STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

** PROCEDURE BULLETIN **

Procedure Bulletin Number 82

Date: June 1, 2014

Effective Date: July 1, 2014

Material Transmitted: 3, 9, 11, 15, 17, 19, 20, 23, 25, 26, 27, 29, and 33

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

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REMOVE		**INSERT**	
03.50.30	1-2 of 2	03.50.30	1-2 of 2
Exhibit	09.20.30-D	Exhibit	09.20.30-D
09.50.25	1-29 of 29	09.50.25	1-28 of 28
09.50.30	1 of 1	09.50.30	1 of 1
09.50.40	1-7 of 7	09.50.40	1-7 of 7
09.50.50	1-10 of 10	09.50.50	1-10 of 10
11.50.30	9-10 of 53	11.50.30	9-10 of 53
11.50.30	15-16 of 53	11.50.30	15-16 of 53
Exhibit	11.50.50-A	Exhibit	11.50.50-A
15.10.20	3-11 of 11	15.10.20	3-11 of 11
15.10.40	1-5 of 5	15.10.40	1-6 of 6
15.20.30	1-2 of 3	15.20.30	1-2 of 3
15.20.35	1-3 of 3	15.20.35	1-3 of 3
15.20.50	3-4 of 4	15.20.50	3-4 of 4
15.20.95	1-2 of 2	15.20.95	1-2 of 2
17.20.10	1-2 of 4	17.20.10	1-2 of 4
19.10.30	3-4 of 4	19.10.30	3-4 of 4
20.20.10	3-4 of 4	20.20.10	3-4 of 4
20.20.30	1-2 of 3	20.20.30	1-2 of 3
23.10.40	3-4 of 4	23.10.40	3-4 of 4
23.20.40	1-2 of 2	23.20.40	1-2 of 2
Exhibit	23.20.50, Appendices E, F, G and H ***[replace these appendices only]***	Exhibit	23.20.50, Appendices E, F, G and H
23.20.75	11-12 of 16	23.20.75	11-12 of 16
Exhibit	23.30-10-A and B	Exhibit	23.30-10-A and B
23.50.10	3-4 of 4	23.50.10	3-4 of 4
Exhibit	25.50.10-A	Exhibit	25.50.10-A
Exhibit	25.50.20-A	Exhibit	25.50.20-A

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REMOVE		**INSERT**	
26.40.20	1-9 of 9	26.40.20	1-10 of 10
Exhibit	26.40.20-C and D	Exhibit	26.40.20-C and D
--		Exhibit	26.40.20-G and H
26.40.21	1-2 of 3	26.40.21	1-2 of 3
26.40.25	1-2 of 2	26.40.25	1-2 of 2
27.00.00	1-4 of 4	27.00.00	1-4 of 4
Exhibit	27.10.10-B	Exhibit	27.10.10-B
27.20.12	1-2 of 2	27.20.12	1-2 of 2
27.20.16	1-2 of 2	27.20.16	1-2 of 2
27.20.26	1-2 of 2	27.20.26	1-2 of 2
27.20.27	1-2 of 2	27.20.27	1-2 of 2
27.20.29	1-2 of 2	27.20.29	1-2 of 2
27.20.31	1-2 of 2	27.20.31	1-2 of 2
27.20.34	1-7 of 7	27.20.34	1-4 of 4
Exhibits	27.20.34-A and B	Exhibits	27.20.34-A, B, C, D and E
27.20.38	11-12 of 12	27.20.38	11-12 of 12
27.20.40	1-11 of 11	27.20.40	1-12 of 12
Exhibits	27.20.40-A and B	Exhibits	27.20.40-A and B
27.20.44	1-2 of 2	27.20.44	1-2 of 2
27.20.49	3-6 of 7	27.20.49	3-6 of 7
Exhibits	27.20.49-E and F	Exhibits	27.20.49-E and F
27.20.50	1-2 of 2	27.20.50	1-2 of 2
Exhibits	27.20.50-A and B	Exhibits	27.20.50-A and B
27.20.53	1-5 of 5	27.20.53	1-5 of 5
Exhibits	27.20.53-A and B	Exhibits	27.20.53-A and B
27.20.55	1-6 of 6	27.20.55	1-6 of 6
Exhibits	27.20.55-A and B	Exhibits	27.20.55-A and B
27.20.60	1-2 of 9	27.20.60	1-2 of 9
27.20.63	1-2 of 15	27.20.63	1-2 of 15
27.20.63	5-6 of 15	27.20.63	5-6 of 15
27.20.67	1-37 of 37	27.20.67	1-37 of 37
Exhibits	27.20.67-A and B	--	
Exhibits	27.20.68-A and B	--	
27.20.77	1-4 of 4	27.20.77	1-4 of 4

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REMOVE		**INSERT**	
Exhibits	27.20.77-A and B	Exhibits	27.20.77-A, B, C, D, E, F, G, H, I, J, K and L
27.20.79	1-7 of 7	27.20.79	1-8 of 8
27.20.81	1-2 of 2	27.20.81	1-2 of 2
Exhibits	27.20.81-A and B	Exhibits	27.20.81-A and B
27.20.82	1-3 of 3	27.20.82	1-3 of 3
Exhibits	27.20.82-A and B	Exhibits	27.20.82-A and B
27.20.94	1-5 of 5	27.20.94	1-5 of 5
Exhibits	27.20.94-A and B	Exhibits	27.20.94-A and B
27.20.95	1-4 of 4	27.20.95	1-4 of 4
Exhibits	27.20.95-A and B	Exhibits	27.20.95-A and B
27.50.20	1-44 of 44	27.50.20	1-46 of 46
27.50.60	1-11 of 11	27.50.60	1-11 of 11
Exhibit	27.50.60-E	Exhibit	27.50.60-E
29.10.20	1 of 1	29.10.20	1 of 1
29.10.30	1-3 of 3	29.10.30	1-3 of 3
33.15.20	1-4 of 4	33.15.20	1-5 of 5
Exhibit	33.15.20-A and B	--	
33.16.20	1-3 of 3	33.16.20	1-4 of 4
Exhibit	33.16.20-A and B	--	
33.20.20	1-8 of 8	33.20.20	1-8 of 8

Background

Compensated absences represent the State's liability related to employee services previously rendered where payment for such services is not dependent on a particular event (e.g. illness) that is outside the control of the State and the employee. Generally, the State of Illinois' liability for compensated absences will consist of vacation and other leave and sick leave that have been earned by employees, but not taken. The accrual of this liability is subject to certain conditions. Since the conditions for vacation and other compensated absences are different from the conditions that apply to sick leave, these two types of compensated absences are discussed separately below. Governmental Accounting Standards Board Statement 16, *Accounting for Compensated Absences,* also provides guidance on accounting for compensated absences.

Procedures

Accounting for Compensated Absences in Proprietary and Fiduciary Funds

Expenses and related liabilities for compensated absences arising from the operations of (i.e. from employees that provide services to) proprietary funds should be reported in the proprietary fund and government-wide financial statements. Expenses and related liabilities for compensated absences arising from the operations of (i.e. from employees that provide services to) fiduciary funds should be reported in the fiduciary fund (trust) financial statements.

Vacation Leave and Other Compensated Absences with Similar Characteristics

Vacation leave and other compensated absences with similar characteristics (hereinafter referred to as "vacation leave") should be accrued as a liability as the benefits are earned by the employees if both of these conditions are met:

a. The employees' rights to receive compensation are attributable to services already rendered; and
b. It is probable that the State will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

If an agency has a policy of paying employees for unused holiday and/or compensatory time at separation or retirement, this must be included as part of the vacation and other compensated absences amount (liability).

Sick Leave and Other Compensated Absences with Similar Characteristics

A liability for sick leave and other compensated absences with similar characteristics (hereinafter referred to as "sick leave") should be accrued using the vesting method. Under this method, the sick leave liability should be estimated based on sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations should be reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future should be based on assumptions concerning the probability that individual employees or classes or groups of employees will become eligible to receive termination payments.

Calculation of Compensated Absences Liability

The compensated absences liability should be calculated based on the pay or salary rates in effect at the balance sheet date. However, if the state agency pays employees for their compensated absences at other than their pay or salary rates – for example, at a lower amount as established by contract, regulation, or policy – then the agency should use that other rate to calculate the liability.

An associated amount should be accrued as a liability for salary-related payments associated with the payment of compensated absences, using the rates in effect at the balance sheet date. The salary-related payments subject to this accrual are those items for which an agency (State) is liable to make a payment directly and incrementally associated with payments made for compensated absences on termination. Such salary-related payments include the employer's share of social security and medicare taxes. The accrual should be made based on the entire liability for each type of compensated absence to which the salary-related payments apply. (That is, payments directly and incrementally associated with the payment of sick leave termination payments should be accrued for the entire sick leave liability; salary-related payments associated with termination payments of vacation leave should be accrued for the entire vacation leave liability, including leave that might be taken as paid time off rather than paid as termination payments.) Employer contributions for retirement should not be considered salary related costs because associated liability is currently accounted for as part of the accrued retirement costs.

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
409YOUTHA	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
360ILVTAS	0001	General Revenue Fund	0236	Veterans Assistance Fund	Comptroller
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

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360COMTAX	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller
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
482VIOLEN	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0909	Illinois Wildlife Preservation Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0910	Youth Drug Abuse Prevention Fund	Revenue
492TXDIST	0001	General Revenue Fund	0925	Coal Technology Development Assistance Fund	Revenue
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

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
494MFTDIS	0012	Motor Fuel Tax Fund	0019	Grade Crossing Protection Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0039	State Boating Act Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0413	Counties Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0414	Municipalities Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0415	Road District Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0902	State Construction Account Fund	Transportation
494TRNREG	0019	Grade Crossing Protection Fund	0018	Transportation Regulatory Fund	Transportation
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	MEAOB Fund	0001	General Revenue Fund	Comptroller
370DEBTSR	0053	MEAOB Fund	0105	Illinois Civic Center B R & I Fund	Treasurer
360STATUT	0053	MEAOB Fund	0962	Park and Conservation Fund	Comptroller
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

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
492SALEST	0188	County and Mass Transit District Fund	0812	RTA Sales Tax Trust Fund	Revenue
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
370HSPBSC	0284	Hospital Basic Services Preservation Fund	0001	General Revenue Fund	Treasurer
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
370EXCTRF	0331	Treasurer's Rental Fee Fund	0054	State Pensions Fund	Treasurer
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

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
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
360SXOFND	0527	Sex Offender Management Board Fund	0022	General Professions Dedicated Fund	Comptroller
310INSFIN	0534	IL Workers' Comp Commission Operations Fund	0997	Insurance Financial Regulation Fund	Governor
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
360PROSPT	0587	Professional Sports Team Education Fund	0412	Common School Fund	Comptroller
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
440INDCST	0792	Cemetery Oversight Licensing and Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
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
444YOUTHA	0821	Dram Shop Fund	0128	Youth Alcoholism & Substance Abuse Prevention	Human Services
440INDCST	0823	Dental Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
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

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
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
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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ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
705	95/15	0035	Access to Justice	Supreme Court
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
625	5/3-699	0020	Alzheimer’s Awareness	Secretary of State
30	105/5.180	0060	Alzheimer's Disease Research	Public Health
30	105/5.667	0334	Ambulance Revolving Loan	Finance Authority/State Fire Marshal

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
625	5/3-699	0029	American Red Cross	Secretary of State
430	85/2-15.3	0051	Amusement Ride and Patron Safety	Labor
30	105/5.244	0273	Anna Veterans Home	Veterans' Affairs
30	105/5.348	0386	Appraisal Administration	Financial and Professional Regulation
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 Projects	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	105/5.349	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
30	105/5.688	0469	Autoimmune Disease Research	Public Health

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	Treasurer
30	105/5.237	0215	Capital Development Board Revolving	Capital Development Board
30	105/5.518	0614	Capital Litigation Trust	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/NMVTIS Trust (Commercial Driver’s License Information System/American Association of Motor Vehicle Administrators network/National Motor Vehicle Title Information Service 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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.510	0567	Charter Schools Revolving Loan	State Board of Education
30	105/5.788	0639	Chicago Police Memorial Foundation	Secretary of State
30	105/5.826 & 6z-98	0223	Chicago State University Education Improvement	Chicago State University
30	105/5.810	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-97 & 105/5.821	0172	Childhood Cancer Research	Public Health
30	105/6z-94 & 105/5.824	0178	Children's Wellness Charities	Human Services
35	120/3	0091	Clean Air Act (CAA) Permit AKA 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	
625	5/3-699	0033	Committed to a Cure	Secretary of State
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	1705/18.4	0718	Community Mental Health Medicaid Trust	Human Services
30	105/5.267	0288	Community Water Supply Laboratory	Environmental Protection Agency
410	130/20	0075	Compassionate Use of Medical Cannabis	Public Health
30	105/5.443	0543	Comptroller's Administrative	Comptroller
30	105/6z-87 & 5.791	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	5/3-699.1(d)	0066	Curing Childhood Cancer	Secretary of State
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
625	5/6-105.1(f)	0182	Driver Services Administration	Secretary of State
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
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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-96 & 105/5.816	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
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	105/5.598	0572	Fire Truck Revolving Loan	Illinois Finance Authority
30	105/5.229	0260	Fish and Wildlife Endowment	Natural Resources
30	105/5.352	0014	Food and Drug Safety	Public Health
30	105/5.768	0891	Foreclosure Prevention Program	Illinois Housing Development Authority
30	105/5.826	0119	Foreclosure Prevention Program Graduated	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
30	6z-93	0122	FY13/FY14 Backlog Payment	Comptroller
725	173/20	0083	Gang Crime Witness Protection Program	Criminal Justice Information Authority
30	105/5.297	0155	General Assembly Computer Equipment Revolving	Legislative Information System/ Legislative Reference Bureau

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ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	105/5.562	0753	Golden Apple Scholars of Illinois	Secretary of State
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
30	105/5.138	0739	Group Workers' 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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	105/5.798	0659	Historic Property Administrative	Commerce and Economic Opportunity
30	105/5.650	0287	Home Care Services Agency Licensure	Public Health
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	105/5.490	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 & 105/5.825	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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
20	3930/10.2	0184	ICJIA Violence Prevention	Criminal Justice Information Authority
30	105/5.614	0306	I-FLY	Transportation
30	105/5.754	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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
30	105/5.828	0199	Illinois Fisheries Management	Natural Resources
30	105/5.115	0905	Illinois Forestry Development	Natural Resources
30	105/5.201	0085	Illinois Gaming Law Enforcement	Revenue
30	105/5.339	0391	Illinois Habitat	Natural Resources
30	105/5.213	0238	Illinois Health Facilities Planning	Public Health
30	105/5.156	0538	Illinois Historic Sites	Historic Preservation Agency
30	105/5.822	0169	Illinois Independent Tax Tribunal	Illinois Independent Tax Tribunal
30	105/5.803 & 6z-91	0563	Illinois Law Enforcement Alarm Systems	Emergency Management Agency
30	105/5.592	0725	Illinois Military Family Relief	Military Affairs
30	105/5.123	0927	Illinois National Guard Construction	Military Affairs
625	5/3-699	0028	Illinois Nurses Foundation	Secretary of State
30	105/5.582	0584	Illinois Pan Hellenic Trust	Secretary of State/Treasurer
30	105/5.715	0655	Illinois Police Association	Secretary of State
625	5/3-699	0027	Illinois Police Benevolent and Protective Association	Secretary of State
625	5/3-699	0038	Illinois Police K-9 Memorial	Secretary of State
30	105/5.680	0425	Illinois Power Agency Operations	Illinois Power

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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 Quarter Horse Breeders	Agriculture
30	105/5.584	0594	Illinois Route 66 Heritage Project	Secretary of State
30	105/5.261	0175	Illinois School Asbestos Abatement	Public Health
625	5/3-699	0032	Illinois Sheriffs' Association Scholarship and Training	Secretary of State
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-92	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
625	5/3-699	0034	Illinois State Police Memorial Park	Secretary of State
30	105/5.570	0677	Illinois Student Assistance Commission Contracts and Grants	Student Assistance Commission
30	105/5.26	0709	Illinois Thoroughbred Breeders	Agriculture

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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	105/5.188	0997	Insurance Financial Regulation	Insurance
30	105/5.526	0378	Insurance Premium Tax Refund	Insurance
30	105/5.120	0922	Insurance Producer Administration	Insurance
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
420	20/14	0943	Low-Level Radioactive Waste Facility Closure, Post-Closure Care and Compensation	Emergency Management Agency
420	20/14	0942	Low-Level Radioactive Waste Facility Development and Operation	Emergency Management Agency
30	105/5.484	0599	Mammogram	Secretary of State
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
305	5/5-31	0116	Medical Research and Education Support	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	105/6z-98	0148	Mental Health Reporting	State Police/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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
225	732/1-135	0231	Mines and Minerals Regulatory	Natural Resources
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	105/5.569	0721	National Guard and Naval Militia Grant	Military Affairs

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
625	5/3-699(d)	0058	National Wild Turkey Federation	Secretary of State
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
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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	105/5.809	0751	Private Business and Vocational Schools Quality Assurance	Board of Higher Education

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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	105/5.817	0157	Public-Private Partnerships for Transportation	Transportation
625	5/3-699	0037	Public Safety Diver	Secretary of State
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING 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
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
65	115/10-15(c)	0253	Riverfront Development	Commerce and Economic Opportunity
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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 11th	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

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ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	105/5.346	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
620	75/2-50	0249	South Suburban Airport Improvement	Transportation
30	105/5.827	0320	South Suburban Brownfields Redevelopment	Commerce and Economic Opportunity
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.796	0674	State Charter School Commission	State Board of Education
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
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
430	65/5.1	0209	State Police Firearm Services	State Police
30	105/5.820	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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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
705	105/28	0030	Supreme Court Special Purposes	Supreme Court
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

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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	105/5.430	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	105/5.130	0929	Violent Crime Victims Assistance	Attorney General

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ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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
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
20	2705/2705-610	0307	Working Capital Revolving Loan	Transportation
30	105/5.282	0128	Youth Alcoholism and Substance Abuse Prevention	Human Services
30	105/5.119	0910	Youth Drug Abuse Prevention	Human Services

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.03	0551	Anti-Pollution	Environmental Protection Agency
30	105/5.160	0971	Build Illinois Bond	Various
30	105/5.07	0141	Capital Development	Capital Development Board
30	105/5.09	0653	Coal Development	Commerce and Economic Opportunity
30	105/5.43	0143	School Construction	Capital Development Board
30	415/2 & 4	0553	Transportation Bond Series A	Transportation
30	415/2 & 4	0554	Transportation Bond Series B	Transportation
30	330/12(c-1)	0695	Transportation Bond Series D	Transportation

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO. 09.50.40 1 of 7
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2014
PROCEDURE	FUND LISTING – FEDERAL TRUST FUNDS	REVISION NUMBER 15-001

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	1920/1.05	0991	Abandoned Mined Lands Reclamation Council Federal Trust	Natural Resources
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
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

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.759 105/6p-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	Insurance
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	105/5.326	0347	Employment and Training	Human Services
20	605/605-400	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

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
110	947/65.15	0092	Federal Congressional Teacher Scholarship Program	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/State/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
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

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
15	515/1	0580	Fire Prevention Division	State Fire Marshal
15	515/5	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	2505/2505-20	0140	Illinois Department of Revenue Federal Trust	Revenue
20	2605/2605-407	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	Human Services

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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 Alcoholism 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	2310/2310-35	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
30	105/6z-67	0410	SBE Federal Department of Agriculture	State Board of Education

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	105/4.01(5)	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

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
225	650/18	0476	Wholesome Meat	Agriculture

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
430	140/30(g)	0801	A.G. State Projects and Court Order Distribution	Attorney General
415	60/22.2(a)	0153	Agrichemical Incident Response Trust	Agriculture
805	315/1	0440	Agricultural Master	Agriculture
20	1920/3.02	0257	AML Reclamation Set Aside	Natural Resources
30	105/34	0736	BHE State Projects	Board of Higher Education
30	105/34	0252	Blue Waters Ditch Flood Control Project	Natural Resources
65	5/11-74.3-6	0160	Business District Retailers' Occupation Tax	Revenue
30	105/6t	0617	Capital Development Board Contributory Trust	Capital Development Board
20	3105/9.01	0170	CDB Special Projects	Capital Development Board
30	105/5.175	0096	Cemetery Consumer Protection	Comptroller
305	5/12-10.2	0957	Child Support Enforcement Trust	Healthcare and Family Services
Court Order		0168	CMS vs AFSCME Wages Trust	Central Management Services
30	105/34	0668	College Savings Pool Administrative Trust	Treasurer
15	405/9.03	0462	Commercial Consolidation	Comptroller
5	375/6.9(f)	0577	Community College Health Insurance Security	Central Management Services
215	105/4(i)(j)(k)	0177	Comprehensive Health Insurance Board Payroll Trust	Comprehensive Health Insurance Plan Board

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ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
15	405/10.05d	0722	Comptroller Debt Recovery Trust	Comptroller
50	310/4.5	0112	Comptroller's Audit Expense Revolving	Comptroller
70	210/13(f)	0933	Convention Center Support	Treasurer
505	40/8	0807	Corn Commodity Trust	Agriculture
30	105/5.241	0188	County and Mass Transit District	Revenue
55	5/5-1033	0869	County Automobile Renting Tax	Revenue
30	105/5.252	0190	County Option Motor Fuel Tax	Revenue
55	5/5-1006.5(c)	0219	County Public Safety or Transportation Retailers' Occupation Tax	Revenue
70	3720/4(g)	0084	County Water Commission Tax	Revenue
30	105/5.385	0335	Criminal Justice Information Projects	Criminal Justice Information Authority
20	3932/25(7)	0405	Deaf and Hard of Hearing Special Projects	Deaf and Hard of Hearing Commission
30	105/5.769	0616	Debt Management Service Consumer Protection	Financial and Professional Regulation
225	429/103(a)	0615	Debt Settlement Consumer Protection	Financial and Professional Regulation
5	220/3	0419	DCEO Projects	Commerce and Economic Opportunity
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	Insurance

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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 Resource	Human Services
30	105/5.496	0921	DHS Recoveries Trust	Human Services
30	105/34	0642	DHS State Projects	Human Services
305	5/12-10.10	0211	DHS Technology Initiative	Human Services
15	405/9.03	0200	Direct Deposit Administration	Comptroller
45	151/10	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	105/34	0074	EPA Special State Projects Trust	Environmental Protection Agency
30	105/6z-25	0338	Federal HOME Investment Trust	Revenue
20	405/405-110	0202	Flexible Spending Account	Central Management Services
70	750/20 & 25	0558	Flood Prevention Occupation Tax	Revenue

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
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	2405/13(1-5)	0123	Hansen Therkelsen Memorial Deaf Student College	Human Services
20	3860/25	0606	Health Information Exchange	Health Information Exchange Authority
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
775	5/8-112	0201	Human Rights Commission Special Projects Trust	Human Rights Commission
30	105/34	0688	IEMA State Projects	Emergency Management Agency
20	3501/830-30(c)	0994	Illinois Agricultural Loan Guarantee	Illinois Finance Authority
20	3915/5	0402	Illinois Arts Council State Trust	Illinois Arts Council
30	110/3(b)	0296	Illinois Executive Mansion Trust	Governor
20	3501/830-35(c)	0205	Illinois Farmer and Agribusiness Loan Guarantee	Illinois Finance Authority
520	25/15(b)	0390	Illinois Habitat Endowment Trust	Natural Resources
40	5/7-101	0475	Illinois Municipal Retirement System	Illinois Municipal Retirement

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	1805/56-2	0730	Illinois National Guard State Active Duty	Military Affairs
30	105/5.683	0424	Illinois Power Agency Trust	Illinois Power Agency
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
40	5/22A-112	0529	Illinois State Board of Investments	Illinois State Board of Investments
30	105/5.827	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(4)	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
105	5/3-15.12	0161	ISBE GED Testing	State Board of Education
30	105/34	0159	ISBE Teacher Certificate Institute	State Board of Education

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	3930/10.1(a) & 7(k)(l)	0318	ICJIA Violence Prevention Special Projects	Criminal Justice Information Authority
20	1105/3(6)	0931	J.J. Wolf Memorial for Conservation Investigation	Natural Resources
40	5/18-148	0787	Judges Retirement Excess Benefit	Judges’ Retirement System
40	5/18-101	0477	Judges Retirement System	Judges’ Retirement System
Court Order		0234	Kanerva vs. State Trust	Central Management Services
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(i)	0650	Municipal Economic Development	Treasurer
35	636/5-50(i)	0719	Municipal Telecommunications	Revenue

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
50	753/20	0125	Municipal Wireless Service Emergency	Revenue
725	175/5(g)	0951	Narcotics Profit Forfeiture	State's Attorneys Appellate Prosecutor
30	150/4	0069	Natural Heritage Endowment Trust	Natural Resources
30	105/34	0831	Natural Resources Restoration Trust	Natural Resources
30	105/5.426	0088	Non-Home Rule Municipal Retailers' Occupation Tax	Revenue
415	5/25c-1(a)	0774	Oil Spill Response	Environmental Protection Agency
5	365/3	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
820	305/7(f)	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
625	5/7-101 & 7-213	0436	Safety Responsibility	Secretary of State

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
55	5/5-1006.7(d)	0498	School Facility Occupation Tax	Revenue
820	305/7(f)	0431	Second Injury	Workers' Compensation Commission
30	105/34	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
Court Order		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(b)	0204	Social Security Administration	Comptroller
20	607/3-25	0321	South Suburban Increment	Commerce and Economic Opportunity
30	105/8.25-4	0229	Sports Facilities Tax Trust	Sports Facilities Authority
230	5/27(a-5)	0217	Standardbred Purse	Illinois Racing Board
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

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	205/205-20	0835	State Fair Promotional Activities	Agriculture
15	405/10.05 and 10.06	0658	State Off-Set Claims	Comptroller
30	105/5.823	0376	State Police Motor Vehicle Theft Prevention Trust	State Police
30	105/34	0932	State Treasurer Court Ordered Escrow	Treasurer
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	Central Management Services
40	5/16-178	0789	Teachers Retirement Excess Benefit	Teachers' Retirement System
40	5/16-101	0473	Teachers Retirement System	Teachers' Retirement System
765	1025/18	0482	Unclaimed Property Trust	Treasurer
20	2805/2.03	0775	Veterans Affairs Library Grant	Veterans' Affairs
30	105/34	0501	Veterans' Affairs State Projects	Veterans' Affairs
15	405/10.14	0485	Warrant Escheat	Comptroller

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
505	135/5	0651	Watershed Park	Agriculture

Equipment such as main frame computers, word processors, personal computers, printers, and bar code readers. **R**

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

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

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

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

1232 Rental, Motor Vehicles.
Charges for hire or conveyance - passenger automobile, bus, aircraft, boats or truck - including where incident to such rental, the service of a driver. For the rental of motor vehicles on a continuing basis not for specific incidents of travel but for use on an as needed basis including payments made by State agencies directly to the State Garage Revolving Fund. However, auto rental, when in a travel status, is chargeable to the appropriate travel detail object code when for specific incidents of travel. **R**

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

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

1235 Rental, EDP Equipment.
When no specific appropriation is received for the purpose of EDP operation, this account should be used for the rental and time usage charges of EDP equipment. Examples are: computers and printers. **R**

1236 Facilities Management Revolving Fund Payments.
Payments for goods and services pursuant to the consolidation of Facility Management administered by the Department of Central Management Services and billed by the Facilities Management Revolving Fund. **NR**

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

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

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

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

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

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

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

1277 Association Dues.
Payments DIRECTLY TO VENDORS for membership in professional organizations for State agencies. This code is not used for reimbursement to State employees (1202). **R**

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

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

1280 Copying, Photographic and Printing Services.
Contractual charges for taking, developing or printing pictures; for Photostat, blueprint,

typesetting, imaging, scanning, microfilming, video services, or duplicating and reproduction services (includes incidental costs of material used by the person providing such services, whether or not shown separately on the invoice). **R**

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

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

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

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

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

1286 Travel and Expense Reimbursement, Reimbursements to Non-State Employees, Including Vendors Performing Contractual Services.
Payments to reimburse a NON-STATE EMPLOYEE, including a vendor performing contractual services, for any expenditure directly incident to travel or other related expenses in connection with official State business provided the non-state employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Reimbursements for which an adequate accounting is not made should be charged to the detail object code covering the services performed. **NR**

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	**DIVISION NUMBER WHERE APPLICABLE**	**GAAP CODE UNLESS SPECIFIED OTHERWISE**	**CAPITAL OUTLAYS 1500 & 6600 LINES**	**REFUNDS 99XX LINES**
101		7200	7250	9700
102		7200	7250	9700
103		7200	7250	9700
105		7200	7250	9700
108		7200	7250	9700
109		7200	7250	9700
110		7200	7250	9700
112		7200	7250	9700
115		7200	7250	9700
120		7200	7250	9700
131		7200	7250	9700
156		7200	7250	9700
167		7200	7250	9700
201		6800	6850	9700
275		6800	6850	9700
285		6800	6850	9700
290		6800	6850	9700
295		6800	6850	9700
310		7500	7550	9700
330		7500	7550	9700
340		7500	7550	9700
350		7500	7550	9700
360		7500	7550	9700
370*		7500	7550	9700
402	except circuit breaker and energy assistance	1700	1750	9700
	circuit breaker and energy assistance	1900	1950	9700
406	except divisions 10, 43, 44, 45, 46, 47	2700	2750	9700
	10, 43, 44, 45	5700	5750	9700
	46, 47	5300	5350	9700
416		7800	7850	9700
418		1700	1750	9700
420*	except divisions 35 and 90	2700	2750	9700
	35	2300	2350	9700
	90	5300	5350	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
422	except division 94	5300	5350	9700
	94	2700	2750	9700
425		6500	6550	9700
426		6500	6550	9700
427		2300	2350	9700
440		5700	5750	9700
442		5700	5750	9700
444	except TANF & AABD	1700	1750	9700
	TANF & AABD	1900	1950	9700
445		2700	2750	9700
452		5700	5750	9700
458		7800	7850	9700
466		6200	6250	9700
478	except division 55	1300	1350	9700
	55	1700	1750	9700
482		1300	1350	9700
492	except divisions 35 and 50	7800	7850	9300 for income tax & 9700 for all other
	35 and 50	5700	5750	9700
493		6200	6250	9700
494	except divisions 60, 80 and 81	4200	4250	9700
	80 and 81	4500	4550	9700
	60	4800	4850	9700
497		1700	1750	9700
503		2700	2750	9700
507*		7800	7850	9700
509		7800	7850	
510		7800	7850	9700
511	82		1350	
	43, 62, 97, 98		1750	
	06,41,71	2700	2750	
	08, 12, 16, 20, 28, 36, 44, 61, 64, 69, 76, 84	3700	3750	
	22	5300	5350	
	66,93		6250	
	25, 26, 27		6550	
	95		6850	
	55	7200	7250	
	35		7550	

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
	01, 05, 92	7800	7850	
517		7800	7850	9700
524		5700	5750	9700
525		5300	5350	9700
526		1700	1750	9700
527		1300	1350	9700
528		7800	7850	9700
529		2700	2750	9700
532	except division 70	5300	5350	9700
	70	5700	5750	9700
534		1700	1750	9700
537		1700	1750	9700
541		2700	2750	9700
542		5700	5750	9700
546		6200	6250	9700
548		3300	3350	9700
553		7800	7850	9700
554		2700	2750	9700
555		7800	7850	9700
557*		4200	4250	9700
558		1700	1750	9700
559		1700	1750	9700
560		2700	2750	9700
562		7800	7850	9700
563		5700	5750	9700
564		7800	7850	9700
565		7800	7850	9700
569		6200	6250	9700
571		2700	2750	9700
572		2700	2750	9700
574		2700	2750	9700
578		6500	6550	9700
579		5700	5750	9700
580		7800	7850	9700
583		7800	7850	9700
585		2700	2750	9700
586		3300	3350	9700
587		7800	7850	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	**DIVISION NUMBER WHERE APPLICABLE**	**GAAP CODE UNLESS SPECIFIED OTHERWISE**	**CAPITAL OUTLAYS 1500 & 6600 LINES**	**REFUNDS 99XX LINES**
588	except divisions 5 and 15	5300	5350	9700
	5 and 15	6200	6250	9700
589		7800	7850	9700
590		7800	7850	9700
591		6200	6250	9700
592		6200	6250	9700
593		3300	3350	9700
594		3300	3350	9700
598		2700	2750	9700
601		3700	3750	9700
608		3700	3750	9700
612		3700	3750	9700
616		3700	3750	9700
620		3700	3750	9700
628		3700	3750	9700
636		3700	3750	9700
644		3700	3750	9700
664		3700	3750	9700
676		3700	3750	9700
684		3700	3750	9700
691		3700	3750	9700
692		3700	3750	9700
693		3700	3750	9700
695		3700	3750	9700

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

owner and beneficiary having any interest, real or personal, in such property, and every member, shareholder, limited partner, or general partner entitled to receive more than 7-1/2% of the total distributable income of any limited liability company, corporation, or limited partnership having any interest, real or personal, in such property must be disclosed. The disclosure shall be in writing and shall be subscribed by a member, owner, authorized trustee, corporate official, general partner, or managing agent, or his or her authorized attorney, under oath. However, if the interest, stock, or shares in a limited liability company, corporation, or general partnership is publicly traded and there is no readily known individual having greater than a 7-1/2% interest, then a statement to that effect, subscribed to under oath by a member, officer of the corporation, general partner, or managing agent, or his or her authorized attorney, shall fulfill the disclosure statement requirement of this Section. As a condition of contracts entered into on or after the effective date of this amendatory Act of 1995, the beneficiaries of a lease shall furnish the trustee of a trust subject to disclosure under this Section with a binding non-revocable letter of direction authorizing the trustee to provide the State with an up-to-date disclosure whenever requested by the State. The letter of direction shall be binding on beneficiaries' heirs, successors, and assigns during the term of the contract. This Section shall be liberally construed to accomplish the purpose of requiring the identification of the actual parties benefiting from any transaction with a governmental unit or agency involving the procurement of the ownership or use of real property thereby. For any entity that is wholly or partially owned by another entity, the names of the owners of the wholly or partially owning entity shall be disclosed under this Section, as well as the names of the owners of the wholly or partially owned entity." (Source: P.A. 91-361, eff. 7-29-99.)"

Contracting in Excess of Appropriation Prohibited

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

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

Legal Fees in Suits Against State Employees

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

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

Advance Payments for Goods and Services

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

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

Educational Loans

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

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

Interference with Public Contracting (Bid Rigging/Bid Rotating)

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

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

Drug Free Workplace

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

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

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

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

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

Steel Products Procurement Act

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

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

The provisions of this Section shall not apply:

(1) Where the contract involves an expenditure of less than $500.

(2) Where the executive head of the public agency certifies in writing that (a) the specified products are not manufactured or produced in the United States in sufficient quantities to meet the agency's requirements or cannot be manufactured or produced in the United States within the necessary time in sufficient quantities to meet the agency's requirements, or (b) obtaining the specified products, manufactured or produced in the United States would increase the cost of the contract by more than 10%.

(3) When its application is not in the public interest."

<u>International Anti-Boycott Certification Act:</u>

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

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

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

"(a) (1) Any new contract or contract renewal in the amount of $250,000 or more in a fiscal year, or any order against a master contract in the amount of $250,000 or more in a fiscal year, or any contract amendment or change to an existing contract that increases the value of the contract to or by $250,000 or more in a fiscal year, shall be signed or approved in writing by the chief executive officer of the agency, and shall also be signed or approved in writing by the agency's chief legal counsel and chief fiscal officer. If the agency does not have a chief legal counsel or a chief fiscal officer, the chief executive officer of the agency shall designate in writing a senior executive as the individual responsible for signature or approval.

(2) No document identified in paragraph (1) may be filed with the Comptroller, nor may any authorization for payment pursuant to such documents be filed with the Comptroller, if the required signatures or approvals are lacking.

(3) Any person who, with knowledge the signatures or approvals required in paragraph (1) are lacking, either files or directs another to file documents or payment authorizations in violation of paragraph (2) shall be subject to discipline up to and including discharge.

(4) Procurements shall not be artificially divided so as to avoid the necessity of complying with paragraph (1).

(5) Each State agency shall develop and implement procedures to ensure the necessary signatures or approvals are obtained. Each State agency may establish, maintain and follow procedures that are more restrictive than those required herein.

(6) This subsection (a) applies to all State agencies as defined in Section 1-7 of the Illinois State Auditing Act, which includes without limitation the General Assembly and its agencies. For purposes of this subsection (a), in the case of the General Assembly, the "chief executive officer of the agency" means (i) the Senate Operations Commission for Senate general operations as provided in Section 4 of the General Assembly Operations Act, (ii) the Speaker of the House of Representatives for House general operations as provided in Section 5 of the General Assembly Operations Act, (iii) the Speaker of the House for majority leadership staff and operations, (iv) the Minority Leader of the House for minority leadership staff and operations, (v) the President of the Senate for majority leadership staff and operations, (vi) the Minority Leader of the Senate for minority staff and operations, and (vii) the Joint Committee on Legislative Support Services for the legislative support services agencies as provided in the Legislative Commission Reorganization Act of 1984."

Fiscal Year Limitations (30 ILCS 105/25)

"(1) "All appropriations shall be available for expenditure for the fiscal year or for a lesser period if the Act making that appropriation so specifies. A deficiency or emergency appropriation shall be available for expenditure only through June 30 of the year when the Act making that appropriation is enacted unless that Act otherwise provides.

(2) Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31. Any service involving professional or artistic services or any personal services by an employee whose compensation is subject to income tax withholding must be performed as of June 30 of the fiscal year in order to be considered an "outstanding liability as of June 30" that is thereby eligible for payment out of the expiring appropriation."

State Prohibition of Goods from Forced Labor Act (30 ILCS 583/10)

"(a) Every contract entered into by any State agency for the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, must specify that no foreign-made equipment, materials, or supplies furnished to the State under the contract may be produced in whole or in part by forced labor, convict labor, or indentured labor under penal sanction. The contractor must agree to comply with this provision of the contract."

State Prohibition of Goods from Child Labor Act (30 ILCS 584/10)

"(a) Every contract entered into by any State agency for the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, must specify that no foreign-made equipment, materials, or supplies furnished to the State under the contract may be produced in whole or in part by the labor of any child under the age of 12. The contractor must agree to comply with this provision of the contract."

Corporate Accountability for Tax Expenditure Act (20 ILCS 715/25)

The Corporate Accountability for Tax Expenditure Act requires all development assistance agreements contain recapture provisions pursuant to Section 25 of the Act.

Applicable only to select grants from the Office of the Treasurer or the Department of Commerce and Economic Opportunity (DCEO), Transportation (IDOT), or Revenue (IDOR).

Prevailing Wage Act

Section 1 of the Prevailing Wage Act (820 ILCS 130/1) provides as follows:

> "It is the policy of the State of Illinois that a wage of no less than the general prevailing hourly rate as paid for work of a similar character in the locality in which the work is performed, shall be paid to all laborers, workers and mechanics employed by or on behalf of any and all public bodies engaged in public works."

Illinois Grant Funds Recovery Act (30 ILCS 705/4(b))

"Grant funds may not be used except pursuant to a written grant agreement, and any disbursement of grant funds without a grant agreement is void. At a minimum, a grant agreement must:

(1) describe the purpose of the grant and be signed by the grantor agency making the grant and all grantees of the grant;
(2) specify how payments shall be made, what constitutes permissible expenditure of the grant funds, and the financial controls applicable to the grant, including, for those grants in excess of $25,000, the filing of quarterly reports describing the progress of the program, project, or use and the expenditure of the grant funds related thereto;
(3) specify the period of time for which the grant is valid and, subject to the limitation of Section 5, the period of time during which grant funds may be expended by the grantee;
(4) contain a provision that any grantees receiving grant funds are required to permit the grantor agency, the Auditor General, or the Attorney General to

inspect and audit any books, records, or papers related to the program, project, or use for which grant funds were provided;

(5) contain a provision that all funds remaining at the end of the grant agreement or at the expiration of the period of time grant funds are available for expenditure or obligation by the grantee shall be returned to the State within 45 days; and

(6) contain a provision in which the grantee certifies under oath that all information in the grant agreement is true and correct to the best of the grantee's knowledge, information, and belief; that the funds shall be used only for the purposes described in the grant agreement; and that the award of grant funds is conditioned upon such certification."

Illinois Procurement Code (references by citation only):

Emergency Purchases 30 ILCS 500/20-30(a)

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

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

Right to Audit Records 30 ILCS 500/20-65

Filing with Comptroller 30 ILCS 500/20-80(b)

Late Filing Affidavit 30 ILCS 500/20-80(c)

Timely Execution of Contracts 30 ILCS 500/20-80(d)

Subcontractors 30 ILCS 500/20-120

State Board of Elections 30 ILCS 500/20-160(b)

Length of Leases 30 ILCS 500/40-25

Environmentally Preferable Procurement 30 ILCS 500/45-26

Bribery 30 ILCS 500/50-5(a)

Felons 30 ILCS 500/50-10

Prohibited Bidders and Contractors 30 ILCS 500/50-10.5

Debt Delinquency 30 ILCS 500/50-11

Illinois Use Tax 30 ILCS 500/50-12

Environmental Protection Act 30 ILCS 500/50-14

Lead Poisoning Prevention Act 30 ILCS 500/50-14.5

Revolving Door Prohibition 30 ILCS 500/50-30

Financial Disclosure and Potential Conflicts of Interest 30 ILCS 500/50-35

Disclosure of Business in Iran 30 ILCS 500/50-36

Public Works Employment Discrimination Act (by citation only)

775 ILCS 10/0.01

OBLIGATION REQUIREMENTS

Generally, all contracts, purchase orders, leases, and grant agreements exceeding $20,000 must be filed with the Comptroller and obligated on SAMS.

CONTRACTS FOR SERVICES

Generally, individual orders for repairs, maintenance or other services that will exceed $20,000 to any single vendor must be reduced to writing, filed with the Comptroller within thirty days of execution, and individually obligated on SAMS. The $20,000 is based on the individual order and not on individual payments.

Individual orders not exceeding $20,000 are not required to be filed or obligated with the Comptroller. Agencies should, however, maintain all encumbrances on prospective expenditures within their internal accounting systems to prevent obligating in excess of their appropriations.

PURCHASES OF COMMODITIES AND EQUIPMENT

Individual purchases or Orders for Delivery from the same vendor that exceed $20,000 must be filed with the Comptroller within thirty days of execution and individually obligated on SAMS.

Purchases of commodities and equipment from the same vendor are viewed as a series of isolated transactions and as long as a single purchase or Order for Delivery does not exceed $20,000, it need not be filed or obligated.

DCMS TERM CONTRACT

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

DCMS also issues a Term Contract for the rental of certain equipment. The agency will be required to obtain a supplemental agreement with that vendor. The agency must then file the supplemental agreement, signed by Agency Head or designee, with a COD directly with the Obligations Unit. In the description area of the COD, the agency must cite the term Contract Number and include a description of the equipment.

FILING REQUIREMENTS

State Agencies shall file with the Comptroller a copy of a contract, purchase order, grant, lease, cancellation or modification thereto within 30 days of execution. For filing purposes, "execution" occurs when all required elements of an agreement have been written and formally approved (in writing) by all parties as required by law for filing with the Comptroller. For contracts that require three agency signatures per the State Finance Act (30 ILCS 105/9.02), execution will occur when the vendor and all three agency signatures have been affixed.

