1677	METRO EAST PARK-EXCEL
441	1678	LUST FUND
431	1679	ACCESS FEES
441	1680	BUILD IL ESCROW ACCOUNT
441	1681	WATER POLLUTION REVOLVING
441	1682	CHILD SUPPORT
441	1685	LAWRENCE CORRECTIONAL CENTER
441	1686	THOMSON CORRECTIONAL CENTER
443	1687	CHIEF ST SCH OFFICER
442	1688	STATE APPELLATE DEFENDER
442	1689	ONE STOP PARTICIPANTS
431	1690	PARENT FEES
431	1691	MEDICAID PAYMENTS
440	1692	IL FUNDS CLEARING MMF
440	1693	BUDGET STABILIZATION FUND
431	1694	SWIMMING FACILITIES
442	1695	SWIMMING FACILITIES

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
441	1696	HEARING FEES
431	1697	TEACHER SCHOLARSHIP
440	1698	FFCB PLACEMENT (LT)
441	1699	2001 CH 45
441	1700	METROPOLITAN PIER & EXPO AUTH
443	1701	ALCOHOL & SUBSTANCE ABUSE
426	1702	FEMA GRANT #1368
426	1703	MATHEMATICA POLICY RESEARCH
440	1704	G. O. BOND ESCROW ACCOUNT
426	1705	FEDERAL RAILROAD ADMINISTRATIO
421	1707	SALES TAX-COURT ORDER DISTRIB
421	1708	INCOME TAX-COURT ORDER DISTRIB
421	1709	PHOTO PROCESSING COURT DISTRIB
431	1710	HOSPITAL TRAUMA CENTERS
441	1711	PLUMBING VIOLATIONS
431	1712	MANUFACTURE HOME LICENSE
431	1713	TRAINING FEES
441	1714	CONTRIB.- ST. OFFICER SALARY
441	1715	MEDICAID REIMBURSEMENT
426	1716	JUVENILE ACCT INCENTIVE BLOCK
440	1717	IPTIP CLEARING PRIME
440	1718	MMF AMERICAN FREEDOM FUND
431	1719	RADIATION MACHINE SERVICERS
431	1720	ICN PUBLIC K12 SCHOOLS
431	1721	ICN OTHER PUBLIC ED FACILITIES
431	1722	ICN INTERMEDIATE SVC CNTRS
431	1723	ICN REGIONAL OFC OF EDUCATION
431	1724	ICN SPECIAL ED JOINT AGREEMENT
431	1725	ICN SPECIAL ED FACILITIES
431	1726	ICN OTHER ST FUNDED SCHOOL
431	1727	ICN AREA VOC SCHOOLS & DISTRIC
431	1728	ICN ALTERNATIVE SCHOOL
431	1729	ICN PRIVATE K12 SCHOOLS
431	1730	ICN COMMUNITY COLLEGES
431	1731	ICN PRIVATE COLLEGES & UNIV
431	1732	ICN PUBLIC COLLEGES & UNIV
431	1733	ICN LIBRARIES
431	1734	ICN MUSEUMS
431	1735	ICN MUNICIPAL GOVERNMENT
431	1736	ICN OTHER
441	1737	TELEPHONE COMMISSIONS
431	1738	TOURISM PROMOTION
441	1739	BUILD ILLINOIS
441	1740	IL EMERGENCY MANAGEMENT
426	1741	FEMA - 1416DR
441	1742	COURT OF CLAIMS
441	1743	CASH RECEIPT OVERAGES
426	1744	ICCB ADULT EDUCATION
441	1745	LOCAL DEBT SERVICE ACCT
441	1746	HOUSING DEVEL AUTH
431	1747	HOSP ACCRED DATA
426	1748	FED GOVERNMENT/VARIOUS
575	1749	SHORT TERM BORROWING
440	1750	SHORT TERM BORROWING
441	1751	AMBULATORY/SURGICAL TREATMENT
431	1752	WEST POINT BICENTENNIAL
431	1753	PET FRIENDLY LICENSES
441	1754	TOBACCO SETTLEMENT FUND
431	1756	ICN HEALTH INSTITUTIONS

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
431	1757	OFFSET CLAIM FILING FEE
431	1758	LIEN FILING & RELEASE FEES
431	1759	FREE SALES; HEALTH CERTIFICATE
411	1760	SIMPLIFIED MUNI TELE TAX
411	1761	SIMPLE TELECOMM/EXCEL
441	1770	FEDERAL TAX OFFSETS
441	1771	STATE TAX OFFSETS
441	1772	IL CLERK OF CIRCUIT COURT
441	1773	UNEMPLOYMENT BENEFITS
441	1774	EARN FARE EMPLOYMENT TRAINING
441	1775	INTERSTATE COLLECTIONS
441	1776	FIN INSTITUTIONS DATA
441	1777	IL DEPT OF REVENUE
441	1778	PRIVATE COLLECTION AGENCIES
441	1779	STATE DISBURSEMENT
441	1780	RESPONSIBLE RELATIVE
426	1781	FEMA - CHECKS
440	1782	EVERGREEN MONEY MARKET FUND
440	1783	STATE OF ISRAEL BONDS-INTEREST
431	1784	CALL REGISTRY FEES
442	1785	CALL REGISTRY FINES
441	1786	CHILD SUPPORT ENFORCEMENT RECOV
441	1787	CREDIT BUREAU REPORTING
441	1788	REIMBURSE-LOCALLY HELD FUNDS
442	1789	GA RETIREMENT SYSTEM
426	1790	IEMA-FEMA
426	1791	IL DOT/U.S. DOT
441	1792	AMALGAMATED BANK
441	1793	WATER REVOLVING ESCROW ACCOUNT
441	1794	DISASTER RELIEF REFUNDS
440	1795	VICTORY FEDERAL MMF INTEREST
440	1796	INTEREST INCOME-FIRST STAR MMA
426	1797	TELCO PROVIDERS-FED E-RATE PRG
431	1798	POW LICENSE PLATES
440	1799	STATE DISBURS. UNIT REV. FUND
575	1800	REFUNDING BOND ISSUE PROCEEDS
575	1801	EXCESS BOND ISSUE PROCEEDS
431	1802	SOS POLICE SERVICES FEES
431	1804	PAN HELLENIC LICENSES
431	1805	PARK DIST YOUTH PRG LICENSES
431	1806	HOSPICE LICENSES
431	1807	PROF. SPORTS TEAMS LICENSES
431	1808	SEPTEMBER 11TH LICENSES
431	1809	STOP NEUROBLASTOMA LICENSES
441	1810	INVOLUNTARY WITH. COLLECTIONS
441	1811	COUNTY NURSING FACILITIES
441	1812	COOK COUNTY OVERTIME REIMB.
441	1813	COUNTY REIMB. FOR EXPENSES
431	1814	SEX OFFENDER REGISTRATION FEES
442	1816	SHIPPING CHARGES
442	1817	MEAL TICKET
575	1818	PENSION BOND
575	1819	CAPITALIZED INT.-PENSION BOND
441	1820	OUTDATED DRUG REIMBURSEMENT
426	1821	U.S. DEPT. OF JUSTICE-DEA
441	1822	GRANTEE INT. INCOME - REFUNDED
441	1823	ILLINOIS GRAIN INSURANCE CORP
440	1824	NORTHERN GOVERNMENT MMF
440	1825	NORTHERN GOVT SELECT MMF