Where a contract liability or cancellation or modification to any such contract liability has not been filed within 30 days of execution, the Comptroller shall refuse to issue a warrant for payment thereunder until the agency files with the Comptroller the contract, purchase order, grant or lease and an Affidavit (Exhibit 15.10.40-A), signed by the chief executive officer of an agency or his designee, setting forth an explanation of why such contract liability was not filed within 30 days of execution. The affidavit must clearly identify the agency, contract number, vendor and be notarized. Each affidavit must be sequentially numbered for each fiscal year. **The original and one copy of the affidavit must be sent with the contract** to the Office of the Comptroller. The Comptroller will file the copy of the affidavit with the Auditor General.

TIMELY EXECUTION OF CONTRACTS

The Illinois Procurement Code 30 ILCS 500/20-80(d) "Timely execution of contracts" requires all contracts subject to the Illinois Procurement Code solicited after July 1, 2010, be reduced to writing and signed by all necessary parties before services are rendered or goods are received. If any contract for goods or services is executed after the beginning date of the contract, the IOC will reject the contract. This Section shall not apply to emergency purchases if notice of the emergency purchase is filed with the Procurement Policy Board and published in the Bulletin as required by the Code. A copy of the Bulletin must be attached to the contract.

The Chief Procurement Officer (CPO) can request an exception. To request an exception, the CPO must submit a Late Execution Waiver Request form (Exhibit 15.10.40-B). A CPO Signature Authorization Card must be on file.

The Late Execution Waiver Request (Exhibit 15.10.40-B) must be completed as follows:

- obligation number
- contracting agency number and name;
- contact person, phone number and address;
- vendor name;
- **either** a request for an exception along with a detailed explanation of why the goods were received or the services were commenced before the agreement was executed, **or** a statement that the goods were not received or the services were not performed before the agreement was executed.
- original signature of the CPO as supported by a signature card (SCO-471).

A copy of the contract must be submitted with the Waiver Request. The contract will be date stamped upon receipt.

The Waiver Request and a copy of the contract must be submitted to:

Illinois Office of the Comptroller
Attn: Director of State Accounting
325 West Adams
Springfield, IL 62704-1871

The IOC will coordinate the review process with the Treasurer's Office. If the Waiver Request is approved, a copy of the Waiver Request will be returned to the contact person. If the Waiver Request is not approved, the contact person will be notified.

ADVANCE PAYMENTS

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

ACCOUNTS REQUIRING OBLIGATIONS

All prospective expenditures exceeding $20,000 must be recorded in the obligations accounting system.

A. Fully Obligated Accounts

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

Full obligation is required for the operational accounts listed below:

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

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

1600	Electronic Data Processing
1900	Lump Sum and other purposes

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

B. Partially Obligated Accounts

Prospective expenditures of more than $20,000 must be recorded in the obligation system for the accounts listed below. However, the full amount need not be obligated at the time of establishment.

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

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

The statewide accounting system will check the outstanding obligation file when any expenditure is processed against these accounts to determine if the referenced obligation is recorded, and if the unliquidated obligation balance (obligation amount minus expenditures to date) is sufficient to process the voucher. If no obligation is recorded and the voucher is for more than $20,000, the expenditure will not be processed until an obligation is recorded. Also, if the unliquidated obligation balance is insufficient, the voucher will not be processed until corrective action has been taken by the agency.

ACCOUNTS NOT REQUIRING OBLIGATION

The following expenditure authority accounts do not require obligation:

1100	Personal Services
1290	Travel
1298	Purchase of Investments
8800	Debt Service
9900	Refunds

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

PURPOSE

State Agencies shall file with the Comptroller Professional or Artistic contracts exceeding $20,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 30 calendar days after execution.

DEFINITION

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

Examples of professional or artistic services are set forth in SAMS Procedure 15.20.70, type code 21. Professional services include but are not limited to those services which when vouchered will cite detail objects 1241, 1242, 1244, and 1245, in certain circumstances 1246, 1269 and also certain detail objects within the 4400, 6600 and 7700 major objects of appropriation.

DURATION OF CONTRACTS

A contract, other than a contract entered into pursuant to the State University Certificates of Participation Act, may be entered into for any period of time deemed to be in the best interests of the State but not exceeding 10 years inclusive, beginning January 1, 2010, of proposed contract renewals.

CONTENTS

The professional or artistic contract must be a written two-party signed document if it exceeds $20,000. The contract shall be legible and contain the following information:

- Contractor's full name and address.
- Agency name.
- Reasonably detailed description of services to be rendered.
- The contract term, where applicable.
- Payment rates, where applicable.
- The maximum or estimated amount to be paid, if applicable.
- Signature of contractor and authorized agency representative.
- Execution date.
- Appropriation Contingency clause.
- Architectural, Engineering, and Land Surveying Qualifications Based Selection Act if contract is for architectural, engineering, or land surveying services.
- Bid-rigging/Bid-rotating certification ONLY if contract was let for bid.
- Bribery clause certification.
- Debt Delinquency Certification.
- Drug-free workplace certification if contract is with individual or sole proprietor.
- Educational Loan if issued to an individual for goods or services.
- Environmental Protection Act.
- Felons Certification.
- Prohibited Bidders and Contractors Certification.
- Illinois Use Tax Certification.
- International Anti-Boycott certification for contracts that exceed $10,000.
- Right to Audit Records clause.
- Contracts subject to the "State Indemnification Act," (5 ILCS 350/1) et seq., must be approved by the Attorney General before being filed with the Comptroller.

CONSTRUCTION CONTRACTS (23/I)

PURPOSE

State Agencies shall file with the Comptroller Construction contracts exceeding $20,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 30 calendar days after execution.

DEFINITION

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

DURATION OF CONTRACTS

A contract, other than a contract entered into pursuant to the State University Certificates of Participation Act, may be entered into for any period of time deemed to be in the best interests of the State but not exceeding 10 years inclusive, beginning January 1, 2010, of proposed contract renewals.

CONTENTS

The construction contract must be a written two-party signed document if it exceeds $20,000. The contract shall be legible and contain the following information:

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

- Contract amount.
- Signatures of contractor and authorized agency representative.
- Appropriation contingency clause.
- Bid-Rigging/Bid rotating certification ONLY if contract was let for bid.
- Bribery Clause.
- Child Labor Act (*May not apply to all contracts.*)
- Contract Debt Certification.
- Drug Free Workplace certification if contract is with individual or sole proprietor.
- Educational Loan if issued to an individual for goods or services.
- Environmental Protection Act.
- Felony Conviction under the Sarbanes-Oxley Act or Illinois Securities Law.
- Forced Labor Act (*May not apply to all contracts.*)
- Illinois Use Tax Certification.
- International Anti-Boycott certification for contracts that exceed $10,000.
- Disclosure of Identity of Owners and Trust Beneficiaries, where required by Section 3.1 of the Public Officer Prohibited Activities Act. (50 ILCS 105/3.1)
- Prevailing Wage Act certification if not <u>entirely</u> federally-funded.
- Right to Audit Records clause.
- Steel Production Procurement Act.
- State Board of Elections Certification.

- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

- Illinois Use Tax Certification.
- International Anti-Boycott Certification for contracts that exceed $10,000.
- Right to Audit Records Clause.
- Steel Products Procurement Certification for contracts for construction, reconstruction, alteration, repair, improvement or maintenance of public works.
- State Board of Elections Certification.
- Subcontractor Utilization statement.
- Subcontractor Disclosures, if applicable.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

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

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

3. I am a U.S. citizen or other U.S. person.

Name: ____

Taxpayer Identification Number:

Social Security Number ______________________________

or

Employer Identification Number _______________________

(If you are an individual, enter your name and SSN as it appears on your Social Security Card. If completing this certification for a sole proprietorship, enter the owner's name followed by the name of the business and the owner's SSN or EIN. If completing this certification for a limited liability company (LLC) that is a disregarded entity, enter the name of the single member (owner) followed by the name of the LLC and a TIN (SSN or EIN) that is assigned to the owner, not the LLC. Check the legal status that corresponds to the owner. For all other entities, enter the name of the entity as used to apply for the entity's EIN and the EIN.)

Legal Status *(check one)*:

__ Individual

__ Sole Proprietor

__ Partnership/Legal Corporation

__ Tax-exempt

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

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

__ Other:____________________________

__ Governmental

__ Nonresident alien

__ Estate or trust

__ Pharmacy (Non-Corp.)

__ Pharmacy/Funeral Home/Cemetery (Corp.)

__ Limited Liability Company (select applicable tax classification.)

- ◻ C = corporation
- ◻ P = partnership

Signature: __________________ **Date**: _______________

CONTRACT SIGNATURE CARD (FORM SCO-470)

PURPOSE

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

CONTRACT SIGNATURE AUTHORITY AND DELEGATION RULES

- Each agency head must file a Signature Card (Form SCO-470) with the Comptroller’s Office prior to filing a contract or affidavit.
- Each delegation of the agency head signature must be approved by the agency head on a Signature Card and filed with the Comptroller’s Office prior to filing a contract or affidavit.
- When any delegation of authority is revoked, a copy of the revocation of authority must be sent to the Comptroller’s Office.
- Every contract signatory must have their name and title typed or printed legibly below their actual signature.
- Every contract signature must be dated below the actual signature.

TIMING REQUIREMENTS

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

CONTENTS

Refer to Exhibit 15.20.95-A & B.

REFERENCE	CONTENTS
Line 1	Type the three-digit agency code.
Line 2	Type the agency name.
Line 3	Type the name of either the agency head or, if the card represents a delegation of authority to sign or affix the signature of the agency head, the name of the person to whom the authority has been delegated.
Line 4	Sign or affix the signature or facsimile signature of the agency head precisely as it will appear on the contract or associated affidavits. If the agency head signature is signed or affixed by someone other than the agency head, the contract must also have the signature of the person signing or affixing the signature. Initials are not acceptable.
Line 5	Type the title and agency name into the agency head certification. The agency head must sign Block 5 and enter the effective date of authorization.

TRAVEL VOUCHER (Form C-10)

PURPOSE

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

TIMING REQUIREMENTS

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

DISTRIBUTION

The Comptroller requires the original copy of the Travel Voucher. The number of copies required by each agency varies. Refer to the Travel Regulations of your agency for the particulars concerning the number of copies of the Travel Voucher which are required and to whom they are distributed. Public Act 97-0932 amended the travel section of the State Finance Act (30 ILCS 105/12) to allow a State agency to maintain the original travel voucher and the proof of the traveler's signature on the traveler's certification statement at the office of the State agency. Any State agency can utilize this statutory provision by executing a Memorandum of Understanding (MOU). For information regarding the MOU, contact IOC Voucher Control Manager at 217/782-3608. The MOU must have an original signature of the Agency Head (or an official designee). Please mail the signed MOU to the Illinois Office of the Comptroller, 325 W Adams, Springfield, IL 62704.

CONTENTS

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

REFERENCE	CONTENTS
Heading	Enter name and address of the agency or institution.
Box 1	Enter Social Security Number of the traveler (not required when it is accompanied by an electronic record)

REFERENCE	CONTENTS
Box 2	Enter the name of the traveler in the following format: Last Name, First Name, Middle Name or initial and the address to which the warrant is to be mailed.
Box 6	Enter the city in which the traveler's headquarters are located. "Headquarters" is defined as the place where an employee’s official duties require him/her to spend the largest amount of his/her working time.
Box 7	Enter the city in which the traveler maintains residence.
Column 8	Enter the date the expenses were incurred.
Column 9	Enter the city departed from and time of departure.
Column 10	Enter the city arrived at and time of arrival.
Column 11	The rate at which mileage driven in a privately owned vehicle is reimbursed is entered in the blank at the top of the column. The remainder of the column contains the number of miles for which reimbursement is claimed.
Column 12	The rate of reimbursement entered in the blank at the top of column 11 is multiplied by the number of miles driven, entered in column 11. The product is entered in column 12.
Column 13	Enter reimbursable Common Carrier Transportation expenses incurred. Common Carrier Transportation includes train, plane, bus, etc. For further definition, consult your travel regulations.
Column 14	Enter reimbursable lodging expenses incurred.
Column 15	Enter meal expenses incurred or per diem allowance.
Column 16	Enter all other reimbursable expenses, as defined in Section 3000.600 of the Governor’s Travel Control Guide, including itemization of these expenses.

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. If the IRS EIN assignment letter does not provide the needed verification, additional documentation may be required.

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.

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. If the IRS EIN assignment letter does not provide the needed verification, additional documentation may be required.

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

If direct deposit payees are inactive on the Payroll System for more than 365 days and wish to remain eligible to receive direct deposits in the future, they must repeat the enrollment and prenote process.

Employees whose earnings are subject to an offset (Involuntary Withholding) are ineligible for direct deposit and will receive hard copy payments.

Courts create prenote FTP files for new participants and changes to active participants' information. Those FTP files and detail listings are forwarded to the Electronic Commerce Section. Upon receipt of the FTP files, the information is verified against the Comptroller's Authorization Master File. If no record is on the Master File, a prenote record is generated.

All salary earnings statements are maintained by the vouchering agency's Payroll Section.

FEDERAL TAX

Federal Tax payments are generated from the Payroll, Contractual and Retirement Systems. Prenotes were generated originally when federal tax began direct deposit payments.

SALARY AND RETIREMENT TRAILERS

The Comptroller's Office maintains all Payroll (salary) and Retirement trailer records. Upon receipt of the completed Authorization for Deposit of Recurring Payments Form C-95A from the insurance companies, credit unions, unions, associations, and tax sheltered annuities, prenotes are generated manually, and after six banking days the trailer is "active" for direct deposit payments. The Electronic Commerce Section maintains the trailer records' authorizations.

RETIREMENT SYSTEMS

The Retirement Systems (TRS and SERS) create tapes that prenote new participants and create changes needed on active participants. These tapes and detail listings are forwarded to the Electronic Commerce Section. Upon receipt of the tapes, the information is verified against the Comptroller's Authorization Master File. If no record is found on the Master File, a new prenote record is generated.

Retirement Earning Statements are not provided to the retiree with each direct deposit payment. Earnings statements are generated automatically by the Retirement System in the following circumstances: when a first time direct deposit payment is made; when a retiree's payment net amount has changed; and for all direct deposit participants at the end of the calendar year. The Electronic Commerce Section reviews the earnings statement for correctness and instructs the Warrant Distribution Section regarding mailing. Any undeliverable earnings statements returned to the Comptroller's Office are reviewed and sent to the proper retirement agency for correction.

STATE INCOME TAX REFUNDS

State income tax refund direct deposit payments are generated and sent to the Illinois Department of Revenue (IDOR) by tax preparers. The IDOR provides the state income tax refund payments information, including direct deposit transactions, to the Comptroller's Office on magnetic tapes. There are <u>no prenote</u> transactions processed for State Tax refunds. Payees whose tax refunds are subject to an offset (Involuntary Withholding) are not eligible for direct deposit and will receive hard copy payments.

PUBLIC AID SYSTEM

Payments made through the Public Assistance System are from the Department of Healthcare and Family Services and the Department of Human Services for public assistance and child support. Direct Deposit payment information is passed to the Comptroller's Office on voucher transactions.

CONTRACTUAL SYSTEM

Lottery "big" winners' annual payments are eligible for direct deposit. These payments are generated by the Department of Lottery and submitted to the Comptroller's Office on FTP file for payments processing. The Department of Lottery also creates prenote records of new direct deposit participants and bank account changes for processing by the Comptroller's Office. The Comptroller's Office generates prenote transactions and sends them on to the receiving banks. If no response is received from the receiving banks during the allotted six banking days, the vendor becomes active for direct deposit. Vendors (winners) that are subject to an offset (Involuntary Withholding) are not eligible for direct deposit and will receive hard copy payments. Earning statements are generated and mailed.

COMMERCIAL PAYMENT PROCESSING

Agencies provide payment and payment-related data to the Comptroller's Office via tape/file. Agencies currently use the 900M tape format (Version 1 or 2). The 900M format is used for the paperless Commercial transactions. Therefore, each 900M record contains imperative information needed by the Comptroller's Office to audit the transaction. This information is carried in a 360-character area that represents six (6) lines of sixty (60) characters each. These six (6) lines are printed on the remittance portion of the paper warrant document. For electronic payments, beginning September 1, 2000, an additional sixty (60) characters are allotted to provide for remittance information to be included in the addendum record. None of the six (6) lines for the hard copy remittance are included in the electronic remittance information, nor are the 60 characters for the electronic payment included in the hard copy remittance with the warrant. If Version 2 of the 900M format is utilized by agencies, two of the nineteen additional remittance fields from the Voucher Addenda Record (Customer ID, Billing Account) will appear on both the electronic record and the warrant stub.

The electronic 60-character remittance field is located in positions 379-438 on the 900M format. This field offers agencies the opportunity to enhance the quality of payment description provided to payees who have elected to receive electronic payments with remittance information. This field may contain descriptive information other than the invoice number, invoice date and paying agency code, which are passed electronically to direct deposit vendors. If an agency does not intend to use this remittance field for payment description, this field must be left blank. If left blank, the Comptroller's Office automatically fills that field with the payment voucher number and phone number of the SAMS Help Desk. Agencies are encouraged to use this field to provide additional remittance information to their EFT vendors. Agencies should communicate with their vendors to determine what information is needed.

DIRECT DEPOSIT MANDATES

Pursuant to Public Act 97-0348, vendors that receive 30 or more paper checks annually from the same agency may be charged $2.50 for each paper check received thereafter. To prepare vendors for this law’s implementation the Illinois State Comptroller has set a threshold of paper checks a vendor may receive without being subjected to the fee. This threshold will incrementally decrease throughout fiscal year 2013. Effective August 1, 2012, state vendors that received at least 1000 hard copy payments this fiscal year from the same agency were subject to the $2.50 processing fee for each subsequent paper check. Effective December 1, 2012 the threshold was decreased to 600; effective June 1, 2013 the threshold was decreased to 250; effective October 1, 2013 the threshold was decreased to 150; effective January 1, 2014 the threshold was decreased to 100; effective June 1, 2014 the threshold was decreased to 75. Future decreases will be communicated to agencies and documented in future SAMS Procedures.

HARDSHIP EXEMPTION

Subsection (d) of 15 ILCS 405/9.03 allows vendors to file a hardship petition requesting an exemption from the direct deposit mandates. A hardship petition is available for download on the Comptroller's website.

CONFIDENTIALITY INDICATOR

Agencies are given the opportunity to mark payment vouchers as confidential or non-confidential. For vouchers that are marked non-confidential, the Comptroller's Office will make the associated text information (bytes 379-438 and bytes 527-886) available through the Comptroller's web site (*linc*.net) to vendors. For vouchers that are marked confidential, the Comptroller's Office will not make the associated text information available through the Comptroller's web site to vendors. However, for vouchers marked confidential, the Comptroller will continue to make the current fiscal information available, along with the agency's contact telephone number.

The confidentiality indicator is located in byte 887 of the tape layout. The allowable codes for that field are "Y", "N", or blank. A blank field or the code "Y" indicates that the associated text information is confidential and that it will not be disclosed on the Comptroller's web site. The code "N" indicates that the associated text information is not confidential and will be disclosed on the Comptroller's web site.

ILLINOIS FUNDS

Agencies making payments to the Treasurer's Illinois Funds participants should use the 60-character remittance field to describe the payment. For example: "IDOR – Replacement Tax." Agencies are encouraged to take advantage of this remittance description field. If the field is left blank, the Comptroller's Office system will add automatically the voucher number and the text "Illinois Funds Payment."

To ensure that payments are direct deposited into Illinois Funds, agencies must either (1) put an "8" in the EFT indicator field (byte 348) of the 900 or 900M commercial voucher tape layout or (2) enter five nines (99999) in the Zip Code field. The Comptroller's Office is in the process of phasing out the second option; however, for the short term, this option remains one of the two methods that ensure direct deposit payments to Illinois Funds.

C. Payroll Voucher Magnetic Tape/FTP

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

III. Salary Refund System

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

A. Salary Reversal Procedure

This procedure allows agencies to recover erroneous salary payment deductions via the payroll system, as opposed to requesting cash refunds directly from the vendor. Reversed amounts must match amounts entered on the Salary Refund Form. However, agencies may obtain the refund directly from the vendor in some instances. The money recovered is then submitted to the Comptroller's Office with the Salary Refund Form. See Payroll Bulletin 2-13.

B. Salary Refund Form (Exhibit 23.20.65-A)

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

C. Salary Refund Tape/FTP Records

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

IV. Other Documents

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

OUTPUT DOCUMENTS

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

Exhibit 23.30.10-A shows the warrant and warrant stub used for all payroll warrants. Warrants will be picked up or mailed to the agencies for distribution to the employees.

II. Agency Return Tape/FTP

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

III. Wage and Tax Statement - Form W-2 (Exhibit 23.30.50-A)

W-2's are printed annually and reflect all payments made from State funds.

PAYROLL VOUCHER (Exhibit 23.20.50, Appendix F)

PURPOSE

This document provides the Comptroller with the legal authorization to issue salary warrants, and therefore is required each pay period. Each voucher itemizes the gross pay, Federal tax, State tax, FICA, Medicare and net pay of each employee on the payroll voucher. Warrants cannot be issued for amounts different than the amounts reflected on the voucher (unless adjusted under the authority of Section 10.05 of the Comptroller Act). Effective April 16, 2014, employees are no longer prohibited from receiving Direct Deposit payments when they have an Involuntary Withholding. See Payroll Bulletin 5-14.

TIMING REQUIREMENT

Payroll vouchers and tapes must be submitted by 9 a.m. four working days prior to the scheduled pay date. This schedule insures that warrants will be available for distribution to the agency two days prior to the scheduled pay date.

DISTRIBUTION

There should be three (3) copies of the payroll voucher for the following distribution:

1. Comptroller copy.

2. Department copy.

3. Department of Central Management Services copy, which is required only for employees covered by the Personnel Code.

Payroll vouchers being prepared by agencies containing employees covered by the Personnel Code must submit two copies of the payroll voucher to the Department of Central Management Services. Contact the Department of Central Management Services for further requirements.

INPUT ERROR CORRECTION

Corrections to payroll vouchers and magnetic tapes must be made by the agency.

CONTENTS

Following is a description of each field on the payroll voucher (Exhibit 23.20.50, Appendix F):

1. Payroll Title: Complete Name of the Payroll Agency submitting the voucher for payment.

2. Name: Last Name, First Name, Middle Name/or Initial and Suffix of employee.

3. Position Classification (POS CLS): This five-digit code identifies the employee's job title. This office currently assigns position classification numbers for all employees exempt from the personnel code. The Department of Central Management Services assigns the position classification numbers to employees under their jurisdiction.

4. Social Security (Soc. Sec.): This is the social security number of the employee.

5. Gross: This is the sum of base plus overtime plus lump sum plus additional gross.

6. Federal Tax (Fed Tax): Enter the amount of tax computed based upon Federal Tax Charts (plus any additional amount authorized).

7. FICA: Enter the amount of the OASDI portion of the FICA tax.

8. Medicare: Enter the HI (Medicare) portion of the FICA Tax.

9. State Tax (St. Tax): Enter the amount of tax computed based upon the State Withholding requirement.

10. Net: This figure must be the gross amount minus all deductions plus advance EIC.

11. Pay code: This is the five-digit number assigned to the agency.

12. Voucher: This is the voucher number assigned to the voucher by the agency – MUST BE UNIQUE by fiscal year.

13. Pay Period: This is the MMDDYYYY for the first day of the Pay Period and the MMDDYYYY for the last day of the Pay Period.

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

TRAILER NAME 3
Valid Format

Trailers with COMPTROLLER'S CODE of 12 or 14

CODE	PIC	COMMENTS
SSN	9(9)	Absent Parent SSN
Filler	X	Value Spaces
Medical Indicator	X	Medical Insurance available **Valid Values** 'Y'=Yes 'N'=No
Filler	X	Value Spaces
Absent Parent Name	X(10)	First seven letters of the non-custodial parent's last name followed by the first three letters of the non-custodial parent's first name. A **comma must be used** to separate the last name from the first name **when the last name is less than seven characters**
Filler	X(16)	Value Spaces

STATE OF ILLINOIS
PAYROLL VOUCHER DISTRIBUTION

SCHEDULE

DEPARTMENT ______________________ FOR PERIOD OF ______________________

PAYROLL NUMBER FUND	DEPT	CODE	DIVISION AND TITLE OF APPROPRIATION	VOUCHER NUMBER	FUND	ORG.	APPROPRIATION CODE OBJECT	SEQ	ACCT	EXP OBJ	AMOUNT
001	87	001	GENERAL REVENU FUND	ABC12345	001	87700	1900	00	00	1120	1500.00
			EMPLOYER CONTRIBUTIONS	ABC12345	001	87700	1900	00	00	1161	500.00
			SOCIAL SECURITY	ABC12345	001	87700	1900	00	00	1170	100.00

FOR COMPTROLLER'S USE ONLY

TYPE HELP ____________ TYPE PAY ____________ PAY PERIOD ______________________

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE____

NAME	POS CLS	SOC SEC	GROSS	FED TAX	FICA	MEDICARE	ST. TAX	NET
LAST, FIRST,MIDDLE SUFFIX (all that fits)	XXXXX	999-99-9999	123456.99	123456.00-	1234.99-	123456.99-	12345.99-	123456.78
DOE JOHN	12345	123-45-6789	10.99	2.00	.99	.50	1.00	4.85
MOUSE MICKEY	CHEEZ	190-50-2000	1112.00	35.42	.00	.00	2.33	9023.45
RACHMANINOFF SERGEI VASILIEVIC	23456	222-22-2222	5000.99	500.00	250.75	150.00	250.00	3000.00
TAFT WILLIAM HOWARD	PREST	185-71-9301	27.00	5.00-	5.00-	3.00-	2.00-	35.00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXX	999-99-9999	999999.99	999999.99-	9999.99-	999999.99-	99999.99-	999999.99

PAYCODE 99-999 VOUCHER XXXXXXXX PAY PERIOD FROM 99/99/9999 TO 99/99/9999 PAGE 999

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE____

TRL CODE	TRAILER NAME 1	TRAILER NAME 2	TRAILER NAME 3	TRAILER AMT
12-SDU	STATE DISBURSEMENT UNIT	17001 CASE ID	123456789 Y PARENT,A	100.00
14-SDU	SUPPORT WITHHOLDING FEE	17001 CASE ID	123456789 Y PARENT,A	2.50
30-0C7	GROUP INS PREMIUM FUND			500.00
30-0G6	UNITED OF OMAHA LIFE	INSURANCE COMPANY		100.00
82-082	STATE EMPLOYEES RETIREMENT SYSTEM	SYSTEM		50.00
83-083	STATE EMPLOYEES RETIREMENT SYSTEM	STATE CONTRIBUTION		500.00
89-001	STATE EMPLOYEES RETIREMENT SYSTEM	EMPLOYER PICKED UP RETIREMENT		40.00

PAYCODE 99-999 VOUCHER XXXXXXXX PAY PERIOD FROM 99/99/9999 TO 99/99/9999 PAGE 999

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE____

BASE	999999999.99	NON TAXABLE INCOME	9999999.99-	MISC DEDUCTION 1	9999999.99-
OVERTIME	9999999.99-	NON TAXABLE BENEFITS	9999999.99-	MISC DEDUCTION 2	9999999.99-
LUMP SUM	999999999.99-	RETIREMENT PICKUP	9999999.99-	MISC DEDUCTION 3	9999999.99-
ADDITIONAL GROSS	9999999.99-	RETIREMENT	9999999.99-	MISC DEDUCTION 4	9999999.99-
GROSS	9999999.99-	MAINTENANCE	9999999.99-	MISC DEDUCTION 5	9999999.99-
FEDERAL TAX	9999999.99-	SOS PARKING	9999999.99-	MISC DEDUCTION 6	9999999.99-
STATE TAX	9999999.99-			MISC DEDUCTION 7	9999999.99-
FICA	9999999.99-	TAX LEVY	9999999.99-	MISC DEDUCTION 8	9999999.99-
MEDICARE	9999999.99	GARNISHMENT	9999999.99-	MISC DEDUCTION 9	9999999.99-
EIC	9999999.99	INSURANCE REIMBURSE	9999999.99-	MISC DEDUCTION 10	9999999.99-
GROUP INS ATTRIB INC	9999999.99-	STATE LIFE	9999999.99-	MISC DEDUCTION 11	9999999.99-
OTHER CMP SUBJ WITH	9999999.99-	STATE HEALTH	9999999.99-	MISC DEDUCTION 12	9999999.99-
OTHER COMP	9999999.99-	DENTAL	9999999.99-	MISC DEDUCTION 13	9999999.99-
TRANSIT	9999999.99-	SALARY REVERSAL AMT	9999999.99-	MISC DEDUCTION 14	9999999.99-
CMS PARKING	9999999.99-			MISC DEDUCTION 15	9999999.99-
FLEX SPEND DCAP	9999999.99-			MISC DEDUCTION 16	9999999.99-
FLEX SPEND MCAP	9999999.99			MISC DEDUCTION 17	9999999.99-
DEFERRED COMP	9999999.99-			MISC DEDUCTION 18	9999999.99-
NET AMOUNT	9999999.99-			MISC DEDUCTION 19	9999999.99-
				MISC DEDUCTION 20	9999999.99-

DIRECT DEPOSIT: EMPLOYEE COUNT 99,999 AMOUNT 9999999.99

PAYCODE 99-999 VOUCHER XXXXXXXX PAY PERIOD FROM 99/99/9999 TO 99/99/9999 PAGE 999

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE____

APPROVED FOR PAYMENT

NAME____

BY ____
HEAD OF UNIT OR AUTHORIZED AGENT

CERTIFICATION

I certify that the employees named, their respective indicated positions and service times, and appropriation to be charged, as shown on the accompanying payroll voucher and corresponding electronic record are true, complete, correct and according to the provisions of law; that such employees are involved in decision making or have direct line responsibility to a person who has decision making authority concerning the objectives, functions, goals and policies of the organizational unit for which the appropriation was made; that the results of the work performed by these employees and that substantially all of their working time is directly related to the objectives, functions, goals, and policies of the organizational unit for which the appropriation is made; that all working time was expended in the service of the State, and that the employees named are entitled to payment in the amounts indicated. If applicable, the reporting requirements of Section 5.1 of the Governor's Office of Management and Budget Act have been met.

(Date) Agency Head (Signature)

CERTIFICATE OF DIRECTOR OF PERSONNEL

Pursuant of Section 12a of the Personnel Code, I hereby certify that there has been no determination that any person named in this payroll voucher containing _______name(s) has not been appointed, employed or compensated in accordance with the provisions of the Personnel Code and rules, regulations and orders thereunder except those crossed out and those who are exempt as indicated by position class number assigned to such exempt positions.

DIRECTOR OF CENTRAL MANAGEMENT SERVICES

By____

PAYCODE 99-999 VOUCHER XXXXXXXX PAY PERIOD FROM 99/99/9999 TO 99/99/9999 PAGE 999

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

EMPLOYEE STATUS CODES
Valid Codes

CODE	DESCRIPTION
1	Termination
2	(Not to be used)
3	Return from Leave of Absence
4	New
5	Transferred Intra-Agency (use of code optional)
6	Reinstated
7	Lay-Off (other than seasonal)
8	Overtime and Other Pay when no Regular Time Worked
9	Reinstated for Pay for Period not Worked
A	Name Changes
B	Suspended (equal to or less than 30 days)
C	Return from Suspension
D	Add and Separate Same Pay Period
E	Retirement
F	Death
G	Suspension
H	Transferred Inter-Agency
L	Lump Sum Payments not Subject to Retirement
M	Medical Leave of Absence
N	Maternity Leave of Absence
P	Educational Leave of Absence
R	Military Leave of Absence (greater than 30 days)
S	Personal Leave of Absence (general, authorized or unauthorized without pay)
T	Seasonal Lay-Off

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

TRAILER RECORD CODES

	PAYEE NAME	COMPTROLLER CODE	ACTUAL CODE
1.	Fund XXX (XXXXX-XXXX-XXXX) % Name of Agency Social Security Number	01	001 thru 150
2.	Reserved for Certain Lottery C-02 Vouchers	02	001
3.	Reserved for Certain Lottery C-02 Vouchers	03	001
4.	Money Owed a State Agency	10	001 thru 200
5.	Child Support	12	SDU, CPT, CP1 thru CP5
6.	Unemployment Compensation	13	001 thru 200
7.	Child Support Processing Fee	14	001 thru 200
8.	Teachers' Retirement System	15	015
9.	Hard Copy Fee	17	001
10.	Union Name	20	001, 002, 003, etc.*
11.	College Savings Program Name	25	001, 002, 003, etc.*
12.	Insurance Name	30	001, 002, 003, etc.*
13.	Deferred Compensation Plan Fund	35	035
14.	Flexible Spending Account – Fund 202	37	037
15.	Savings Bond Fund (Deleted 9-01-10)	40	040
16.	Secretary of State Parking Fees	45	045
17.	CMS Transit	45	035
18.	CMS Parking	45	040
19.	United Way Sangamon	50	050
20.	United Way (Other than Sangamon)	51	501 thru 799*
21.	Charity (Other than United Way)	51	800, 900 thru 999*
22.	Association Dues Name	60	001, 002, 003, etc.*
23.	Credit Union Name	70	001, 002, 003, etc.*
24.	Working Cash Fund – University Name	71	051 thru 075*
25.	University Foundation – University Name	72	076 thru 099*
26.	University Miscellaneous Deductions – University Name	73	001 thru 025*
27.	Tax Sheltered Annuities	74	001, 002, 003, etc.*
28.	401K Plan (Universities Only)	76	001, 002, 003, etc.*
29.	University Retirement System	75	075
30.	Judges' Retirement System	80	080
31.	General Assembly Retirement System	81	081
32.	State Employees' Retirement System Employee Contribution to Retirement	82	082

* Use Comptroller assigned code to identify the specific organization

	PAYEE NAME	COMPTROLLER CODE	ACTUAL CODE
33.	State Employees' Retirement System State Contribution to Retirement	83	083
34.	Teachers' Retirement System State Contribution	84	084
35.	Clerk of the Supreme Court State Contribution	85	085
36.	Social Security Administration Fund State Contribution – FICA/MEDICARE	86	086
37.	Insurance Reimbursement	88	088
38.	Federal Retirement System	87	087
39.	State Employees' Retirement System Employer Pickup of Employee Retirement Contributions	89	001
40.	General Assembly Retirement System Employer Pickup of Employee Retirement Contributions	89	006
41.	Teachers' Retirement System Employer Pickup of Employee Retirement Contributions	89	007
42.	Judges' Retirement System Employer Pickup of Employee Retirement Contributions	89	008
43.	State Universities' Retirement System Employer Pickup of Employee Retirement Contributions	89	009
44.	Social Security Administration Fund Employee Contribution – FICA/MEDICARE	90	090
45.	State of Illinois – Withholding	94	001*
46.	State of Illinois – Withholding – DHS (PA) Household	94	002*
47.	State of Kentucky – Withholding Tax (Reciprocal)	94	004*
48.	State of Michigan – Withholding Tax (Reciprocal)	94	005*
49.	State of Wisconsin – Withholding Tax (Reciprocal)	94	006*
50.	State of Iowa – Withholding Tax (Reciprocal)	94	007*
51.	***Treasurer, State of Illinois	95	095
52.	IW Offset	96	096**
53.	Garnishment	97	001 thru 200
54	Tax Levy	98	001 thru 200
55.	Bankruptcy	99	001 thru 200

* Use Comptroller assigned code to identify the specific organization
** Can only be used by IOC

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

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

JUDY BAAR TOPINKA
COMPTROLLER – STATE OF ILLINOIS

000001

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 03-15-2014
SCHEDULED PAY DATE 03-25-2014

37-262
MAIL

WARRANT
SA1111111

DOE BAMBI E MAIL
608 OAK STREET
FOREST PARK IL 12345-1111

YEAR TO DATE GROSS EARNINGS PLUS OTHER COMPENSATION LESS NON-TAXABLE INCOME EQUAL TAXABLE GROSS.

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	15534.72
FEDERAL TAX	2100.90
F.I.C.A.	1119.54
STATE TAX	655.62
OTHER COMP.	.72
NON-TAX INCOME	2422.74
EARNED INC. CRED.	.00

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
***-**-8995	2589.12	.00	.00	.00	2589.12

DEDUCTIONS:

FEDERAL TAX	350.15	STATE TAX	109.27	FICA	186.59
RETIREMENT	103.57	OP HLTH INS	148.75	OTHER INS	30.84
UNION DUES	43.25	DEF. COMP.	150.00	IW OFFSET	459.89

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT

TOTAL DEDUCTIONS	1582.31
EARNED INC. CRED.	.00
NET PAY	1006.81

SA1111111
REFER TO THIS NUMBER

DRAWN BY JUDY BAAR TOPINKA COMPTROLLER 70-2186/711
ON THE TREASURER OF THE STATE OF ILLINOIS

PAY THIS AMOUNT: *One Thousand Six***81/100 $****1006.81

VOID AFTER TWELVE MONTHS

MAIL

37 262 P03A0262 314 41640 1900 0000 14 06

DATE ISSUED 03-25-2014

TO THE ORDER OF DOE BAMBI E
608 OAK STREET
FOREST PARK IL 12345-1111

SA1111111

COUNTERSIGNED AND REGISTERED

Dan Rutherford

Dan Rutherford, Treasurer, State of Illinois

This document has a colored background and contains an artificial watermark on the reverse side.

GRANTED, DRAWN AND RECORDED

Judy Baar Topinka

Judy Baar Topinka, Comptroller, State of Illinois

VOID VOID

⑈191⑈⑆071121866⑆ ⑈1111111⑈

JUDY BAAR TOPINKA
COMPTROLLER - STATE OF ILLINOIS

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 03/15/14
SCHEDULED PAY DATE 03/25/14

37 015
MAIL

THIS IS NOT A DEPOSIT RECEIPT

WARRANT - TRACE NO.
SA1111112-0000078

SUMMERS SUNSHINE

APT A810
120 S SANDY AVE
SUNNYDALE IL 12344

MAIL

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	12832.96
FEDERAL TAX	1584.55
F.I.C.A.	959.50
STATE TAX	575.92
OTHER COMP.	.20
NON-TAX INCOME	804.32
EARNED INC. CRED.	.00

YEAR TO DATE GROSS EARNINGS PLUS OTHER COMPENSATION
LESS NON-TAXABLE INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
***-**-6713	2147.50	.00	.00	.00	2147.50

DEDUCTIONS:

FEDERAL TAX	266.15	STATE TAX	96.23	FICA	160.58
RETIREMENT	85.90	OP HLTH INS	48.50	IW OFFSET	384.66

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT

TOTAL DEDUCTIONS	1042.02
EARNED INC. CRED.	.00
NET PAY	1105.48

DEDUCTION CORRECTION PROCEDURE

Erroneous deduction amounts can be corrected by debiting or crediting the employee's record on a subsequent voucher, as long as a sufficient balance remains in the deduction trailer record to offset negative entries (corrections for over-payments). This procedure should not be used to recover retirement or credit union adjustments. Corrections resulting from voided warrants or warrants generated for the wrong amount should be corrected through the salary refund system.

AUTHORIZED DEDUCTION COMPANY APPROVAL

Approval to deduct earnings from an employee's gross pay for a new vendor (insurance company, credit union, etc.) must be obtained from the Comptroller's Office by written request from that vendor. Upon approval, the Comptroller's Office will assign a payee code (actual code), also known as a miscellaneous deduction code, to be used for further processing.

TRAILER RECORD PAYMENTS

The Comptroller's Office will make all payments for deductions withheld from employee earnings. CD/Transmittal lists will be sent to the payee with the warrants or mailed separately if deductions are electronically transmitted.

RECIPROCAL TAXES

An employee who is a resident of Iowa, Kentucky, Michigan, or Wisconsin should not have Illinois income tax withheld from compensation even though that compensation may be paid in Illinois. Under reciprocal agreements negotiated between Illinois and those states, compensation paid to residents of those states is exempt from Illinois withholding. Such employees must file Form IL-W-5NR (a declaration of their residence in Iowa, Kentucky, Michigan, or Wisconsin) with the employing agency to be entitled to this exemption. See Procedure 23.20.10. Employees from reciprocal states who have filed Form IL-W-5NR should have their state withholding tax amount calculated using that state's tax formula or table. Employees from states other than the ones cited above or residents of reciprocal States who have not filed Form IL-W-5NR must have their withholding calculated using the State of Illinois formula.

NONRESIDENT ALIENS

Salaries, wages, or any other compensation for the personal services of a nonresident alien employee performed in the United States are generally subject to withholding in the same manner as wages paid to a U.S. citizen; however, many tax treaties provide at least a partial exemption from tax for labor or personal services performed in the United States by a qualifying individual. The employee must provide the employer with a statement to claim a treaty exemption from withholding. Details of the statement content can be found in IRS Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations.*

Special instructions for completing Form W-4 must be given to nonresident aliens. See Procedure 23.20.05.

Compensation paid to a nonresident alien employee (other than a resident of Puerto Rico) for services performed outside the United States is not considered wages and not subject to withholding. If the personal services are performed partly in the United States and partly outside of the United States, an allocation of income for services performed in the United States must be made.

Payments subject to federal withholding are considered compensation paid in Illinois and subject to Illinois withholding.

SOCIAL SECURITY NUMBER CORRECTIONS

When the Social Security Number on file in the Comptroller's Office is incorrect (and the employee has been paid under the incorrect number), the agency must submit a letter to the Comptroller's Office stating the incorrect Social Security Number, the correct Social Security Number, the employee's name and the pay code for the employee.

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/Pior 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
Fund Transfers	Foreign Language Interpreter Fund	201	846	007	0597	2455
Licenses, Fees or Registrations	Clerk-Appearance Fees	201	855	040	0001	0927
Licenses, Fees or Registrations	Clerk-Appearance Fees	201	855	040	0030	0927
Licenses, Fees or Registrations	Clerk-Corporation Certificate	201	855	120	0001	0940
Licenses, Fees or Registrations	Clerk-Corporation Certificate	201	855	120	0030	0940
Licenses, Fees or Registrations	Clerk-Court Opinion	201	855	130	0001	0944
Licenses, Fees or Registrations	Clerk-Court Opinion	201	855	130	0030	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	Clerk-Docket	201	855	150	0030	0950
Licenses, Fees or Registrations	Access to Justice	201	855	174	0035	2448
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 1	201	855	176	0001	2378
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 1	201	855	176	0030	2378
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 2	201	855	177	0001	2379
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 2	201	855	177	0030	2379
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 3	201	855	178	0001	2380
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 3	201	855	178	0030	2380
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 4	201	855	179	0001	2381
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 4	201	855	179	0030	2381
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 5	201	855	180	0001	2382
Licenses, Fees or Registrations	Appellate Court Clerk-Dist 5	201	855	180	0030	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-Law License	201	855	360	0030	0990
Licenses, Fees or Registrations	Clerk-Miscellaneous Certificate	201	855	420	0001	1020
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

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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
Reimbursements	Reimbursements of Prior Costs	340	890	000	0600	1524

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	Ill/Michigan Canal	350	410	026	0185	1444
Motor Vehicle Licenses	Paratrooper License Plates	350	410	026	0185	2223
Motor Vehicle Licenses	Ill/Michigan Canal	350	410	026	0570	1444
Motor Vehicle Licenses	Ducks Unlimited Plates	350	410	029	0185	2314
Motor Vehicle Licenses	Ducks Unlimited Plates	350	410	029	0918	2314
Motor Vehicle Licenses	Surviving Spouse-Police Officer	350	410	030	0185	1866

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Schlrshp & Trng Lic Plates	350	410	032	0185	2248
Motor Vehicle Licenses	IL EMS Mem Schlrshp & Trng Lic Plates	350	410	032	0800	2248
Motor Vehicle Licenses	Internt'l Brthrhd of Teamsters Lic Plates	350	410	033	0185	2249
Motor Vehicle Licenses	Internt'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
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	0185	2039
Motor Vehicle Licenses	U of I - Champaign	350	410	041	0417	2039
Motor Vehicle Licenses	U of I - Chicago	350	410	042	0185	2041
Motor Vehicle Licenses	U of I - Chicago	350	410	042	0417	2041
Motor Vehicle Licenses	U of I - Springfield	350	410	043	0185	2042
Motor Vehicle Licenses	U of I - Springfield	350	410	043	0417	2042
Motor Vehicle Licenses	Eastern Illinois University	350	410	044	0185	2043
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	0185	2044
Motor Vehicle Licenses	SIU - Edwardsville	350	410	046	0417	2044
Motor Vehicle Licenses	SIU - Carbondale	350	410	047	0185	2045
Motor Vehicle Licenses	SIU - Carbondale	350	410	047	0417	2045
Motor Vehicle Licenses	Northern Illinois University	350	410	048	0185	2046
Motor Vehicle Licenses	Northern Illinois University	350	410	048	0417	2046
Motor Vehicle Licenses	Illinois State University	350	410	049	0185	2047
Motor Vehicle Licenses	Illinois State University	350	410	049	0417	2047
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	0185	2048
Motor Vehicle Licenses	Malcom X College	350	410	052	0417	2048
Motor Vehicle Licenses	Western Illinois University	350	410	053	0185	2049
Motor Vehicle Licenses	Western Illinois University	350	410	053	0417	2049
Motor Vehicle Licenses	Bradley University	350	410	054	0185	2050
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	0185	2051
Motor Vehicle Licenses	DePaul University	350	410	056	0418	2051
Motor Vehicle Licenses	Loyola University	350	410	057	0185	2052
Motor Vehicle Licenses	Loyola University	350	410	057	0418	2052
Motor Vehicle Licenses	Northwestern University	350	410	058	0185	2053
Motor Vehicle Licenses	Northwestern University	350	410	058	0418	2053
Motor Vehicle Licenses	Augustana College	350	410	059	0185	2054
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	0185	2055
Motor Vehicle Licenses	Concordia University	350	410	061	0418	2055
Motor Vehicle Licenses	Milliken University	350	410	062	0185	2056
Motor Vehicle Licenses	Milliken University	350	410	062	0418	2056
Motor Vehicle Licenses	Alpha Kappa Alpha	350	410	063	0185	2057
Motor Vehicle Licenses	Alpha Kappa Alpha	350	410	063	0584	2057
Motor Vehicle Licenses	Delta Sigma Theta	350	410	064	0185	2058

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0185	2059
Motor Vehicle Licenses	Zeta Phi Beta	350	410	066	0584	2059
Motor Vehicle Licenses	Sigma Gamma Rho	350	410	067	0185	2060
Motor Vehicle Licenses	Sigma Gamma Rho	350	410	067	0584	2060
Motor Vehicle Licenses	Alpha Phi Alpha	350	410	068	0185	2061
Motor Vehicle Licenses	Alpha Phi Alpha	350	410	068	0584	2061
Motor Vehicle Licenses	Omega Psi Phi	350	410	069	0185	2062
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	0185	2063
Motor Vehicle Licenses	Kappa Alpha Psi	350	410	071	0584	2063
Motor Vehicle Licenses	Phi Beta Sigma	350	410	072	0185	2064
Motor Vehicle Licenses	Phi Beta Sigma	350	410	072	0584	2064
Motor Vehicle Licenses	Iota Phi Theta	350	410	073	0185	2065
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	0185	2416
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	Transfer of Registration	350	410	081	0011	2445
Motor Vehicle Licenses	Transfer of Registration	350	410	081	0694	2445
Motor Vehicle Licenses	Transfer of Registration	350	410	081	0902	2445
Motor Vehicle Licenses	American Red Cross Plates	350	410	082	0029	2460
Motor Vehicle Licenses	American Red Cross Plates	350	410	082	0185	2460
Motor Vehicle Licenses	IL Police K-9 Memorial Plates	350	410	083	0038	2461
Motor Vehicle Licenses	IL Police K-9 Memorial Plates	350	410	083	0185	2461
Motor Vehicle Licenses	Diabetes Awareness Plates	350	410	084	0185	2462
Motor Vehicle Licenses	Diabetes Awareness Plates	350	410	084	0198	2462
Motor Vehicle Licenses	Alzheimer's Awareness Plates	350	410	085	0020	2463
Motor Vehicle Licenses	Alzheimer's Awareness Plates	350	410	085	0185	2463
Motor Vehicle Licenses	Confidential License Plates	350	410	086	0759	2466
Motor Vehicle Licenses	US Air Force License Plates	350	410	087	0185	2472
Motor Vehicle Licenses	US Air Force License Plates	350	410	087	0662	2472
Motor Vehicle Licenses	Police Benevolent License Plates	350	410	090	0027	2480
Motor Vehicle Licenses	Nat'l Wild Turkey License Plates	350	410	091	0058	2478
Motor Vehicle Licenses	Curing Child Cancer License Plates	350	410	092	0066	2479
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
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0184	0330
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0185	0330

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Operators Licenses	350	425	000	0902	0345
Operators Licenses	Temp Visitor Drivers License	350	425	001	0182	2452
Operators Licenses	Adult Driving School Fees	350	425	002	0182	2481
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 Vechicles	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	Dealer Admin Penalties	350	843	055	0759	2467
Fines, Penalties or Violations	Delinquent Vehicle Dealer Transfer Fee	350	843	088	0109	2476
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Sales of Indiv. Driving Records	350	855	002	0001	1856
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	026	0001	1861
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	026	0401	1861
Licenses, Fees or Registrations	Standard IL Identification Cards	350	855	029	0001	1980
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	030	0001	1848
Licenses, Fees or Registrations	Delinq.Vehicle Reg. Renew. Fee	350	855	031	0001	1979
Licenses, Fees or Registrations	Fingerprint Fees-CDL HAZMAT	350	855	036	0176	1994
Licenses, Fees or Registrations	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	0902	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	Vehicle Inspection Fees	350	855	716	0902	1416
Licenses, Fees or Registrations	SOS Police Services Fees	350	855	726	0759	1802
Licenses, Fees or Registrations	ATV/Off-Hghwy Mcy:Ag Dealer-COT	350	855	903	0001	2433
Licenses, Fees or Registrations	Special Corrected-COT	350	855	904	0001	2434
Licenses, Fees or Registrations	Expedited-COT	350	855	905	0622	2436
Licenses, Fees or Registrations	Dealer Lien Release-COT	350	855	906	0001	2437
Licenses, Fees or Registrations	Low Speed Vehicle-COT	350	855	907	0001	2438
Licenses, Fees or Registrations	ATV/Off-Hghwy Mcy:Non Ag-COT	350	855	908	0001	2439
Licenses, Fees or Registrations	ATV/Off-Hghwy Mcy:Non Ag-COT	350	855	908	0574	2439
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
Cemetary Care	Cemetary Care	360	060	000	0543	0046
Cemetery Care	Cemetery Care	360	060	000	0001	0046
Cemetery Care	Crematory	360	060	000	0001	0062
Cemetery Care	Pre-Need Sales	360	060	010	0096	0047
Crematory Fees	Crematory-Pre-Need Sales	360	096	000	0543	0062
Escheated Warrants	Escheated Warrants	360	165	000	0485	0105
Farm Income	Farm Income	360	180	000	0441	0108
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0460	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0462	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0827	0384
Reimbursement of Audits	Reimburse Audits/Local Govt	360	510	858	0112	1383
Returned Direct Deposit Items	Returned Direct Deposit	360	529	000	0200	0459
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	Cemetary-Pre-Need Sales	360	855	062	0543	0932
Licenses, Fees or Registrations	Cemetery Pre-Need Sales	360	855	062	0001	0932
Licenses, Fees or Registrations	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	Delinquent Audit Fees	360	855	173	0543	2429
Licenses, Fees or Registrations	Funeral or Burial	360	855	181	0543	2441
Licenses, Fees or Registrations	Pre-Need Cemetery-License Renewal	360	855	182	0543	2442
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Inheritance Tax	Inheritance Tax-Kane	370	300	325	0001	0195
Inheritance Tax	Inheritance Tax-Kane	370	300	325	0401	0195
Inheritance Tax	Inheritance Tax-Kankakee	370	300	330	0001	0196
Inheritance Tax	Inheritance Tax-Kendall	370	300	335	0001	0197
Inheritance Tax	Inheritance Tax-Knox	370	300	340	0001	0198
Inheritance Tax	Inheritance Tax-Lake	370	300	345	0001	0199
Inheritance Tax	Inheritance Tax-Lake	370	300	345	0401	0199
Inheritance Tax	Inheritance Tax-LaSalle	370	300	350	0001	0200
Inheritance Tax	Inheritance Tax-Lawrence	370	300	355	0001	0201
Inheritance Tax	Inheritance Tax-Lee	370	300	360	0001	0202
Inheritance Tax	Inheritance Tax-Livingston	370	300	365	0001	0203
Inheritance Tax	Inheritance Tax-Logan	370	300	370	0001	0204
Inheritance Tax	Inheritance Tax-Macon	370	300	375	0001	0205
Inheritance Tax	Inheritance Tax-Macon	370	300	375	0401	0205
Inheritance Tax	Inheritance Tax-Macoupin	370	300	380	0001	0206
Inheritance Tax	Inheritance Tax-Madison	370	300	385	0001	0207
Inheritance Tax	Inheritance Tax-Marion	370	300	390	0001	0208
Inheritance Tax	Inheritance Tax-Marshall	370	300	395	0001	0209
Inheritance Tax	Inheritance Tax-Mason	370	300	400	0001	0210
Inheritance Tax	Inheritance Tax-Massac	370	300	405	0001	0211
Inheritance Tax	Inheritance Tax-McDonough	370	300	410	0001	0212
Inheritance Tax	Inheritance Tax-McHenry	370	300	415	0001	0213
Inheritance Tax	Inheritance Tax-McLean	370	300	420	0001	0214
Inheritance Tax	Inheritance Tax-Menard	370	300	425	0001	0215
Inheritance Tax	Inheritance Tax-Mercer	370	300	430	0001	0216
Inheritance Tax	Inheritance Tax-Monroe	370	300	435	0001	0217
Inheritance Tax	Inheritance Tax-Montgomery	370	300	440	0001	0218
Inheritance Tax	Inheritance Tax-Morgan	370	300	445	0001	0219
Inheritance Tax	Inheritance Tax-Moultrie	370	300	450	0001	0220
Inheritance Tax	Inheritance Tax-Ogle	370	300	455	0001	0221
Inheritance Tax	Inheritance Tax-Peoria	370	300	460	0001	0222
Inheritance Tax	Inheritance Tax-Perry	370	300	465	0001	0223
Inheritance Tax	Inheritance Tax-Piatt	370	300	470	0001	0224
Inheritance Tax	Inheritance Tax-Pike	370	300	475	0001	0225
Inheritance Tax	Inheritance Tax-Pope	370	300	480	0001	0226
Inheritance Tax	Inheritance Tax-Pulaski	370	300	485	0001	0227
Inheritance Tax	Inheritance Tax-Putnam	370	300	490	0001	0228
Inheritance Tax	Inheritance Tax-Randolph	370	300	495	0001	0229
Inheritance Tax	Inheritance Tax-Richland	370	300	500	0001	0230
Inheritance Tax	Inheritance Tax-Rock Island	370	300	505	0001	0231
Inheritance Tax	Inheritance Tax-Saline	370	300	510	0001	0232
Inheritance Tax	Inheritance Tax-St. Clair	370	300	515	0001	0233
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0335	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
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	0001	2264
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	0075	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	0116	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	0136	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0147	0870
Investment Income	Investment Income	370	852	000	0148	0870
Investment Income	Investment Income	370	852	000	0151	0870
Investment Income	Investment Income	370	852	000	0154	0870
Investment Income	Investment Income	370	852	000	0156	0870
Investment Income	Investment Income	370	852	000	0158	0870
Investment Income	Investment Income	370	852	000	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	0209	0870
Investment Income	Investment Income	370	852	000	0211	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	0223	0870
Investment Income	Investment Income	370	852	000	0228	0870
Investment Income	Investment Income	370	852	000	0233	0870
Investment Income	Investment Income	370	852	000	0234	0870
Investment Income	Investment Income	370	852	000	0236	0870
Investment Income	Investment Income	370	852	000	0241	0870
Investment Income	Investment Income	370	852	000	0243	0870
Investment Income	Investment Income	370	852	000	0244	0870
Investment Income	Investment Income	370	852	000	0257	0870
Investment Income	Investment Income	370	852	000	0258	0870
Investment Income	Investment Income	370	852	000	0259	0870
Investment Income	Investment Income	370	852	000	0260	0870
Investment Income	Investment Income	370	852	000	0261	0870
Investment Income	Investment Income	370	852	000	0265	0870
Investment Income	Investment Income	370	852	000	0270	0870
Investment Income	Investment Income	370	852	000	0274	0870
Investment Income	Investment Income	370	852	000	0275	0870
Investment Income	Investment Income	370	852	000	0281	0870
Investment Income	Investment Income	370	852	000	0286	0870
Investment Income	Investment Income	370	852	000	0288	0870
Investment Income	Investment Income	370	852	000	0291	0870
Investment Income	Investment Income	370	852	000	0293	0870
Investment Income	Investment Income	370	852	000	0307	0870
Investment Income	Investment Income	370	852	000	0311	0870
Investment Income	Investment Income	370	852	000	0313	0870
Investment Income	Investment Income	370	852	000	0314	0870
Investment Income	Investment Income	370	852	000	0317	0870
Investment Income	Investment Income	370	852	000	0329	0870
Investment Income	Investment Income	370	852	000	0332	0870
Investment Income	Investment Income	370	852	000	0334	0870
Investment Income	Investment Income	370	852	000	0336	0870
Investment Income	Investment Income	370	852	000	0337	0870
Investment Income	Investment Income	370	852	000	0338	0870
Investment Income	Investment Income	370	852	000	0340	0870
Investment Income	Investment Income	370	852	000	0344	0870
Investment Income	Investment Income	370	852	000	0345	0870
Investment Income	Investment Income	370	852	000	0346	0870
Investment Income	Investment Income	370	852	000	0353	0870
Investment Income	Investment Income	370	852	000	0356	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0362	0870
Investment Income	Investment Income	370	852	000	0365	0870
Investment Income	Investment Income	370	852	000	0371	0870
Investment Income	Investment Income	370	852	000	0376	0870
Investment Income	Investment Income	370	852	000	0386	0870
Investment Income	Investment Income	370	852	000	0391	0870
Investment Income	Investment Income	370	852	000	0394	0870
Investment Income	Investment Income	370	852	000	0424	0870
Investment Income	Investment Income	370	852	000	0428	0870
Investment Income	Investment Income	370	852	000	0429	0870
Investment Income	Investment Income	370	852	000	0431	0870
Investment Income	Investment Income	370	852	000	0432	0870
Investment Income	Investment Income	370	852	000	0435	0870
Investment Income	Investment Income	370	852	000	0437	0870
Investment Income	Investment Income	370	852	000	0441	0870
Investment Income	Investment Income	370	852	000	0449	0870
Investment Income	Investment Income	370	852	000	0457	0870
Investment Income	Investment Income	370	852	000	0469	0870
Investment Income	Investment Income	370	852	000	0473	0870
Investment Income	Investment Income	370	852	000	0474	0870
Investment Income	Investment Income	370	852	000	0477	0870
Investment Income	Investment Income	370	852	000	0479	0870
Investment Income	Investment Income	370	852	000	0481	0870
Investment Income	Investment Income	370	852	000	0488	0870
Investment Income	Investment Income	370	852	000	0502	0870
Investment Income	Investment Income	370	852	000	0504	0870
Investment Income	Investment Income	370	852	000	0506	0870
Investment Income	Investment Income	370	852	000	0509	0870
Investment Income	Investment Income	370	852	000	0514	0870
Investment Income	Investment Income	370	852	000	0518	0870
Investment Income	Investment Income	370	852	000	0520	0870
Investment Income	Investment Income	370	852	000	0522	0870
Investment Income	Investment Income	370	852	000	0546	0870
Investment Income	Investment Income	370	852	000	0547	0870
Investment Income	Investment Income	370	852	000	0548	0870
Investment Income	Investment Income	370	852	000	0557	0870
Investment Income	Investment Income	370	852	000	0563	0870
Investment Income	Investment Income	370	852	000	0569	0870
Investment Income	Investment Income	370	852	000	0572	0870
Investment Income	Investment Income	370	852	000	0574	0870
Investment Income	Investment Income	370	852	000	0577	0870
Investment Income	Investment Income	370	852	000	0579	0870
Investment Income	Investment Income	370	852	000	0581	0870
Investment Income	Investment Income	370	852	000	0591	0870
Investment Income	Investment Income	370	852	000	0606	0870
Investment Income	Investment Income	370	852	000	0614	0870
Investment Income	Investment Income	370	852	000	0615	0870
Investment Income	Investment Income	370	852	000	0616	0870
Investment Income	Investment Income	370	852	000	0647	0870
Investment Income	Investment Income	370	852	000	0663	0870
Investment Income	Investment Income	370	852	000	0650	0870
Investment Income	Investment Income	370	852	000	0663	0870
Investment Income	Investment Income	370	852	000	0664	0870
Investment Income	Investment Income	370	852	000	0665	0870
Investment Income	Investment Income	370	852	000	0666	0870
Investment Income	Investment Income	370	852	000	0669	0870
Investment Income	Investment Income	370	852	000	0675	0870
Investment Income	Investment Income	370	852	000	0676	0870
Investment Income	Investment Income	370	852	000	0685	0870
Investment Income	Investment Income	370	852	000	0686	0870
Investment Income	Investment Income	370	852	000	0694	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0698	0870
Investment Income	Investment Income	370	852	000	0699	0870
Investment Income	Investment Income	370	852	000	0702	0870
Investment Income	Investment Income	370	852	000	0704	0870
Investment Income	Investment Income	370	852	000	0706	0870
Investment Income	Investment Income	370	852	000	0710	0870
Investment Income	Investment Income	370	852	000	0712	0870
Investment Income	Investment Income	370	852	000	0718	0870
Investment Income	Investment Income	370	852	000	0720	0870
Investment Income	Investment Income	370	852	000	0728	0870
Investment Income	Investment Income	370	852	000	0731	0870
Investment Income	Investment Income	370	852	000	0733	0870
Investment Income	Investment Income	370	852	000	0738	0870
Investment Income	Investment Income	370	852	000	0739	0870
Investment Income	Investment Income	370	852	000	0740	0870
Investment Income	Investment Income	370	852	000	0746	0870
Investment Income	Investment Income	370	852	000	0750	0870
Investment Income	Investment Income	370	852	000	0755	0870
Investment Income	Investment Income	370	852	000	0771	0870
Investment Income	Investment Income	370	852	000	0774	0870
Investment Income	Investment Income	370	852	000	0786	0870
Investment Income	Investment Income	370	852	000	0787	0870
Investment Income	Investment Income	370	852	000	0788	0870
Investment Income	Investment Income	370	852	000	0789	0870
Investment Income	Investment Income	370	852	000	0790	0870
Investment Income	Investment Income	370	852	000	0793	0870
Investment Income	Investment Income	370	852	000	0795	0870
Investment Income	Investment Income	370	852	000	0796	0870
Investment Income	Investment Income	370	852	000	0801	0870
Investment Income	Investment Income	370	852	000	0802	0870
Investment Income	Investment Income	370	852	000	0807	0870
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Morgan Stanley Institutional Liquid	370	852	141	0001	2431
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
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 - IDFPR 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

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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0119	1452
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Warehousng License Fees	406	855	019	0291	1850
Licenses, Fees or Registrations	Comm Feed Manufact & Dist	406	855	096	0369	0936
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0631	0964
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0708	0964
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0709	0964
Licenses, Fees or Registrations	Fertilizer Inspection Fund	406	855	242	0290	0969
Licenses, Fees or Registrations	Laboratory Fees	406	855	355	0024	0989
Licenses, Fees or Registrations	Livestock Management Fees	406	855	394	0430	1366
Licenses, Fees or Registrations	Pesticide Products	406	855	465	0001	1040
Licenses, Fees or Registrations	Weights & Measures Act	406	855	735	0163	1098
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 Managememt 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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-Retirememt 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
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
Court & Anti-Trust Distributions	Court Disputed Retiree Hlth Insurance Prem	416	820	015	0234	2443
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Fed Monies Via Other IL Agency	DNR/USEPA	420	840	020	0820	2459
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0231	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Agriculture, Department of	422	831	010	0962	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0231	0780
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Hydraulic Fracturing Permit	422	855	184	0231	2453
Licenses, Fees or Registrations	Recovery Cost Fees	422	855	189	0298	2470
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 Il Governmental Units	422	858	000	0252	1114
Local Illinois Governmental Units	Local Il Governmental Units	422	858	000	0884	1114
Local Illinois Governmental Units	Local Il 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
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	0231	1165
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Capital Development Board	427	864	511	0052	2016
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Progam	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	0123	0513
State Offset Claims	State Offset Claims	444	587	000	0365	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	0592	0513
State Offset Claims	State Offset Claims	444	587	000	0646	0513
State Offset Claims	State Offset Claims	444	587	000	0876	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	USDA-Framework Project Program	444	831	009	0211	2468
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
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	0581	0629
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	IEMA-FEMA	444	840	588	0592	1790
Fed Monies Via Other Illinois Agency	DHS Federal Project Fund	444	840	592	0798	1531
Fed Monies Via Other Illinois Agency	ICCB-U.S. Dept. of Education	444	840	772	0798	1966
Fed Monies Via Other Illinois Agency	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	DHS State Projects Fund	444	846	030	0211	2446
Fund Transfers	DHS Recoveries Trust Fund	444	846	035	0211	2447
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
State Offset Claims	State Offset Claims	444	857	000	0872	0513
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	0211	2408
Other Illinois State Agency	Framework Project - Aging	444	864	002	0642	2408
Other Illinois State Agency	Framework Project - DCEO	444	864	003	0211	2409
Other Illinois State Agency	Framework Project - DCEO	444	864	003	0642	2409
Other Illinois State Agency	Framework Project - DCFS	444	864	004	0211	2410
Other Illinois State Agency	Framework Project - DCFS	444	864	004	0642	2410
Other Illinois State Agency	Framework Project - DHFS	444	864	005	0211	2411
Other Illinois State Agency	Framework Project - DHFS	444	864	005	0642	2411
Other Illinois State Agency	Framework Project - Public Health	444	864	006	0211	2412
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	0211	2016
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 Criminial 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
Rental Income	Property	444	876	500	0798	1217
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 Il 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Interest	446	843	061	0997	0794
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Defense,Department of	466	831	055	0001	0604
Federal Government	Defense,Department of	466	831	055	0333	0604
Federal Government	U.S. Customs Service	466	831	197	0043	0651
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
Insurance Premiums - Veterans	Insurance Premiums - Veterans	478	232	000	0236	2088
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
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
Court and Anti-Trust Distribution	Court & Anti-Trust Distribution	478	820	005	0421	2009
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0793	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	0808	2178
Fed Reimb. Portion 421 Fund	Food Stamp Administration	478	832	710	0001	0687
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	Department of Public Health	478	840	413	0808	2316
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	0421	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	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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Local Illinois Governmental Units	County Nursing Facilities	478	858	030	0345	1811
Miscellaneous	Miscellaneous	478	861	000	0001	1121
Miscellaneous	Pub/Prvt College and Univ	478	861	008	0116	2444
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	0720	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
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
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	Department of Insurance	482	840	012	0063	2364
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	Private Organiza or Indiv	482	870	000	0340	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0626	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	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	Pharmaceutical Rebates	482	870	085	0063	1968
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0217	2227
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-Churchill Downs Tech Initiative Co	492	470	503	0217	2228
Privilege Tax	.25% Tax-Churchill Downs Tech Initiative Co	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	0217	2232
Privilege Tax	.25% Tax-TVG Network	492	470	506	0785	2232
Privilege Tax	Pari-Mutel Advnc Dpst Wagering-.25% Tax-Xpress Inc	492	470	507	0217	2238
Privilege Tax	Inc	492	470	507	0785	2238
Privilege Tax	Inc	492	470	508	0632	2237
Privilege Tax	Betzotic.com	492	470	509	0217	2344
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Munici Sales Tax	492	545	200	0138	0474
Sales Tax	Home Rule Munici 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
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-Excellerated	492	545	275	0717	1677
Sales Tax	St Retailer's Occupation Tax	492	545	300	0001	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0005	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0186	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0188	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0189	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0281	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0377	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0401	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	7% Sale Price Per Oz./Cannabis	492	545	800	0075	2458
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0001	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0005	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0186	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0188	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0189	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0281	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0384	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0412	1901
Sales Tax	St. Retailers Occup.Tax - Amnesty	492	545	900	0960	1901
Sales Tax	Metro East Pk & Rec Reg.-Amnesty	492	545	902	0717	1933
Sales Tax	Co. Public Safety Tax - Amnesty	492	545	903	0219	1936
Sales Tax	Metro Pier & Expo Auth - Amnesty	492	545	904	0337	1938
Sales Tax	Co. Home Rule Sales Tax-Amnesty	492	545	905	0139	1939
Sales Tax	No Home Rule Muni Sls.Tx-Amnesty	492	545	906	0088	1941
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0209	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
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 Sherriff & 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Individuals, Private Organizations	493	855	188	0148	2456
Licenses, Fees or Registrations	Individuals, Private Organizations	493	855	188	0152	2456
Licenses, Fees or Registrations	Individuals, Private Organizations	493	855	188	0209	2456
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	US Dept of Trans/USEPA	494	831	185	0011	2464
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

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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Veteran's Administration	497	831	200	0447	0653
Federal Government	Veteran's Administration	497	831	200	0619	0653
Federal Government	Veteran's Administration	497	831	200	0980	0653
Licenses, Fees or Registrations	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	0236	1200
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0501	1200
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
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
Repayment to State Pursuant to Law	Involuntary Withholding-Grants	503	880	115	0001	2473
Repayment to State Pursuant to Law	Involuntary Withholding-Grants	503	880	115	0657	2473
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
Repayment to State Pursuant to Law	East St. Louis Finance Authority	507	880	105	0001	2457
Executive Inspector General	**Executive Inspector General**	**509**	**000**			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	509	877	000	0627	1228
Miscellaneous	Miscellaneous	509	861	000	0001	1121
Repayment to State Pursuant to Law	Repayment Pursuant to Law	509	880	000	0001	1243
Repayment to State Pursuant to Law	Returned Petty Cash Fund	509	880	600	0001	1270
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
Licenses, Fees or Registrations	Attorney General-Contract Admin	511	855	172	0215	2428
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Dist Generation Installer Cert	524	855	183	0059	2449
Licenses, Fees or Registrations	Certif Fee Elec Veh Chrg Statn	524	855	191	0059	2477
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 Utilties	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
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
Fund Transfers	Court of Claims	528	846	008	0497	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Response Action Contractors Indemnification Act	Response Action Contractors	532	537	000	0213	0469
Bond Issue Proceeds	State Match-Drinking Water	532	803	060	0270	2450
Bond Issue Proceeds	State Match-Clean Water	532	803	070	0270	2451
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	Electronic Recycling Penalty	532	843	029	0675	2475
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Illinois Procurement Policy Board	**Illinois Procurement Policy Board**	**562**	**000**			
Reimbursement	Employee Reimbursements	562	890	005	0001	1892
Illinois Independent Tax Tribunal	**Illinois Independent Tax Tribunal**	**564**	**000**			
Licenses, Fees or Registrations	Filing Fees	564	855	071	0169	2142
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**			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	VGA-Badge Replacement Fee	565	855	186	0129	2454
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Fund Transfers	Racing Board Fingerprint License Fund	579	864	014	0632	2465
Repay State/Jury Duty & Personal Calls	Repay State/Jury Duty & Personal Calls	579	877	000	0632	1228
Surcharge	2% Winning Wager Surcharge	579	894	020	0632	2469
Surcharge	2% Winning Wager Surcharge	579	894	020	0785	2469
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Charter School Authorization Fee	586	855	166	0674	2393
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Federal Monies via Other Illinois Agency	Department of Public Health	588	840	413	0710	2316
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	Nucldear Reactor Ann Assess	588	855	425	0796	1024
Licenses, Fees or Registrations	Nuclear Fuel Storage Fee	588	855	427	0796	1025
Licenses, Fees or Registrations	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
Miscellaneous	Miscellaneous	588	861	000	0710	1121
Licenses, Fees or Registrations	Miscellaneous	588	861	000	0796	1121
Licenses, Fees or Registrations	Violent Crime Victims Assistance	588	864	929	0688	1186
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0491	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
Repayment to State Pursuant to Law	Prior Fiscal Year Overpayment	589	880	110	0001	2471
Sale of Investments	Sale of Investments	589	882	000	0479	1286
Illinois Labor Relations Board	**Ilinois 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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Reimbursements	Arson Offense Reimbursement	592	890	080	0047	2432
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
Fed Monies via Other Illinois Agency	SBE Fed Dept of Education-Common Core	601	840	019	0736	2474
Fed Monies via Other Illinois Agency	SBE Fed Dept of Education	601	840	561	0736	0728
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
Other States	Florida Department of Education	601	867	020	0736	2440
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Corrections	684	864	426	0339	1372
Other Illinois State Agency	Human Services	684	864	444	0339	1466
Other Illinois State Agency	IL State Toll Highway Authority	684	864	455	0339	1153
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	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
Repayment to State Pursuant to Law	Restitutions	691	880	725	0001	1283
Repayment to State Pursuant to Law	Restitutions	691	880	725	0663	1283

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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

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 Managament 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	SW	ESW	SSW
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

STANDARDS FOR REFERRAL TO COMPTROLLER'S OFFSET SYSTEM

State agencies should use the Comptroller's Offset when it is determined to be in the best economic interest of the State. While the Comptroller's Office suggests placement of accounts for offset early in the collection process, agencies must place all debts over $250 and more than 90 days past-due in the Comptroller's Offset System. The Comptroller's Office has also adopted the policy of not accepting any debt less than $10. However, if any of the following conditions are met, the State agency will not be required to place the debt on the Comptroller's Offset System:

1. The agency and debtor have entered into a deferred payment plan;

2. The agency has demonstrated to the Comptroller's satisfaction that referral of the account to the Comptroller's Offset System is not cost effective. Generally, this test will be met when the total collection cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of those collection costs. The application of the cost effectiveness criteria will not be the same for every agency. Circumstances differ among agencies. The following examples are intended to provide guidance in determining cost effectiveness. They represent instances where it would not be cost effective to submit a debt to the Comptroller's Office for offset.

   ° By statute, certain agencies cannot write off debts. However, if one of these debts has been owed for a substantial amount of time, it is reasonable to assume that referral would not be cost effective (e.g., the debtor has changed addresses or names and will be impossible to locate);

   ° A company has ceased operations for a long period of time;

   ° A business has reorganized (e.g., from a sole proprietor to a partnership or corporation);

   ° The age or health of the debtor is such that it is unlikely they will be receiving any payments from the State;

- Foreign student debtors who have left or will soon be leaving the country;
- Individuals and corporations in bankruptcy.

3. The claim is against a State agency. The Comptroller's Offset is not to be used in the collection of debts between State agencies.

4. A university may elect to place only debts that exceed $1,000 in the Comptroller’s Offset System.

Following are the procedures for entering a debt into the Comptroller's Offset System.

STATUTE REFERENCE

State Comptroller Act

State Offset System 15 ILCS 405/10.05

Child Support Deductions 15 ILCS 405/10.05a

Delinquent Student Loans 15 ILCS 405/10.05b

Delinquent Federal Obligations 15 ILCS 405/10.05c

Delinquent Local Entity Obligations 15 ILCS 405/10.05d

Illinois State Collection Act of 1986

Processing Charge 30 ILCS 210/5

Electronic Submission 30 ILCS 210/5c-5

PROCEDURES FOR REFERRAL TO COMPTROLLER OFFSET SYSTEM

A. FILING PROCEDURES

The purpose of this procedure is to document the policies and accounting procedures for deductions from vouchers for claims in favor of the State. Agencies must file claims electronically, unless an exception has been approved by the Comptroller's Office.

Debt maintenance (add, change, delete and refund) should be performed using the IOC web portal IDROP (Illinois Debt Recovery Offset Portal). The first step in the enrollment process for IDROP is to complete the User Authorization form (SCO-501i). Please see Exhibit 26.40.20-G for the form and Exhibit 26.40.20-H for the instructions. The IDROP User Manual can be accessed at http://www.ioc.state.il.us/index.cfm/resources/idrop-manual/. For additional information, please contact:

Office of the Comptroller
Collections Unit
325 West Adams Street
Springfield, IL 62704
Phone: 217/782-7525
stateoffset@mail.ioc.state.il.us

The Comptroller will not process a claim under Section 10.05 until he/she has received notification from the State agency that the debt has been established through notice and opportunity to be heard.

For purposes of Section 10.05, "Notification" of an account or claim in favor of the State shall be deemed to occur when the State agency in favor of which the account or claim has arisen has submitted to the Comptroller a statement in the prescribed format.

INSTRUCTIONS (REFERS TO EXHIBIT 26.40.20-A)

This form is for exception processing only. State debt should be added to the system via IDROP. For additional information, please reference the IDROP User Manual at http://www.ioc.state.il.us/index.cfm/resources/idrop-manual/ .

REFERENCE	CONTENTS
(1)	Enter the claiming agency name.
(2)	Enter the claiming agency address.
(3)	Enter the debtor's name.
(4)	Enter the debtor's social security number or EIN.
(5)	Enter "1" if the debtor is an individual. Enter "2" if the debtor is a business.
(6)	Enter the beginning date to which the claim refers.
(7)	Enter the ending date to which the claim refers.
(8)	Enter "2" for a 210.05 administrative offset.
(9)	Enter the debt code listed in Exhibit 26.40.20-C which indicates the reason why there is an amount due to the State. (i.e., income tax liability, overpayments, etc.)
(10)	Enter the amount of the claim due and payable to the State.
(11)	Enter the five digit agency/division number filing the claim. This field establishes where collected monies are paid to. See listing of agency/orgs. If you need to set up a new one indicate on the signature authorization card the 5 digit agency code and the address where payment is to be sent.
(12)	Enter the claiming agency's deduction/order/file number for this debt. If blank, 210.05 is entered.
(13)	Enter the four-digit fund number to which the debt is owed.
(14)	Notification Type. Agencies are required to provide and maintain a written record of a clear and detailed notification to the alleged debtor identifying the amount of the debt, the nature of the debt and potential defenses to the debt prior to the submission of a claim for offset.

Enter the appropriate code which describes your agency's notification as set forth below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	U.S. Mail
02	Certified Mail-Return Receipt Requested
03	Oral Notification (written record required)
04	E-mail (affirmative acknowledgement from the debtor required)

(15) Type Of Hearing Offered. Agencies are required to provide debtors with information about a procedure to challenge the existence, amount and current collectibility of the debt prior to submission of a claim to the Comptroller for entry into the offset system. The decision resulting from the utilization of this procedure must be reviewable. Please identify the type of procedure utilized (referred to below as "Type of Hearing") by entering the appropriate code listed below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	Administrative Hearing conducted pursuant to the Illinois Administrative Procedure Act
02	Conciliation Conference--Face-to-face meeting offered between the debtor and an officer or employee of the agency with authority to adjust the debt. The debtor must be allowed to present documentary evidence and to examine the agency's materials upon which the debt is based. A written record of the proceedings must be prepared.
03	Civil Court Hearing

(16) Statement of Outcome. Only debts finally determined as currently due and payable may be certified to the Comptroller as a claim for offset. Agencies are required to indicate the final outcome of the administrative process leading to the final determination of the debt by entering the appropriate code listed below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	No Hearing Requested --The debtor has not requested access to the agency's procedure to contest the debt. By agency procedure, all appeal rights have lapsed and the debt is currently due and payable.
02	Debt Confirmed at Hearing -- After utilization of the agency's procedure for contesting the debt, the amount of the debt is confirmed as currently due and payable. All appeal rights have lapsed.
03	Civil Court Settlement

(17) Date Of Final Determination of Debt. Agencies are required to provide the date upon which the debt is finally determined as currently due and payable. Enter the applicable date in this field.

(18) Authorized Signature. All claims for offset must be accompanied by an original signature of an authorized agency representative. A properly completed Signature Authorization Card (SAMS Procedure 26.40.25) must be on file with the Comptroller's Office.

(19) Enter the title of the authorized agency representative listed in 18.

(20) Enter the date of the filing.

(21) Enter the contact telephone number for questions regarding this claim submission.

B. COMPTROLLER'S PROCEDURES UPON RECEIVING NOTIFICATION OF A CLAIM IN FAVOR OF THE STATE

The Office of the Comptroller will review the information provided by the agency submitting the claim and ascertain the amount due and payable to the State. Additional information may be requested of the submitting agency to ensure the debt has been established in compliance with statutory and IOC requirements.

Upon ascertaining the amount due and payable, the Comptroller will deduct the amount of the claim from a voucher(s) from any State agency payable to the person or business which is processed after the claim is received. This withheld amount will be deposited into the State Offset Claims Fund. If the amount of the claim in favor of the State is less than the amount to which the person or business is entitled, a warrant for the balance of the voucher will be prepared and issued to the payee. The agency submitting the voucher against which a Section 10.05 offset claim is applied will have its appropriation charged with the entire amount of the voucher.

In cases where offsets are to be made against a State employee's wages, no more than 25% of the employee's disposable earnings may be subject to offset. Final compensation payments paid to a person when the person leaves the employ of a State agency for accrued vacation, sick leave or overtime are exempt from the 25% limitation and are offset up to 100% of the voucher amounts. State agencies may submit claims for offset for the entire amount owed to the State agency and the Comptroller's Offset System will compute the required 25% available for the offset.

In the event that the calculation of 25% of the employee's disposable earnings exceeds the employee's take home pay (i.e., the net amount of the warrant), that employee's payroll voucher will be returned to the submitting agency. A payroll reversal must be processed and the employee's voluntary deductions must be canceled or reduced so that the employee's take-home pay on the Supplemental Payroll to the employee will be sufficient to satisfy the amount calculated as available for offset. Agencies should contact their employees to determine which of the voluntary deductions on the payroll are to be canceled or reduced.

Additionally, where an agency is aware of ongoing offsets against one of its employees, any final compensation payments for vacation, overtime or sick pay must be vouchered separately from any current pay period wages. The separate voucher for the lump sum payment must carry 0 (zero) in the base to allow 100% offset.

C. NOTIFICATION OF THE COMPTROLLER'S EXERCISE OF SECTION 10.5

Whenever the Comptroller exercises his/her authority granted under Section 10.05, the payee will be sent a notification of the deduction.

Notification to the debtor is a form letter (Exhibit 26.40.20-D) which advises the debtor of the name of the claiming agency, the amount withheld and nature of the debt. The Involuntary Withholding Agency Notification Report (IWAN) is sent to the claiming agency on a weekly basis. This same report can be accessed via IDROP on a daily basis. It is renamed Involuntary Withholding Offset Notification report (IWON). The vouchering agency receives, on a weekly basis, the Involuntary Withholding Vouchering Agency Report (IWVA). The Comptroller's Office will provide these reports to the respective agencies unless advised that the copy is not needed.

If after 60 days have elapsed from the date the Comptroller gives notice of the offset, no protest is made by the person subject to the offset, the Comptroller shall issue a warrant or interfund payment on the State Offset Claims Fund for the amount of that deposit to the agency entitled thereto. If a protest is made, the Comptroller shall not issue such warrant/interfund payment to the State agency on the State Offset Claims Fund until he ascertains the amount due and payable.

D. PROCESSING CHARGE

The Comptroller’s Office will deduct a processing charge, not to exceed $15, for each payment that is intercepted for a State offset. The processing charge will be paid by the debtor and will not reduce the amount of the debt owed to the agency. The standard processing charge is $15 per payment; however, if a payment that is being offset is less than $30, the processing fee will be 50% of the payment amount and the remaining 50% will be utilized to satisfy the debt.

E. CHANGE IN STATUS OF A CLAIM

A State agency which has submitted a claim for offset must notify the Comptroller as soon as is possible, but in no case later than 30 days, after receiving notice of a change in the status of an offset claim.

A change in the status may occur due to payments received other than through a successful offset, the filing of a bankruptcy petition, etc.

F. PROTEST

The notification described in "C" above advises the alleged debtor that 60 days are allowed for protests. If no protest is received within 60 days, the withholding is paid to the claiming agency (see Section F).

If the alleged debtor writes a protest, the Comptroller's Office: (1) acknowledges receipt of the protest; (2) flags the account to prevent payout to the claiming agency until the protest is resolved; and (3) forwards the claiming agency a copy of the protest and requests a written response to the alleged debtor with a carbon copy sent to the Comptroller's Office. If the claiming agency does not respond within 90 days or within a granted additional 90 day extension, the withheld money may be refunded to the alleged debtor and the claim may be deleted from the offset system. After receipt of the claiming agency's response, the Comptroller's Office decides one of the following: (1) the money is to be refunded; (2) the money is to be remitted to the claiming agency; or (3) additional information is required.

The Comptroller's Office will notify agencies of protests on a weekly basis. Agencies can retrieve this notification on a daily basis via IDROP. The Comptroller may grant a State agency an additional 90 day extension of time to respond for the following reasons:

1) the State agency is actively pursuing further investigation;
2) the matter is in active settlement negotiations; or
3) other good cause shown by the State agency.

After reviewing the extension request, the Comptroller's Office will notify the claiming agency whether the extension has been granted.

G. PAYOUTS

Payouts are of two sorts: (1) refunds and (2) claimant collections. The steps leading to a refund have been described above in Section E.

Claimant collections are paid to the agency which is due the money and notification sent to the attention of the writer of the claim letter (see Exhibit 26.40.20-E) to identify the payment. Effective October 1, 1995, the Comptroller's Office will require all State agencies to use the "single payment" concept when receiving involuntary withholding offset monies pursuant to 15 ILCS 405/10.05. Agencies will receive one warrant/interfund payment daily for the total involuntary withholding offsets due the agency/org. The Involuntary Withholding Transfer Report (IWTR) will also be sent to the claiming agency on a weekly basis or the report can be retrieved from IDROP.

H. TAPE/FILE SUBMISSIONS

Agencies must submit Offset Adds, Changes and Deletes via IDROP or electronic file unless an exception has been approved by the Comptroller's Office. Any transactions submitted on electronic file must be accompanied by a properly completed Involuntary Withholding Tape/File Certification Form (see Exhibit 26.40.20-F). File certification for IDROP is done online. Please contact the Collections Unit in the Comptroller's Office for information on IDROP/file submissions.