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
431	1826	PUBLIC UTILITY PRO RATA SHARE
431	1827	IL ROUTE 66 LICENSES
441	1828	PENSION CONTRIBUTION FUND
431	1829	WATER NPDES FEES
431	1830	WATER QUALITY CONSTRUCTION
431	1831	WATER INDUSTRIAL CONSTRUCTION
431	1832	AIR ASBESTOS FEES
431	1833	AIR CONSTRUCTION PERMIT FEE
431	1834	LRG HAZARD WASTE GENERATOR
431	1835	SHARED DATA ACCESS FEES
431	1836	LABOR MARKET INFORMATION
441	1837	MISCELLANEOUS - RACING BOARD
441	1838	MISCELLANEOUS-LIQUOR CONTROL
441	1839	ICN SPECIAL PURPOSES FUND
441	1840	REPAY OF EMPLOYEE WITNESS FEES
426	1841	U.S. DEPT OF LABOR - TAA PRG.
441	1842	FEDERAL RESERVE RECALL FUND
431	1843	LOBBYIST REGISTRATION FEES
431	1844	SHORT TERM PERMITS
431	1845	AUDIT FEES
421	1846	SURPLUS LINE TAX INSURANCE
431	1847	IL WORKERS' COMP COMM OPER FUND SURCHARGE
431	1848	COMMERCIAL DISTRIB FEE
426	1849	FED JOBS & GROWTH TAX RELIEF
431	1850	GRAIN WAREHOUSING LICENSE FEES
426	1851	IEMA-U.S. HOMELAND SECURITY
426	1852	FEDERAL RAILROAD ASSOCIATION
442	1853	DUI/CIRCUIT CLERK
431	1854	SALE OF VEHICLE OR DRIVER DATA
441	1855	REPAY STATE-UPWARD MOBILITY
431	1856	SALES/INDIV. DRIVING RECORD
441	1857	MEDICAL DIST COMMISSION
426	1858	DHS - TANF GRANT
426	1860	GENERAL SERVICES ADMIN
431	1861	COMMERCIAL DISTRIBUTION FEE
442	1862	BID BONDS-CONTRACTOR DEFAULT
431	1863	PERSONALIZED LICENSES PLATES
441	1864	HONEYWELL SETTLEMENT
431	1865	SURVIVING SPOUSE-FIREFIGHTER
431	1866	SURVIVING SPOUSE-POLICE OFFICR
431	1867	MARINE CORPS LICENSE PLATES
431	1868	EDUCATION LICENSE PLATES
440	1869	REPUBLIC OF ITALY BONDS
426	1870	USDA-FOREST SERVICE
443	1871	PRIVATE ORGS/FOUNDATION GRANTS
442	1872	WORKSHOP MATERIALS
441	1873	NATIONAL GUARD GRANT REPAYMENT
440	1874	IL FUNDS-CIVIC CNTR BONDS 1991
441	1875	SR CTZ/DIS PRSNS DRG DIS FEES
426	1876	SBE-FED.DEPT OF AG/LUNCH REIMB
426	1877	SBE-FED DEPT OF AG-BRKfst REIM
441	1878	SALES OF GOODS & SVCS - ICI
442	1879	CIVIL MONETARY PENAL L/T CARE
431	1880	END STAGE RENAL DISEASE FCLTY
442	1881	LOST OR DAMAGED BOOKS
443	1882	MONETARY GIFTS OR BEQUESTS
441	1883	TRANSPORTATION BOND SERIES A
440	1884	IL FUNDS MMF - E-PAY ACCOUNT
443	1885	UTILITY ASSISTANCE DONATIONS

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
441	1886	GROUP HOME LOAN REVOLVING FUND
442	1887	ARSON FINES
441	1888	PROFIT-INMATE COMMISSARY SALES
426	1889	DHS-TANF BLOCK GRANT
426	1890	DOL-YOUTH ACADEMIC & WORKSKILL
441	1891	CHICAGO STATE UNIVERSITY
441	1892	EMPLOYEE REIMBURSEMENTS
441	1893	PENSION CONTRI FND- PA 93-665
426	1894	IEMA-HOMELAND SECURITY
441	1895	EXCELEON DONATION
441	1896	SSA-CASE CLOSURE INCENTIVES
426	1897	IEMA-U.S. DEPT HOMELAND SEC
441	1898	STATE BOARD OF ELECTIONS
426	1899	COMMERCE& ECONOMIC OPPORTUNITY
421	1900	CHARITABLE GAMES TAX AMNESTY
406	1901	RETAILERS OCCUP. TAX AMNESTY
421	1902	PRIV SLS/USED CAR USE AMNESTY
406	1903	AUTO RENTING TAX AMNESTY
421	1904	HOTEL OPER USE TAX AMNESTY
401	1905	INDIV. INCOME TAX AMNESTY
401	1906	CORP INCOME TAX AMNESTY
421	1907	LIQUOR TAX AMNESTY
411	1908	P.U. TX-GAS REGULAR AMNESTY
411	1909	ELECTRICITY EXCISE TAX AMNESTY
416	1910	UNDERGRND STORAGE TAX AMNESTY
421	1911	OTHER TOBACCO PROD TAX AMNESTY
431	1912	PULL TABS & JAR GAMES AMNESTY
416	1913	MOTOR FUEL TAX AMNESTY
421	1914	CIGARETTE TAX AMNESTY
421	1915	CIGARETT USE TAX AMNESTY
411	1916	P.U. TAX-TELECOMM TAX AMNESTY
421	1917	BINGO TAX AMNESTY
421	1918	REPL . VEHICLE TAX AMNESTY
421	1919	DRY CLEANER TAX AMNESTY
406	1920	AUTO RENT TAX/MPEA-AMNESTY
406	1921	AUTO RENT TAX/MUNI AMNESTY
406	1922	AUTO RENT TAX/COUNTY AMNESTY
401	1923	PERS PROP REPL TAX AMNESTY
421	1924	PULL TABS & JAR GAMES AMNESTY
421	1925	CHGO HOTEL OPER TAX AMNESTY
421	1926	METRO PIER & EXPO AUTH AMNESTY
421	1927	HOTEL OPERATORS' TAX AMNESTY
431	1928	RENEW. ENERGY RESOURCE AMNESTY
411	1929	SUPP ENERGY ASST/ELEC AMNESTY
411	1930	SUPP ENERGY ASST/GAS AMNESTY
421	1932	METRO EAST-SALES TAX AMNESTY
406	1933	METRO EAST PK & REC AMNESTY
421	1934	RTA SALES TAX AMNESTY
416	1935	CNTY OPTION MFT - AMNESTY
406	1936	CNTY PUBLIC SAFETY TAX AMNESTY
431	1937	SALES OF TIRES - AMNESTY
406	1938	METRO PIER & EXPO AUTH AMNESTY
406	1939	CNTY HOME RULE SALES AMNESTY
421	1940	CO WATER COM SLS TX AMNESTY
406	1941	NON HOME RLE MUNI SLS AMNESTY
406	1942	HOME RULE MUNI SLS TX AMNESTY
406	1943	HOME RUL MUNI SFT DRNK AMNEST
431	1944	CHARITABLE GAMES AMNESTY
411	1945	TELECOMMUNICATION TAX-AMNESTY