DEBT CODE REASON

AGENCY	AGENCY #	CODE NUMBER & DESCRIPTION
Healthcare & Family Services	47855	1--Delinquent child support
Secretary of State	35020	2--Reimburse license plate fees
Secretary of State	35020	3--Reimburse driver's license fee
Healthcare & Family Services	47810	4--Desk audit
Healthcare & Family Services	47810	5--Field audit
Children & Family Services	41817	6--Overpay child care
Any Agency		7--Salary overpayment
Transportation	49423	8--Damage to property
Labor	452	9--Overpayment of unemployment benefits
Student Assistance Commission	69140	10--Default on student loan
Healthcare & Family Services	47801	11--Overpayment of donated funds
Any Agency		12--Unauthorized telephone calls
Healthcare & Family Services	47801	13--Contract overpayment
Healthcare & Family Services	47850	14--Disability overpayment
Revenue (Lottery)	49245	15--Nonpayment for lottery debt
Revenue	49210	16--Delinquent State Tax
Healthcare & Family Services	47813	17--Excess assistance
Healthcare & Family Services	47813	18--Administrative Support Order
Any Agency		20--Audit finding
Any Agency		21--Misdirection of funds
Any Agency		22--Falsified attendance records
Any Agency		23--Retirement overpayment
Any Agency		24--Stolen property
Any Agency		25--Misuse of State funds
Any Agency		26--Overpayment of State funds
Any Agency		27--Excess Food Stamps
Any Agency		28--Insufficient funds check
Any Agency		29--Unpaid Social Security
Internal Revenue Service	36001	30--Federal Tax Levies
Any Agency		31--Warrant issued in error
Children & Family Services	41817	32--Child care and maintenance
Employment Security	42705	33--Unpaid unemployment tax
Any Agency		34--Improper payment of funds
Human Services	444	35--Overpayment circuit breaker
Human Services	444	36--Overpayment for housekeeping
Any Agency		37--Reimbursement to the State
Any Agency		38--Reimbursement - State property
Employment Security	42705	39--Late employers contribution
Healthcare & Family Services	47815	40--Grand/food stamp overpayment
Any University		41--Reimbursement to university
Student Assistance Commission	69160	42--Delinquent student loan
Secretary of State	35010	43--Shortage on license plate fees
Healthcare & Family Services	47815	44--Ineligible earnfare advances
Healthcare & Family Services	47815	45--Ineligible child care payments
Transportation	49499	46--Hazardous Material violation
Any Agency		47--Delinquent Rent
Human Services	444	48--Family Case Management
Healthcare & Family Services	478	49--Kidcare delinquent premiums
Healthcare & Family Services	478	50--Kidcare rebate overpayments
Public Health	482	51--Fed. Civil Monetary Penalties
Central Management Services	41615	52--Delinquent Group Ins. premium
Illinois Toll Highway	557	53--Illinois Tollway violation
Any Agency		54--Fines and Penalties

State of Illinois

SMITH JOHN

APRIL 15, 2014

325 WEST ADAMS
SPRINGFIELD, IL 62704

The State of Illinois has been advised that you owe money to the state agency(ies) listed below. Pursuant to Illinois law (15 ILCS 405/10.05-10.05A) the State of Illinois is required to withhold all eligible payments until the claim(s) have been satisfied. If there is an amount remaining, a payment will be issued within 10 days from the date of this notice. Furthermore, a processing fee may be charged per payment transaction. The following amounts have been withheld:

Debtor Name ID Number	Claiming Agency Contact Address Phone Number Debt Type	Intercepted Payment Voucher # AND/OR Warrant # Offset Total Warrant Amount	Amounts Withheld from Payment	
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	AGING 402 40068705450 $6,000.00	DEBT- FEE-	$5,985.00 $15.00
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	EMPLOYMENT SECURITY 427 40068705449 $2,500.00	DEBT- FEE-	$2,485.00 $15.00
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	TRANSPORTATION 494 40068705448 $2,000.00	DEBT- FEE-	$1,530.00 $15.00

DEBT REDUCTION TOTAL:	$10,000.00
TOTAL FEE WITHHELD:	$45.00

To request detailed information regarding this claim, please contact the claiming agency using the contact information listed above. If you have already contacted the claiming agency and still do not agree with the claim, you may file a protest by writing the State of Illinois; Attn: Collections Unit; 325 West Adams St; Springfield, IL 62704-1858. The protest should be in the form of a letter and should describe the reasons for protest. The letter should be accompanied by any documents that support your assertions. The letter must bear the original signature of the debtor or authorized agent. Please include the ID number(s) on all correspondence. **If you do not file a written protest within 60 days from the date of this notice, the withheld amount will be sent to the claiming agency(ies).**

COLLECTIONS UNIT

PLEASE RETAIN THIS LETTER FOR YOUR RECORDS

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

ILLINOIS DEBT RECOVERY OFFSET PORTAL

User Authorization

INSTRUCTIONS

For submitting claims for offset to the Illinois Office of the Comptroller (IOC), Claiming Entities (CEs) must complete this User Authorization form and return to IOC.

Field	Local Debt Recovery Program	State Agency
Entity Name	Local Claiming Entity name	Agency name
Department	Department name	Division name
Entity ID	Blank. To be assigned by IOC	5-digit agency code
Chief Officer	Chief Officer named on IGA	Agency head
User Coordinator	This user is given administrative privileges to manage users of the IDROP system on the claiming entity's behalf, excluding the ability to assign file submission authority which can only be assigned by the Chief Officer.	

CLAIMING ENTITY

ENTITY NAME: ______________________________
(30 characters maximum)

DEPARTMENT: ______________________________
(30 characters maximum)

ENTITY ID: ☐☐☐☐☐
(If Known)

CHIEF OFFICER NAME: ______________________________

CHIEF OFFICER EMAIL: ______________________________

USER COORDINATOR NAME: ______________________________

USER COORDINATOR EMAIL: ______________________________

AUTHORIZING SIGNATURE

The Authorized Signature of the Chief Officer below will be kept on file for use as a certifying signature for each file transmitted to the Illinois Office of the Comptroller. Only employees of the entity who are granted the appropriate security privileges by the Chief Officer will have authority to generate and submit these files on the Chief Officer's behalf. This authority **cannot** be granted to third parties. In addition, by signing below, the Chief Officer promises to treat their login information as confidential and will not provide that information to employees, agents or any other third parties for the purpose of accessing the IDROP system. Any violation of these terms and conditions may result in dismissal from the program.

Date_____/_____/_____

System Administration Use Only:

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

ILLINOIS DEBT RECOVERY OFFSET PORTAL

Guide to the IDROP User Authorization

The IDROP User Authorization form is used to identify the primary administrative users of the Illinois Debt Recovery Offset Portal (IDROP) which is the web-based application used by claiming entities to manage debt claims filed with the Illinois Office of the Comptroller (IOC). The chief officer will initially be the **only** user with the authority to submit debts to IOC. However, this submission authority can be delegated in the system to other users by the chief officer. The user coordinator creates and manages user access to IDROP for the entity; however, the user coordinator cannot grant submission authority. Once this information is provided to IOC, user accounts are established for the users named on the form. IDROP notifies the user of their logon credentials and provides instructions on accessing IDROP.

Filing Instructions: Original signed and completed authorization forms must be sent to the IOC, Attn: Collections, 325 West Adams, Springfield, IL 62704. An authorization form must be filed for each department filing debts with the IOC.

Completing the Form:

Claiming Entity Name: Enter the name of your state agency or university.

Claiming Entity Department Name: Not required for state agencies or universities.

Entity ID: Enter your three digit agency number followed by your two digit organization number.

Chief Officer Name: Provide the name of the individual who will act as chief officer. This individual is the agency director or university president or secretary.

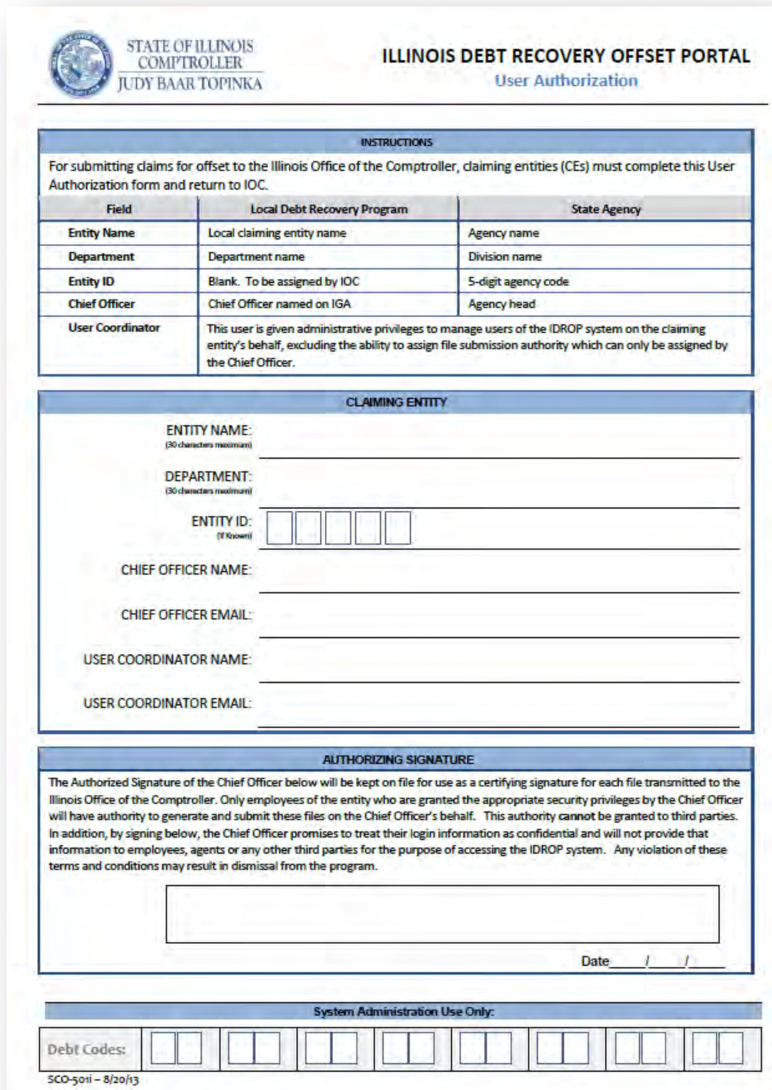
Chief Officer Email: Provide the email address for the chief officer. This will be used as the user name in IDROP.

User Coordinator Name: Provide the name of the individual who will act as the manager of users in IDROP. This individual will have the administrative privileges necessary to create and remove user access to IDROP for the entity.

User Coordinator Email: Provide the email address for the user coordinator. This will be used as the user name in IDROP.

Authorizing Signature: An original signature of the chief officer named above.

Date: Date on which the form was signed by the chief officer.



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

ILLINOIS DEBT RECOVERY OFFSET PORTAL
User Authorization

INSTRUCTIONS

For submitting claims for offset to the Illinois Office of the Comptroller, claiming entities (CEs) must complete this User Authorization form and return to IOC.

Field	Local Debt Recovery Program	State Agency
Entity Name	Local claiming entity name	Agency name
Department	Department name	Division name
Entity ID	Blank. To be assigned by IOC	5-digit agency code
Chief Officer	Chief Officer named on IGA	Agency head
User Coordinator	This user is given administrative privileges to manage users of the IDROP system on the claiming entity's behalf, excluding the ability to assign file submission authority which can only be assigned by the Chief Officer.	

CLAIMING ENTITY

ENTITY NAME: (30 characters maximum) ______

DEPARTMENT: (30 characters maximum) ______

ENTITY ID: (If Known) ☐☐☐☐☐

CHIEF OFFICER NAME: ______

CHIEF OFFICER EMAIL: ______

USER COORDINATOR NAME: ______

USER COORDINATOR EMAIL: ______

AUTHORIZING SIGNATURE

The Authorized Signature of the Chief Officer below will be kept on file for use as a certifying signature for each file transmitted to the Illinois Office of the Comptroller. Only employees of the entity who are granted the appropriate security privileges by the Chief Officer will have authority to generate and submit these files on the Chief Officer's behalf. This authority **cannot** be granted to third parties. In addition, by signing below, the Chief Officer promises to treat their login information as confidential and will not provide that information to employees, agents or any other third parties for the purpose of accessing the IDROP system. Any violation of these terms and conditions may result in dismissal from the program.

Date____/____/____

System Administration Use Only:

Debt Codes:

SCO-501i – 8/20/13

DELETE, REFUND, AND/OR CHANGE ON THE COMPTROLLER'S OFFSET SYSTEM (C-34)

PURPOSE

This form is for exception processing only. State debt should be added to the system via IDROP. For additional information, please reference the IDROP User Manual at http://www.ioc.state.il.us/index.cfm/resources/idrop-manual/.

An agency may file a delete, refund and/or change requesting the Comptroller:

1. Delete a claim for any of the following reasons:
   a. The claim has been satisfied.
   b. The claim has been inactive for more than one year.
   c. The agency has agreed to enter into a deferred payment plan with the debtor.
   d. The claim has been determined to be invalid.
   e. Bankruptcy
   f. Other – please explain.

2. Refund monies currently held in the offset fund to the person or business against which their claim exists.

3. Change the debtor name, order number, or amount of debt on a previously filed claim.

If multiple claims are filed by the same agency for the same debtor, a C-34 form is required for each claim.

For additional information, please contact:

Office of the Comptroller
Collections Unit
325 West Adams Street
Springfield, IL 62704
Phone: 217/782-7525
stateoffset@mail.ioc.state.il.us

INSTRUCTIONS (Refers to 26.40.21-B)

REFERENCE	CONTENTS

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, AND 6 MUST BE COMPLETED TO PROCESS A **DELETE, REFUND or CHANGE**.

(1) Enter the name of the debtor to which maintenance is to be performed.

(2) Enter the Social Security Number (SSN) for an individual debtor or Federal Employer's Identification Number (FEIN) for a business to which maintenance is to be performed.

(3) Enter an "X" on the appropriate line describing the debtor as either an individual or business.

(4) 5 digit agency code.

(5) Order Number.

(6) IW (ID) Number.

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, 6 AND 7 MUST BE COMPLETED TO PROCESS A **DELETE**.

(7) Enter an "X" in one of the six boxes which best describe the reason for the delete. If no delete is to be processed, do not mark any of the six boxes.

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, 6, 7 AND 8 MUST BE COMPLETED TO PROCESS A **REFUND** TO A DEBTOR.

(8) Enter only the amount to be refunded to the debtor. If all money is to be refunded, mark the "Refund all monies in Offset Fund to debtor" box. Requests for Refunds must be received in the Collections Unit no later than four (4) days prior to the end of the thirty (30) day protest period in order to ensure the money is returned to the debtor and not paid to the claiming agency.

SIGNATURE AUTHORIZATION (SCO-376)

PURPOSE

The Signature Authorization card (Exhibit 26.40.25-A) is used by the Collections Unit to provide specimen signatures for person(s) authorized to submit Involuntary Withholding Requests to the Comptroller. Signature cards are no longer needed when the agency is using IDROP. The agency completes the IDROP User Authorization form (Exhibit 26.40.20-G) which is signed by the agency's director or the university's board secretary or president. Submission authority is then granted to users online by the agency director or the university secretary/president. For more information, please reference the IDROP User Manual at http://www.ioc.state.il.us/index.cfm/resources/idrop-manual/.

NOTIFICATION REQUIREMENTS

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

DISTRIBUTION

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

CONTENTS

Please contact the Collections Unit to request Signature Authorization cards. SAMS Exhibits 26.40.25-B and C provide examples of properly completed cards.

Reference	Contents
1	Authorized Person: Type the name of the agency head or the person authorized to sign for the agency head for Involuntary Withholding Requests.
2	Agency Name: Type the agency name to which the signature authorization applies.
3	Specimen Signature: Agency head or person authorized to sign for agency head must sign the card before it is valid. (Original Signature required.)

4 Agency/Org Code: Type the 5 digit agency organization code to which the payment is to be made. If a new agency organization code is being created, contact the Comptroller's Office for available codes. A card must be completed for each agency/org code submitted.

5 Indicate the transaction approved by signature authority.

6 Approval - Agency Head: Agency head must sign the signature authorization card and enter the effective date of authorization before it is valid. It is the responsibility of the agency to rescind invalid signature authorization cards and re-submit new ones in the event of any staff changes.

7 Type the name, address and telephone number for the individual to be contacted regarding offsets.

Exhibit 27.10.10-B
(15-001)

Agencies Required to Prepare and Submit GAAP Basis Financial Statements

Agencies

- Capital Development Board
- Central Management Services
  - Local Government Health Insurance Reserve Fund
  - Teacher Health Insurance Security Fund
  - Community College Health Insurance Security Fund
- Children and Family Services
- Corrections
- Corrections - Working Capital Revolving Fund
- Employment Security - individual proprietary funds/individual non-shared governmental funds
- Environmental Protection Agency - Water Revolving Fund
- Gaming Board - State Gaming Fund
- Healthcare and Family Services
- Human Services
- Lottery
- Natural Resources - Capital Asset Account
- Power Agency
- Revenue
- Secretary of State
- State Board of Education
- Student Assistance Commission
- Student Assistance Commission -
  - Designated Account Purchase Program Fund
  - Prepaid Tuition Fund
- Transportation
- Treasurer -
  - College Savings Plan
  - Fiscal Officer Responsibilities (Non-GAAP)
  - Illinois Funds
- Workers' Compensation Commission - Self-Insurers' Security Fund

Pension Trusts

- General Assembly Retirement System
- Judges Retirement System
- State Board of Investments
- State Employees' Retirement System
- State Universities Retirement System
- Teachers' Retirement System

Component Units

- Comprehensive Health Insurance Board
- East St. Louis Financial Advisory Authority
- Illinois Arts Council Foundation
- Illinois Conservation Foundation
- Illinois Finance Authority
- Illinois Grain Insurance Corporation
- Illinois Housing Development Authority
- Illinois Literacy Foundation
- Illinois Math and Science Academy Fund
- Illinois Medical District Commission
- Railsplitter Tobacco Settlement Authority
- Quad Cities Regional Economic Development Authority
- Southeastern Illinois Economic Development Authority
- Southwestern Illinois Development Authority
- Toll Highway Authority
- Upper Illinois River Valley Development Authority
- Western Illinois Economic Development Authority
- Will-Kankakee Regional Development Authority

Universities

- Chicago State University
- Eastern Illinois University
- Governors State University
- Illinois State University
- Northeastern Illinois University
- Northern Illinois University
- Southern Illinois University
- University of Illinois
- Western Illinois University

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.

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-A 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.

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).

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 27.20.16-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.

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

PURPOSE

The purpose of the Proprietary Funds Trial Balance for Assets, Liabilities and Net Position 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 Position 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 position 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.

CONTENTS

Refer to Exhibit 27.20.26-A through 27.20.26-B.

REFERENCE	CONTENTS
(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.

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.

CONTENTS

Refer to Exhibit 27.20.27-A through 27.20.27-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-527 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

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 position 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.

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.

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.

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 MUST 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.

NONSHARED SAMS FUNDS CASH RECONCILIATION (SCO-534)

PURPOSE

The purpose of the Nonshared SAMS Funds Cash Reconciliation Form is to reconcile the fund balance per SAMS to the balance of cash on deposit with the Treasurer per agency records, both at the beginning and end of the fiscal year. All activities during the fiscal year which have not been recorded on SAMS must be identified on the SCO-534.

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

GENERAL

A Nonshared SAMS Funds Cash Reconciliation must be prepared for each Treasury-held fund administered solely by the agency. Activity not recorded on SAMS is to be provided for the beginning (June 30, prior year, (PY)) and end (June 30, current year, (CY)) of the fiscal year. The SCO-534 should be prepared on the Comptroller’s WEDGE system. All June 30, PY balances as well as all activity related to held transfers, held intergovernmental payments, and held warrants will be populated by the Comptroller’s Office.

This form is critical since it provides the audit trail to SAMS from the information accumulated from the administering agency’s records in the trial balances for nonshared funds. This form is used to reconcile items between SAMS and agency records at June 30, PY and June 30, CY and is used in the preparation of the statewide financial statements.

Descriptions of activities not recorded on SAMS are:

1. <u>Cash on Hand</u> - 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. <u>Cash in Transit</u> - cash in any of the following stages and is calculated through a reconciliation performed between the agency's records and SAMS:

- Cash in clearing - amounts in the Treasurer's clearing account at June 30.
  NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
- Clearing to agency - amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller.
- Agency to SAMS - deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

3. Vouchers in Transit - vouchers recorded on agency records which have not been recorded on SAMS. These vouchers are identified by the agency during the monthly reconciliation to the Appropriation Status Report (SB01). See Procedure 11.40.10.

4. Budgetary Refunds Per SG06 – The SG06 is sent to agencies with the year-end reporting package and provides budgetary refunds paid during the fiscal year. Budgetary refunds are segregated from the agency's normal expenditure account(s). To ensure the SCO-534 agrees with total revenues and expenditures reported on the Trial Balance (SCO-517), the budgetary refunds must be subtracted from receipts and disbursements in the "Budgetary Refunds Per SG06" section of the SCO-534. This information will be entered by the Comptroller's Office.

5. Rounding/Other - items that do not fit into categories 1 through 4 described above. The following appears frequently in the "Other" category.

   - *Prior Year Adjustments*
     Depending upon the nature of the item, the prior year adjustment will be recorded as either an addition or subtraction.

All amounts on this form should be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. The totals will be automatically calculated by the system.

INSTRUCTIONS

All amounts recorded on the Nonshared SAMS Funds Cash Reconciliation can be obtained from the monthly receipts and disbursements SAMS reconciliations performed by the agency. Vouchers in transit should be posted to the SCO-549.

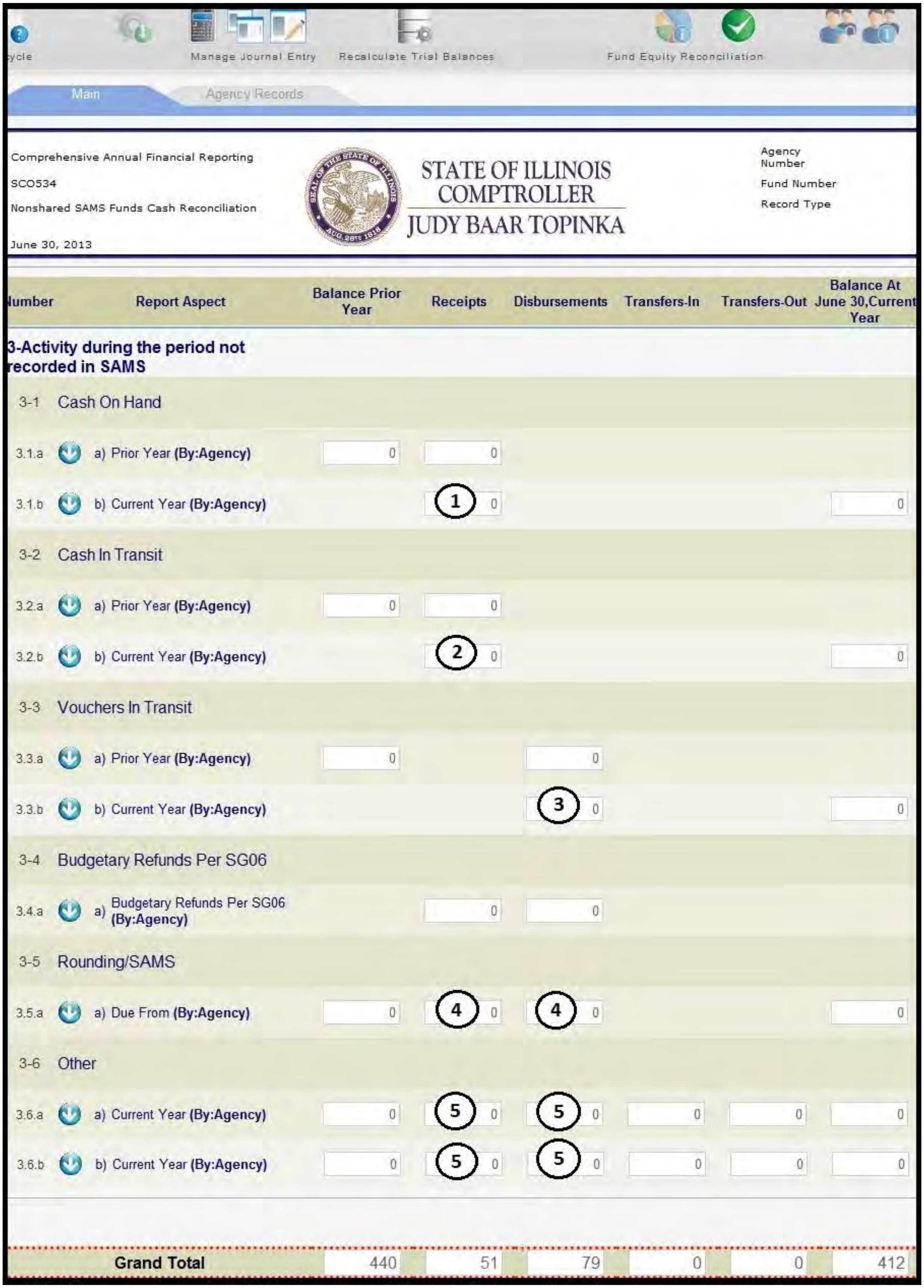
CONTENTS

Refer to Exhibits 27.20.34-A-E.

REFERENCE	CONTENTS
NOTE	Information in Sections 1 and 2 of the form is read-only and will be entered by the Comptroller's Office during the initialization of the fiscal year.
(1)	Enter the amount of cash on hand as of June 30, current year, if applicable. This amount will be an addition in the receipts column.
(2)	Enter the amount of cash in transit as of June 30, current year, if applicable. This amount will be an addition in the receipts column.
(3)	Enter the amount of vouchers in transit as of June 30, current year, if applicable. This amount will be an addition in the disbursements column. (Note that vouchers in transit will need to be entered on the SCO-549 form as a debit to account 101.)
(4)	Enter any necessary rounding amounts to receipts or disbursements column to adjust the cash balance to actual.
(5)	Enter any other adjustments to receipts or disbursements, if applicable. These may include prior year adjustments. Depending on the nature of the item, the effect can be either an addition or a subtraction. After entering all applicable information on the "Main" tab, the form must be saved. Note: If you navigate away from the form without saving, your work will not be saved.
(6)	Click on the "Agency Records" tab.
(7)	Adjust agency records amounts, as necessary, to agree each section to its "Target Total." [Note: "Receipts" and "Transfers In" must be entered as a credit ("-") balance. "Disbursements" and "Transfers Out" should be entered as a debit ("+") balance.

REFERENCE	CONTENTS
(8)	If additional accounts are needed to properly record the cash activity, click on the “Add” button to select them.
	After entering all applicable information on the “Agency Records” tab, the form must be saved. Note: If you navigate away from the form without saving, your work will not be saved.
(9)	Click the “Publish Agency Records” icon on the horizontal ribbon to post to the trial balance. The amounts entered will be populated in the Agency Records column of the respective accounts.
(10)	Click “Ok” to acknowledge the informative message.

Exhibit 27.20.34-A
(15-001)



ycle | Manage Journal Entry | Recalculate Trial Balances | Fund Equity Reconciliation

Main | Agency Records

Comprehensive Annual Financial Reporting
SCO534
Nonshared SAMS Funds Cash Reconciliation
June 30, 2013

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

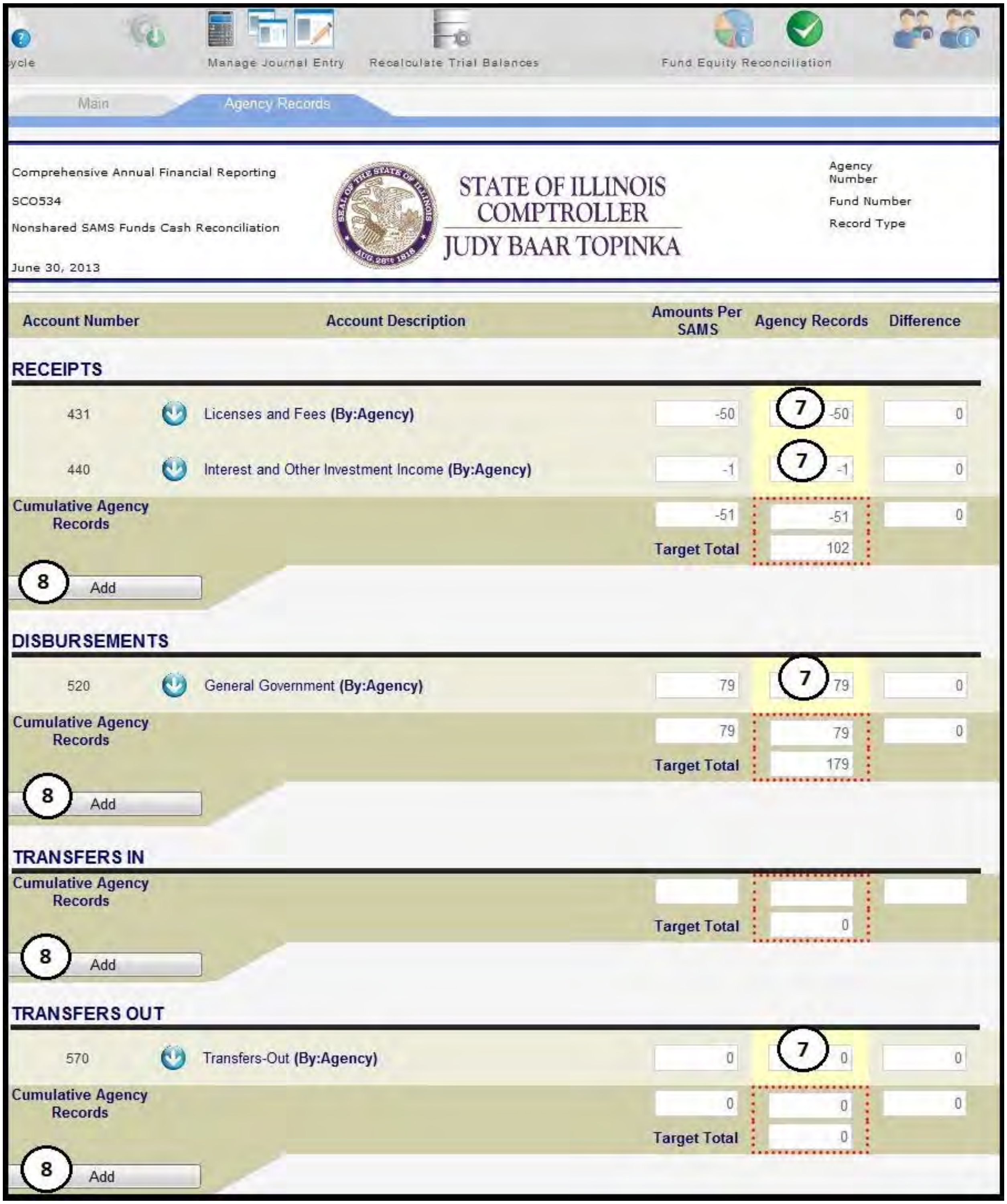
Number	Report Aspect	Balance Prior Year	Receipts	Disbursements	Transfers-In	Transfers-Out	Balance At June 30,Current Year
3-Activity during the period not recorded in SAMS							
3-1	Cash On Hand						
3.1.a	a) Prior Year **(By:Agency)**	0	0				
3.1.b	b) Current Year **(By:Agency)**		1 0				0
3-2	Cash In Transit						
3.2.a	a) Prior Year **(By:Agency)**	0	0				
3.2.b	b) Current Year **(By:Agency)**		2 0				0
3-3	Vouchers In Transit						
3.3.a	a) Prior Year **(By:Agency)**	0		0			
3.3.b	b) Current Year **(By:Agency)**			3 0			0
3-4	Budgetary Refunds Per SG06						
3.4.a	a) Budgetary Refunds Per SG06 **(By:Agency)**		0	0			
3-5	Rounding/SAMS						
3.5.a	a) Due From **(By:Agency)**	0	4 0	4 0			0
3-6	Other						
3.6.a	a) Current Year **(By:Agency)**	0	5 0	5 0	0	0	0
3.6.b	b) Current Year **(By:Agency)**	0	5 0	5 0	0	0	0
	Grand Total	440	51	79	0	0	412

ycle Manage 6 l Entry Recalculate Trial Balances Fund Equity Reconciliation

Main | Agency Records

3-1	Cash On Hand						
3.1.a	a) Prior Year **(By:Agency)**	0	0				
3.1.b	b) Current Year **(By:Agency)**		25				25
3-2	Cash In Transit						
3.2.a	a) Prior Year **(By:Agency)**	0	0				
3.2.b	b) Current Year **(By:Agency)**		25				25
3-3	Vouchers In Transit						
3.3.a	a) Prior Year **(By:Agency)**	0		0			
3.3.b	b) Current Year **(By:Agency)**			100			-100
3-4	Budgetary Refunds Per SG06						
3.4.a	a) Budgetary Refunds Per SG06 **(By:Agency)**		0	0			
3-5	Rounding/SAMS						
3.5.a	a) Due From **(By:Agency)**	0	1	0			1
3-6	Other						
3.6.a	a) Current Year **(By:Agency)**	0	0	0	0	0	0
3.6.b	b) Current Year **(By:Agency)**	0	0	0	0	0	0
	Grand Total	440	102	179	0	0	363

Exhibit 27.20.34-C
(15-001)



ycle · Manage Journal Entry · Recalculate Trial Balances · Fund Equity Reconciliation

Main · Agency Records

Comprehensive Annual Financial Reporting

SCO534

Nonshared SAMS Funds Cash Reconciliation

June 30, 2013

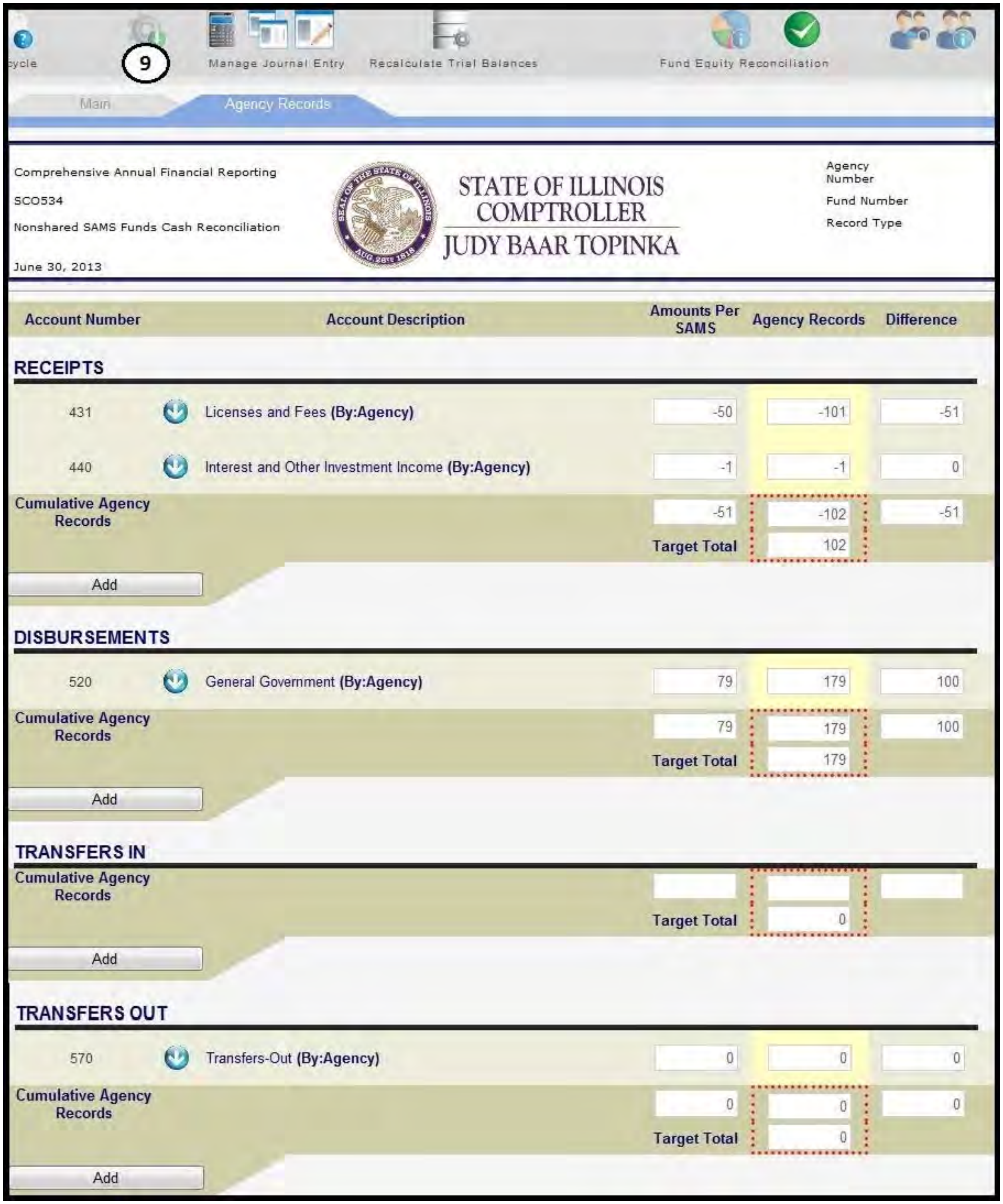
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Account Number		Account Description	Amounts Per SAMS	Agency Records	Difference
RECEIPTS					
431		Licenses and Fees **(By:Agency)**	-50	7 -50	0
440		Interest and Other Investment Income **(By:Agency)**	-1	7 -1	0
Cumulative Agency Records			-51	-51	0
			Target Total	102	
8 Add					
DISBURSEMENTS					
520		General Government **(By:Agency)**	79	7 79	0
Cumulative Agency Records			79	79	0
			Target Total	179	
8 Add					
TRANSFERS IN					
Cumulative Agency Records					
			Target Total	0	
8 Add					
TRANSFERS OUT					
570		Transfers-Out **(By:Agency)**	0	7 0	0
Cumulative Agency Records			0	0	0
			Target Total	0	
8 Add					



Comprehensive Annual Financial Reporting

SC0534

Nonshared SAMS Funds Cash Reconciliation

June 30, 2013

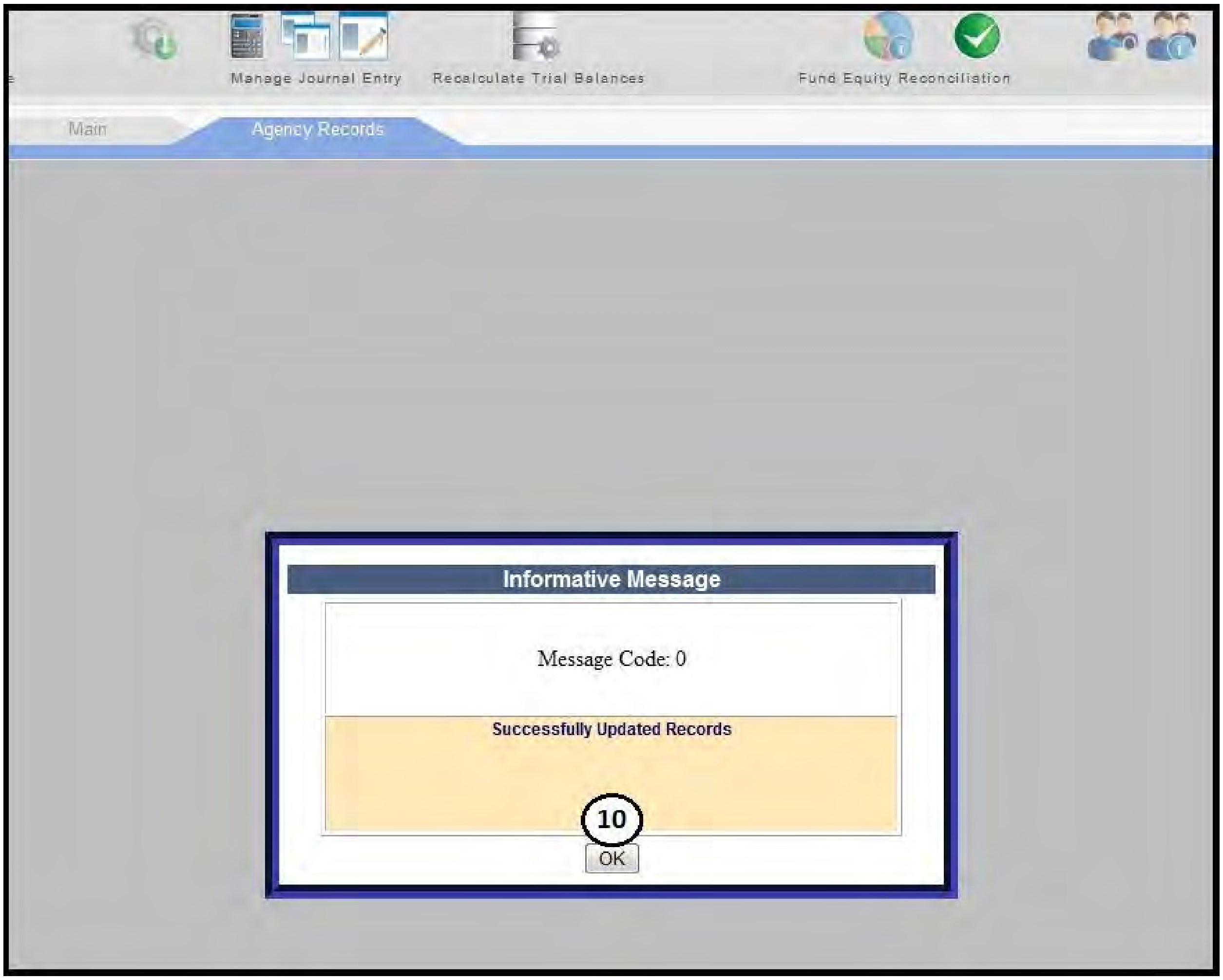
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Account Number		Account Description	Amounts Per SAMS	Agency Records	Difference
RECEIPTS					
431		Licenses and Fees **(By:Agency)**	-50	-101	-51
440		Interest and Other Investment Income **(By:Agency)**	-1	-1	0
Cumulative Agency Records			-51	-102	-51
			Target Total	102	
Add					
DISBURSEMENTS					
520		General Government **(By:Agency)**	79	179	100
Cumulative Agency Records			79	179	100
			Target Total	179	
Add					
TRANSFERS IN					
Cumulative Agency Records					
			Target Total	0	
Add					
TRANSFERS OUT					
570		Transfers-Out **(By:Agency)**	0	0	0
Cumulative Agency Records			0	0	0
			Target Total	0	
Add					


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Agency Records
Informative Message
Message Code: 0
Successfully Updated Records
10
OK

REFERENCE	CONTENTS
	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.

(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 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.

LONG-TERM OBLIGATIONS AND RELATED ITEMS (SCO-540)

PURPOSE

The purpose of the Long-Term Obligations and Related Items Form (Exhibit 27.20.40-A) is to record all changes in long-term obligations and related items from the prior year for proprietary, pension/investment/private purpose trust funds and component units. In addition, the SCO-540 is used to identify the current portion of the long-term obligations and related items.

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

GENERAL

The Long-Term Obligations and Related Items Form should be completed for all proprietary, pension/investment/private purpose trust funds and component units with long-term obligations and related items. Form SCO-540 begins with the balance of long-term obligations and related items at the beginning of the year and records all increases and decreases during the year to long-term obligations and related items. In addition, this form is used to identify the current portion of the long-term debt and related items.

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

STANDARD JOURNAL ENTRIES

The following examples of reclassifying journal entries should be made on Form SCO-547.

Account Number	Account Name	Debit	Credit
251	Revenue Bonds Payable, Long-Term	XXX	
246	Revenue Bonds Payable, Current		XXX

To reclassify the current portion of revenue bonds payable. This amount should agree to the amount recorded in (10), in the Current Portion, due within one year column.

Account Number	Account Name	Debit	Credit
261	Capital Leases Payable and Installment Purchases, Long Term	XXX	
260	Capital Leases Payable and Installment Purchases, Current		XXX

To reclassify the current portion of capital leases payable and installment purchases. This amount should agree to the sum of (42) and (47).

Account Number	Account Name	Debit	Credit
271	Compensated Absences, Long-Term	XXX	
270	Compensated Absences, Current		XXX

To reclassify the current portion of compensated absences. This amount should agree to (63).

CONTENTS

Refer to Exhibit 27.20.40-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	If the form is being completed for a component unit, place a checkmark next to Component units. For all other funds, enter the official fund name.
(5)	If the form is being completed for a proprietary, pension/investment/ private purpose trust fund, enter the four-digit Comptroller assigned fund number.
(6)	Enter the Balance At June 30, Prior Year amount for Revenue Bonds Payable. This information will be obtained from the prior year SCO-540.
(7)	Enter current year additions to Revenue Bonds Payable and accreted values. Note: This amount includes the amount that bonds issued at deep discounts have increased (or accreted) during the fiscal year.
(8)	Enter current year deletions to Revenue Bonds Payable.
(9)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (8) from the sum of (6) and (7). This amount should agree to the sum of accounts 246 and 251 on the balance sheet.

REFERENCE	CONTENTS
(10)	Enter the current portion of Revenue Bonds Payable. The current portion is comprised of principal payments for current interest bonds due within one year and the accreted value of capital appreciation bonds that will mature within one year (e.g. a capital appreciation bond maturing at $5,000 within one year, the accreted value of $4,900 at current year end will be included in this balance). This amount should agree to account 246 on the balance sheet.
(11)	Enter the Balance At June 30, Prior Year of Unamortized Bond Premiums. These amounts will agree to the sum of accounts 247 and 252 on the balance sheet in the prior year.
(12)	Enter current year additions to the Unamortized Bond Premiums related to Revenue Bonds Payable liability accounts.
(13)	Enter current year deletions to the Unamortized Bond Premiums related to Revenue Bonds Payable liability accounts.
(14)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (13) from the sum of (11) and (12).
(15)	Enter the current portion of Unamortized Bond Premiums. The current portion is the amount that will be amortized within one year. This amount should agree to account 247 on the balance sheet.
(16)	Enter the Balance At June 30, Prior Year of Unamortized Bond Discounts. These amounts will agree to the sum of accounts 248 and 253 on the balance sheet in the prior year.
(17)	Enter current year additions to the Unamortized Bond Discounts related to Revenue Bonds Payable liability accounts.
(18)	Enter current year deletions to the Unamortized Bond Discounts related to Revenue Bonds Payable liability accounts.

REFERENCE	CONTENTS
(19)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (18) from the sum of (16) and (17).
(20)	Enter the current portion of Unamortized Bond Discounts. The current portion is the amount that will be amortized within one year. This amount should agree to account 248 on the balance sheet.
(21)	Subtotal the amounts entered in (6) through (20) for each column.
(22)	Enter the Balance At June 30, Prior Year amount for Certificates of Participation. This information will be obtained from the prior year SCO-540.
(23)	Enter current year additions to Certificates of Participation.
(24)	Enter current year deletions to Certificates of Participation.
(25)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (24) from the sum of (22) and (23).
(26)	Enter the current portion of Certificates of Participation. The current portion is the amount due within one year. This amount should agree to account 280 on the balance sheet.
(27)	Enter the Balance At June 30, Prior Year of Unamortized COPS Premiums.
(28)	Enter current year additions to the Unamortized Premiums related to COPS liability accounts.
(29)	Enter current year deletions to the Unamortized Premiums related to COPS liability accounts.

REFERENCE	CONTENTS
(30)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (29) from the sum of (27) and (28).
(31)	Enter the current portion of Unamortized COPS Premiums. The current portion is the amount that will be amortized within one year. This amount should agree to account 281 on the balance sheet.
(32)	Enter the Balance At June 30, Prior Year of Unamortized COPS Discounts.
(33)	Enter current year additions to the Unamortized Discounts related to COPS liability accounts.
(34)	Enter current year deletions to the Unamortized Discounts related to COPS liability accounts.
(35)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (34) from the sum of (32) and (33).
(36)	Enter the current portion of Unamortized COPS Discounts. The current portion is the amount that will be amortized within one year. This amount should agree to account 282 on the balance sheet.
(37)	Subtotal the amounts entered in (22) through (36) for each column.
(38)	Enter the balance at June 30, Prior Year amount for Installment Purchase Contracts. This information will be obtained from the prior year SCO-540.
(39)	Enter current year additions to Installment Purchase Contracts.
(40)	Enter current year deletions to Installment Purchase Contracts.

REFERENCE	CONTENTS
(41)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (40) from the sum of (38) and (39). This balance totaled with Balance at June 30, Current Year for Capital Leases Payable ((46) below) should equal the sum of accounts 260 and 261 on the balance sheet.
(42)	Enter the current portion of Installment Purchase Contracts. The current portion is the amount due within one year. This balance totaled with current portion, due within one year, for Capital Leases Payable ((47) below) should equal account 260 on the balance sheet.
(43)	Enter the balance at June 30, Prior Year amount for Capital Leases Payable. This information will be obtained from the prior year SCO-540.
(44)	Enter current year additions to Capital Leases Payable.
(45)	Enter current year deletions to Capital Leases Payable.
(46)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (45) from the sum of (43) and (44). This balance totaled with Balance at June 30, Current Year for Installment Purchases (41) above) should equal the sum of accounts 260 and 261 on the balance sheet.
(47)	Enter the current portion of Capital Leases Payable. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for Installment Purchases, ((42) above) should equal account 260 on the balance sheet.
(48)	Enter the Balance at June 30, Prior Year amount for Notes Payable. This information can be obtained from the prior year SCO-566.
(49)	Enter current year additions to Notes Payable.
(50)	Enter current year deletions to Notes Payable.

REFERENCE	CONTENTS
(51)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (50) from the sum of (48) and (49). This result should agree with the balance outstanding on the SCO-566 and the sum of accounts 235 and 236 on the balance sheet.
(52)	Enter the current portion of Notes Payable. This current portion is the amount due within one year. This amount should agree with the balance in the CY+1 column on SCO-566 and account 235 on the balance sheet.
(53)	Enter the Balance At June 30, Prior Year amount for Claims and Judgments. This information will be obtained from the prior year SCO-540.
(54)	Enter current year additions to Claims and Judgments.
(55)	Enter current year deletions to Claims and Judgments.
(56)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (55) from the sum of (53) and (54). This balance totaled with Balance at June 30, Current Year for Other Obligations ((67) below) should agree to the sum of accounts 278 and 279 on the balance sheet.
(57)	Enter the current portion of Claims and Judgments. The current portion is the amount due within one year. This balance totaled with current portion, due within one year, for Other Obligations ((68) below) should agree with account 278 on the balance sheet.
(58)	Enter the Balance At June 30, Prior Year amount for Compensated Absences and related information. This information can be obtained from the prior year SCO-540.
(59)	Enter current year additions to Compensated Absences and related information.

REFERENCE	CONTENTS
(60)	Enter current year deletions to Compensated Absences and related information.
(61)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (60) from the sum of (58) and (59).
(62)	Enter the current portion of Compensated Absences and related information. The current portion is the amount due within one year.
(63)	Subtotal the amounts entered in (58), (59), (60), (61) and (62) and enter the results. The amount recorded in the Balance At June 30, Current Year column should agree to the sum of accounts 270 and 271 on the balance sheet. The amount recorded in the current portion, due within one year column should agree to account 270 on the balance sheet.
(64)	Enter the Balance At June 30, Prior Year amount for Other Obligations. This information can be obtained from the prior year SCO-540.
(65)	Enter current year additions to Other Obligations.
(66)	Enter current year deletions to Other Obligations.
(67)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (66) from the sum of (64) and (65). This balance totaled with Balance at June 30, Current Year for Claims and Judgments ((56) above) should agree to the sum of account 278 and 279 on the balance sheet.
(68)	Enter the current portion of Other Obligations. The current portion is the amount due within one year. This balance totaled with current portion, due within one year for Claims and Judgments ((57) above) should agree to the balance in account 278 on the balance sheet.
(69)	Sum all amounts entered in the Balance At June 30, Prior Year column and enter the result.

REFERENCE	CONTENTS
(70)	Sum all amounts entered in the Additions column and enter the result.
(71)	Sum all amounts entered in the Deletions column and enter the result.
(72)	Sum all amounts entered in the Balance At June 30, Current Year column and enter the result. This should also equal the result of subtracting (71) from the sum of (69) and (70).
(73)	Sum all amounts in the current portion, due within one-year column and enter the result.
(74)	Enter Balance At June 30, Prior Year amount for Unamortized Bond Insurance Costs recorded as assets. This information can be obtained from the prior year SCO-540. (Under GASB Statement No. 65, debt issuance costs, except any portion related to prepaid insurance costs, should be recognized as an expense in the period incurred.)
(75)	Enter the current year additions to Unamortized Bond Insurance Costs.
(76)	Enter the current year deletions to Unamortized Bond Insurance Costs.
(77)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (76) from the sum of (74) and (75). This result should agree with the sum of accounts 148 and 149 on the balance sheet.
(78)	Enter the Current Portion of Unamortized Bond Insurance Costs. The current portion is the amount that will be amortized within one year. This amount should agree to account 148 on the balance sheet.

REFERENCE	CONTENTS
(79)	Enter the Balance At June 30, Prior Year of Unamortized Deferred Amounts on Refunding in the Deferred Inflows of Resources Section of the form. These amounts will agree to the sum of accounts 249 and 254 on the balance sheet in the prior year. (Under GASB Statement No. 65, Unamortized Deferred Amounts on Refunding are now reported in the deferred inflow of resources section of the statement of net position. There are no changes to the method of calculating the balance.)
(80)	Enter current year additions to the Unamortized Deferred Amounts on Refunding related to Revenue Bonds Payable liability accounts.
(81)	Enter current year deletions to the Unamortized Deferred Amounts on Refunding related to Revenue Bonds Payable liability accounts.
(82)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (81) from the sum of (79) and (80).
(83)	Enter the current portion of Unamortized Deferred Amounts on Refunding. The current portion is the amount that will be amortized within one year. This amount should agree to account 249 on the balance sheet.
(84)	Enter the Balance At June 30, Prior Year of Deferred Gain/Loss on COPS Refunding in the Deferred Inflows of Resources section of the form. These amounts will agree to the sum of accounts 283 and 288 on the balance sheet in the prior year (Under GASB Statement No. 65, Unamortized Deferred Amounts on Refunding are now reported in the deferred inflow of resources section of the statement of net position. There are no changes to the method of calculating the balance.)
(85)	Enter current year additions to the Deferred Gain/Loss on Refunding related to COPS liability accounts.

REFERENCE	CONTENTS
(86)	Enter current year deletions to the Deferred Gain/Loss on Refunding related to COPS liability accounts.
(87)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (86) from the sum of (84) and (85).
(88)	Enter the current portion of Deferred Gain/Loss on Refunding. The current portion is the amount that will be amortized within one year. This amount should agree to account 283 on the balance sheet.
(89)	Enter the amount of unspent Certificates of Participation Proceeds on Hand at End of Year.
(90)	Enter the amount of unspent Revenue Bonds Payable Proceeds on Hand at End of Year.
(91)	Sum the amounts entered in (90) and (91) and enter the result.
(92)	Enter the amount of Actual Compensated Absences Paid in cash during the Current Year.
(93)	Enter the amount of Actual Compensated Absences Paid in cash during the Prior Year.
(94)	Enter any explanations necessary, including but not limited to Other Obligations reported in (64), (65), (66), (67) and (68). A copy of the related footnotes for “other obligations” should be submitted to the Comptroller’s Office.

State of Illinois | **Agency** ____________________
Long-Term Obligations and Related Items | **Agency #** ____________________
June 30, 20________

Component Unit________________________ **Proprietary Fund______________ Fund #_______** **Pension Trust Fund_____________ Fund #_______** **Investment Trust _______________ Fund #_______** **Private Purpose Trust___________ Fund #_______**	**Nearest Thousand**				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Balance At June 30, Current Year**	**Current Portion, due within one year**
Long-Term Obligations:					
Revenue Bonds Payable	$	$	$	$	$
Unamortized Bond Premiums					
Unamortized Bond Discounts	( )	( )	( )	( )	( )
Total Revenue Bonds Payable, net					
Certificates of Participation (COPS)					
Unamortized COPS Premiums					
Unamortized COPS Discounts	( )	( )	( )	( )	( )
Total Certificates of Participation, net					
Installment Purchases					
Capital Leases Payable					
Notes Payable					
Claims and Judgments					
Compensated Absences:					
Vacation					
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences					
Other Obligations: (provide detail)					
Total Long-term Obligations	$	$	$	$	$
Related Items:					
Unamortized Bond Insurance Costs - Asset	$	$	$	$	$
Deferred Gain/Loss of Refunding - Revenue Bonds Payable	$	$	$	$	$
Deferred Gain/Loss of Refunding - COPS	$	$	$	$	$

Unspent Proceeds on Hand at End of Year

	Amount
Certificates of Participation	$
Revenue Bonds Payable	
Total Unspent Proceeds	$

Actual Compensated Absences Paid

CY Amount	**PY Amount**
$	$

Explanations:

SCO-540

State of Illinois
Long-Term Obligations and Related Items
June 30, 20____ 1

Agency ____ 2 ____
Agency # ____ 3 ____

Component Unit____ 4 ____
Proprietary Fund______________ **Fund #**____ 5 ____
Pension Trust Fund______________ **Fund #**_______
Investment Trust ______________ **Fund #**_______
Private Purpose Trust______________ **Fund #**_______

Nearest Thousand

	Balance At June 30, Prior Year	Additions	Deletions	Balance At June 30, Current Year	Current Portion, due within one year
Long-Term Obligations:					
Revenue Bonds Payable	$ 6	$ 7	$ 8	$ 9	$ 10
Unamortized Bond Premiums	11	12	13	14	15
Unamortized Bond Discounts	(16)	(17)	(18)	(19)	(20)
Total Revenue Bonds Payable, net	21	21	21	21	21
Certificates of Participation (COPS)	22	23	24	25	26
Unamortized COPS Premiums	27	28	29	30	31
Unamortized COPS Discounts	(32)	(33)	(34)	(35)	(36)
Total Certificates of Participation, net	37	37	37	37	37
Installment Purchases	38	39	40	41	42
Capital Leases Payable	43	44	45	46	47
Notes Payable	48	49	50	51	52
Claims and Judgments	53	54	55	56	57
Compensated Absences:					
Vacation	58	59	60	61	62
Salary Related Costs - Vacation and Other					
Sick					
Salary Related Costs - Sick and Other					
Total Compensated Absences	63	63	63	63	63
Other Obligations: (provide detail)	64	65	66	67	68
Total Long-term Obligations	$ 69	$ 70	$ 71	$ 72	$ 73
Related Items:					
Unamortized Bond Insurance Costs - Asset	$ 74	$ 75	$ 76	$ 77	$ 78
Deferred Gain/Loss of Refunding - Revenue Bonds Payable	$ 79	$ 80	$ 81	$ 82	$ 83
Deferred Gain/Loss of Refunding - COPS	$ 84	$ 85	$ 86	$ 87	$ 88

Unspent Proceeds on Hand at End of Year

	Amount
Certificates of Participation	$ 89
Revenue Bonds Payable	90
Total Unspent Proceeds	$ 91

Actual Compensated Absences Paid

CY Amount	PY Amount
$ 92	$ 93

Explanations: 94

SCO-540

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.

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 Draft Journal" 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.

appropriation and should be recorded as liabilities.

The Comptroller's Office will provide a special report to agencies, *Summary of Unexpended Appropriations and July Expenditures by Agency, Fund Division and Account (SCO-549-A),* for completing the July Actual column on Form SCO-549. This report reflects spending by lapsing appropriation account, which must be separated into the following accounts: accounts payable and accrued liabilities (205), due to other government – federal (208), due to other government – local (209), due to other funds (215), due to component units (216), or due to primary government (217). Blank lines are provided on the report to segregate each appropriation account. In some cases, proper segregation is obvious. For example, personal services expenditures (detail object #1120) would be classified as accounts payable and accrued liabilities. Retirement expenditures (detail object #1161) would be classified as due to other funds (or if the paying agency is a component unit, due to a primary government). Social security expenditures (detail object #1170) would be classified as due to other government – federal. In cases where spending from one appropriation account encompasses several liability accounts, analysis is more difficult and requires use of internal agency records. GAAP expenditure codes and the unexpended appropriation amounts as of July 31 per SAMS are also included in this report.

A second report, the *Fund/Vendor Report (CW950P)* provides a partial analysis of the due to other funds, due to component units, and due to primary government amounts reported on the July spending report, SCO-549-A, described above. The CW950P provides the voucher number, warrant number, amount and appropriation account number for each payment made to another State agency. It is important to note the report may **not** be all-inclusive, as correct usage of vendor identification numbers by the agency will determine reliability of the report; however, the report can provide a basis for performing a reconciliation of due to/from amounts.

August expenditures and liabilities should be estimated through an analysis of unliquidated obligation balances or, for unobligated items, the unexpended appropriation amounts at July 31. The review of unliquidated obligation balances or unexpended appropriation amounts may be limited to items in excess of $25,000, except for amounts due to other funds where a more detailed analysis may be required. The Comptroller's Office will also provide a special report, *Worksheet for Calculating Liabilities as of June 30 to be paid during August (SCO-549-C),* to assist in completing the August Estimate column on Form SCO-549. Line items on the report are divided into obligated and unobligated categories. The contract/obligation number, appropriation account number, vendor name, and unliquidated amount in excess of $25,000 at July 31 are provided for **obligated line items.** Blank lines are provided for the appropriation account number and projected spending for items/services received by June 30 for **unobligated line items** (in excess of $25,000). The unexpended appropriation amount at July 31 can be found on the *Summary of Unexpended Appropriations and*

July Expenditures By Agency Fund Division and Account (SP590P) (SCO-549-A) which was previously discussed.

Agencies with reappropriated accounts or liabilities payable from future years' appropriations may use estimation techniques similar to those explained above to determine the portion of total expenditures and liabilities not paid out of lapsing appropriations. These amounts can then be posted directly to the appropriate columns on Form SCO-549.

SPECIAL CLASSIFICATION PROBLEMS

Capital outlay 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 outlay 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).

The Encumbrance Tab contains two fields as defined below.

Amount of liabilities related to mandatory transfers at June 30 – (excluding amounts reported as liabilities payable from future years' appropriations)

Amount of liabilities payable from future years' appropriations at June 30

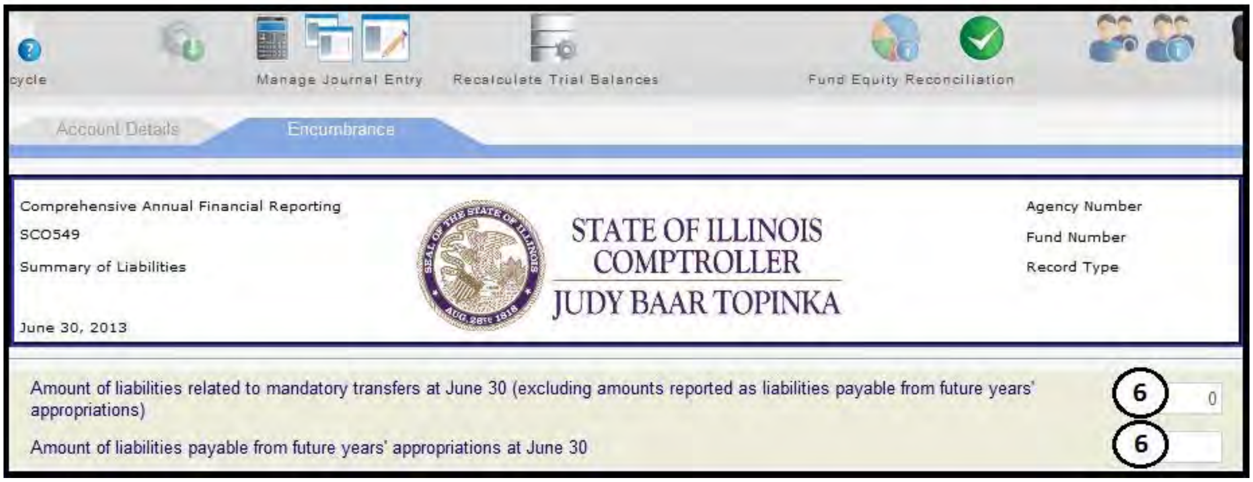
The total of the amounts reported as liabilities related to liabilities payable from future appropriations should agree to the total of the Future Appropriations column on the Account Details tab. Additionally, enter the amount of liabilities related to mandatory transfers, if applicable.

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)	The amount of Future Appropriations will be automatically populated from the “Account Details” tab. Enter the appropriate amounts related to mandatory transfers, if applicable. 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.

Exhibit 27.20.49-E
(15-001)



cycle | Manage Journal Entry | Recalculate Trial Balances | Fund Equity Reconciliation

Account Details | Encumbrance

Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities

June 30, 2013

STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number
Fund Number
Record Type

Amount of liabilities related to mandatory transfers at June 30 (excluding amounts reported as liabilities payable from future years' appropriations)	6	0
Amount of liabilities payable from future years' appropriations at June 30	6	

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 July Actual	Lapsed Period August Estimate	Future Appropriations	Totals	
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 July Actual	Lapsed Period August Estimate	Future Appropriations	Totals
Sub Totals	**0**	**0**	**0**	**0**

Add

ENCUMBRANCE COMPUTATION (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 <u>not</u> 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 <u>may</u> use this form as a worksheet in analyzing whether significant encumbrances exist and may require disclosure.

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 (excluding amounts reported as liabilities payable from future years' appropriations). 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. This amount may be entered from the amount of liabilities payable from future years' appropriations 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).

Exhibit 27.20.50-A
(15-001)

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	$	
Amount of liabilities related to mandatory transfers (excluding amounts reported as liabilities payable from future years' appropriations) (from Form SCO-549)		
Amount of liabilities payable from future years' appropriations (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
Amount of liabilities related to mandatory transfers (excluding amounts reported as liabilities payable from future years' appropriations) (from Form SCO-549)	7
Amount of liabilities payable from future years' appropriations (from Form SCO - 549)	8
Less: Total Liabilities (from the SCO - 549)	9
Reserve for Encumbrances	$ 10

SCO-550

FUND BALANCE TO NET POSITION RECONCILIATION (SCO-553)

PURPOSE

The purpose of the Fund Balance to Net Position Reconciliation (Exhibit 27.20.53-A) is to classify the fund balance amounts reported on a governmental fund type's Trial Balance to net position for reporting in the government-wide Statement of Net Position 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 Position Reconciliation must be prepared for all governmental funds. Proprietary, pension trust, investment trust and private purpose trust funds report net position 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 Position, fund balance amounts reported on the governmental fund types' Trial Balance must be classified in the proper net position categories. Net position must be divided into three categories: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position. The net investment in capital assets category is not required to be reported on the SCO-553, as it is not applicable to the funds reporting on this form.

GASB Statement No. 34 states that net position should be reported as restricted if constraints on net position 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 position is 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.

CONTENTS

Refer to Exhibit 27.20.53-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the June 30, CY fund balance in the appropriate categories, as reported on the Trial Balance.
(7)	Enter the amount of the accrual entry reported on the SCO-546 for prepaid expenses as an increasing adjustment to fund balance.
(8)	Enter the amount of the accrual entry reported on the SCO-546 for unavailable revenue as an increasing adjustment to fund balance.
(9)	Enter the amount of the accrual entry reported on the SCO-546 for other entries besides prepaid expenses and unavailable revenue as either an increasing or decreasing adjustment to fund balance. Adjustments increasing net position should be positive amounts. Adjustments decreasing net position should be shown in parenthesis.
(10)	Sum the amounts reported in (6), (7), (8), and (9) and enter the result.
(11)	Enter the amount of externally imposed restrictions on net position reported in (10) that is restricted for capital project program purposes.
(12)	Enter the amount of externally imposed restrictions on net position reported in (10) that is restricted for debt service program purposes.

REFERENCE	CONTENTS
(13)	Enter the amount of externally imposed restrictions on net position reported in (10) that is restricted for nonexpendable permanent endowment program purposes.
(14)	Enter the amount of externally imposed restrictions on net position reported in (10) that is restricted for expendable permanent endowment program purposes.
(15)	Enter the amount of externally imposed restrictions on net position reported in (10) that is restricted for other program purposes.
(16)	Enter the amount of net position reported in (10) that is restricted for capital project program purposes by enabling legislation.
(17)	Enter the amount of net position reported in (10) that is restricted for debt service program purposes by enabling legislation.
(18)	Enter the amount of net position reported in (10) that is restricted for other program purposes by enabling legislation.
(19)	Enter the amount of net position reported in (10) that is unrestricted net position.
(20)	Sum all amounts reported in (11) through (19) and enter the result. This must agree to the amount reported in (10).
(21)	Enter the third parties imposing external restrictions on net position listed in (11), (12), (13), (14) and (15) and describe the restrictions imposed.
(22)	Enter the statutory references for enabling legislation imposing restrictions on net position listed in (16), (17) and (18).
(23)	Enter the asset account title for asset accounts in which the future liquidity of the asset (inability of use of the assets for a period of greater than one year from the date of the statement of net position) is affected by the restriction.

REFERENCE	CONTENTS
(24)	Enter the asset account number for the asset account title reported in (23).
(25)	Enter the amount of the asset account number reported in (24) for which the future liquidity (inability of use of the asset for a period of one year from the date of the statement of net position) is affected.
(26)	Sum all the amounts entered in (25) and enter the result.

State of Illinois
Fund Equity to Net Position Reconciliation
June 30, 20____

Agency ____________
Agency # ____________
Fund Name ____________
Fund # ____________

Account Description	Nearest Thousand
Fund Balance	
Adjustments	
Prepaid Expenses	
Unavailable Revenues	
Other	
Total Net Position	
Net Position	
Restricted by:	
Externally imposed for:	
Capital projects	$
Debt Service	
Permanent Endowments:	
Nonexpendable	
Expendable	
Other	
Enabling legislation for:	
Capital projects	
Debt Service	
Other	
Unrestricted net position	
Total Net Position	

Description of Restrictions

Externally imposed-list third parties and restriction(s) ____________

Enabling legislation-list statutory reference(s) ____________

Partially Restricted Funds Only

Asset Accounts in which Future Liquidity is Affected by Restriction	Asset Account Number	Amount Affected
Total Restricted Net Position		$

State of Illinois
Fund Equity to Net Position Reconciliation
June 30, 20__ 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

Account Description	Nearest Thousand			
Fund Balance	$ 6			
Adjustments				
Prepaid Expenses	7			
Unavailable Revenues	8			
Other	9			
Total Net Position	$ 10			
Net Position				
Restricted by:				
Externally imposed for:				
Capital projects	$ 11			
Debt Service	12			
Permanent Endowments:				
Nonexpendable	13			
Expendable	14			
Other	15			
Enabling legislation for:				
Capital projects	16			
Debt Service	17			
Other	18			
Unrestricted net position	19			
Total Net Position	$ 20			

Description of Restrictions

Externally imposed (list third parties and restrictions) 21

Enabling legislation (list statutory references) 22

Partially Restricted Funds Only

Asset Accounts in which Future Liquidity is Affected by Restriction	Asset Account Number	Amount Affected		
23	24	$ 25		
Total Restricted Net Position		$ 26		

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 (e.g., 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.

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 position.

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.

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.

(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.

(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 position amount reported on Form SCO-553 in the appropriate net position category: restricted net position and unrestricted net position 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 position category: net investment in capital assets, restricted net position, or unrestricted net position for interest payable, if any.

(43) Distribute the sum of the liability amounts reported from Part 1 in net investment in capital assets for leases, if any.

(44) Distribute the sum of the liability amounts reported from Part 1 in unrestricted net position for compensated absences, if any.

(45) Distribute the sum of the liability amounts reported in Part 1 in the appropriate net position category: net investment in capital assets, restricted net position, or unrestricted net position for activity such as certificates of participation.

(46) Distribute the sum of the asset amounts reported on Form SCO-553 in net investment in capital assets 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______________________

	Nearest Thousand										
Part 1	**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											

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 Position:											
Total Fund Balance											
Fund Adjustments from Part 1.											
Total Adjusted Fund Balance											
Net investment in capital assets											
Restricted net position											
Unrestricted net position											
Total Adjustments to Fund Balance											

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

Agency Name 2
Agency Number 3

Part 1	**PY Adjustments**	**Fund** 4	**Fund** 4	**Fund** 4	**Fund** 4	**Interest Payable**	**Leases**	**Compensated Absences**	**Other**	**Capital Assets**	**Total Adjustments**
						Nearest Thousand					
Asset Adjustments											
151 Prepaid expense		5 10,000	5	5	5					6	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	**CY Fund Balance**	**Fund** 4	**Fund** 4	**Fund** 4	**Fund** 4	**Interest Payable**	**Leases**	**Compensated Absences**	**Other**	**Capital Assets**	**Total Adjustments**
Adjustments to Reconcile Fund Balance to Net Position:											
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 -						
Net investment in capital assets		41	41	41	41	42	43 (50,000)	44	45 (25,000)	46 1,000,000	47 925,000
Restricted net position											-
Unrestricted net position						(2,000)					(2,000)
Total Adjustments to Fund Balance	48 -	48 -	48 -	48 -	48 -	48 (2,000)	48 (50,000)	48 -	48 (25,000)	48 1,000,000	49 923,000

ACCOUNTING FOR LEASES-LESSEE (SCO-560)

PURPOSE

The purpose of the Accounting for Leases-Lessee Form (Exhibit 27.20.60-A) is to provide information used in classifying leases into either a capital or operating lease and in reporting leases as required by Financial Accounting Standards Board, Statement No. 13.

This form is to be completed on a transaction by transaction basis as new lease agreements are initiated and sent to the Comptroller's Office. This form only needs to be prepared if the fair market value of the new asset being leased is greater than $5,000. This form also needs to be prepared when there is an early termination of an existing lease. This form should also be completed when changes are made to existing lease provisions, including changes in the appropriation from which payments are made. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

The completion of this form will enable the Comptroller's Office to determine if a leased asset should be considered a capital lease asset. When an asset is determined to be a capital lease item, the SCO-560 is used by the Comptroller's Office to determine the cost of the asset to be recorded on the agency's books, including the Agency Report of State Property (Form C-15) and the Capital Asset Summary (SCO-538).

GENERAL

All agencies who lease property must complete Form SCO-560 for each multiple period lease in which the asset being leased has a fair market value greater than $5,000, in order to determine whether the lease is a capital or an operating lease and to calculate commitments for future years. However, agencies who administer proprietary funds (including all component units) do not have to report on Form SCO-560 if the agency uses their own lease calculating system and the agency reports this information on Form SCO-535, Proprietary Fund Schedule of Footnote Disclosure Information or Form SCO-585, Component Unit Schedule of Footnote Disclosure Information. When an asset is determined to be a capital lease, Form SCO-560 is used to assist the Comptroller's Office in calculating the appropriate cost at which the agency should record the leased asset in their State property control records. This amount will also be reflected on Form C-15, Agency Report of State Property and Form SCO-538, Capital Asset Summary.

To be considered a capital lease, one of the following four criteria must be met:

1. The lease transfers ownership of the property to the lessee by the end of the lease term.
2. The lease term is 75% or more of the estimated economic life of the leased property.
3. The lease contains a bargain purchase option.
4. The present value of the minimum lease payments (excluding executory costs and any related profit) equals or exceeds 90% of the fair value of the leased property.

If the lease does not meet any of these criteria, it will be classified as an operating lease.

Form SCO-560 should be submitted for installment purchases in order to determine the asset value to record on the agency's property records. An installment purchase agreement is an agreement where title to the property (ownership) vests in the purchaser immediately. The Transfer of Ownership field (19) should be marked as yes to indicate an installment purchase.

INSTRUCTIONS

Form SCO-560 must be prepared for installment purchases and for multiple-period or multiple-year contracts with a transaction code of 38 (Other Lease-External Vendor), 39 (Other Lease-State Agency) or 31 (Leases for Rental of Real Property) in which the asset being leased has a fair market value greater than $5,000. Only contracts with a transaction code of 31 which have a bargain purchase option contained within the lease agreement or are an installment purchase require an SCO-560 providing the fair market of the property is greater than $5,000. (NOTE: This type of lease also requires a C-15A form to be filed in accordance with SAMS 15.20.41.) A separate Form SCO-560 must be filled out for each contract. Do not complete “Lease Number”. This will be completed by the Comptroller’s Office.

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

CONTENTS

Refer to Exhibit 27.20.60-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.

GRANT/CONTRACT ANALYIS (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:

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 subrecipients 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.

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."

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.

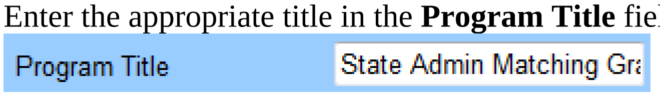
Fund Number	Fund Name	Edit	Add	Report	Mark Complete
0001 (*21 Records*) General Revenue Fund (OPEN)					

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.

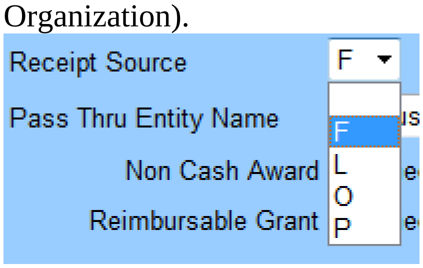
Edit	Detail	Grantor	Title	Grant ID	PY Rec	PY Def Rev	TRC	Grant Receipts	CY Rec	Deferred Revenue
Edit	Detail	U.S. Department of Agriculture (OPEN)	State Admin Matching Grants for SNAP (SNAP Admin)	10.561	40,497	No	88,845	63,602	65,740	No
Edit	Detail	U.S. Department of Health and (OPEN)	Refugee & Entrant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

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



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).



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:

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.

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:

Total Reimbursable Costs = Expenditures + Accounts Payable – PY Accounts Payable

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

Total Reimbursable Costs = Receipts + Due Amount – PY Due Amount

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

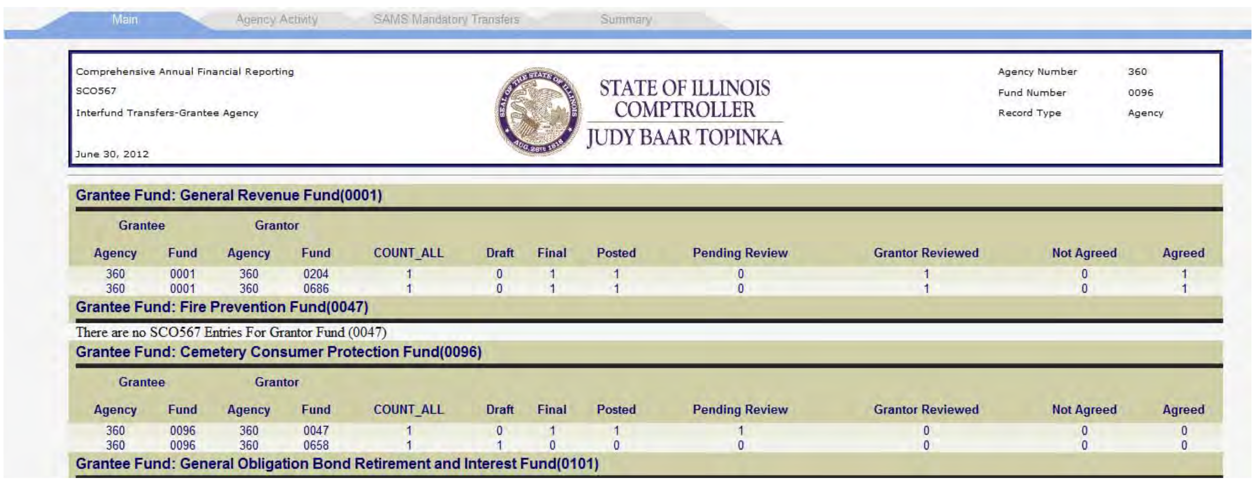
Amounts due to other funds or component units (liability) will be displayed as a negative number on Form SCO-567 while amounts due from other funds or component units (asset) will be displayed as a positive number.

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.

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.

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 Agency	Grantee Fund	Grantor Agency	Grantor Fund	COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed
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 Agency	Grantee Fund	Grantor Agency	Grantor Fund	COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed
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.

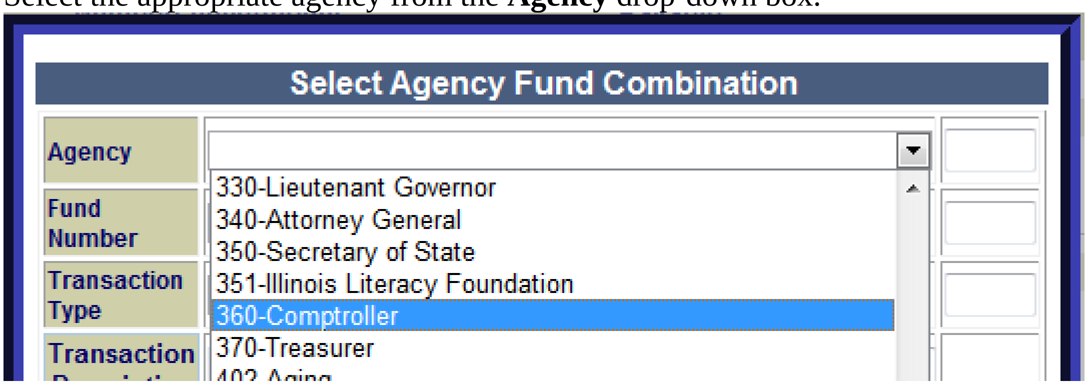
The **SAMS Mandatory Transfers** tab displays all agency/fund SAMS mandatory transfer transactions with the corresponding grantor agency/fund information. The transactions will be pre-populated with the current year receipt amount, the prior year due amount, and prior year accounts payable values by 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.

OPTION 1-Direct input on the Agency Activity or SAMS Mandatory Transfers tabs

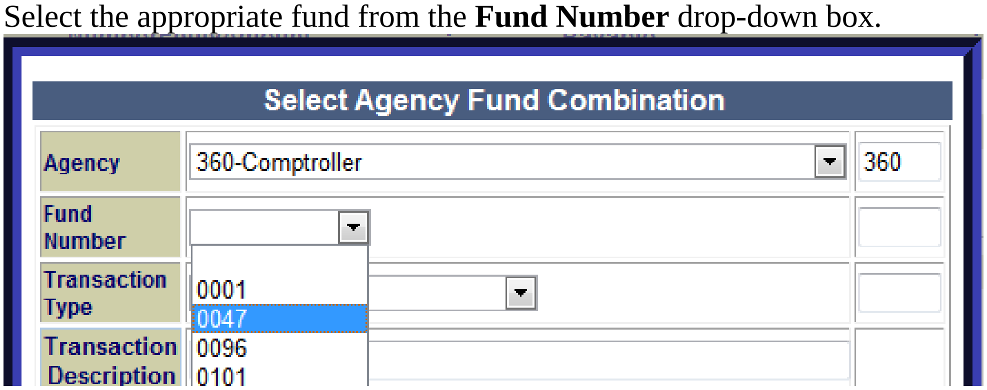
Fields on Form SCO-567 may be directly edited on the **Agency Activity** and **SAMS Mandatory Transfers** tabs. The calculated fields automatically update when changes are made.

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

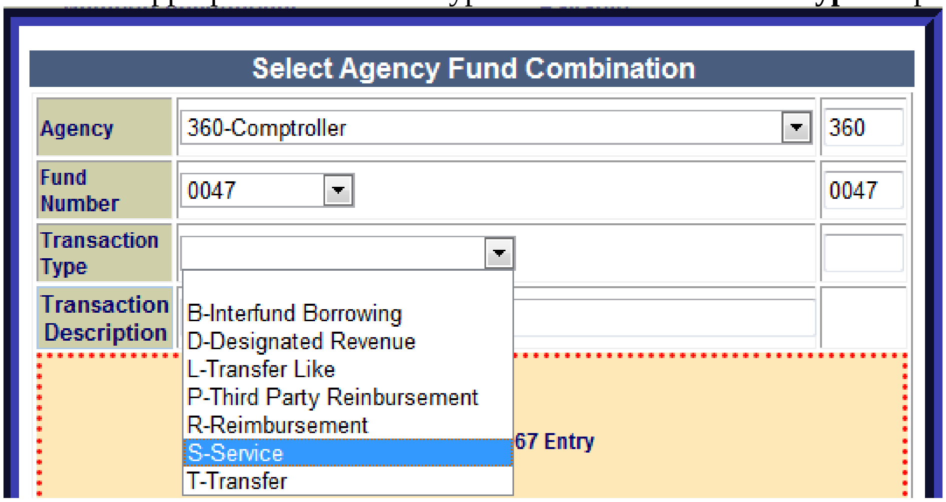
2) Select the appropriate agency from the **Agency** drop-down box.



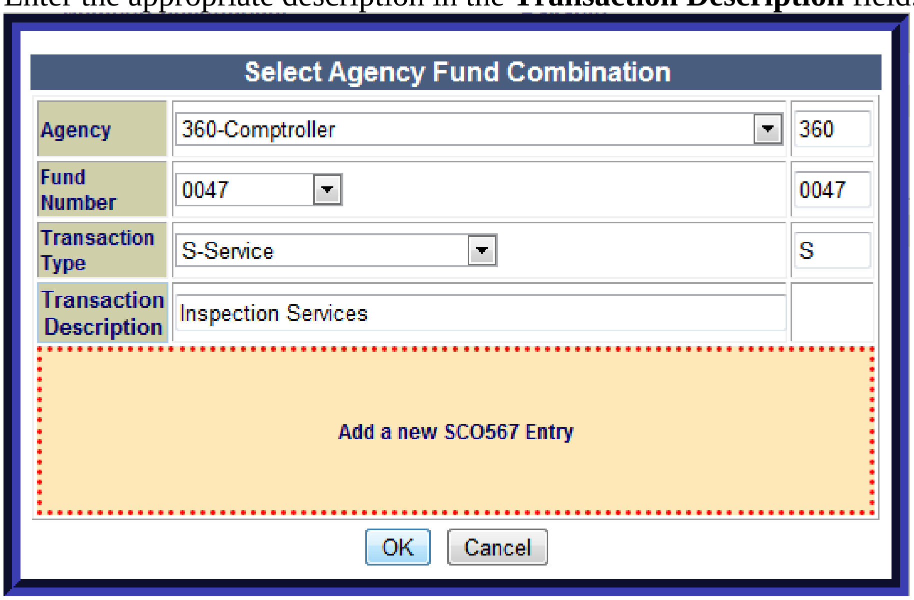
3) Select the appropriate fund from the **Fund Number** drop-down box.