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
411	1946	P.U. INVESTED CAPITAL-AMNESTY
421	1947	HOTEL OPER-1% ADD'L-AMNESTY
431	1948	LOAN ORIGINATOR LICENSE FEES
441	1949	AGRIFIRST GRANT REPAYMENT
431	1950	SEX OFFENDER REGISTRATION FEE
442	1951	ISP-STATE ASSET FORFEITURE
426	1952	DEPT OF HOMELAND SECURITY-FEMA
443	1953	CONTRACTS & GRANTS-PRIVATE ORG
441	1954	MEDICAL REIMBURSEMENTS
431	1955	PRIVATE,ORG OR INDIVID-ICN
426	1956	FEDERAL GOVERNMENT - ICN
431	1957	MISCELLANEOUS - ICN
431	1958	ILLINOIS CENTURY NETWORK
431	1959	OTHER STATE AGENCIES - ICN
441	1960	CORPORATE SPONSERSHIPS
426	1961	FED MOTOR CARRIER SAFETY ADM
431	1962	M OR L ENDORSEMENT
440	1963	CMS-ELGIN ESCROW IL FUNDS MM
426	1964	DHHS-REFUGEE SERVICES
426	1965	DHHS-TRNG SCHOOL HEALTH PERSONNEL
426	1966	ICCB-U.S.DEPT OF EDUCATION
431	1967	ELIGIBILITY REVIEWS-BROWNFIELD
441	1968	PHARMACEUTICAL REBATES
440	1969	IL TECHNOLOGY DEVELOPMENT ACCT
426	1970	FED ELECT ASSIST-IND W/DISABLT
426	1971	DEPT OF HOMELAND SECURITY
442	1972	MARKETING INCOME
442	1973	SALES OF MERCHANDISE
442	1974	AGRICULTURAL PROCEEDS
426	1975	HOMELAND SECURITY
431	1976	SPRINKLER CONTRACTOR LICENSES
442	1977	SPRINKLER CONTRACTOR VIOLATION
441	1978	FIRE TRUCK REVOLVING LOANS
431	1979	DELINQ VEHICLE REG RENEWAL FEE
431	1980	STANDARD IL ID CARDS
441	1981	REPAYMENT-UNUSED GRANT FUNDS
441	1982	STATE EMPLOY RETIREMENT SYSTEM
441	1983	INDUSTRIAL COMM OP FUND
441	1984	COOK COUNTY STATES ATTORNEY
441	1985	ANNA VETERANS' HOME
431	1986	SAFE BOTTLED WATER ACT FEES
442	1987	STATE AIRCRAFT USE
441	1988	NEW YORK STATE-ATTORNEY GENERAL
441	1989	REBATES
431	1990	APPELLATE COURT-FIRST DISTRICT
426	1991	LOW INCOME HOME ENERGY ASSIST
426	1992	LIHEAP - WEATHERIZATION
426	1993	DOE - WEATHERIZATION
431	1994	FINGERPRINTING FEES-HAZMAT
441	1995	REPAYMENT-OTHER EMPLOYEE COMP
442	1996	TRAFFIC SIG MAINT-PRIVATE SECT
441	1997	HWY SIGN MAINT-PRIVATE SECTOR
441	1998	JOINT HWY IMPR PROJ-OTHERS
441	1999	SALE OF LAND &/OR OTHER ST PROP
441	2000	PROPERTY ADD/OR LAND
442	2001	PRIVATE SECT-HWY RELATED PRG
426	2002	DEPT OF JUSTICE-FORFEITURES
441	2003	INVOLUNTARY WITH-SALARY REFUND
441	2004	US NRC AGREEMENT REIM

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
440	2005	WELLS FARGO TREASURY FUND
441	2006	GOV.'S PARTNERSHIP AGREEMENT
426	2007	SBE FED AGENCY SVCS FUND
440	2008	RESERVE FUNDS MONEY MARKET
441	2009	COURT & ANTI-TRUST DISTRIB.
441	2010	INFANT FORMULA REBATES
426	2011	DEPT OF HOMELAND SECURITY-ODP
441	2012	IL ENVIRONMENTL PROTECTION ACT
440	2013	MONEY MARKET-HICKORY PT BANK
431	2014	LOGO & DIRECTIONAL SIGNING
421	2015	RENTAL HOUSING SUPP SURCHARGE
441	2016	CAPITAL DEVELOPMENT BOARD
406	2017	BUSINESS DISTRICT R.O.T.
440	2018	TOLL HWY REVENUE REPO INTEREST
440	2019	TOLL HWY REV PFIC INTEREST
440	2020	TOLL HWY REV INVEST. REPO INTE
440	2021	TOLL HWY INV PFIC INTEREST
440	2022	TOLL HWY GENL REPO INTEREST
440	2023	TOLL HWY GENL PFIC INTEREST
440	2024	T/H I-PASS ESCROW REPO INT
440	2025	T/H I-PASS ESCROW PFIC INT
440	2026	T/H I-PASS CLEARING REPO INT
440	2027	T/H I-PASS CLEARING PFIC INT
441	2028	INSURANCE PROCEEDS
441	2029	RETURNED UTILITY DEPOSITS
426	2030	FEMA-DISASTER 3230
440	2031	ISTHA TRUST-TREASURY PLUS FUND
440	2032	ISTHA CLEARING TRUST TRSY PLUS
441	2033	DFI AWARDS
441	2034	DEBT COLLECTION RETAINAGE
442	2035	TICKET FOR THE CURE GAME
441	2036	BRIGHT DIRECTIONS FEES
441	2037	DEPOSITS-AGENCY EQUIPMENT
431	2038	TRAINING EDUCATION FEES
431	2039	U OF I - CHAMPAIGN
442	2040	SPONSORSHIP/ADVERT REVENUE
431	2041	U OF I - CHICAGO
431	2042	U OF I - SPRINGFIELD
431	2043	EASTERN IL UNIVERSITY
431	2044	SIU - EDWARDSVILLE
431	2045	SIU - CARBONDALE
431	2046	NORTHERN IL UNIVERSITY
431	2047	IL STATE UNIVERSITY
431	2048	MALCOM X COLLEGE
431	2049	WESTERN IL UNIVERSITY
431	2050	BRADLEY UNIVERSITY
431	2051	DE PAUL UNIVERSITY
431	2052	LOYOLA UNIVERSITY
431	2053	NORTHWESTERN UNIVERSITY
431	2054	AUGUSTANA COLLEGE
431	2055	CONCORDIA UNIVERSITY
431	2056	MILLIKEN UNIVERSITY
431	2057	ALPHA KAPPA ALPHA
431	2058	DELTA SIGMA THETA
431	2059	ZETA PHI BETA
431	2060	SIGMA GAMMA RHO
431	2061	ALPHA PHI ALPHA
431	2062	OMEGA PSI PHI
431	2063	KAPPA ALPHA PSI

**STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT**

GAAP Report	SAMS Source	SAMS Source Description
431	2064	PHI BETA SIGMA
431	2065	IOTA PHI THETA
441	2066	KATRINA-EMAC
431	2067	STATE CERTIFICATION EXAM
441	2068	DEMUTUALIZATION-INSURANCE COMP
442	2069	METHAMPHETAMINE FINES
426	2070	U.S. FISH & WILDLIFE SERVICE
442	2071	IL VETERANS' SCRATCH-OFF GAME
441	2072	CHILD SUPPORT OVERPAYMENTS
441	2073	IDOR 711 FUND
406	2074	R.O.T.-SPECIFIED AMT. DEFICIEN
442	2075	RESTITUTION
426	2076	IDPH-HHS/CMS
426	2077	U S ARMY CORP OF ENGINEERS
431	2078	5010 INSPECTIONS
431	2079	PYROTECHNIC DIST & OPER LICENS
440	2080	IL FUNDS - SOS E-PAY
442	2081	ANML CONTRL ACT-PUB SFTY FINES
431	2082	CANDIDATES-INTERNET GUIDE FEES
421	2083	3% ADJUSTED GROSS RECEIPTS
441	2084	MISCELLANEOUS REIMBURSEMENTS
441	2085	IL GLOBAL PARTNERSHIP
441	2086	IL CLEAN ENERGY COMMUNITY FOUNDATION
440	2087	IL FUNDS-CHILD SUPPORT E-PAY
442	2088	INSURANCE PREMIUMS-VETERANS
431	2089	COURT SUPERVISION-CIRCUIT CLERKS
431	2090	COURT SUPERVISION-INDIVIDUALS
440	2091	IL FUNDS-IDFPR E-PAY
441	2092	COURT OF CLAIMS
431	2093	DEFAULT FEES
440	2094	IL FUNDS MMF ISTHA-GENERAL
440	2095	IL FUNDS MMF ISTHA-REVENUE
440	2096	IL FUNDS MMF ISTHA-CLEARING
440	2097	REPUBLIC OF FINLAND BOND
440	2098	UNITED KINGDOM BOND
440	2099	FHLB NOTES - ISTHA
431	2100	WSC-GROUP EVENT FEES
431	2101	WSC-INDIVIDUAL FEES
441	2102	LOCAL GOV-SCHOOL DISTRICT

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE	PAGE NO.
		27.50.60	1 of 11
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE	
		July 1, 2013	
PROCEDURE	PREPARATION OF FINANCIAL AGENCY FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER	
		14-001	

**PREPARATION OF FINANCIAL STATEMENTS
IN ACCORDANCE WITH GENERALLY ACCEPTED
ACCOUNTING PRINCIPLES (GAAP)**

PURPOSE

The purpose of this procedure is to provide guidelines for the preparation and presentation of agency-level financial statements in accordance with GAAP. Currently, financial reporting literature exists (See SAMS Manual Procedure 3.10.10) which is applicable in most instances and should be utilized by agency personnel in drafting GAAP basis financial statements. The Governmental Accounting Standards Board (GASB) statements, codification, etc., provide adequate information in order to properly report most agency-level financial statement information. However, several financial reporting issues have not been addressed by the above mentioned authoritative literature when reporting shared funds in agency-level financial statements. This procedure recommends account titles for those accounts which are unique to shared funds presentations, along with defining certain accounts and recommending preferred placement in the financial statements.

These instructions will augment, using in some instances, the current Comptroller's GAAP compilation process to arrive at agency-level financial statements. However, since the reports are the responsibility of each agency's management, the presentations as well as the procedures to gather the information will be the decision of each agency.

It should be noted that this SAMS Procedure applies only to those primary government agencies which are currently being audited by the Office of the Auditor General or his representative and required to prepare GAAP basis financial statements. Agencies required to prepare GAAP basis financial statements are referenced by footnote in Exhibit 27.10.10-B.

Although the GAAP reporting process is similar, component units should not report shared funds as described below. Shared fund activity for a component unit should be shown as a nonshared fund. In addition, component units should only use reporting models prescribed by GASB and not the one shown in Exhibit 27.50.60-A and C.

GENERAL

Current year-end GAAP reporting procedures, forms and instructions (as set forth in SAMS Manual Chapter 27, with modifications for unique shared funds accounts discussed later) should provide the framework for the agency's GAAP basis financial statements. The threshold for reporting contingent liabilities and for disclosing other financial information will be significantly lower in the agency-level financial statements than in the State financial statements. Therefore, materiality levels for

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		July 15, 2002	
PROCEDURE	PREPARATION OF FINANCIAL AGENCY FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	REVISION NUMBER	
		NEW	

appropriate footnote disclosures should be thoroughly examined by each agency because of the diverse variations in the dollar amounts to be reported by each State agency. In addition, an agency is required to provide the Auditor General or his representative a reconciliation of any differences between amounts reported in the agency-level financial statements and amounts reported in the Comptroller's annual GAAP reporting packages.

NONSHARED FUNDS PRESENTATIONS

Nonshared funds exist when one agency has responsibility for administering a fund. This classification includes all locally held funds, permanent funds, enterprise funds and internal service funds. The General fund accounts, special revenue funds, capital projects funds and debt service funds may be shared or nonshared. For GAAP reporting purposes, the agency administering a nonshared fund prepares a single reporting package reflecting the total activity of the fund. When preparing agency-level financial statements for a nonshared fund, balance sheet information (account titles, amounts, etc.) can be obtained from the GAAP package trial balance form for assets, liabilities and fund equity (SCO-516, 521 or 526). Operating statement information (account titles, amounts, etc.) can be obtained from the GAAP package trial balance form for revenues and expenditures/expenses (SCO-517, 522 or 527).

SHARED FUNDS PRESENTATIONS

Shared funds exist when more than one agency expends from and/or deposits receipts into a fund (e.g., the General Revenue Fund). For agency-level reporting purposes, a fund may be displayed as a nonshared fund if one agency is the major participant in the fund and other agencies activities are immaterial in relation to total fund activity. The footnotes should disclose the above situation, if applicable.

Current authoritative literature does not address reporting shared fund activity in agency-level financial statements. Some of the more common problems involved in presenting shared funds are addressed individually below with appropriate definitions and suggested procedures and the sources of financial statement accounts to derive proper amounts. Illustrations are presented where appropriate.