4) Select the appropriate transaction type from the **Transaction Type** drop-down box.

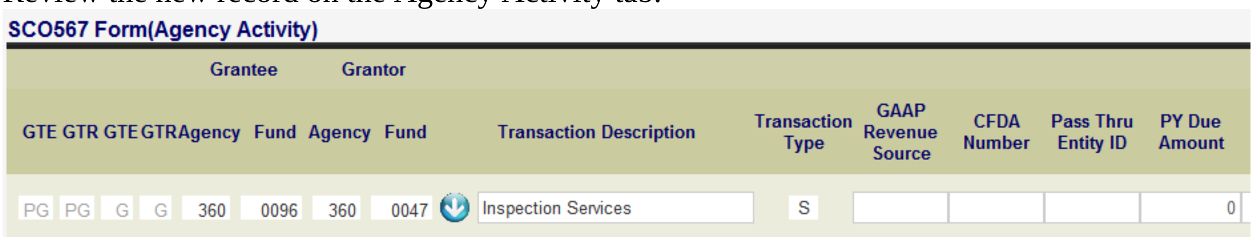


5) Enter the appropriate description in the **Transaction Description** field.



6) Click one time on the **OK** button.

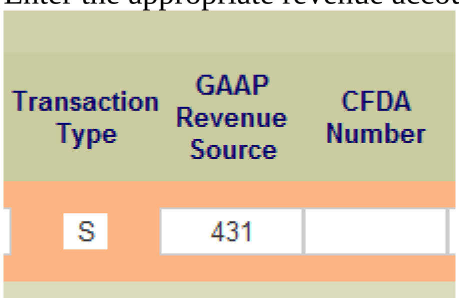
7) Review the new record on the Agency Activity tab.



SCO567 Form(Agency Activity)

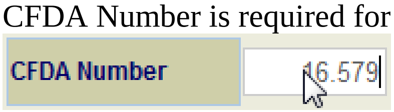
GTE	GTR	GTE	GTR	Grantee Agency	Grantee Fund	Grantor Agency	Grantor Fund	Transaction Description	Transaction Type	GAAP Revenue Source	CFDA Number	Pass Thru Entity ID	PY Due Amount
PG	PG	G	G	360	0096	360	0047	Inspection Services	S				0

8) Enter the appropriate revenue account.



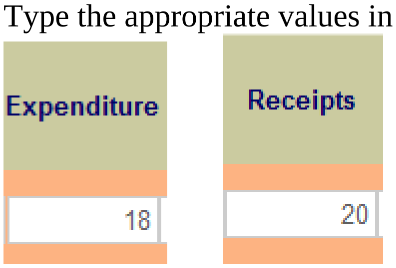
Transaction Type	GAAP Revenue Source	CFDA Number
S	431	

9) CFDA Number is required for federal transactions. Enter the appropriate value if applicable.



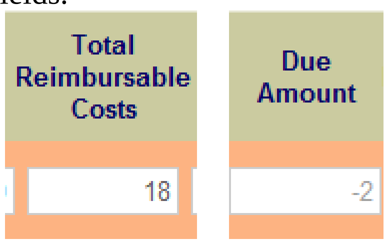
CFDA Number	16.579

10) Type the appropriate values in the remaining fields.



Expenditure	Receipts
18	20

11) Review the system-calculated value in the **Total Reimbursable Costs** and **Due Amount** fields.



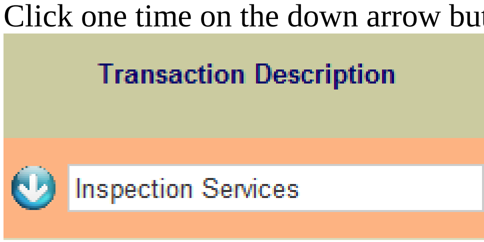
12) Click one time on the **Save Form** button on the horizontal ribbon at the top of the window.

Additional note:

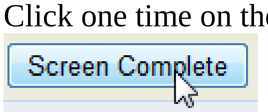
When editing transactions designated as an Internal Reimbursement, Third Party Reimbursement, or Services Provided, the **Current Year Due Amount** is calculated based on the receipt and expenditure information entered. When editing transactions designated as Transfers, Transfers-Like, Interfund Borrowings, 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:

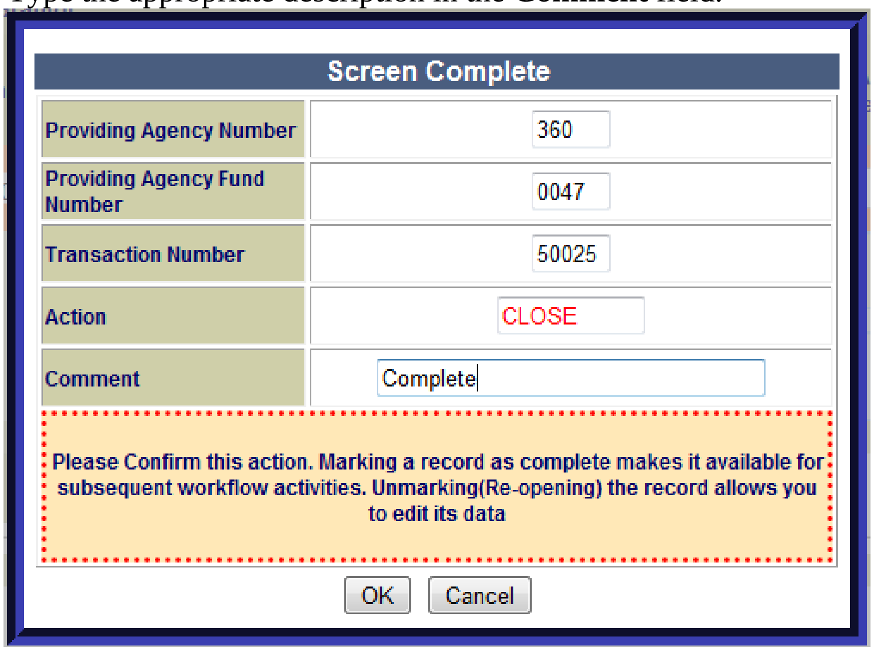
13) Click one time on the down arrow button to the left of the Transaction Description field.



14) Click one time on the **Screen Complete** button.



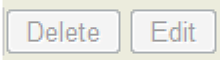
15) Type the appropriate description in the **Comment** field.



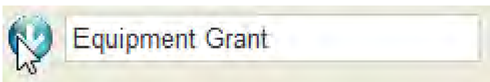
16) Click one time on the **OK** button.

17) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.

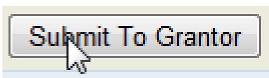
18) The **Delete** and **Edit** buttons, on the right side of the form, are no longer available.



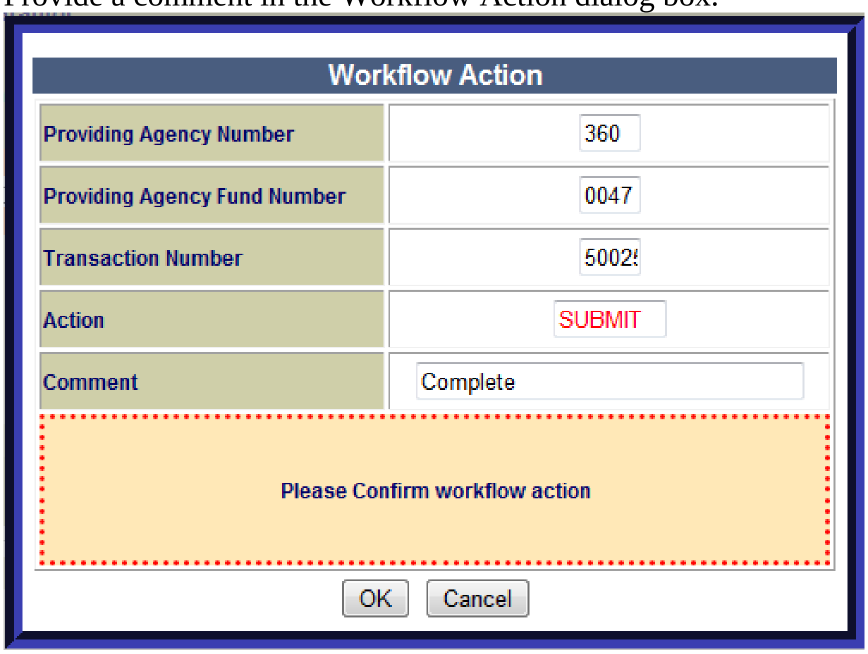
19) Click one time on the down arrow button to the left of the Transaction Description field.



20) Click one time on the **Submit To Grantor** button.

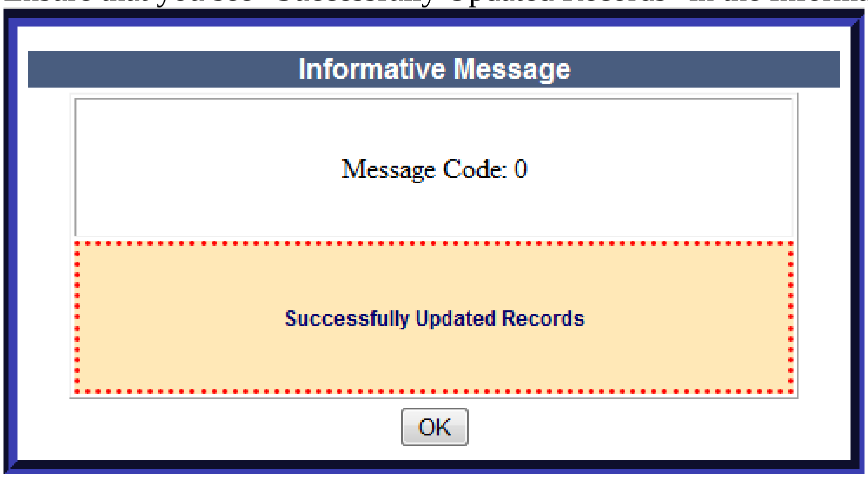


21) Provide a comment in the Workflow Action dialog box.



22) Click one time on the **OK** button.

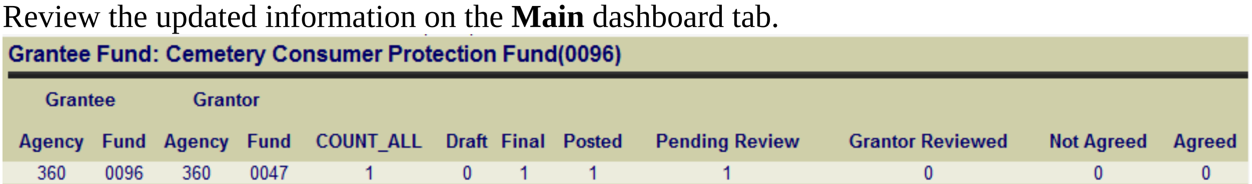
23) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



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.



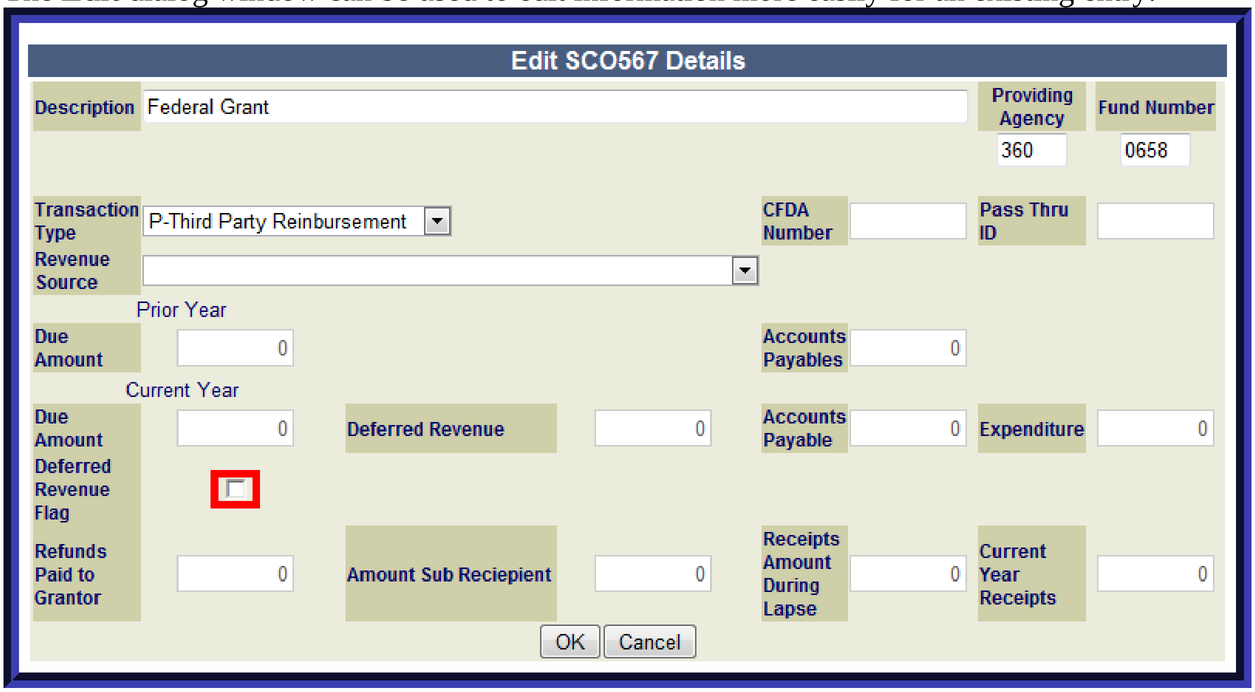
Grantee Fund: Cemetery Consumer Protection Fund(0096)

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

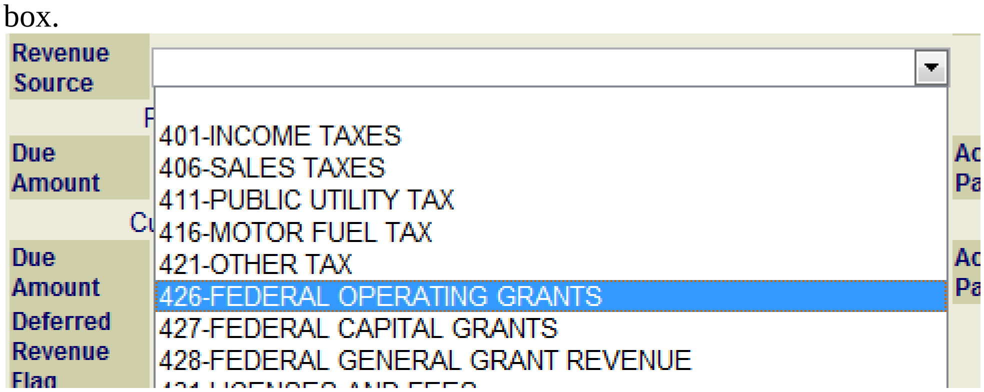
NOTE: *The transaction is now marked as final, posted, and pending review (by Grantor)*

OPTION 2-Input using **Edit** action within the Agency Activity or SAMS Mandatory Transfers tabs:

1) The **Edit** dialog window can be used to edit information more easily for an existing entry.



2) Select the appropriate GAAP revenue source (account) from the **Revenue Source** drop-down box.



3) Enter the appropriate values in the remaining fields.

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.

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. <u>INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY:</u>

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	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for internal reimbursement type transactions.

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.

1. <u>INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):</u>

Activity is an **Internal Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

<u>If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:</u>

*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.

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.

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.

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):*

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 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):*

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 third party reimbursement type transactions.

2. <u>THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):</u>

*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):*

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.

<u>If the Fund is a Fiduciary Agency Fund:</u>

*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 third party reimbursement type transactions.

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.

<u>If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:</u>

*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.

3. <u>SERVICES PROVIDED TYPE (S) ACTIVITY (continued):</u>

*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.

<u>If the Fund is a Fiduciary Agency Fund:</u>

*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.

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.

3. <u>SERVICES PROVIDED TYPE (S) ACTIVITY (continued):</u>

<u>If the Fund is a Fiduciary Agency Fund:</u>

*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. <u>TRANSFERS TYPE (T) ACTIVITY:</u>

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.

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.

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.

5. <u>TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):</u>

*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.

<u>If the Fund is a Fiduciary Agency Fund:</u>

*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.

5. <u>TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):</u>

Activity is **Transfers-Like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

<u>If the fund is a Primary Government Governmental, Proprietary, or a Fiduciary non-Agency Fund:</u>

*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.

5. <u>TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):</u>

*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.

<u>If the Fund is a Fund of a Component Unit:</u>

*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	Due from Primary Government	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record due from primary government for transfers-like type transactions.

<u>If the Fund is a Fiduciary Agency Fund:</u>

*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 transfers-like type transactions.

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.

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.

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	Due from Other Funds	XXX	
XXX	Revenue (by GAAP account number)		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	Due from Other Funds	XXX	
565	Transfers-in		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	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year transfers-in to revenues for designated revenues transfer type transactions.

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.

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	XXX		Revenue	XXX	
		Revenue		XXX	Expenditure (Expense)		XXX
	SAMS Mandatory Transfers	Due from Other Funds	XXX		Transfers-in	XXX	
		Transfers-in		XXX	Expenditure (Expense)		XXX
2 Third Party Reimbursement P	Agency Activity	Due from Other Funds	XXX		*No entry required*		
		Revenue		XXX			
	SAMS Mandatory Transfers	Due from Other Funds	XXX		Transfers-in	XXX	
		Transfers-in		XXX	Revenue		XXX
3 Services Provided S	Agency Activity	Due from Other Funds	XXX		*No entry required*		
		Revenue		XXX			
	SAMS Mandatory Transfers	Due from Other Funds	XXX		Transfers-in	XXX	
		Transfers-in		XXX	Revenue		XXX
4 Transfers T	Agency Activity	Due from Other Funds	XXX		Revenue	XXX	
		Revenue		XXX	Transfers-in		XXX
	SAMS Mandatory Transfers	Due from Other Funds	XXX		*No entry required*		
		Transfers-in		XXX			

		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**
5 Transfers-like L	Agency Activity	Due from Other Funds Revenue	XXX	 XXX	*No entry required*		
	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	*No entry required*		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	 XXX	Transfers-in Revenue	XXX	 XXX

INVENTORY ANALYSIS (SCO-577)

PURPOSE

The purpose of the Inventory Analysis (Exhibit 27.20.77-A) is to determine the value of the agency's total inventory at fiscal 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 Inventory Analysis Form should be completed for all governmental funds (shared, nonshared and locally-held fund GAAP packages) only when inventory exceeds $150,000.

The major categories to be used for inventory include:

- Equipment parts and accessories including automobile, truck, airplane, and equipment parts.
- Food supplies including inventories at commissaries and food centers, and food for free distribution.
- Gasoline, oil and lubricants.
- Paper and printing supplies, excluding normal office supplies.
- Road salt and sand.
- Wearing apparel, including clothing for inmates and residents.
- "Other", which includes material inventories not noted above (e.g., tools and chemicals). Identify all inventory types included in "Other."

All amounts 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 totals, as well as, populate the required journal entries.

Proprietary funds, fiduciary funds and component units should report the inventory balances on the Statement of Net Position in the GAAP package, however are not required to complete this form.

INSTRUCTIONS

In accordance with accounting principles applicable to inventories, agencies must price inventory at the lower of cost or market. To determine the lower of cost or market, the following steps must be completed:

Step 1: Determine the valuation method for each type of inventory. The methods required to be used for all State funds are either the FIFO (first-in, first-out) method or the average cost method. The FIFO method allocates costs to inventory on the assumption that goods are used in the order in which they are purchased. Under this method, the inventory is a build-up or layering of the most recent purchase costs. The Average Cost Method values inventories based on the average cost of the item purchased during the year. The Average Cost Method should only be used when it approximates the FIFO method.

Step 2: Determine the cost of the inventory based on the valuation methods described above. Cost is defined as the price paid or the consideration given to acquire the inventory item. Included in the cost are all direct and indirect costs incurred during transportation.

Step 3: Determine the market value of the inventory. Market value is defined as the item's current replacement cost by either purchase or reproduction. Exceptions to this definition are:

- The market value should not exceed the net realizable value (ceiling). The net realizable value is the estimated selling price of the inventory in the ordinary course of business, less reasonably predictable costs of completion and disposal. Example: obsolete and damaged material which, if stated at replacement cost, would result in an overstatement of inventory.
- The market value should not be less than the net realizable value reduced by an allowance for an approximately normal profit margin. Example: selling price less a normal profit margin is more than the replacement cost.

Step 4: Determine which is lower, cost or market, for each type of item. This amount will be recorded on the agency's trial balance to be submitted to the Comptroller's Office.

STANDARD JOURNAL ENTRIES

An adjusting entry is needed to record inventory in excess of $150,000 as an asset and as a reduction to the expenditures account charged with the original inventory purchase. In addition, a reclassification entry is needed to report the portion of fund balance that is nonspendable as related to inventory.

Governmental Funds

The following journal entry should be posted using the SCO-577, which will carry forward to the SCO-548:

Account Number	Account Name	Debit	Credit
150	Inventories	XXX	
5XX	Expenditures (by account number)		XXX

To record inventory on hand at June 30.

The following journal entry should be posted using the SCO-577, which will carry forward to the SCO-547:

Account Number	Account Name	Debit	Credit
340	Unassigned Fund Balance	XXX	
318	Fund Balance Nonspendable for Inventories		XXX

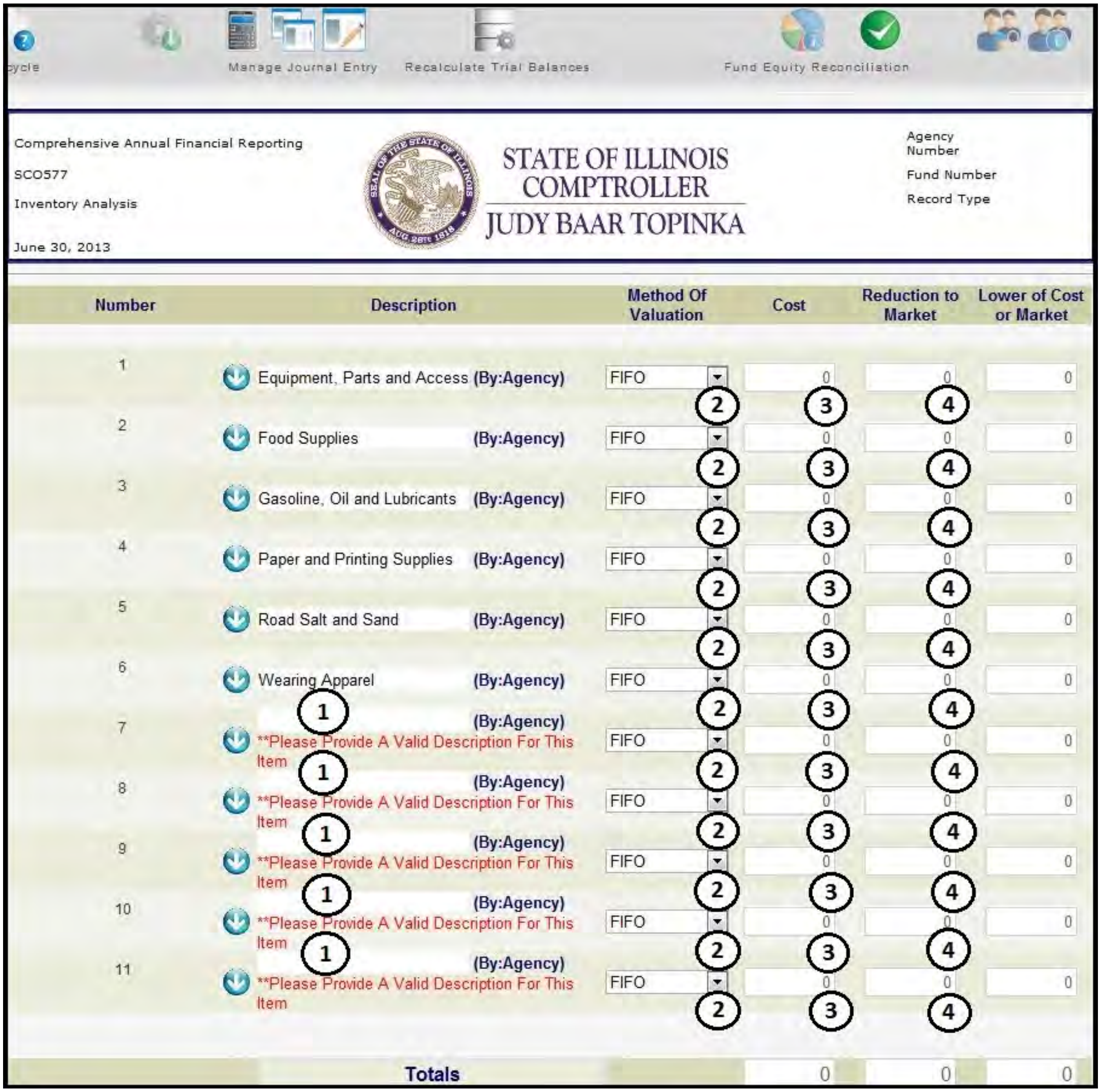
To reclassify the inventory balance at June 30.

CONTENTS

Refer to Exhibit 27.20.77-B.

REFERENCE	CONTENTS
(1)	Enter a description of the inventory, if not listed previously.
(2)	Click the dropdown arrow to choose the method of valuation, either FIFO or Average Cost.
(3)	Enter the cost.
(4)	Enter any reduction to market value, if applicable. Note: After entering (1) through (4), the form should be saved.
(5)	Click on the “Add expenditure account” button to create journal entries.
(6)	Choose the expenditure account from the list.
(7)	Click “Ok”.
(8)	Click on the “Manage Journal Entry” button.
(9)	Click on the “Form Specific Reclassifying Journal Entries” tab.
(10)	Click the cog wheel icon to post the entry.
(11)	Click on the “Publish Draft Journal” button.
(12)	Click “Ok”.
(13)	Click on the “Form Specific Adjusting Journal Entries” tab.
(14)	Click on the cog wheel to post the entry.
(15)	Click on the “Publish Draft Journal” button.
(16)	Click “Ok”.

Exhibit 27.20.77-A
(15-001)



Comprehensive Annual Financial Reporting

SCO577

Inventory Analysis

June 30, 2013

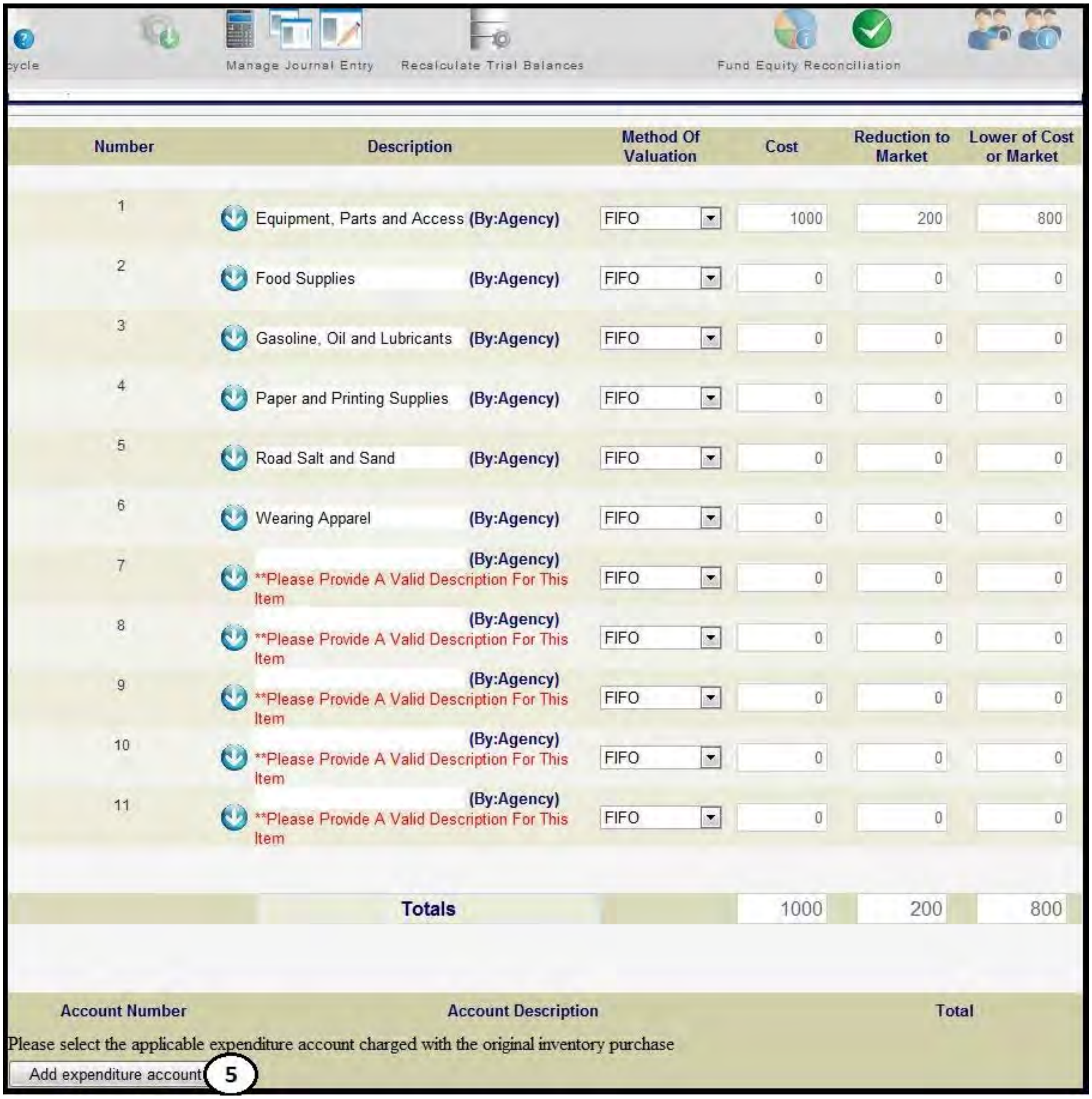
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

Agency Number

Fund Number

Record Type

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Access (By:Agency)	FIFO	0	0	0
2	Food Supplies (By:Agency)	FIFO	0	0	0
3	Gasoline, Oil and Lubricants (By:Agency)	FIFO	0	0	0
4	Paper and Printing Supplies (By:Agency)	FIFO	0	0	0
5	Road Salt and Sand (By:Agency)	FIFO	0	0	0
6	Wearing Apparel (By:Agency)	FIFO	0	0	0
7	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
8	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
9	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
10	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
11	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
	Totals		0	0	0



ycle | Manage Journal Entry | Recalculate Trial Balances | Fund Equity Reconciliation

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Access **(By:Agency)**	FIFO	1000	200	800
2	Food Supplies **(By:Agency)**	FIFO	0	0	0
3	Gasoline, Oil and Lubricants **(By:Agency)**	FIFO	0	0	0
4	Paper and Printing Supplies **(By:Agency)**	FIFO	0	0	0
5	Road Salt and Sand **(By:Agency)**	FIFO	0	0	0
6	Wearing Apparel **(By:Agency)**	FIFO	0	0	0
7	**(By:Agency)** **Please Provide A Valid Description For This Item	FIFO	0	0	0
8	**(By:Agency)** **Please Provide A Valid Description For This Item	FIFO	0	0	0
9	**(By:Agency)** **Please Provide A Valid Description For This Item	FIFO	0	0	0
10	**(By:Agency)** **Please Provide A Valid Description For This Item	FIFO	0	0	0
11	**(By:Agency)** **Please Provide A Valid Description For This Item	FIFO	0	0	0
	Totals		1000	200	800

Account Number	Account Description	Total

Please select the applicable expenditure account charged with the original inventory purchase

Add expenditure account 5

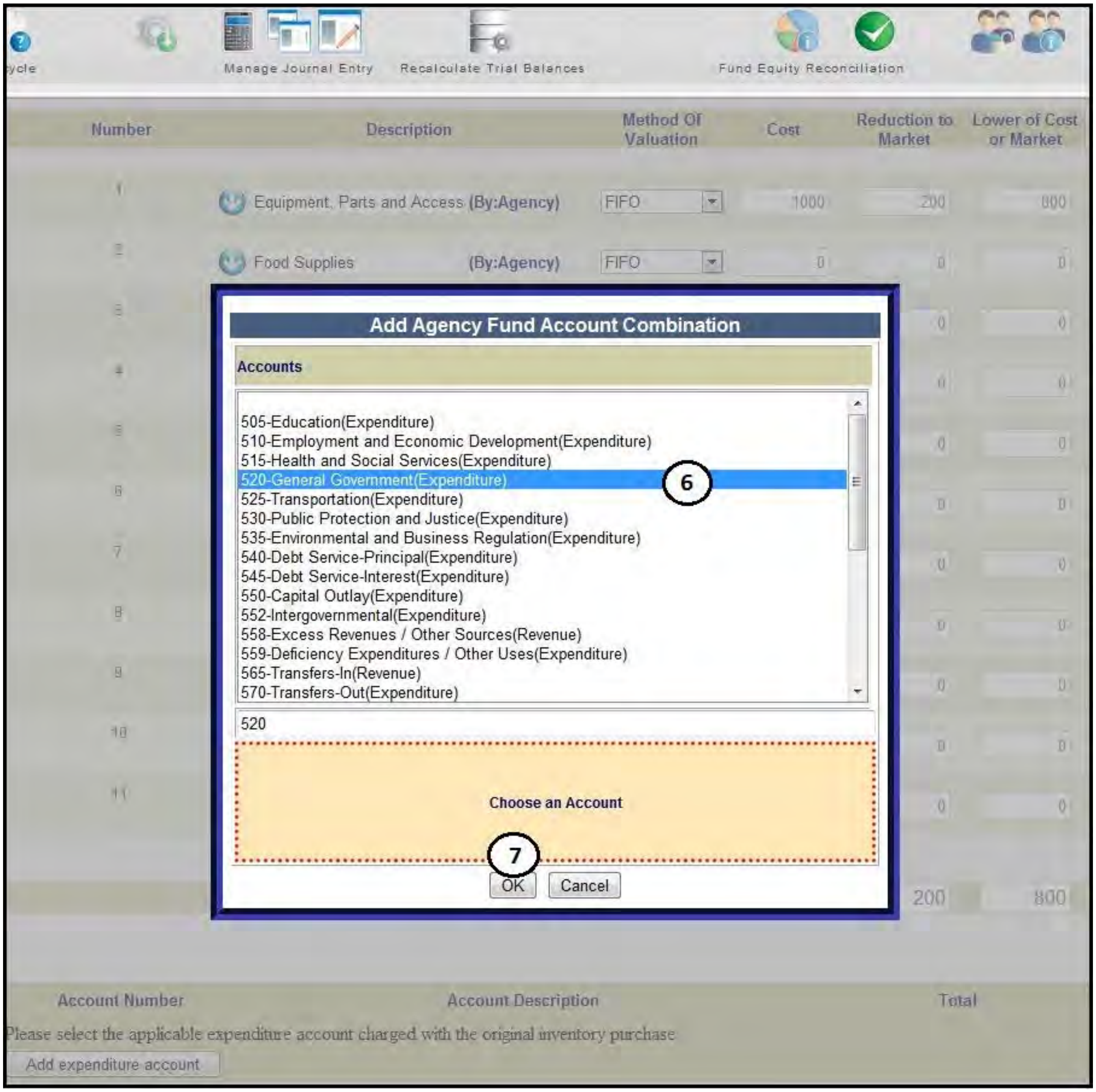

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Number
Description
Method Of Valuation
Cost
Reduction to Market
Lower of Cost or Market
Equipment, Parts and Access (By:Agency)
FIFO
1000
200
800
Food Supplies (By:Agency)
Add Agency Fund Account Combination
Accounts
505-Education(Expenditure)
510-Employment and Economic Development(Expenditure)
515-Health and Social Services(Expenditure)
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)
552-Intergovernmental(Expenditure)
558-Excess Revenues / Other Sources(Revenue)
559-Deficiency Expenditures / Other Uses(Expenditure)
565-Transfers-In(Revenue)
570-Transfers-Out(Expenditure)
520
Choose an Account
6
7
OK
Cancel
Account Number
Account Description
Total
Please select the applicable expenditure account charged with the original inventory purchase
Add expenditure account

Exhibit 27.20.77-D
(15-001)

ycle · 8 · ge Journal Entry · Recalculate Trial Balances · Fund Equity Reconciliation

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Access (By:Agency)	FIFO	1000	200	800
2	Food Supplies (By:Agency)	FIFO	0	0	0
3	Gasoline, Oil and Lubricants (By:Agency)	FIFO	0	0	0
4	Paper and Printing Supplies (By:Agency)	FIFO	0	0	0
5	Road Salt and Sand (By:Agency)	FIFO	0	0	0
6	Wearing Apparel (By:Agency)	FIFO	0	0	0
7	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
8	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
9	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
10	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
11	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
	Totals		1000	200	800

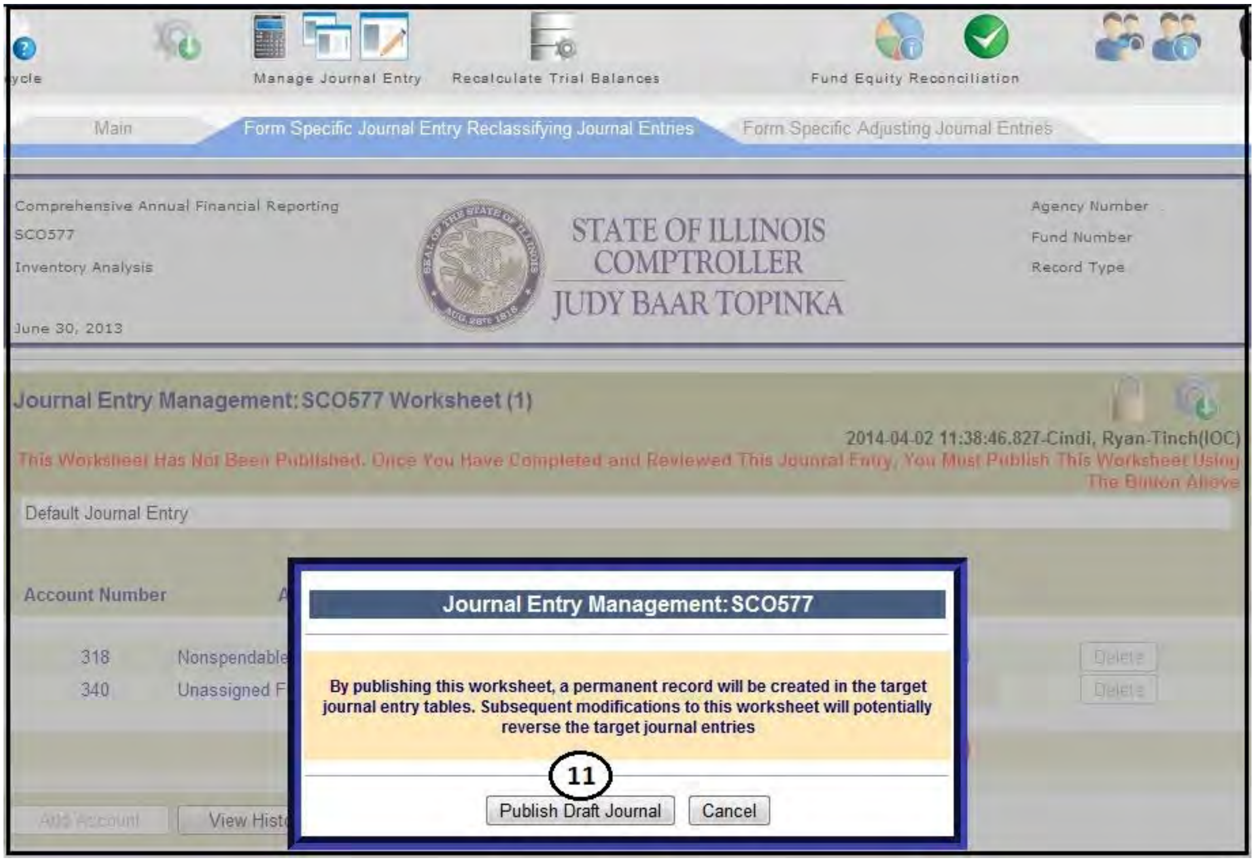
Account Number	Account Description	Total	
520	General Government	800	Delete

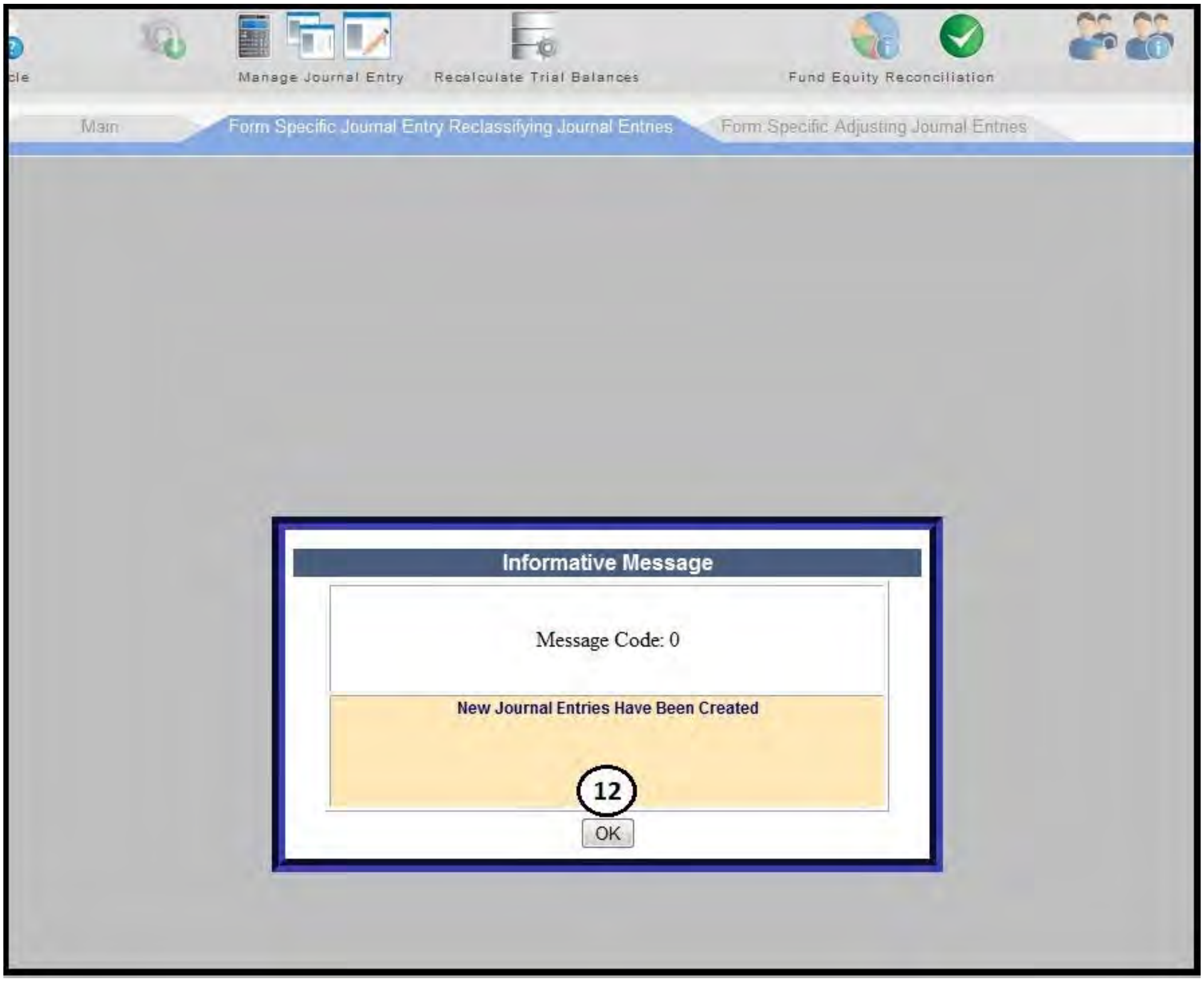
Please select the applicable expenditure account charged with the original inventory purchase