The Composition of Agency Fund Balances at Fiscal Year End

For shared funds, the fund balance consists of more than one agency's balance in the fund. Therefore, for agency-level financial reporting, the agency fund balance, should replace fund balance or fund equity to more appropriately display that this is not the entire fund balance.

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		July 1, 2013	
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Agency fund balances at June 30 should equal: (1) the reserve for encumbrances (GAAP account 310 on Form SCO-511, Shared SAMS Funds Trial Balance for Assets, Liabilities and Fund Equity) plus (2) adjustments to other GAAP asset accounts (e.g., cash-in-transit, receivables, due from's, inventories, etc.) on Form SCO-511, reduced by (3) outstanding obligations for reappropriated accounts (net of liabilities for reappropriated accounts), but not less than zero and (4) liabilities payable from future years' appropriations, June 30. If there are liability adjustments which will never be paid in cash (e.g., unearned revenue), and/or lapse period appropriation refund credits which increase reserve for encumbrances on Form SCO-550, a corresponding debit to fund balance is necessary.

The reserve for encumbrances is calculated on Form SCO-550, Reserve for Encumbrances Computation. This computation is as follows: Lapse expenditures per Report SG05 plus lapse period appropriation credits, if any, plus liabilities from SAMS mandatory transfers, outstanding obligations for reappropriated accounts at June 30 and liabilities payable from future year's appropriations, if any, less total liabilities as computed on Form SCO-549, Summary of Liabilities.

Impact of Reappropriations to a Subsequent Fiscal Year

The final fund appropriations per SAMS records (i.e., SAMS extended Report SE04 for August or other appropriate SAMS accounting records) should be recorded in the appropriations from State resources on the operating statement. When current year appropriations are reappropriated to the subsequent fiscal year, the current year appropriations from State resources account should be reduced by the amount of the reappropriation to reflect the State's realignment of the budgetary needs to the subsequent year and avoid "double counting" a portion of the appropriation in more than one fiscal year.

When obligations for reappropriated accounts from Form SCO-549 contain amounts which are liabilities at June 30, the net change in liabilities from reappropriated accounts from the prior year to the current year must be reflected in the GAAP operating statement as a net change in liabilities for reappropriated accounts. Likewise, the liabilities payable from reappropriated accounts must be included in an asset account to properly reflect the substance of the agency shared fund balance at June 30, Current Year (CY). This can be accommodated by including the net change in unexpended appropriation.

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Treatment of Revenue/Receipts by State Agencies

In order to account for and present the entire financial activity of the agency for the period and yet not display a large artificial agency fund balance, the receipts which an agency deposits into a shared fund must be reported as receipts/revenues and then deducted as an other sources (uses) of financial resources. Receipts collected and transmitted to State treasury should be used for the other sources (uses) of financial resources account.

Presentation of Appropriations in Excess of a Fund's Available Cash

State law prohibits spending from a fund which does not have an adequate balance to cover a proposed expenditure - even though the appropriation authority exists. This deficiency in the fund will be reflected as lapsed appropriations. Lapsed appropriations which occur because of insufficient cash in the fund should be explained in the footnotes.

Unique Agency-Level Financial Statement Accounts for Shared Funds

Unexpended appropriation. This asset account is defined as lapse period warrants issued July-August per SAMS records (i.e., Comptroller's extended Report SE04 as of August or other appropriate SAMS reports) plus increase in liabilities for reappropriated accounts CY or minus a decrease in liabilities for reappropriated accounts CY, if any.

Reappropriation to future year(s). This contra revenue account reduces current year appropriations by the amount of the reappropriation to reflect the State's realignment of the budgetary needs to the subsequent year and avoid double counting a portion of the appropriation in more than one fiscal year.

Net change in liabilities for reappropriated accounts. This account reflects the amount which should be added to or subtracted from the current year's appropriation for shared funds to reflect the increase or decrease from PY to CY for amounts included in obligations for reappropriated accounts on Form SCO-549 which are liabilities at June 30, PY and June 30, CY.

Appropriations from State resources. This other sources (uses) of financial resources account equals the final legally adopted appropriation per SAMS records (i.e., Comptroller's extended Report SE04 as of August or other appropriate SAMS reports).

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Receipts collected and transmitted to State treasury. This other sources (uses) of financial resources account equals all receipts per SAMS (non-GAAP) except appropriations from State resources above from Balance per SAMS column on Form SCO-512. This account (non-GAAP) on the GAAP combined operating statement will agree to the budget and actual operating statement for a fund.

NOTE: If prior year refunds per Comptroller's Report SG06 occur for shared funds, it is necessary to increase expenditures by an identical amount for agency-level reporting purposes.

Lapsed appropriations. Final legally adopted appropriation minus net warrants issued for the fourteen month period July-August per SAMS records (e.g., extended Report SE04 as of August).

INSTRUCTIONS

AGENCY-WIDE FINANCIAL STATEMENTS

Agencies required to prepare agency-wide financial statements that do not have activity in proprietary funds and have been assigned to only one function (see SAMS Procedure 11.50.50) have the option of using one of two reporting models. The first reporting model is a single statement presentation of both the agency-wide financial statements and the fund level financial statements (Exhibit 27.50.60-A and C). The adjustment column in this presentation displays the reconciliations between the statement of net position and the governmental funds balance sheet and the statement of activities and the governmental funds statement of revenues, expenditures and changes in fund balances. The second reporting model is the basic reporting model prescribed by GASB Statement No. 34. Agencies with proprietary fund activity or have been assigned to more than one function must use the basic reporting model prescribed by GASB Statement No. 34. The State of Illinois Comprehensive Annual Financial Report (CAFR) is prepared using this model and may be used as an example.

NOTES TO THE FINANCIAL STATEMENTS (FOOTNOTES)

Footnotes must be comprehensive in scope and in accordance with current GAAP authoritative literature. Once footnotes have been drafted for an agency's initial report, the narrative information and amounts can be reviewed and updated for use in succeeding years' reports. The length and content of the footnotes will vary depending on an agency's activity and complexity, but certain disclosures apply to all agencies. Some of the more common footnotes necessary for the fair presentation of the financial statements follow.

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Summary of Significant Accounting Policies. This footnote includes, but is not limited to, a description of the basis of presentation and the reporting entity (See Exhibit 27.50.60-E); a description of the funds and fund types used in the report; a description of the budgetary process; and a description of the accounting policies used in preparing the financial statements.

Disclosures Concerning Deposits and Investments. Governmental Accounting Standards Board Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements* and GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, require certain disclosures that include classifying deposits and certain types of investments into risk categories. Further information related to GASB Statements No. 3 and No. 40, and their application, can be obtained from SAMS Procedure 27.20.79 and from the Comptroller's Office. For locally held funds, the required information is presented on Form SCO-579, Analysis of Deposits and Investments. GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, GASB Statement No. 28, *Accounting and Financial Reporting for Securities Lending Transactions* and GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, also provide guidance on the valuation and disclosure of investments.

Disclosure of Interfund Receivable and Payable Amounts. The information for each fund necessary for "due from/to" footnote disclosure is presented on Form SCO-565, Interfund Payable/Receivable Analysis.

Capital Assets Balances and Changes in Capital Assets. The information for each proprietary fund and all governmental funds is presented by asset class and can be obtained from GAAP Form SCO-538, Capital Asset Summary.

Long-Term Obligations Balances and Changes in Long-Term Obligations. In most cases, information for this footnote is available from two sources. For compensated absences, Form SCO-580, Compensated Absences can be used. For capital leases, Comptroller provided schedules should normally be utilized.

Disclosures Concerning Future Lease Commitments. The required information must be presented for capital leases, installment purchases and operating leases and can be obtained from Comptroller provided lease schedules.

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Pension Plan(s). Governmental Accounting Standards Board Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* require certain disclosures by State agencies issuing financial statements.

Post-Employment Benefits. Governmental Accounting Standards Board Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* and GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* require certain disclosures by State agencies issuing financial statements.

Disclosure of Significant Contingent Liabilities. The necessary information can be obtained from agency legal counsel and GAAP Form SCO-599, Contingencies, Commitments and Related Party Transactions.

The above listing is not all inclusive. As previously stated, materiality levels for appropriate footnote disclosures should be thoroughly examined by each agency because of the diverse variations in the dollar amounts to be reported by each State agency. A particular agency's activities may necessitate additional disclosures. For example, if an agency has taxes receivable, loans and notes receivable, or a material deficit fund balance, additional footnote disclosure would be required. In making any footnote disclosure, prudent judgment must be exercised and the materiality of the item taken into consideration. The Guide to Implementation of GASB Statement 34 and Related Pronouncements lists the following as potential areas for disclosures:

- Accounting policies
- Bond, revenue and tax anticipation notes
- Claims and judgments
- Commitments and contingencies
- Conduit debt
- Deficit fund balances
- Demand bonds
- Deposits and investments
- Derivatives
- Designations
- Encumbrances
- External investment pools
- Interfund eliminations

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- Nonexchange transactions that are not measurable
- Operating leases
- On-behalf payments
- Other postemployment benefits
- Pension plans and activities
- Related-party transactions
- Reporting entity considerations
- Repurchase and reverse repurchase agreements
- Securities lending
- Special assessments
- Termination benefits
- Violations of legal provisions

The Comptroller's Office can provide the necessary information and a model footnote to facilitate State agency disclosures in accordance with the GASB Statements.

REQUIRED SUPPLEMENTAL INFORMATION

The Comptroller's Office is not requiring agencies to prepare required supplemental information. Agencies that do not prepare required supplemental information in their agency financial statements should consult with the Office of the Auditor General for the effect on the opinion for the agency's agency-wide financial statements. For those agencies that want to prepare required supplemental information, a brief discussion is contained below.

Management's Discussion and Analysis. Management's discussion and analysis is an objective and easily readable analysis of the government's financial performance for the year. This analysis should provide users with the information they need to help them assess whether the government's financial position has improved or deteriorated as a result of the year's operations. GASB Statement No. 34, paragraphs 8-11 provides a listing of items required to be presented in the management's discussion and analysis.

Budgetary Comparison Schedule for Major Governmental Funds. This is a comparison of the current budgetary year's original budget, final amended budget and actual amounts received and expended. For nonshared funds, the Comptroller's Office can provide individual fund reconciliations of budgetary excess or deficiency to GAAP excess or deficiency.

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Reconciliation of Budgetary Excess or Deficiency to GAAP Excess or Deficiency Budget vs. GAAP. This is a reconciliation of the excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources (budgetary basis) to the excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis) for major funds. The actual excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources for major funds on the combined operating statement (Non-GAAP) must be reconciled to the GAAP basis excess (deficiency) in a footnote to the required supplemental information as follows:

Revenue adjustments. Current year (CY) GAAP revenue adjustments minus prior year (PY) GAAP revenue adjustments. (For shared funds, from Form SCO-512; nonshared Form SCO-517. Nonshared funds must add CY cash on hand and in transit and PY cash on hand and in transit, if applicable, to both sides of the above calculation).

Expenditure adjustments. (PY GAAP expenditure adjustments plus PY encumbrances minus PY lapse period expenditures) minus (CY GAAP expenditure adjustments plus CY encumbrances minus CY lapse period expenditures). Note: Nonshared funds must add PY vouchers in transit and CY vouchers in transit to both sides of the above calculation.

Encumbrances adjustments. CY encumbrances (net of CY obligations for reappropriated accounts, if any, but not less than zero) minus PY encumbrances (net of PY obligations for reappropriated accounts, if any, but not less than zero).

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PRESENTATION

For financial reporting purposes, the presentation of GAAP basis financial statements and notes should follow a logical progression. Agency-level financial statement information should normally be presented in this sequence:

- * Introductory Section. This includes the Table of Contents and any other information considered appropriate by management.
- * Financial Section. This section includes:
 - 1. Independent Auditor's Report
 - 2. Management's Discussion and Analysis
 - 3. Agency-wide Financial Statements:
 - (a) Statement of Net Position, and
 - (b) Statement of Activities
 - 4. Fund Financial Statements. Depending on an agency's activities, the Fund Financial Statements may include:
 - (a) Governmental Funds Balance Sheet
 - (b) Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position;
 - (c) Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances;
 - (d) Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Funds Balances to the Statement of Activities;
 - (e) Proprietary Funds Statement of Net Position;

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- (f) Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Position;
 - (g) Proprietary Funds Statement of Cash Flows;
 - (h) Statement of Fiduciary Net Position; and
 - (i) Statement of Changes in Fiduciary Net Position
5. Notes to the Financial Statements
 6. Other Required Supplemental Information
 7. Combining Statements/Schedules - by fund type - where an agency has more than one fund of a given fund type or in some instances, more than one fund type (e.g., private purpose trust and agency fiduciary funds). These statements should be presented by fund type and include all funds of a fund type not presented as major funds in the fund financial statements.

NOTE: Agencies that do not have activity in proprietary funds and have been assigned to only one function that chose to have a single statement presentation will display 1) a Statement of Net Position and Governmental Funds Balance Sheet, 2) a Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position, 3) a Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances, 4) a Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Funds Balances to the Statement of Activities, 5) a Fiduciary Funds Statement of Net Position and 6) a Fiduciary Funds Statement of Activities in place of the statements listed in (1) and (3) above.

The above discussion is intended to provide guidance to agencies preparing GAAP basis financial statements. Some of the more common issues have been addressed in this procedure and suggestions have been made for presentation of agency-level information in the financial statements. As stated earlier, however, the statements are the responsibility of agency management and statement presentation preferences are the decision of agency management.

The GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, GFOA's *Governmental Accounting, Auditing, and Financial Reporting* and other governmental accounting authoritative literature should be referred to as needed. The Comptroller's Office can also provide guidance as necessary.