Add expenditure account


Manage Journal Entry
9
Fund Equity Reconciliation
Main
Form Specific Journal Entry
Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2013
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA
Agency Number
Fund Number
Record Type
Form Specific Journal Entry - (SCO577)
Reclass Entries
Draft
Published
1
0
Not In Synch
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


ycle
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
SCO577
Inventory Analysis
June 30, 2013
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA
Agency Number
Fund Number
Record Type
10
Journal Entry Management: SCO577 Worksheet (1)
2014-04-02 11:38:46.827-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
Default Journal Entry
Account Number
Account Description
Debit
Credit
318
Nonspendable for Inventories
(800)
Delete
340
Unassigned Fund Balance
800
Delete
800
(800)
Add Account
View History
Add Note

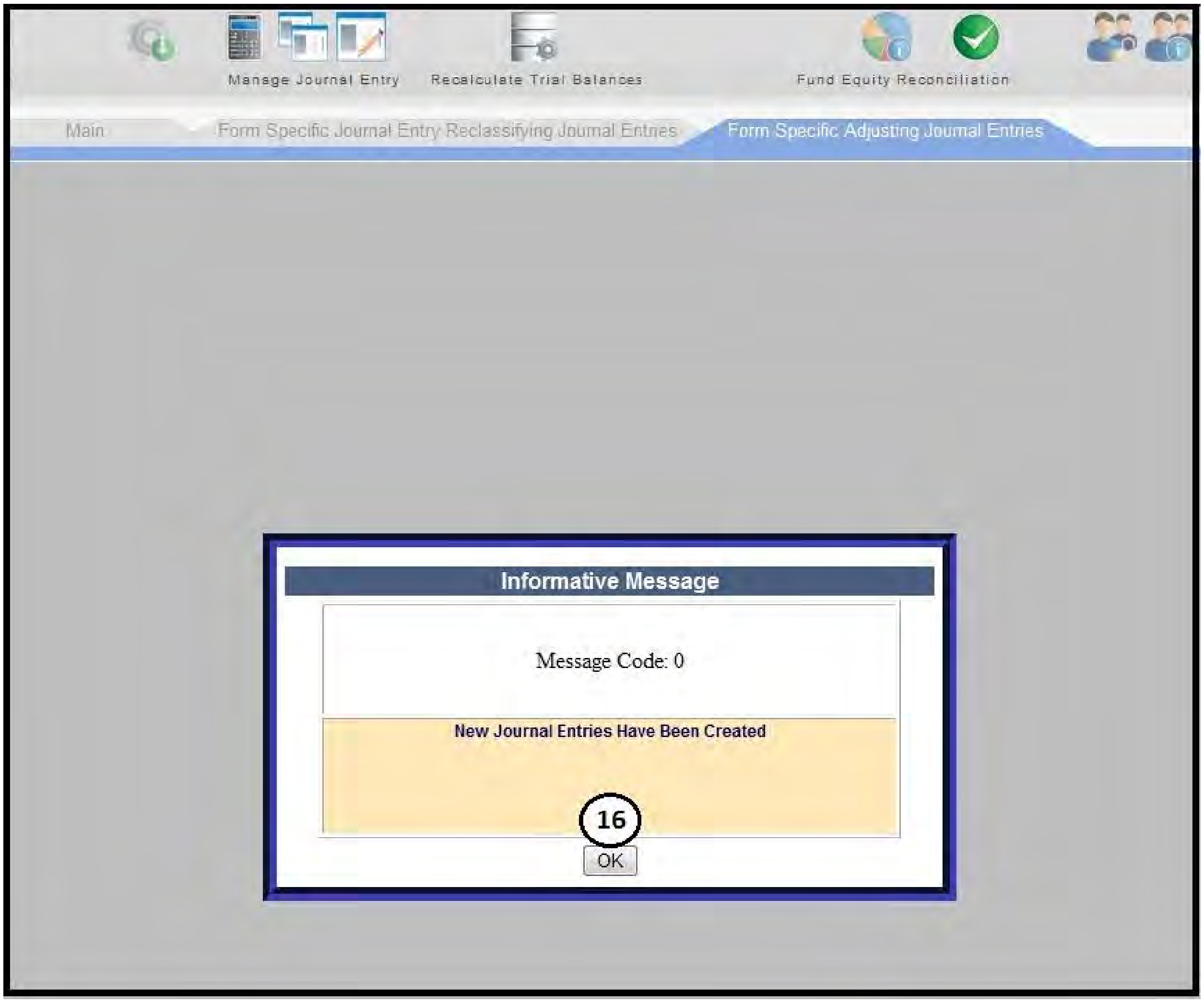

ycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2013
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO577 Worksheet (1)
2014-04-02 11:38:46.827-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
Default Journal Entry
Account Number
318
Nonspendable
340
Unassigned F
Delete
Delete
Add Account
View Hist
Journal Entry Management: SCO577
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
11
Publish Draft Journal
Cancel


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Informative Message
Message Code: 0
New Journal Entries Have Been Created
12
OK


cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
13
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2013
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA
Agency Number 360
Fund Number 0096
Record Type Agency
Journal Entry Management: SCO577 Worksheet (1)
2014-04-02 11:38:46.82-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
Default Journal Entry
Account Number
Account Description
Debit
Credit
150
Inventories
800
Delete
520
General Government
(800)
Delete
800
(800)
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
SCO577
Inventory Analysis
June 30, 2013
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA
Agency Number
Fund Number
Record Type
14
Journal Entry Management: SCO577 Worksheet (1)
2014-04-02 11:38:46.82-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
Default Journal Entry
Account Number
Account Description
Debit
Credit
150
Inventories
800
Delete
520
General Government
(800)
Delete
800
(800)
Add Account
View History
Add Note


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
SCO577
Inventory Analysis
June 30, 2013
STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO577 Worksheet (1)
2014-04-02 11:38:46.82-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
Default Journal Entry
Account Number
150 Inventories
520 General G
Journal Entry Management: SCO577
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
15
Publish Draft Journal
Cancel
View Histo


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Informative Message
Message Code: 0
New Journal Entries Have Been Created
16
OK

ANALYSIS OF DEPOSITS AND INVESTMENTS (SCO-579)

PURPOSE

The purpose of the Analysis of Deposits and Investments Form (Exhibit 27.20.79-A) is to disclose risk information about deposits and investments presented in the state-wide financial statements in accordance with GAAP.

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

GENERAL

The Analysis of Deposits and Investments must be prepared by the State Treasurer and agencies maintaining deposits and/or investments outside the State Treasury. For Universities, the form should be completed for the cash and investments of the University only. Cash and investments of University Related Organizations, such as foundations and alumni associations, are not required to be included on the form.

Generally, investments should be reported at fair value on the balance sheet/statement of net position, in accordance with GASB Statements 27 and 31, as amended by Statement 40. Fair value is the amount at which an investment could be exchanged in a current transaction between willing participants, other than in a forced or liquidation sale. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost. Money market investments are short-term highly liquid debt instruments including commercial paper, bankers acceptances, and U.S. Treasury and Agency obligations.

INSTRUCTIONS

Complete Form SCO-579, disclosing the requested information at June 30. Deposits include cash on deposit with financial institutions (excluding the State Treasurer held funds) and different types of cash equivalents held by financial institutions, such as money market accounts and certificates of deposits (short-term and long-term).

Bank balance refers to the actual amount of cash physically present in the bank at June 30. Deposits in-transit and outstanding checks are not included in the bank balance as they have not cleared the bank at June 30.

The reported amount of deposits and investments must agree to amounts reported on the balance sheet/statement of net position.

Investments should be categorized according to risk, with certain exceptions, such as investment pools managed by other governments (Illinois Funds) or mutual funds. The Treasurer's Office will provide a list of all agencies/funds that have money in Illinois Funds. These amounts should be reported on each investing agency's SCO-579.

Additional Guidance

- The sum of amounts reported in the custodial credit risk categories for each deposit should agree to the bank balance. The Bank Balance may differ from the Book Balance due to in-transit items.
- The sum of amounts reported in the custodial credit risk categories for each investment should agree to the Fair Value.

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

CONTENTS

Refer to Exhibit 27.20.79-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.

REFERENCE	CONTENTS
(6)	Enter the portion of the bank balance amount for each deposit type classified as having no custodial credit risk.
(7)	Enter the portion of the bank balance amount for each deposit type that is uninsured and collateralized with securities held by the pledging financial institution (but not its trust department or its agent) in the State's/ component unit's name.
(8)	Enter the portion of the bank balance amount for each deposit type that is uninsured and collateralized with securities not held in the State's/ component unit's name.
(9)	Enter the portion of the bank balance amount for each deposit type that is uninsured and uncollateralized.
(10)	Enter the total Bank Balance for each deposit type at June 30. This amount should equal the sum of (6), (7), (8) and (9).
(11)	Enter the total Book Balance for each deposit type at June 30.
(12)	Provide a description of other types of deposits with financial institutions held at June 30.
(13)	Sum all amounts entered in (6) and enter the result.
(14)	Sum all amounts entered in (7) and enter the result.
(15)	Sum all amounts entered in (8) and enter the result.
(16)	Sum all amounts entered in (9) and enter the result.
(17)	Sum all amounts entered in (10) and enter the result.
(18)	Sum all amounts entered in (11) and enter the result.
(19)	Enter the Book balance amount reported in (18).

REFERENCE	CONTENTS
(20)	Enter as a positive amount the total amount of investments with maturities of less than 90 days at time of purchase.
(21)	Enter as a negative amount the amount of deposits with maturities of greater than 90 days at time of purchase.
(22)	Enter as a negative amount the amount of cash and cash equivalents included as restricted assets on the balance sheet/statement of net position as of June 30.
(23)	Provide a description of reconciling items entered in (24).
(24)	Enter other reconciling items between the book balance of deposits per the footnote disclosure and cash and cash equivalents per the balance sheet/statement of net position. Additions should be shown as a positive amount and subtractions should be shown as a negative amount.
(25)	Enter the sum of (19), (20), (21), (22) and (24). The amount entered here should agree to account 102 on the balance sheet/statement of net position.
(26)	Enter the portion of the fair value of investments, by investment type, that is classified as having no custodial credit risk.
(27)	Enter the portion of the fair value of investments, by investment type, that is uninsured, unregistered and held by the counterparty.
(28)	Enter the portion of the fair value of investments, by investment type, that is uninsured, unregistered with securities held by a counterparty's trust department or agent **not** in the State's name.
(29)	Enter the total fair value for each investment type at June 30. This amount should equal the sum of (26), (27) and (28).
(30)	Enter the portion of the fair value of investments, by investment type, that matures in less than 1 year.

REFERENCE	CONTENTS
(31)	Enter the portion of the fair value of investments, by investment type, that matures in 1-5 years.
(32)	Enter the portion of the fair value of investments, by investment type, that matures in 6-10 years.
(33)	Enter the portion of the fair value of investments, by investment type, that matures in more than 10 years.
(34)	Enter the total fair value for each investment type at June 30. This should equal the sum of (30), (31), (32) and (33) for those investment types that require reporting of maturity breakdowns. This should also equal (29).
(35)	Enter the weighted average maturity for each investment type at June 30, if applicable.
(36)	Enter the credit rating, if applicable, at June 30 for each investment type. For investment types with multiple credit ratings, note as “multiple” and include additional information on Part III.
(37)	Provide a description of other types of categorized investments held at June 30.
(38)	Sum all amounts entered in (26) and enter the result.
(39)	Sum all amounts entered in (27) and enter the result.
(40)	Sum all amounts entered in (28) and enter the result.
(41)	Provide a description of other types of noncategorized investments held at June 30.
(42)	Sum all amounts entered in (29) and enter the result.
(43)	Sum all amounts entered in (30) and enter the result.

REFERENCE	CONTENTS
(44)	Sum all amounts entered in (31) and enter the result.
(45)	Sum all amounts entered in (32) and enter the result.
(46)	Sum all amounts entered in (33) and enter the result.
(47)	Sum all amounts entered in (34) and enter the result. This should also equal the total of (43), (44), (45) and (46).
(48)	Enter the total fair value of investments reported in (42).
(49)	Enter as a positive amount the total amount of deposits with maturities of greater than 90 days at time of purchase.
(50)	Enter as a negative amount the amount of investments with maturities of less than 90 days at time of purchase.
(51)	Enter as a negative amount the amount of investments included as restricted assets on the balance sheet/statement of net position as of June 30.
(52)	Provide a description of reconciling items entered in (53).
(53)	Enter other reconciling items between the book balance of deposits per the footnote disclosure and cash and cash equivalents per the balance sheet/statement of net position. Additions should be shown as a positive amount and subtractions should be shown as a negative amount.
(54)	Enter the sum of (48), (49), (50), (51) and (53). The amount entered here should agree to the sum of accounts 111 and 115 on the balance sheet/statement of net position.
(55)	Circle the appropriate response to questions 1 through 5. Attach any copies, as necessary.

REFERENCE	CONTENTS
(56)	For investment types with multiple credit ratings in (36), enter the investment type for each credit rating.
(57)	For investment types with multiple credit ratings in (36), enter each credit rating, by investment type.
(58)	For investment types with multiple credit ratings in (36), enter the investment's fair value for each credit rating, by investment type. The total of the fair values listed for each investment type should equal the total fair value of the investment type as reported in (29).
(59)	For investments that represent a concentration of credit risk (investments by one issuer exceeding 5% of total investments of the agency), enter the investment type for each issuer.
(60)	For investments that represent a concentration of credit risk (investments by one issuer exceeding 5% of total investments of the agency), enter the issuer name.
(61)	For investments that represent a concentration of credit risk (investments by one issuer exceeding 5% of total investments of the agency), enter the fair value investments for the issuer.
(62)	For investments that represent a concentration of credit risk (investments by one issuer exceeding 5% of total investments of the agency), enter the % of total investments.
(63)	Enter the deposit or investment type for each category of investments that includes foreign obligations.
(64)	Enter the foreign currency denomination of the foreign obligations, by investment type. If more than one denomination exists for that investment type, list each denomination on a separate line.
(65)	Enter the fair value amount in U.S. dollars, of the foreign obligations by investment type and foreign currency obligation.

(66) Circle the appropriate response to questions A and B. Attach any copies, as necessary.

COMPONENT UNIT TRIAL BALANCE-BALANCE SHEET (SCO-581)

PURPOSE

The purpose of the Component Unit Trial Balance-Balance Sheet (Exhibit 27.20.81-A) is to collect Component Unit balance sheet information at June 30 for inclusion in the State's Comprehensive Annual Financial Report.

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

GENERAL

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

INSTRUCTIONS

Information needed to complete this form can be obtained from the component unit's balance sheet. Transactions between the component unit and URO's should be eliminated. Account numbers used on the component unit's balance sheet may differ from GAAP account numbers. Refer to the Chart of Accounts (SAMS Manual Procedure 27.50.20) for account numbers and descriptions. A draft copy of the component unit's financial statements and reconciliation to the SCO-581 should be submitted with this form.

A detailed explanation must be submitted for all account increases (decreases) equal to or greater than $5,000,000 ($5,000 rounded to the nearest thousand) from the prior year. The detailed explanations must be reported on Form SCO-510 (See SAMS 27.20.10).

CONTENTS

Refer to Exhibit 27.20.81-B.

REFERENCE	CONTENTS
(1)	Enter the 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 name of the component unit of the primary government, and all component units of the primary government component unit, if applicable.
(5)	Enter the amount (in thousands) of individual asset, deferred outflow of resources, liability, deferred inflow of resources and net position accounts per component unit's records at June 30, current Year (CY).
(6)	Enter the amount (in thousands) of individual asset, deferred outflow of resources, liability, deferred inflow of resources, and net position accounts per component unit's records at June 30, prior Year (PY).
(7)	Subtotal all amounts entered in each column and enter the result in the respective column.
(8)	Total all asset amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column.
(9)	Total all liability amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column.
(10)	Total all net position amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column. This amount should agree to the amount in (8) less the amount in (9).

Exhibit 27.20.81-A
(15-001)

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20________

Agency ________
Agency # ________

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Nearest Thousand										
		Current Year GAAP Basis										
	Component Unit Name:											
	Assets											
101	Cash equity with the State Treasurer (including in-transit items)	$	$	$	$	$	$	$	$	$	$	$
102	Locally held cash and cash equivalents											
103	Petty Cash											
105	**Total Cash and Cash Equivalents**											
107	Securities Lending Collateral of State Treasurer											
109	Investments , current											
110	Unamortized Premiums (Discounts) on Investments											
111	**Total Investments**											
113	Investments, Long Term											
114	Unamortized Premiums (Discounts) on Investments, Long Term											
115	**Total Investments, Long Term**											
117	Taxes Receivable											
118	Allowance for Uncollectible Taxes											
121	Interest and Penalties Receivable on Taxes											
122	Allowance for Uncollectible Interest and Penalties on Taxes											
125	**Total Taxes Receivables, Net**											
126	Due From Other Government-Federal											
127	Due From Other Government-Local											
128	Allowance for Uncollectible Due from Other Governments											
130	**Total Intergovernmental Receivables, Net**											
135	Other Receivables											
136	Allowance for Uncollectible Other Receivables											
140	**Total Other Receivables**											
144	Due from Component Units											
147	Due from Primary Government											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20________

Agency ________
Agency # ________

		Nearest Thousand										
		Current Year GAAP Basis										
Account Number	**Account Description**	**Component Unit Primary Government**	**Component Unit 1**	**Component Unit 2**	**Component Unit 3**	**Component Unit 4**	**Component Unit 5**	**Component Unit 6**	**Component Unit 7**	**Eliminating Entries**	**Total**	**PY GAAP Basis**
	Component Unit Name:											
148	Unamortized Bond Insurance Costs, Current											
149	Unamortized Bond Insurance Costs, Long-term											
150	Inventories											
151	Prepaid Expenses											
152	Loans and Notes Receivable, Current											
153	Allowance for Uncollectible Loans and Notes Receivable, Current											
154	**Total Loans and Notes Receivable Current, Net**											
155	Loans and Notes Receivable, Long-Term											
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term											
157	**Total Loans and Notes Receivable Long-Term, Net**											
171	Restricted Assets, Cash equity with State Treasurer											
159	Restricted Assets, Cash and Cash Equivalents, Current											
160	Restricted Assets, Investments, Current											
161	Restricted Assets, Other Receivables, Current											
162	Restricted Assets, Due From Other Funds, Current											
163	Restricted Assets, Loans and Notes Receivable, Current											
164	Restricted Assets, Cash and Cash Equivalents, Long-term											
165	Restricted Assets, Investments, Long-term											
166	Restricted Assets, Loans and Notes Receivable, Long-term											
167	Total Capital Assets, not being depreciated											
168	Total Capital Assets, being depreciated											
169	Total Accumulated Depreciation											
170	**Total Capital Assets, Net**											
175	Other Assets, Current											
176	Other Assets, Long-Term											
177	**Total Other Assets**											
180	**Total Assets**											
181	Deferred Outflow of Resources - Accumulated Decrease in Fair Value of Derivatives											
190	**Total Deferred Outflows of Resources**											
195	**Total Assets and Deferred Outflow of Resources**											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20________

Agency ________
Agency # ________

Account Number	Account Description	Nearest Thousand / Current Year GAAP Basis: Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
	Component Unit Name:											
	Liabilities											
205	Accounts Payable and Accrued Liabilities	$	$	$	$	$	$	$	$	$	$	$
208	Due to Other Government-Federal											
209	Due to Other Government-Local											
210	**Total Intergovernmental Payables**											
216	Due to Component Units											
217	Due to Primary Government											
221	Unearned Revenue											
224	Obligations under Securities Lending of State Treasurer											
233	Short-Term Notes Payable											
235	Notes Payable, Current											
236	Notes Payable, Long-Term											
240	Derivative Instrument - Swap Liability											
246	Revenue Bonds Payable, Current											
247	Unamortized Premiums on Bonds Sold											
	- Revenue Bonds, Current											
248	Unamortized (Discounts) on Bonds Sold											
	- Revenue Bonds, Current											
250	**Total Revenue Bonds Payable,**											
	Net, Current											
251	Revenue Bonds Payable, Long-Term											
252	Unamortized Premiums on Bonds Sold											
	-Revenue Bonds, Long-Term											
253	Unamortized (Discounts) on Bonds Sold											
	-Revenue Bonds, Long-Term											
255	**Total Revenue Bonds Payable,**											
	Net, Long-Term											
260	Leases and Installment Purchases											
	Payable, Current											
261	Leases and Installment Purchases											
	Payable, Long-Term											
270	Compensated Absences, Current											
271	Compensated Absences, Long-Term											
273	Assets Held for Others											
274	Other Liabilities											
278	Other Obligations, Current											
279	Other Obligations, Long-Term											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20________

Agency ________
Agency # ________

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Nearest Thousand — Current Year GAAP Basis										
	Component Unit Name:											
280	Certificates of Participation, Current											
281	Unamortized Premium on Certificates Sold, Current											
282	Unamortized (Discounts) on Certificates Sold, Current											
284	**Total Certificates of Participation, Current**											
285	Certificates of Participation, Long-Term											
286	Unamortized Premium on Certificates sold, Long-Term											
287	Unamortized (Discounts) on Certificates sold, Long-Term											
289	**Total Certificates of Participation, Long-Term**											
290	**Total Liabilities**											
222	Unearned Revenue - Deferred Inflow of Resources											
249	Unamortized Deferred Amounts on Bond Refundings, Current											
254	Unamortized Deferred Amounts on Bond Refundings, Long-Term											
283	Unamortized Deferred Amounts on Certificate Refundings, Current											
288	Unamortized Deferred Amounts on Certificate Refundings-Long-Term											
291	Deferred Inflows of Resources - Accumulated Increase In Fair Value of Derivatives											
294	**Total Deferred Inflows of Resources**											
295	**Total Liabilities and Deferred Inflow of Resources**											
	Net Position											
309	Unrestricted											
335	Net Investment in Capital Assets											
	Restricted for:											
336	Debt Service											
337	Capital Projects											
338	Nonexpendable Purposes											
339	Other Expendable Purposes											
340	**Total Restricted Net Position**											
351	**Total Net Position**											

Exhibit 27.20.81-B
(15-001)

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20 1

Agency 2
Agency # 3

		Nearest Thousand										
		Current Year GAAP Basis										
Account Number	**Account Description**	**Component Unit Primary Government**	**Component Unit 1**	**Component Unit 2**	**Component Unit 3**	**Component Unit 4**	**Component Unit 5**	**Component Unit 6**	**Component Unit 7**	**Eliminating Entries**	**Total**	**PY GAAP Basis**
	Component Unit Name:	4	4	4	4	4	4	4	4			
	<u>Assets</u>											
101	Cash equity with the State Treasurer (including in-transit items)	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 6
102	Locally held cash and cash equivalents											
103	Petty Cash											
105	**Total Cash and Cash Equivalents**	7	7	7	7	7	7	7	7	7	7	7
107	Securities Lending Collateral of State Treasurer											
109	Investments , current											
110	Unamortized Premiums (Discounts) on Investments											
111	**Total Investments**											
113	Investments, Long Term											
114	Unamortized Premiums (Discounts) on Investments, Long Term											
115	**Total Investments, Long Term**											
117	Taxes Receivable											
118	Allowance for Uncollectible Taxes											
121	Interest and Penalties Receivable on Taxes											
122	Allowance for Uncollectible Interest and Penalties on Taxes											
125	**Total Taxes Receivables, Net**											
126	Due From Other Government-Federal											
127	Due From Other Government-Local											
128	Allowance for Uncollectible Due from Other Governments											
130	**Total Intergovernmental Receivables, Net**											
135	Other Receivables											
136	Allowance for Uncollectible Other Receivables											
140	**Total Other Receivables**											
144	Due from Component Units											
147	Due from Primary Government											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20________

Agency ________
Agency # ________

Nearest Thousand

Current Year GAAP Basis

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
	Component Unit Name:											
148	Unamortized Bond Insurance Costs, Current	5	5	5	5	5	5	5	5	5	5	6
149	Unamortized Bond Insurance Costs, Long-term											
150	Inventories											
151	Prepaid Expenses											
152	Loans and Notes Receivable, Current											
153	Allowance for Uncollectible Loans and Notes Receivable, Current											
154	**Total Loans and Notes Receivable Current, Net**											
155	Loans and Notes Receivable, Long-Term											
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term											
157	**Total Loans and Notes Receivable Long-Term, Net**											
171	Restricted Assets, Cash equity with State Treasurer											
159	Restricted Assets, Cash and Cash Equivalents, Current											
160	Restricted Assets, Investments, Current											
161	Restricted Assets, Other Receivables, Current											
162	Restricted Assets, Due From Other Funds, Current											
163	Restricted Assets, Loans and Notes Receivable, Current											
164	Restricted Assets, Cash and Cash Equivalents, Long-term											
165	Restricted Assets, Investments, Long-term											
166	Restricted Assets, Loans and Notes Receivable, Long-term											
167	Total Capital Assets, not being depreciated											
168	Total Capital Assets, being depreciated											
169	Total Accumulated Depreciation											
170	**Total Capital Assets, Net**											
175	Other Assets, Current											
176	Other Assets, Long-Term											
177	**Total Other Assets**											
180	**Total Assets**											
181	Deferred Outflow of Resources - Accumulated Decrease in Fair Value of Derivatives											
190	**Total Deferred Outflows of Resources**											
195	**Total Assets and Deferred Outflow of Resources**	8	8	8	8	8	8	8	8	8	8	8

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20________

Agency ________
Agency # ________

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Nearest Thousand										
		Current Year GAAP Basis										
	Component Unit Name:											
	Liabilities											
205	Accounts Payable and Accrued Liabilities	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 6
208	Due to Other Government-Federal											
209	Due to Other Government-Local											
210	**Total Intergovernmental Payables**	7	7	7	7	7	7	7	7	7	7	7
216	Due to Component Units											
217	Due to Primary Government											
221	Unearned Revenue											
224	Obligations under Securities Lending of State Treasurer											
233	Short-Term Notes Payable											
235	Notes Payable, Current											
236	Notes Payable, Long-Term											
240	Derivative Instrument - Swap Liability											
246	Revenue Bonds Payable, Current											
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current											
248	Unamortized (Discounts) on Bonds Sold - Revenue Bonds, Current											
250	**Total Revenue Bonds Payable, Net, Current**											
251	Revenue Bonds Payable, Long-Term											
252	Unamortized Premiums on Bonds Sold -Revenue Bonds, Long-Term											
253	Unamortized (Discounts) on Bonds Sold -Revenue Bonds, Long-Term											
255	**Total Revenue Bonds Payable, Net, Long-Term**											
260	Leases and Installment Purchases Payable, Current											
261	Leases and Installment Purchases Payable, Long-Term											
270	Compensated Absences, Current											
271	Compensated Absences, Long-Term											
273	Assets Held for Others											
274	Other Liabilities											
278	Other Obligations, Current											
279	Other Obligations, Long-Term											

Exhibit 27.20.81-B
(15-001)

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20________

Agency ________
Agency # ________

Account Number	Account Description	Nearest Thousand — Current Year GAAP Basis: Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
	Component Unit Name:											
280	Certificates of Participation, Current	5	5	5	5	5	5	5	5	5	5	6
281	Unamortized Premium on Certificates Sold, Current											
282	Unamortized (Discounts) on Certificates Sold, Current											
284	**Total Certificates of Participation, Current**											
285	Certificates of Participation, Long-Term											
286	Unamortized Premium on Certificates sold, Long-Term											
287	Unamortized (Discounts) on Certificates sold, Long-Term											
289	**Total Certificates of Participation, Long-Term**											
290	**Total Liabilities**											
222	Unearned Revenue - Deferred Inflow of Resources											
249	Unamortized Deferred Amounts on Bond Refundings, Current											
254	Unamortized Deferred Amounts on Bond Refundings, Long-Term											
283	Unamortized Deferred Amounts on Certificate Refundings, Current											
288	Unamortized Deferred Amounts on Certificate Refundings-Long-Term											
291	Deferred Inflows of Resources - Accumulated Increase In Fair Value of Derivatives											
294	**Total Deferred Inflows of Resources**											
295	**Total Liabilities and Deferred Inflow of Resources**	9	9	9	9	9	9	9	9	9	9	9
	<u>Net Position</u>											
309	Unrestricted											
335	Net Investment in Capital Assets											
	Restricted for:											
336	Debt Service											
337	Capital Projects											
338	Nonexpendable Purposes											
339	Other Expendable Purposes											
340	**Total Restricted Net Position**											
351	**Total Net Position**	10	10	10	10	10	10	10	10	10	10	10

COMPONENT UNIT TRIAL BALANCE-
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
(SCO-582)

PURPOSE

The purpose of the Component Unit Trial Balance-Statement of Revenues, Expenses and Changes in Net Position (Exhibit 27.20.82-A) is to collect information for inclusion in the State's Comprehensive Annual Financial Report.

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

GENERAL

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

INSTRUCTIONS

The information necessary to complete this form can be obtained from the component unit's records and/or financial statements. Transactions between the component unit and URO's should be eliminated. A draft copy of the component unit's financial statements and a reconciliation to the SCO-582 should be submitted with this form.

A detailed explanation must be submitted for all account increases (decreases) equal to or greater than $5,000,000 ($5,000 rounded to the nearest thousand) from the prior year. The detailed explanations must be reported on Form SCO-510 (See SAMS 27.20.10).

CONTENTS

Refer to Exhibit 27.20.82-B.

REFERENCE	CONTENTS
(1)	Enter the 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 name of the component unit of the primary government, and all component units of the primary government component unit, if applicable.
(5)	Enter the amount (in thousands) of individual expenses, program revenues and general revenues per component unit's records at June 30, current year (CY).
(6)	Enter the amount (in thousands) of individual expenses, program revenues, general revenues and additions to permanent endowments accounts per component unit's records at June 30, prior year (PY).
(7)	Subtotal all amounts entered in each column, for expenses and enter the result in the respective column.
(8)	Subtotal all amounts entered in each column, for program revenues, and enter the result in the respective column.
(9)	Subtract the amount entered in (7) from the amount entered in (8).

REFERENCE	CONTENTS
(10)	Subtotal all amounts entered in each column, for general revenues, and enter the result in the respective column.
(11)	Enter the amount of additions to permanent endowments.
(12)	Add the amounts entered in (10) and (11) to the amount entered in (9) .
(13)	Enter the net position-beginning of year amount. This is the amount reported as net position-end of year in the prior year Form SCO-582.
(14)	Sum (12) and (13) and enter the result. This should agree to report account 351 on Form SCO-581.

State of Illinois
Component Unit
Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____

Agency ________
Agency # ________

	Nearest Thousand										
	Current Year GAAP Basis										
	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	Prior Year GAAP Basis
Component Unit Name:											
Expenses:											
Operating expenses	$	$	$	$	$	$	$	$	$	$	$
Nonoperating expenses:											
Interest on bond related debt											
Accretion on bond related debt											
Interest on capital asset related debt											
Loss on disposal of capital assets											
Other nonoperating expenses											
Total nonoperating expenses											
Total Expenses											
Program Revenues:											
Charges for services:											
Student tuition and fees, net											
Educational activities											
Auxiliary enterprises, net											
Hospital and medical activities, net											
Medical service plan											
Independent operations											
Interest and service charges on loans											
Toll fees											
Total charges for services											
Operating grants/contributions:											
Federal appropriations											
Federal grants and contracts											
State grants and contracts											
Other grants and contracts											
Private gifts, grants, and contracts											
Total operating grants/contributions											
Capital Grants/Contributions											
Total Program Revenues											
Net (expense) revenues											

State of Illinois
Component Unit
Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____

Agency ________
Agency # ________

	Nearest Thousand										
	Current Year GAAP Basis										Prior Year GAAP Basis
	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	
Component Unit Name:											
General Revenues:											
State appropriations:											
On behalf payments - construction											
On behalf payments - retirement											
On behalf payments - insurance											
Capital state appropriations											
Other state appropriations											
Total state appropriations											
Interest and investment income:											
Net investment income											
Net increase (decrease) in fair value of investments											
Total interest and investment income											
Other general revenues:											
Gifts and contributions											
Other operating revenues											
Other nonoperating revenues											
Total other general revenues											
Total General Revenues											
Additions to Permanent Endowments											
Change in Net Position											
Net Position, Beginning of Year											
Net Position, End of Year	$	$	$	$	$	$	$	$	$	$	$

State of Illinois
Component Unit
Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____ 1

Agency ____ 2
Agency # ____ 3

	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	Prior Year GAAP Basis
	Nearest Thousand										
	Current Year GAAP Basis										
Component Unit Name:	4	4	4	4	4	4	4	4			
Expenses:											
Operating expenses	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 6
Nonoperating expenses:											
Interest on bond related debt											
Accretion on bond related debt											
Interest on capital asset related debt											
Loss on disposal of capital assets											
Other nonoperating expenses											
Total nonoperating expenses											
Total Expenses	7	7	7	7	7	7	7	7	7	7	7
Program Revenues:											
Charges for services:											
Student tuition and fees, net											
Educational activities											
Auxiliary enterprises, net											
Hospital and medical activities, net											
Medical service plan											
Independent operations											
Interest and service charges on loans											
Toll fees											
Total charges for services											
Operating grants/contributions:											
Federal appropriations											
Federal grants and contracts											
State grants and contracts											
Other grants and contracts											
Private gifts, grants, and contracts											
Total operating grants/contributions											
Capital Grants/Contributions											
Total Program Revenues	8	8	8	8	8	8	8	8	8	8	8
Net (expense) revenues	9	9	9	9	9	9	9	9	9	9	9

Exhibit 27.20.82-B
(15-001)

State of Illinois
Component Unit
Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____

Agency 2
Agency # ________

	Nearest Thousand										
	Current Year GAAP Basis										Prior Year GAAP Basis
Component Unit Name:	**Component Unit Primary Government**	**Component Unit 1**	**Component Unit 2**	**Component Unit 3**	**Component Unit 4**	**Component Unit 5**	**Component Unit 6**	**Component Unit 7**	**Eliminating Entries**	**Total**	
General Revenues:	5	5	5	5	5	5	5	5	5	5	6
State appropriations:											
On behalf payments - construction											
On behalf payments - retirement											
On behalf payments - insurance											
Capital state appropriations											
Other state appropriations											
Total state appropriations											
Interest and investment income:											
Net investment income											
Net increase (decrease) in fair value of investments											
Total interest and investment income											
Other general revenues:											
Gifts and contributions											
Other operating revenues											
Other nonoperating revenues											
Total other general revenues											
Total General Revenues	10	10	10	10	10	10	10	10	10	10	10
Additions to Permanent Endowments	11	11	11	11	11	11	11	11	11	11	11
Change in Net Position	12	12	12	12	12	12	12	12	12	12	12
Net Position, Beginning of Year	13	13	13	13	13	13	13	13	13	13	13
Net Position, End of Year	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14

PENSION (AND OTHER POSTEMPLOYMENT BENEFIT)/INVESTMENT/PRIVATE PURPOSE TRUST FUNDS
STATEMENT OF NET POSITION (SCO-594)

PURPOSE

The purpose of the Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Net Position (Exhibit 27.20.94-A) is to collect the June 30 financial position information for pension (and other postemployment benefit)/investment/private purpose trust funds to be reported in the State's Comprehensive Annual Financial Report.

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

GENERAL

The Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Net Position should be completed by agencies with pension (and other postemployment benefit)/investment/private purpose trust funds according to the Comptroller's Office. All information reported should agree to amounts reported on the agency's financial statements if reported for a pension system. In addition, all agencies should complete Form SCO-565 to support the "due to" and "due from" primary government and component unit amounts reported on the SCO-594. State agencies are listed and classified as either primary government or component units in Procedure 27.50.10 of the SAMS Manual.

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

INSTRUCTIONS

Amounts due from other State agencies should be reported in (10) and/or (11). Amounts due from other funds within the agency should be reported in (10).

Investment Trust Funds and Private Purpose Trust Funds that do not maintain records on a GAAP basis should prepare appropriate GAAP basis journal entries to their records prior to preparing this form. These journal entries should be kept as documentation for the amounts reported on this form.

CONTENTS

Refer to Exhibit 27.20.94-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount reported in the prior year's SCO-594 for each account. This information will be completed by the Comptroller's Office.
(7)	Enter the amount of cash equity with the State Treasurer reported on the fund's Statement of Net Position.
(8)	Enter the amount of locally-held cash reported on the fund's Statement of Net Position.
(9)	Enter the amount of securities lending collateral of the State Treasurer.

REFERENCE	CONTENTS
(10)	Enter the amount of investments, stated at fair value reported on the fund's Statement of Net Position. The composition of investments and certain investment activity should be reported on the SCO-579. Investments in State debt obligations **should be** included on this line.
(11)	Enter the amount of securities lending collateral **not** with the State Treasurer.
(12)	Enter the net amount of other receivables. Amounts due from other State funds should not be reported in (12).
(13)	Enter the amount of due from other funds.
(14)	Enter the amount of due from component units.
(15)	Enter the amount of prepaid expenses.
(16)	Enter the amount of capital assets not being depreciated. Capital assets not being depreciated should agree to the amount reported on Form SCO-538.
(17)	Enter the amount of capital assets being depreciated. Capital assets being depreciated should agree to the amount reported on Form SCO-538.
(18)	Enter the amount of accumulated depreciation. Accumulated depreciation should agree to the amount reported on Form SCO-538.
(19)	Subtract (18) from the sum of (16) and (17) and enter the result.
(20)	Sum (7) through (15) and (19) and enter the result.

REFERENCE	CONTENTS
(21)	Enter the amount of accounts payable and accrued liabilities, including benefits currently payable and refunds due to participants, from the fund's financial statements.
(22)	Enter the amount of payables due to another governmental agency that is not part of the state's reporting entity (i.e., amounts owed to federal and local governments).
(23)	Enter the amount due to other funds.
(24)	Enter the amount due to component units.
(25)	Enter the amount of obligations under securities lending of the State Treasurer.
(26)	Enter the amount payable to brokers for unsettled trades, net.
(27)	Enter the amount of obligations under securities lending **not** with the State Treasurer.
(28)	Enter the amount of other liabilities.
(29)	Enter the amount of leases and installment purchases, current. This must agree to the amount reported in (52) and (57) on the SCO-540.
(30)	Enter the amount of leases and installment purchases, long-term. This must agree to (51) plus (56) minus (52) and (57) on the SCO-540.
(31)	Enter the amount of compensated absences, current. This must agree to the amount reported in (72) on the SCO-540.

REFERENCE	CONTENTS
(32)	Enter the amount of compensated absences, long-term. This must agree to (71) minus (72) on the SCO-540.
(33)	Sum (21) through (32) and enter the result.
(34)	Enter the amount of net position. This should equal the result of (33) subtracted from (20).

State of Illinois
Pension (and Other Postemployment Benefit)/Investment/ Private Purpose Trust Fund
Statement of Net Position
June 30, 20 ____

Agency ____
Agency # ____
Fund Name ____
Fund # ____

Account Number	Account Description	Nearest Thousand: Current Year	Nearest Thousand: Prior Year
	Assets		
101	Cash Equity with State Treasurer	$	$
102	Locally- held cash		
107	Securities Lending Collateral of State Treasurer		
	Investments:		
	Equities		
	Fixed Income		
	Real Estate		
	Other		
	Equity in Illinois State Board of Investments		
	Private Equity		
116	Investments, Total		
131	Securities Lending Collateral		
	Other Receivables, Net:		
	Members		
	Employers		
	Investment Income		
	Other		
140	Other Receivables, Net, Total		
141	Due from Other Funds, Net		
144	Due from Component Units, Net		
151	Prepaid Expenses		
167	Total Capital Assets, not being depreciated		
168	Total Capital Assets, being depreciated		
169	Total Accumulated Depreciation		
170	Capital Assets, Net		
195	**Total Assets**	$	$
	Liabilities		
205	Accounts Payable and Accrued Liabilities	$	$
210	Intergovernmental Payables		
215	Due to Other Funds		
216	Due to Component Units		
224	Obligations under Securities Lending of State Treasurer		
228	Payable to Brokers for Unsettled Trades, Net		
229	Securities Lending Transactions		
230	Other Liabilities		
260	Leases and Installment Purchases Payable, Current		
261	Leases and Installment Purchases Payable, Long-Term		
270	Compensated Absences, Current		
271	Compensated Absences, Long-Term		
295	**Total Liabilities**	$	$
338	Net Position	$	$

Exhibit 27.20.94-B
(15-001)

State of Illinois
Pension (and Other Postemployment Benefit)/Investment/
Private Purpose Trust Fund
Statement of Net Position
June 30, 20 ______ 1

Agency ______ 2
Agency # ______ 3
Fund Name ______ 4
Fund # ______ 5

Account Number	Account Description	Nearest Thousand Current Year	Nearest Thousand Prior Year
	Assets		
101	Cash Equity with State Treasurer	$ 7	$ 6
102	Locally-held Cash	8	
107	Securities Lending Collateral of State Treasurer	9	
	Investments:		
	Equities		
	Fixed Income		
	Real Estate		
	Other		
	Equity in Illinois State Board of Investments		
	Private Equity		
116	Investments, Total	10	
	Securities Lending Collateral	11	
	Other Receivables, Net:		
	Members		
	Employers		
	Investment Income		
	Other		
140	Other Receivables, Net, Total	12	
141	Due from Other Funds, Net	13	
144	Due from Component Units, Net	14	
151	Prepaid Expenses	15	
167	Total Capital Assets, not being depreciated	16	
168	Total Capital Assets, being depreciated	17	
169	Total Accumulated Depreciation	18	
170	Capital Assets, Net	19	
195	**Total Assets**	$ 20	$
	Liabilities		
205	Accounts Payable and Accrued Liabilities	$ 21	$
210	Intergovernmental Payables	22	
215	Due to Other Funds	23	
216	Due to Component Units	24	
224	Obligations under Securities Lending of State Treasurer	25	
228	Payable to Brokers for Unsettled Trades, Net	26	
229	Securities Lending Transactions	27	
230	Other Liabilities	28	
260	Leases and Installment Purchases, Current	29	
261	Leases and Installment Purchases, Long-Term	30	
270	Compensated Absences, Current	31	
271	Compensated Absences, Long-Term	32	
295	**Total Liabilities**	$ 33	$
338	Net Position	$ 34	$

SCO-594

PENSION (AND OTHER POSTEMPLOYMENT BENEFIT)/INVESTMENT/PRIVATE PURPOSE TRUST FUNDS
STATEMENT OF CHANGES IN NET POSITION (SCO-595)

PURPOSE

The purpose of the Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Changes in Net Position (Exhibit 27.20.95-A) is to collect the June 30 additions, deductions and changes in net position information for pension (and other postemployment benefit)/investment/private purpose trust funds to be reported in the State's Comprehensive Annual Financial Report.