State of Illinois
State Agency Name
Statement of Net Position and Governmental Funds Balance Sheet
June 30, 20X2

	Major Fund 1	Major Fund 2	Nonmajor Funds	Total Governmental Funds	Adjustments	Statement of Net Position
ASSETS:						
Cash equity with State Treasurer	\$ 200,000	\$ 75,000	\$ 225,000	\$ 500,000		\$ 500,000
Cash and cash equivalents	75,000	30,000	20,000	125,000		125,000
Unexpended appropriations	500,000	170,000		670,000		670,000
Investments	100,000	10,000	40,000	150,000		150,000
Securities lending collateral of State Treasurer	70,000			70,000		70,000
Receivables, net:						
Taxes	10,000			10,000		10,000
Intergovernmental	5,000	5,000		10,000		10,000
Other	1,000	2,000	2,000	5,000		5,000
Due from fiduciary funds			5,000	5,000		5,000
Due from other State funds	2,000	1,000	2,000	5,000		5,000
Due from component units of the State			5,000	5,000		5,000
Inventories	2,000	2,000	1,000	5,000		5,000
Prepaid expenses				-	\$ 10,000	10,000
Loans and notes receivable, net	10,000			10,000		10,000
Restricted assets:						
Cash equity with State Treasurer			10,000	10,000		10,000
Cash and cash equivalents			10,000	10,000		10,000
Investments			10,000	10,000		10,000
Other assets			10,000	10,000		10,000
Capital assets not being depreciated				-		-
Capital assets being depreciated, net				-	1,000,000	1,000,000
Total assets	975,000	295,000	340,000	1,610,000	1,010,000	2,620,000
Deferred outflows of resources					50,000	50,000
Total assets and deferred outflows of resources					1,060,000	2,670,000
LIABILITIES:						
Accounts payable and accrued liabilities	125,000	15,000	160,000	300,000	2,000	302,000
Intergovernmental payables	100,000	50,000	50,000	200,000		200,000
Due to fiduciary funds			10,000	10,000		10,000
Due to other State funds			10,000	10,000		10,000
Due to component units of the State			10,000	10,000		10,000
Unearned revenue	10,000			10,000		10,000
Unavailable revenue	10,000			10,000	(10,000)	-
Obligations under security lending of State Treasurer	70,000			70,000		70,000
Liabilities payable from restricted assets			10,000	10,000		10,000
Derivative instrument liability				-	50,000	50,000
Notes payable			10,000	10,000		10,000
Other liabilities	1,000			1,000		1,000
Capital leases payable, short term				-	15,000	15,000
Compensated absences, short term				-	5,000	5,000
Certificates of participation, short term				-	5,000	5,000
Capital leases payable, long term				-	35,000	35,000
Compensated absences, long term				-	15,000	15,000
Certificates of participation, long term				-	20,000	20,000
Total liabilities	316,000	65,000	260,000	641,000	137,000	778,000
Deferred inflows of resources						-
Total liabilities and deferred inflows of resources					137,000	778,000
FUND BALANCES (DEFICITS)/NET POSITION:						
Nonspendable - long-term portion of loans and notes receivable	10,000			10,000	(10,000)	-
Nonspendable - inventories	2,000	2,000	1,000	5,000	(5,000)	-
Nonspendable - endowments and similar funds			30,000	30,000	(30,000)	-
Restricted	53,000	53,000	33,000	139,000	(139,000)	-
Committed	60,000			60,000	(60,000)	-
Assigned			10,000	10,000	(10,000)	-
Unassigned	534,000	175,000	6,000	715,000	(715,000)	-
Invested in capital assets, net of related debt				-	810,000	810,000
Restricted for:						
Debt service				-	10,000	10,000
Capital projects				-	12,000	12,000
Education				-	5,000	5,000
Employment and economic development				-	30,000	30,000
Health and social services				-	7,000	7,000
Public protection and justice				-	15,000	15,000
Environment and business regulation				-	5,000	5,000
Transportation				-	5,000	5,000
Other purposes				-	50,000	50,000
Unrestricted (deficit)				-	943,000	943,000
Total fund balances (deficits)/net position	659,000	230,000	80,000	969,000	\$ 923,000	\$ 1,892,000
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 975,000	\$ 295,000	\$ 340,000	\$ 1,610,000		

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
State Agency Name
Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 20X2

Total fund balances-governmental funds	969,000

Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,000,000

Prepaid expenses for governmental activities are current uses of financial resources for funds	10,000

Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds.	10,000

Some liabilities reported in the Statement of Activities do not
require the use of current financial resources and therefore are
not reported as liabilities in governmental funds. These
activities consist of:

Capital lease obligations	(50,000)
Compensated absences	(20,000)
Certificates of participation	(25,000)
Accrued interest	(2,000)
	<u> </u>

Net Position of Governmental Activities	<u><u>1,892,000</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
State Agency Name
Statement of Activities and Governmental Funds Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 20X2

	Major Fund 1	Major Fund 2	Nonmajor Funds	Total Governmental Funds	Adjustments	Statement of Activities
Expenditures/expenses:						
Program expenses (education, transportation, etc.)	\$ 505,000	\$ 125,000	\$ 350,000	\$ 980,000	\$ 100,000	\$ 1,080,000
Debt service-principal	50,000	25,000	175,000	250,000	(250,000)	-
Debt service-interest	5,000	2,500	17,500	25,000	2,000	27,000
Capital outlays	50,000	2,500	47,500	100,000	(100,000)	-
Total expenditures/expenses	610,000	155,000	590,000	1,355,000	(248,000)	1,107,000
Program revenues:						
Charges for services:						
Licenses and fees	474,000	110,000	50,000	634,000		634,000
Other	15,000	5,000	40,000	60,000		60,000
Total charges for services	489,000	115,000	90,000	694,000	-	694,000
Operating grants and contributions:						
Federal	25,000	125,000	50,000	200,000	5,000	205,000
Other	20,000	5,000	25,000	50,000		50,000
Total operating grants and contributions	45,000	130,000	75,000	250,000	5,000	255,000
Capital grants and contributions:						
Federal	25,000		70,000	95,000		95,000
Other	25,000		25,000	50,000		50,000
Total capital grants and contributions	50,000	-	95,000	145,000	-	145,000
Net program revenues	(26,000)	90,000	(330,000)	(266,000)	253,000	(13,000)
General revenues:						
Income taxes	225,000			225,000		225,000
Sales taxes	25,000			25,000		25,000
Motor fuel taxes	15,000			15,000		15,000
Public utility taxes	25,000			25,000		25,000
Interest and other investment income		5,000	20,000	25,000		25,000
Other	5,000		20,000	25,000		25,000
Total general revenues	295,000	5,000	40,000	340,000	-	340,000
Other sources (uses):						
Appropriations from State resources	750,000	250,000	275,000	1,275,000		1,275,000
Lapsed appropriations	(200,000)	(50,000)	(100,000)	(350,000)		(350,000)
Reappropriations to future year(s)	(50,000)			(50,000)		(50,000)
Net change in liabilities for reappropriated accounts	(50,000)			(50,000)		(50,000)
Receipts remitted to State Treasury	(300,000)	(50,000)	(250,000)	(600,000)		(600,000)
Capital transfers from other State agencies				-		-
Adjustments for debt recorded at State level				-	(125,000)	(125,000)
Transfers-in	25,000	25,000	50,000	100,000		100,000
Transfers-out	(100,000)			(100,000)		(100,000)
Proceeds from bond issuances			100,000	100,000	(100,000)	-
Proceeds from capital lease financing	5,000	5,000	15,000	25,000	(45,000)	(20,000)
Proceeds from certificates of participation			25,000	25,000	(25,000)	-
Total other sources (uses)	80,000	180,000	115,000	375,000	(295,000)	80,000
Change in fund balance/net position	349,000	275,000	(175,000)	449,000	<u>\$ (42,000)</u>	407,000
Fund balance/net position July 1, 20X1	310,000	(45,000)	255,000	520,000		1,485,000
Fund balance/net position July 1, 20X2	<u>\$ 659,000</u>	<u>\$ 230,000</u>	<u>\$ 80,000</u>	<u>\$ 969,000</u>		<u>\$ 1,892,000</u>

The accompanying notes to the financial statements are an integral part of this statement.

State of Illinois
State Agency Name
**Reconciliation of Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For the Year Ended June 30, 20X2**

Exhibit 27.50.60-D
(14-001)

Net change in fund balances \$ 449,000

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current year, these amounts are:

Capital outlays	\$ 100,000	
Depreciation expense	<u>(85,000)</u>	
Excess of capital outlays over depreciation expense		15,000

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the Statement of Net Position the lease obligation is reported as a liability. (45,000)

Some capital additions were financed through certificates of participation. In governmental funds, a certificate of participation arrangement is considered a source of financing, but in the Statement of Net Position the certificate of participation obligation is reported as a liability. (25,000)

Because some revenues will not be collected for several months, they are considered "unavailable" revenues and revenue recognition is deferred in the governmental funds. Unavailable revenues increased by this amount during the year. (5,000)

Prepaid expenses are recorded as uses of current financial resources in governmental funds but do not affect the expenses reported on the Statement of Activities. Prepaid expenses increased by this amount during the year. 5,000

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 250,000

Receipt of bond proceeds is a current financial resource in the governmental funds, but an obligation in the Statement of Net Position. (100,000)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Increase in compensated absences obligation		(10,000)
Increase in accrued interest		(2,000)

Some long-term debt obligations of the agency are not displayed on the agency's Statement of Net Position due to an unavailable allocation method of certain State bonds. (125,000)

Change in net position of governmental activities \$ 407,000

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF ILLINOIS
STATE AGENCY
NOTES TO THE FINANCIAL STATEMENTS

| Year Ended June 30, 20X2

1. ORGANIZATION AND FUNCTIONS

| The State Agency (the Agency) was created by an act of the General Assembly (XX ILCS XXX) in 19XX.

The Agency is organized to provide for (purpose of Agency). The Agency is organized into XX departments to carry out its responsibilities.

| 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Presentation (For an Agency Presenting Government-wide Financial Statements)

The accompanying financial statements of the Agency have been prepared in conformity with generally accepted accounting principles ("GAAP") as prescribed in pronouncements issued by the Governmental Accounting Standards Board ("GASB").

a. Basis of Presentation (For Agency Preparing Nonshared Funds Financial Statements)

The accompanying financial statements of the Agency present only the nonshared funds of the Department and are not intended to present fairly the financial position and results of operations of the Department in conformity with generally accepted accounting principles ("GAAP") as prescribed in pronouncements issued by the Governmental Accounting Standards Board ("GASB").

b. Financial Reporting Entity

As described in the Illinois Comprehensive Annual Financial Report, the State of Illinois is the oversight unit which includes all funds for all elected offices, departments and agencies of the State, as well as boards, commissions, authorities, and universities for which the State is considered financially accountable and over which the State's executive and legislative branches exercise oversight responsibility. Oversight responsibility is defined to include, but is not limited to, the following considerations: financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, the scope of an organization's public service, and/or special financing relationships.

Based on the above definition, the Agency has been determined to be part of the primary government of the State of Illinois, the financial reporting entity. The accompanying financial statements present the financial position and results of operations of all the funds which comprise the Office.

c. Statement Presentation (For An Agency Using Single Statement Presentation)

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Agency. Separate financial statements are provided for the Agency's fiduciary funds. The effect of the Department's interfund activity has been removed from the government-wide statements.

The primary government, governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. As the Agency only supports the governmental activities of the primary government, the government-wide statements display governmental activities only.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include both charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. As all of the Agency's activities are classified as part of the general government function of the primary government, all direct expenses and program revenues of the Agency are considered one function.

Since the government-wide financial statements of the Agency reflect only the general government function of governmental activities of the primary government the following government-wide financial statements and fund financial statements have been presented together:

<u>Government-wide</u> <u>Financial Statements</u>	<u>Fund</u> <u>Financial Statements</u>
Statement of Net Position	Governmental Funds Balance Sheet
Statement of Activities	Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances

An adjustments column has been included to display the relationship between the two statements.

A separate statement of fiduciary net position and statement of changes in fiduciary net position has been presented to display the Agency's fiduciary activity. This activity is not a part of the government-wide statements.

c. Statement Presentation (For An Agency Using GASB Statement No. 34 Presentation)

The accompanying financial statements of the Agency have been prepared in conformity with generally accepted accounting principles ("GAAP") as prescribed in pronouncements issued by the Governmental Accounting Standards Board ("GASB").

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Agency. Separate financial statements are provided for the Agency's fiduciary funds. The effect of the Department's interfund activity has been removed from the government-wide statements.

For the primary government, governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include both charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental and major individual proprietary funds are reported as separate columns in the fund financial statements with nonmajor funds being combined into a single column.



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Public Accountability Report 2013 Indicator Worksheet

Due Date: August 15, 2013

If there are no indicator changes from last year place X here:

☐

Agency:

Date Sent:

Program Name:

Input Indicators:

- 1)
- 2)
- 3)

Output Indicators:

- 1)
- 2)
- 3)

Outcome Indicators:

- 1)
- 2)
- 3)

Outcome/External Benchmarks:

- 1)
- 2)
- 3)

Efficiency/Cost-Effectiveness Indicators:

- 1)
- 2)
- 3)

Efficiency/External Benchmarks:

- 1)
- 2)
- 3)

Please e-mail the completed form by August 15, 2013 to: PAR@mail.ioc.state.il.us



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Public Accountability Report 2013 Program Worksheet

Due Date: August 15, 2013

If there are no program changes from last year place X here:

☐

Agency:

Date Sent:

Agency Programs and Resources

Program*	Purpose	FY 2013 Budget	FY 2013 Staffing
Agency Total**			

* Programs to be included in report should be in **BOLD** type.

** Programs should sum to agency's total budget and headcount.

Please e-mail the completed form by August 15, 2013 to: PAR@mail.ioc.state.il.us