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

GENERAL

The Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Changes in Net Position completed by agencies with pension (and other postemployment benefit)/investment/private purpose trust funds according to the Comptroller's Office. All information reported should agree to amounts reported on the agency's financial statements if reported for a pension system.

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

INSTRUCTIONS

Investment Trust Funds and Private Purpose Trust Funds that do not contain records on a GAAP basis should prepare appropriate GAAP basis journal entries to their records prior to preparing this form. Any such journal entries should be kept as documentation for the amounts reported on this form.

CONTENTS

Refer to Exhibit 27.20.95-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount reported in the prior year's SCO-595 for each account. This information will be completed by the Comptroller's Office.
(7)	Enter the amount of employer contributions.
(8)	Enter the amount of member contributions.
(9)	Enter the amount of other contributions not reported in (7) and (8).
(10)	Sum (7) through (9) and enter the result.
(11)	Enter the amount of participant deposits.
(12)	Enter the amount of interest and other investment income reported in the agency's financial statements.

REFERENCE	CONTENTS
(13)	Enter the amount of net appreciation (depreciation) of investments reported in the agency's financial statements. Appreciation should be reported as a positive number and depreciation should be reported in (parenthesis).
(14)	Enter the amount of investment expense reported in the agency's financial statements. This amount should be reported in parenthesis.
(15)	Sum of (12) through (14) and enter the result.
(16)	Enter the amount of other additions not previously reported.
(17)	Sum (10), (11), (15) and (16) and enter the result.
(18)	Enter the amount of benefit payments and refunds reported in the agency's financial statements.
(19)	Enter the amount of participant withdrawals.
(20)	Enter the amount of interest expense reported in the agency's financial statements.
(21)	Enter the amount of distribution to pool investors.
(22)	Enter the amount of depreciation expense reported in the agency's financial statements.
(23)	Enter the amount of general and administration expenses.
(24)	Enter the amount of other deductions not previously reported.
(25)	Sum (18) through (24) and enter the result.

REFERENCE	CONTENTS
(26)	Subtract (25) from (17) and enter the result.
(27)	Enter the net position at the beginning of the year from the ending net position reported on the prior year final Form SCO-595.
(28)	Sum (26) and (27) and enter the result. This amount should agree to the amount reported in (25) on Form SCO-594.

Exhibit 27.20.95-A
(15-001)

State of Illinois
Pension (and Other Postemployment Benefit)/Investment/ Private Purpose Trust Fund
Statement of Changes in Net Position
June 30, 20 ______

Agency ______
Agency # ______
Fund Name ______
Fund # ______

Account Number	Account Description	Nearest Thousand Current Year	Prior Year
	Additions		
1008	Employer Contributions	$	$
1009	Member Contributions		
1010	Other Contributions		
	Total Contributions		
1013	Participant Deposits		
1015	Interest and Other Investment Income		
1016	Net Appreciation (Depreciation) of Investments		
1017	Investment Expense	( )	( )
	Net Investment Income		
1025	Other Additions		
	Total Additions		
	Deductions		
1040	Benefit Payments and Refunds		
1045	Participant Withdrawals		
1050	Interest		
1052	Distribution to Pool Investors		
1055	Depreciation		
1060	General and Administration		
1065	Other Deductions		
	Total Deductions		
	Net Additions		
	Beginning Net Position		
	Ending Net Position	$	$

SCO-595

Exhibit 27.20.95-B
(15-001)

State of Illinois
Pension (and Other Postemployment Benefit)/Investment/
Private Purpose Trust Fund
Statement of Changes in Net Position
June 30, 20 ___1___

Agency ___2___
Agency # ___3___
Fund Name ___4___
Fund # ___5___

Account Number	Account Description	Nearest Thousand: Current Year	Nearest Thousand: Prior Year
	Additions		
1008	Employer Contributions	$ 7	$ 6
1009	Member Contributions	8	
1010	Other Contributions	9	
	Total Contributions	10	
1013	Participant Deposits	11	
1015	Interest and Other Investment Income	12	
1016	Net Appreciation (Depreciation) of Investments	13	
1017	Investment Expense	(14)	( )
	Net Investment Income	15	
1025	Other Additions	16	
	Total Additions	17	
	Deductions		
1040	Benefit Payments and Refunds	18	
1045	Participant Withdrawals	19	
1050	Interest	20	
1052	Distribution to Pool Investors	21	
1055	Depreciation	22	
1060	General and Administration	23	
1065	Other Deductions	24	
	Total Deductions	25	
	Net Additions	26	
	Beginning Net Position	27	
	Ending Net Position	$ 28	$

SCO-595

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
		ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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. Proprietary Funds Only - 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.

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
116	Investments, total	Account 111 plus account 115.	N/A
117	Taxes receivable	Uncollected portion of taxes levied.	Income, sales, motor fuel, public utility, and other current taxes receivable.

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.

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.

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 insurance costs, current	The portion of insurance costs associated with the issuance of bonds which are payable within one year of the date of the statement of net position which has not yet been amortized.	Prepaid insurance costs on new bonds allocated to the amount of bonds payable within one year of the date of the statement of net position.
149	Unamortized bond insurance costs, long-term	The portion of insurance costs associated with the issuance of bonds which are payable within one year of the date of the statement of net position which has not yet been amortized.	Prepaid insurance costs on new bonds allocated to the amount of bonds payable after one year of the date of the statement of net position.
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	Proprietary Funds Only -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.

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.

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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
157	Loans and notes receivable, long-term, net	Proprietary Funds Only - Account 155, less account 156	N/A
158	Loans and notes receivable, total	Account 154 plus account 157	N/A
159	Restricted assets-cash and cash equivalents, current	Proprietary Funds Only - 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	Proprietary Funds Only - 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	Proprietary Funds Only - 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	Proprietary Funds Only - 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	Proprietary Funds Only - 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	Proprietary Funds Only - 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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
165	Restricted assets-investments, long-term	Proprietary Funds Only - 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	Proprietary Funds Only - 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
171	Restricted assets-cash on deposit with State Treasurer	Component Unit Funds Only - Cash on deposit with State Treasurer which is restricted for use by legal or contractual requirements.	Cash on deposit with State Treasurer restricted (I-Pass accounts)

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
175	Other assets, current	Assets of monetary value excluding those accounts listed previously.	Utility deposits.
176	Other assets, long-term	Proprietary Funds Only - Assets of monetary value excluding those accounts listed previously which are long-term in nature.	Utility deposits.
177	Total other assets	Proprietary Funds Only - Account 175 plus account 176.	N/A
180	Total assets	The sum of accounts 105, 107, 116, 125, 130, 140, 141, 144, 147, 148, 149, 150, 151, 158, 159, 160, 161, 162, 163, 164, 165, 166, 170, and 177.	N/A
181	Deferred outflows of resources – accumulated decrease in fair value of derivatives	Proprietary and Component Unit Funds only – The change in the fair value of derivatives reported as a deferred outflow or inflow of resources.	The change in fair value of derivative instruments.
190	Total deferred outflows of resources	Account 181	N/A
195	Total assets and deferred outflows of resources	Account 180 plus account 190	N/A
	LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
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 - DIR	Governmental Funds Only - Amounts recorded as receivables but are not received within 60 days after the date of the statement of net position. *(Deferred inflow of resources)*	Grant receipts earned but not received within 60 days of the date of the statement of net position.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
221	Unearned revenue - liability	Amounts for which asset recognition criteria have been met, but for which certain revenue recognition criteria have not been met (other than timing).	Grant advances.
222	Unearned revenue – DIR	Amounts for which asset recognition criteria have been met, but for which the timing revenue recognition criteria has not been met. *(Deferred inflow of resources)*	Grants paid in advance of meeting the timing requirement
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
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
236	Notes payable, long-term	Amounts, not payable within one year, which are owed as a result of an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.	Borrowing instruments issued by financing authorities.
237	Notes payable, total	Accounts 235 plus account 236.	N/A
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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. *(Deferred inflow of resources)*	See SAMS procedure 31.45.10.
250	Total revenue bonds payable, current	Account 246 plus account 247 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.
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. *(Deferred inflow of resources)*	See SAMS procedure 31.45.10.
255	Revenue bonds payable, net, long-term	Account 251 plus account 252 less account 253.	N/A

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
256	Revenue bonds payable, total	Account 250 plus account 255	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.
262	Leases, total	Account 260 plus account 261	N/A
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
272	Compensated absences, total	Account 270 plus account 271	N/A
273	Assets held for others	<u>Component Units Only</u> – Funds held in custody for others	Assets held in custody for others
274	Other liabilities	<u>Component Units Only</u> – Other liabilities not specifically reported in other accounts.	Federal loan program contributions refundable
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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. *(Deferred inflow of resources)*	See SAMS procedure 31.45.10.
284	Certificates of participation, current	Account 280 plus account 281 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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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 account 285. *(Deferred inflow of resources)*	See SAMS procedure 31.45.10.
289	Certificates of participation, net, long-term	Account 285 plus account 286 less account 287.	N/A
290	Total liabilities	The sum of accounts 205, 210, 215, 216, 217, 221, 224, 233, 235, 236, 240, 256, 262, 272, 278, 279, 284, and 289.	N/A
291	Deferred inflows of resources – accumulated increase in fair value of derivatives	<u>Proprietary and Component Unit Funds only</u> – The change in the fair value of derivatives reported as a deferred outflow or inflow of resources.	The change in fair value of derivative instruments.
294	Total deferred inflows of resources	Account 220, 222, 249, 254, 283, 288 and 291	N/A
295	Total liabilities and deferred inflows of resources	Account 290 plus account 294.	N/A
		FUND EQUITY	
309	Unrestricted	The accumulated earnings that are not legally restricted to any specific use.	Fund equity less reserves and designations.

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.
330	Restricted net position, repayment of loans from component unit	Portion of net position restricted for repayments of loans to/from component units.	Loans from component units

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
332	Restricted net position, unemployment compensation benefits	Portion of net position restricted for unemployment compensation benefits.	Unemployment compensation benefits
333	Restricted net position, municipal lending	Portion of net position restricted for municipal lending.	Municipal lending
335	Net investment in capital assets	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 position restricted for debt service	Portion of net position 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 position restricted for capital projects	Portion of net position 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 position restricted for nonexpendable purposes	Portion of net position restricted for nonexpendable purposes.	Endowments, scholarships and fellowships.
339	Net position restricted for expendable purposes	Portion of net position 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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.
350	Total fund equity	Sum of accounts 309, 314, 315, 317, 318, 323, 325, 330, 332, 333, 335, 338, 339, 340, 341, 344, and 347.	N/A
360	Total liabilities, deferred inflows of resources and fund equity	Account 295 and account 350	N/A
	REVENUES - GOVERNMENTAL FUNDS		
401	Income taxes	Taxes measured by income imposed on every individual, corporation, trust and estate for each taxable year upon the privilege of earning or receiving income in or as a resident of the State. It may take the form of a normal tax, surtax, or excess-profits tax, or a combination of any such taxes.	Individual Income Tax; Corporate Income Tax; and Personal Property Tax Replacement Income Tax.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
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

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.

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	Medical provider assessment taxes	All taxes collected associated with Medical Provider Assessment/Taxes.	Medical 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

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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
	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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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 POSITION 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.

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.

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.

PREPARATION OF AGENCY 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 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 <u>nonshared</u> 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 <u>entire</u> fund balance.

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.

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).

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 that 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.

<u>Summary of Significant Accounting Policies</u>. 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.

<u>Disclosures Concerning Deposits and Investments</u>. 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.

<u>Disclosure of Interfund Receivable and Payable Amounts</u>. The information for each fund necessary for "due from/to" footnote disclosure is presented on Form SCO-565, Interfund Payable/Receivable Analysis.

<u>Capital Assets Balances and Changes in Capital Assets</u>. 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.

<u>Long-Term Obligations Balances and Changes in Long-Term Obligations</u>. 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.

<u>Disclosures Concerning Future Lease Commitments</u>. The required information must be presented for capital leases, installment purchases and operating leases and can be obtained from Comptroller provided lease schedules.

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

- 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.

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).

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;

(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
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:

Government-wide Financial Statements	Fund Financial Statements
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 financials 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.

STATUTE REFERENCE

The State Comptroller Act **(15 ILCS 405/17)** states that:

> "The Comptroller shall maintain current inventory records of property held by or on behalf of the State or any State agency, which may be copies of the official inventory control records maintained by State agencies or summaries thereof. The Office of the Comptroller shall define reporting requirements and thresholds to be used by State agencies in the Comptroller's Statewide Accounting Management System (SAMS) manual. The Department of Central Management Services and each other State agency so holding such property shall report to the Comptroller, on forms prescribed by the Comptroller, all property acquired or disposed of by that agency, in such detail and at such times as the Comptroller requires, by rule, to maintain accurate, current inventory records. The Department of Central Management Services shall transmit to the Comptroller a certified copy of all reports it may issue concerning State property, including its annual report."

As a result of this mandate, the State Property Reporting System was developed to provide a current summary of statewide State property information.

STATEMENT OF GENERAL POLICY

"AGENCY REPORT OF STATE PROPERTY" (FORM C-15)

As mentioned previously, this report provides information at a summary level. When properly completed, it should present the total cost of State property, by category, reflected on the agency's records as of the reporting date and reconcile the beginning balance of State property to the ending balance. The Office of the Comptroller has determined that, for purposes of quarterly State property reporting, all assets with an individual value of $500 or greater must be reported. In addition, any items with an individual value of less than $500 that are highly susceptible to theft must also be reported.

In order to facilitate the consistent preparation of this report for transactions of a similar nature, the following guidelines should be followed:

I. Donated Property

Land, buildings, equipment and/or other State property received as a gift or donation should be recorded in the agency's records at their fair market value at time of donation. The fair market value is generally established by an appraisal performed by a qualified appraiser.

II. Lease Property

Capital Lease Property, is property which meets one of the four criteria for classifying as a capital lease (see Procedure 03.50.60). These leases should be capitalized and recorded as an asset of the leasing State agency. This property must also be reflected on the "Agency Report of State Property" at a cost determined by the Comptroller's Office.

By using the following procedure, an agency will facilitate the recording of capital lease property at the correct cost. For every Contract Obligation Document (C-23) which cites type code 38 or 39, and some which cite type code 31, agencies must submit to the Comptroller's Office a completed SCO-560 (Accounting for Leases-Lessee). These forms should be sent to the Financial Reporting Department of the Comptroller's Office. The SCO-560 will enable the Comptroller's Office to determine if the lease agreement is a capital lease and, if so, to determine the asset's basis. This information will be provided to agencies on a timely basis so that it can be included in the "Agency Report of State Property" in the "Capital Lease Assets" section.

III. Installment Purchase Property

The value of property acquired by the installment purchase method is calculated by the Comptroller's Office in the same manner as leased property. All installment purchase transactions that have a transaction code of 38 or 39 on their Contract Obligation Document, an SCO-560 must be sent to the Financial Reporting Department of the Comptroller’s Office at the time the Contract Obligation Document is submitted to the Obligations Unit. The Comptroller's Office will then inform the agency of the proper cost of the asset to be recorded in their records in a timely manner. When an agency is informed of the cost, this amount must be treated as an addition to the appropriate category of State property (i.e., buildings and building improvements, equipment, etc.). Installment purchase assets are **not** to be placed in the capital lease category, even though the asset cost is calculated in the same manner.

IV. Capital Development Board (CDB) Activity

A. Construction in Progress

The cost of projects involving the construction of assets or major remodeling, renovation and rehabilitation projects (as defined by the CDB) which are funded by direct appropriations to the CDB will be reported by the CDB as “Construction in Progress” (CIP) on their “Agency Report of State Property” until the CDB determines the project to be “substantially complete” (i.e., ready for its intended use). At the time the project is substantially complete, the CDB will complete the CDB Agency Turnover Report to transfer the project cost to the agency. The agency is then responsible for recording the capital asset on their books and records.

Remodeling, renovation and rehabilitation projects that are not classified as “major” by the CDB will not be accounted for as CIP. Costs associated with these projects will be transferred to the agencies on a quarterly basis, through the use of the “CDB Agency Turnover Report.” These costs will be classified as Non-CIP costs. At the time of the transfer, these costs should be recorded by the agency in their capital asset records as a repair and maintenance cost for that period. The guidance for distinguishing between repairs and maintenance and capital items is provided in SAMS 03.30.10.

B. Completed Projects

When a project which is being accounted for as construction in progress by the CDB is substantially complete (i.e., ready for its intended use), the CDB will remove these costs from its construction in progress account. The CDB removes costs from construction in progress quarterly and notifies agencies, through the use of the "CDB Agency Turnover Report," of the costs to be recorded on their books. The agency for which the project was undertaken should record the cost of the project in the applicable asset category.

C. Capital Development Board Durable, Moveable Equipment

When an agency receives durable, moveable equipment purchased by the Capital Development Board, the equipment should be recorded on the agency's property records as the equipment is received, and the equipment should be reported on the Agency Report of State Property in the period during which the equipment's cost is transferred from the CDB. If problems are encountered with the transfer report, please contact the CDB.

V. Non-CDB Construction in Progress

Agencies that have construction in progress which is funded by direct appropriations to them should report the construction in progress costs as "Construction in progress" on their "Agency Report of State Property." This is true even though the Capital Development Board may be administering the project.

PURPOSE

The purpose of the tax expenditure reports is to provide information required to satisfy the annual tax expenditure reporting requirement as specified in the State Comptroller Act 15 ILCS 405/16. This data will be summarized in a publication to be issued by the Comptroller's Office. Reports are necessary for each tax, license, fee, or registration authorized by state law and collected by state agencies. Reports are not necessary for taxes, licenses, fees, or registrations levied by units of local government but collected by state agencies nor for taxes, licenses, fees, or registrations that are not deposited into state funds. The Comptroller's Office has an Internet-based Tax Expenditure Reporting System. Agencies reporting tax expenditures must use this system to simplify processing of tax expenditure information.

GENERAL

A tax expenditure is any incentive authorized by law that by exemption, exclusion, deduction, allowance, credit, preferential tax rate, abatement, or other device reduces the amount of tax revenue that would otherwise accrue to the State.

Exemptions from one state tax that are subject to another tax are not considered tax expenditures. Examples include the use tax exemption for transactions subject to the state sales tax and credits for taxes paid to other states.

When tax payments are deferred, the tax expenditure is the estimated interest loss to the State due to this deferral. An example of a deferral is provisions that excuse farmers from making estimated income tax payments.

CONTENTS

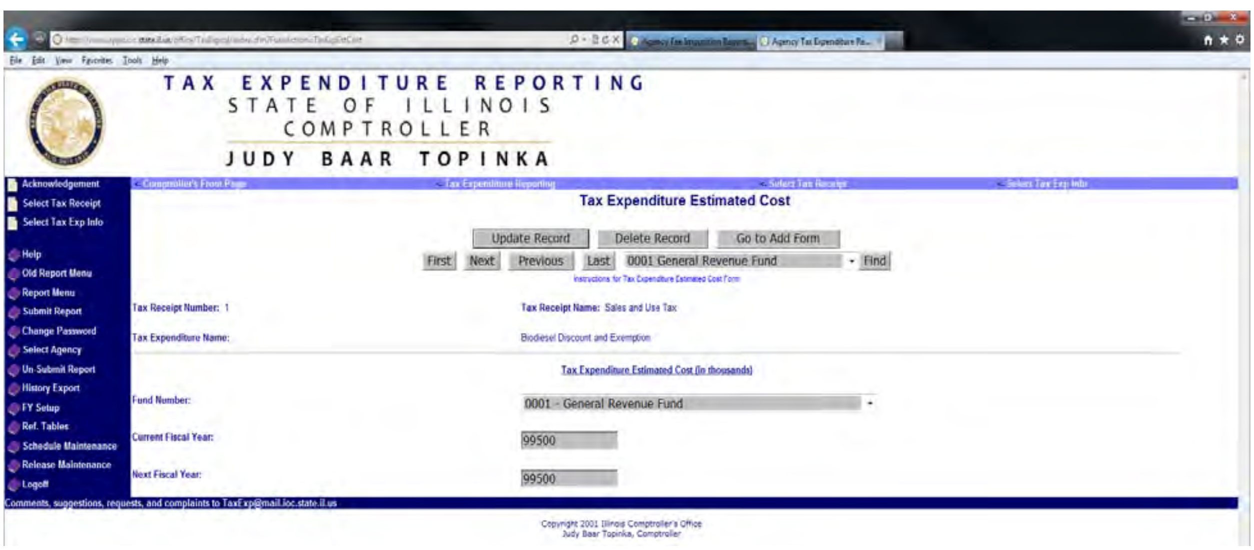
State agencies should use the on-line Tax Expenditure Reporting system at the Comptroller's website, http://www.apps.ioc.state.il.us/office/TaxExpSQL/Login/, for reporting tax expenditure information. Information requested is as follows:

REFERENCE	CONTENTS
(1)	Enter the three-digit Comptroller-assigned agency number.

REFERENCE	CONTENTS
(2)	Enter the Comptroller-assigned user ID and password.
(3)	Fill out the acknowledgement page with the name of the user and the user's telephone number, fax number, and e-mail address. Click "yes" or "no" to indicate whether the agency had any tax expenditures in the applicable fiscal year.
(4)	Go to the Tax Expenditure Registry screen and select a specific tax receipt. Tax receipts that were entered in previous years will already be there. Tax receipt sources may be added using the Go to Add Form button. They may be deleted using the Delete Record button or renamed using the Update Record button.
(5)	For each tax receipt, enter the statutory authorization, year enacted, year effective, description (including the transactions or items on which it is levied and the rate), and revenues for the prior fiscal year, current fiscal year, and an estimate for the next fiscal year. Amounts should be rounded to the nearest thousand.
(6)	Go to the Tax Expenditure Information screen for a selected tax receipt. Tax expenditures entered in previous years will already be there. Tax expenditures may be added, deleted, or renamed using the buttons referenced in (5).
(7)	Enter the name of the tax expenditure. A tax expenditure is any preference authorized by law that by exemption, exclusion, deduction, allowance, credit, preferential tax rate, abatement, or other device reduces the amount of tax revenue that would otherwise accrue to the State.
(8)	Indicate whether there is a reportable cost estimate. If there is no reportable cost estimate, select an option to explain why: the tax expenditure cannot be calculated, the tax expenditure cost is insignificant, or the tax expenditure cost cannot be disclosed due to taxpayer confidentiality.

REFERENCE	CONTENTS
(9)	Enter the Tax Expenditure Description. Describe how the tax expenditure reduces the revenues that would otherwise accrue to the State. List any amendments since the effective date of this tax expenditure. Specify the type of tax expenditure, e.g. exemption, exclusion, deduction, allowance, credit, preferential tax rate, or abatement. Are those who qualify for the tax expenditure totally exempt from liability or is their liability reduced from that of payers ineligible to benefit from the tax expenditure? If liability is reduced, how much is the reduction? Does the law include any changes in the tax expenditure since the previous fiscal year or in the upcoming fiscal year?
(10)	Enter the Tax Expenditure Methodology. Describe how the cost of the tax expenditure was estimated. Include the data sources, such as: calculated from tax returns; estimated from a sample of returns; based on data from federal returns for a similar tax; or derived from economic data. Describe any adjustments made to the base data. Is the difference between the current year's estimate and next year's estimate based solely on expected changes in receipts for the revenue source, or does it reflect any expected legal or other changes? Please note if the methodology has changed between the prior and current fiscal years.
(11)	Enter the Tax Expenditure Assessment. Assess the impact of the tax expenditure on various classes of payers of the revenue source. Describe the groups who benefit from the tax expenditure.
(12)	Enter the Tax Expenditure Statutory Authority. The Tax Expenditure Statutory Authority screen includes a text box specifying the tax expenditure component for which the authority is being listed. If there is only one tax expenditure component, the component name should be identical to the tax expenditure name. If a tax expenditure has more than one component that were separately enacted, but their cost is being reported as a group, fill out a separate Tax Expenditure Statutory Authority screen for each one using the Add Form button. (For example, the sales tax

REFERENCE	CONTENTS
	exemptions for coal, oil, and distillation machinery and equipment were separately enacted, but the Department of Revenue reports their cost as a group.)
(13)	After entering the tax expenditure component name on the Tax Expenditure Statutory Authority screen, enter the statutory authority for the tax expenditure from the Illinois Compiled Statutes. Next, enter the fiscal year the tax expenditure was enacted. Finally, enter the first fiscal year that the specified tax expenditure reduced revenues that would otherwise accrue to the State.
(14)	Enter the Tax Expenditure Estimated Cost by fund for the current state fiscal year just ended and the next fiscal year. A separate screen needs to be completed using the Add Record button for each fund which receives revenues from the tax source. Amounts should be rounded to the nearest thousand dollars. Amounts under $1 million are not required to be reported.
	An example of the Tax Expenditure Estimated Cost screen is below.



REFERENCE	CONTENTS
(15)	When all the data has been accurately entered, submit the report by pressing the Submit Report button.

FILING INSTRUCTIONS

The annual tax expenditure data should be submitted to the Comptroller's Office by November 1 of each year with the exception of reports pertaining to the state income taxes. Those reports may be delayed to February 15 in order to obtain more complete data on the preceding tax year

PURPOSE

The purpose of the fee imposition reports is to obtain information specified in the Illinois State Auditing Act (30 ILCS 5/3-8.5). The information is compiled in a report by the Comptroller's Office and submitted annually to the General Assembly by September 1. The Comptroller's Office has an Internet-based Agency Fee Imposition Reporting System. All agencies must submit their reports using this system.

GENERAL

Fees mean all charges by State agencies to citizens and private organizations. They include assessments, fares, fees, fines, levies, licenses, penalties, permits, registrations, tolls, and tuition. They do not include the following:

- Criminal and civil penalties (e.g., court fines, speeding tickets).
- Charges to State employees only for insurance and retirement.
- Charges commonly considered taxes (e.g., hotel operators tax, liquor taxes, sales and use taxes).

CONTENTS

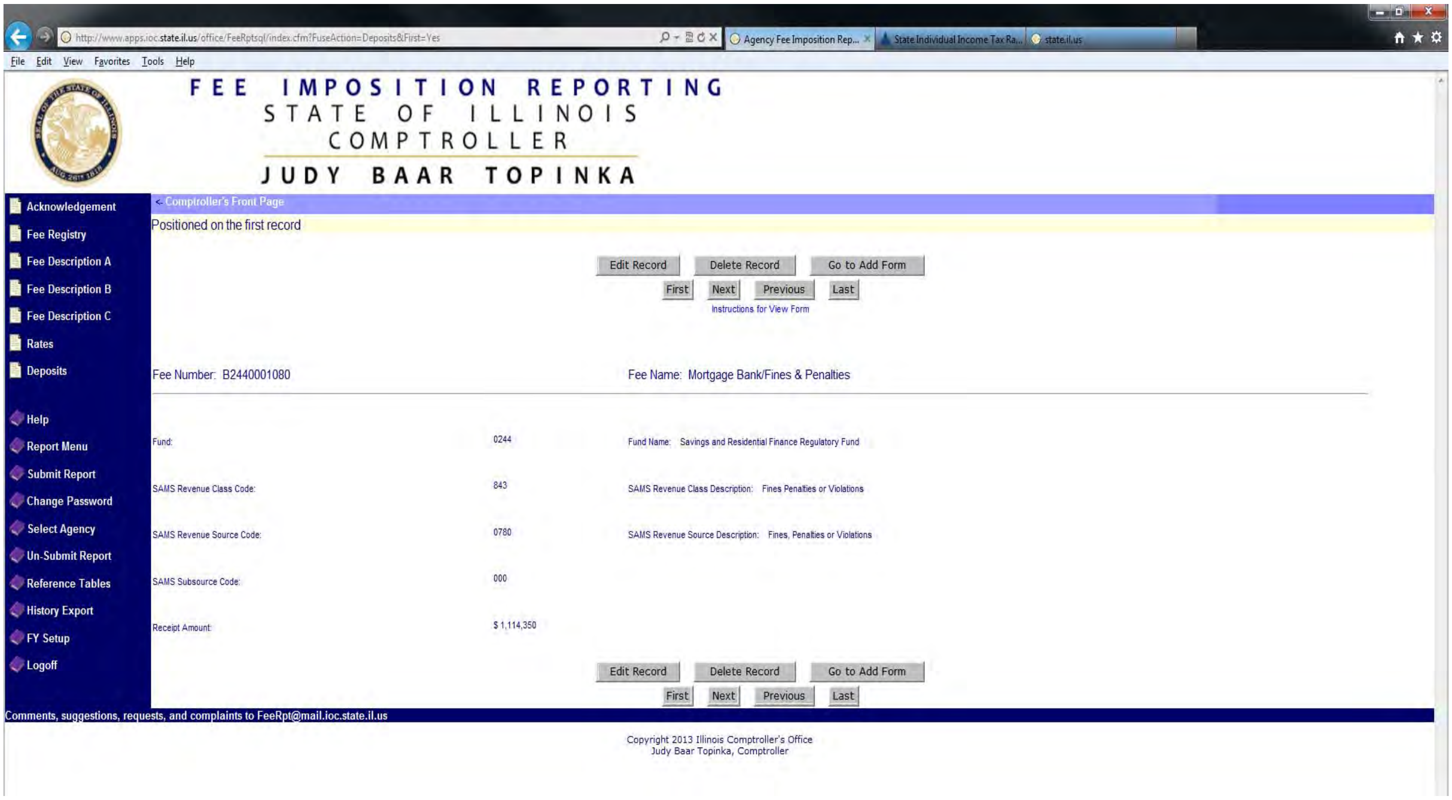
State agencies should use the on-line Fee Imposition Reporting system at the Comptroller's website, http://www.apps.ioc.state.il.us/office/FeeRptSQL/Login/, for reporting fee information. Information requested is as follows:

Reference	Contents
(1)	Enter the three-digit Comptroller-assigned agency number.
(2)	Enter the Comptroller-assigned user ID and password.
(3)	Fill out the acknowledgement page with the name of the user and the user's telephone number, fax number, and e-mail address. Click "yes" or "no" to indicate whether the agency collected any fees in the applicable fiscal year.
(4)	Go to the Fee Registry screen and select a specific agency-assigned internal fee number. Fees that were entered in previous years will already be there. Fees may be added using the Go to Add Form button. They may be deleted using the Delete Record button or renamed using the Update Record button.

Reference	Contents
(5)	For each fee number, enter the name of the fee.
(6)	Go to the Fee Description A screen. Enter a brief description of the fee, the fee's purpose, the population charged the fee, and the use of the fee, if revenues are earmarked. Enter the statutory citation from the Illinois Compiled Statutes that provides authority to charge the fee and the Illinois Administrative Code citation that contains the rules applicable to the fee, along with any other appropriate sources that provide authority to charge the fee.
(7)	Go to the Fee Description B screen. Enter the administrative costs associated with collecting the fee. Indicate whether the fee program goals as specified in (6) were met, and enter an analysis of the degree to which the goals were achieved.
(8)	Indicate whether the fee is a user charge. User charges are charges intended to reimburse government for all or some of the cost of providing a service or operating a program; therefore, the revenues derived from a user charge must be deposited into a fund which supports the program. Tuition is a clear example of a user charge, supporting the operations of the university receiving the tuition. On the other hand, any fee having revenues deposited into the General Funds would not be a user charge. If the agency user checks the box indicating that the fee is a user charge, a series of questions will appear after clicking the Update Record button. The user will need to indicate whether the user charge financially supported a program (a) fully, (b) partially, or (c) not at all. The user will then need to enter an analysis of the degree to which the user charge supported the program, and the percentage of program costs that were covered by the user charge revenues.
(9)	Go to the Fee Description C screen. Enter the names of programs funded with revenue from the fee. Enter the statutory citation from the Illinois Compiled Statutes and the Illinois Administrative Code citation that provide authority to fund the programs with revenue from the fee, along with any other appropriate sources that provide such authority.

Reference	Contents
	When the revenues from a fee are used for multiple programs, the information for each program should be entered as a separate record. After the information is entered for each program, press the Add Record button to clear the screen and allow the new program to be described.
(10)	Go to the Rates screen. Describe the basis for determining the fee rate. If not set by statute, specify the methodology used to determine the fee rate. Enter the rate classification describing how the fee is levied (e.g., per license issued, per credit hour) and, for fees with multiple rates, the class to which the rate applies (e.g., rate for seniors 65 and older, rate for vehicles 8,000 lbs. to 12,000 lbs.). Enter the number of members of the population who were charged the fee. Indicate whether the fee is in dollars or is a percentage of spending. Lastly, enter the fee rate.
(11)	Go to the Deposits screen. A separate record needs to be completed for each SAMS receipt account (an account has a unique fund, class, and source number). For each receipt account receiving fee revenues, enter (a) the four digit SAMS fund number; (b) the SAMS revenue class code; (c) the SAMS revenue source code; and (d) the SAMS receipt subsource code. The codes are available through drop down boxes. For each such record, enter the amount deposited during the applicable fiscal year.
	If a fee is deposited into multiple receipt accounts, use the Go to Add Form button after all the deposit information has been entered for a receipt account to allow the information to be entered for the next receipt account. The Next and Previous buttons allow movement between deposits for a particular fee.
	An example of the Deposits screen is below.

Reference Contents



(12) When all the data has been accurately entered, submit the report by pressing the Submit Report button.

FILING INSTRUCTIONS:

The annual fee data must be submitted to the Comptroller's Office by August 1 of each year.

PURPOSE

The purpose of the Public Accountability Report (PAR) is to provide information on the service efforts, costs, and accomplishments of the agency or its major programs. This report is to be submitted annually to the Comptroller's Office as part of the year-end reporting package. The Public Accountability Report is due to the Comptroller's Office by October 15. Each year, the Comptroller's Office will notify those agencies that should submit information by the deadline.

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

GENERAL

The Governmental Accounting Standards Board (GASB) is the highest source of accounting and financial reporting guidance for state and local governments and retains ultimate authority over all external financial reporting by governmental entities. Through its due process procedures, GASB has established suggested guidelines for voluntary reporting of Service Efforts and Accomplishments (SEA) performance information.

The primary purpose of SEA reporting is to provide more information about a government's performance than can be provided by traditional financial statements. SEA reporting is intended to include information about the services provided and the effect of those services to assist users in assessing how well the government is achieving its goals and objectives.

In its Concepts Statement No. 1, *Objectives of Financial Reporting*, one of three objectives established by the Board is that "financial reporting should provide information to assist users in assessing the service efforts, costs, and accomplishments of the governmental entity." GASB's Concepts Statement No. 2, *Service Efforts and Accomplishments Reporting*, emphasizes this point when it states, "The measurement of a governmental entity's performance requires information not only on the acquisition and use of resources, but also on the outputs and outcomes of the services provided and the relationship between the use of resources and outputs and outcomes."

Currently, financial reporting provides information on whether funds are being used legally and for the purpose intended, but not whether they are being used efficiently and with the intended results. Both GASB and the Comptroller's Office recognize that (1) in the absence of SEA information, financial reports cannot meet the test of sufficient accountability, and (2) a change in this situation would call for an extension of the very concept of financial reporting itself.

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

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

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

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

- These guidelines are consistent with expectations and other reporting requirements regarding performance measurement already existing in Illinois State statutes. The Fiscal Control and Internal Auditing Act (30 ILCS 10/1001-3004) requires controls to assure that "resources are utilized efficiently, effectively, and in compliance with applicable law." (30 ILCS 10/3001(1)) It is not possible to demonstrate efficiency or effectiveness without appropriate measures of efforts, costs, and accomplishments. Additionally, the Civil Administrative Code of Illinois (Part 2) requires "annual accountability reports" from each Code agency (15 ILCS 20/50-15).

- These procedures establish principles for *reporting* information about state government's performance, including the categories and characteristics of SEA information. They do not establish the performance indicators, measures, or standards themselves. The Comptroller's Office may, from time to time, advise and direct agencies on generally accepted performance indicators for reporting on specific programs or services.

- Within the framework established by these principles and procedures, state agencies are expected to develop valid and generally accepted SEA indicators for approval by the Comptroller's Office; gather the data required for the indicators; and report performance results in the form prescribed herein. Based on statutory provisions and requirements previously cited above, it is assumed that a significant amount of information is already available for SEA reporting.

- Subject to the approval of the Comptroller's Office, State agencies may use judgment and discretion in reporting SEA information. Generally speaking SEA measures should be reported for all major programs, goals and objectives of the agency, as defined by the reporting entity in conjunction with the Comptroller's Office. It is assumed that not every agency function will be included in such reporting. At the same time, reporting on the smallest, discrete program within an agency is not sufficient. Part of the challenge in SEA reporting is rationalizing the program structure as a framework for SEA measurement. Where possible, agencies may report at the "corporate" or "enterprise" level for the department as a whole. Another approach would be to report on the highest organizational level possible or the programs or functions with the largest funding.

- Agencies should not intermingle SEA information from different programs or services, but should prepare separate SEA reports for each distinct agency function, program, or service being reported.

- Agencies should be able to substantiate their reports by maintaining adequate and appropriate documentation to support their mission statements, goals, objectives and performance measures. This would include such elements as statutory or other authoritative sources for programs, mission statements, goals and objectives, definitions of performance indicators and data, the data collection and reporting process, the data storage and retrieval environment, etc.

- In *Concepts Statement No. 2, Service Efforts and Accomplishments Reporting,* the GASB has provided guidance on the characteristics that agencies should strive for in performance data*:*

Characteristics Performance Information Should Possess

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

Relevance

63. SEA performance information is a representation of performance and includes a broad variety of measures. SEA performance information needs to cover the major goals and objectives of the programs and services being reported on, while maintaining a focus on key results so as not to overwhelm users with more information than can be used. In order to provide a broad picture of performance, it is important for all elements of relevant SEA performance measures to be included.

Understandability

64-67. In order for the information within an SEA report to be understandable, it needs to be expressed simply and clearly. Users have different purposes for reviewing SEA performance information, as well as different interests, needs, and levels of understanding, education, and public involvement. Governments, therefore, need to obtain feedback from actual or potential users of an SEA report in order to enhance the understandability of reported SEA performance information. It is also important to communicate SEA performance information in different forms and at different levels of detail so that the information can be understood by those who may not have a detailed knowledge of a government's programs and services.

The manners of presentation commonly used in SEA reports include charts and tables with numeric measures of SEA performance, graphs showing the relationships between two or more pieces of data, objective narrative description of results, and explanatory information. Tables, charts, or graphs can be used to enhance understandability by showing many different types of comparisons, such as to targets, previous periods, citizen feedback, or other governments.

Comparability

68. SEA performance measures, if presented alone, do not provide a basis or context for assessing SEA performance. If the information presented within an SEA report is comparable and comparisons are presented, then the information provides a frame of reference for users to assess SEA performance. To assess whether the reported SEA performance is improving, deteriorating, or remaining the same, users need comparative information such as measures from earlier periods, established targets, industry standards, or other similar governments. The types of comparative information reported may depend on issues such as the availability of reliable and relevant information, the purpose of the report, and the needs of the users.

Timeliness

69. The report needs to be issued soon enough after the reported events to affect decisions or assessments of accountability.

Consistency

70. Consistency in reporting SEA performance information means measuring and reporting the same SEA performance measures in the same way from period to period. Consistency in the manner of presentation avoids confusing users and helps them to assess changes in SEA performance over time.

Changes in presentation formats, performance targets, or goals and objectives can occur and, in many cases, result in improved SEA performance measures. If SEA performance measures are modified or replaced or the manner of presentation is changed, then it is important to communicate to users that a change has taken place and the reasons for the change.

Reliability

71. SEA performance measures need to be verifiable to provide assurance that the information in an SEA report would be replicated by independent evaluators using the same measurement methods. SEA performance information needs to be derived from systems producing verifiable data.

REPORTING DATES

State agencies report SEA information annually to the Comptroller's Office, as prescribed in the following instructions, according to the schedule below:

By **August 15**, agencies submit for the approval of the Comptroller's Office a list of all programs administered by the agency—identifying those programs to be reported on—with the (briefly stated) purpose and the current fiscal year budget and staffing figures for each program, summing to the total budget and staffing of the agency. Agencies will also submit for the approval of the Comptroller's Office a list of the specific performance measures (Input Indicators, Outcome Indicators, External Benchmarks, Output Indicators, and Efficiency/Cost Effectiveness Indicators) that the agency proposes for each of the programs to be included in the Public Accountability Report (Exhibit 33.20.20-A). (This information is to be submitted on worksheets provided by the Comptroller's Office. See Exhibit 33.20.20-B.)

By **October 15**, agencies submit their final SEA data to the Comptroller's Office using the PAR system.

Failure to submit these reports by the deadlines could result in a delinquency letter to the Office of the Auditor General.

INSTRUCTIONS

State agencies should use the on-line Public Accountability Reporting system at the Comptroller's web site, http://www.apps.ioc.state.il.us/office/par/login/, for reporting SEA information. Information requested is as follows:

1) Agency: Indicate the name of the agency, department, board, or commission submitting the report.

2) Program: Identify the program under which the performance data are grouped or classified.

3) Fund(s): Identify the state fund or funds supporting the program or service.

4) Statutory Authority: Cite the statute from which authority is derived for the program and its mission and goals.

5) Mission Statement: Provide a general statement of the program's purpose and reason for being as derived from its origin (statute or other authoritative source). A mission statement should define what the program aims to do, why and for whom.

6) Goals: Provide broad, but clear statements of intent that project the general outcomes the program was designed to accomplish. Goals anticipate the outcome indicators (see below) but are not as specific or measurable.

7) Objectives: Provide specific measurable objectives in support of the goals which describe the end results that a service or program is expected to accomplish in a given time period.

8) Performance Indicators: The report form provides for definition of performance indicators and reporting of performance data. First, indicate the specific performance indicators for each category of indicator (input, output, outcome, etc.). Then, provide the specific data for each performance indicator for each year applicable. Also report the targets that were set for each indicator for the current fiscal year and establish targets for the ensuing fiscal year. The categories of indicators include:

Measures of Accomplishments

9) Input Indicators: These are measures of the financial and non-financial resources applied in providing services (e.g., total expenditures, total appropriated expenditures, full-time equivalents, etc.). All SEA reports should identify at a minimum the total dollar value of resources provided to the program or service being reported.

10) Output Indicators: These are measures of the number of units produced or services provided by a program (sometimes referred to as activity or workload measures). They are measures of the quantity of the work produced (e.g., the number of students enrolled or clients served, number of projects completed, etc.).

Measures of Efforts

11) Outcome Indicators: These are measures of the results achieved, at least in part, because of the services provided (e.g., percentage of lane-miles of road maintained in a certain condition, the change in students' test scores, level of customer satisfaction, etc.).

Measures Relating Efforts to Accomplishments

12) Efficiency/Cost-Effectiveness Indicators: These are measures of the cost per unit of output or outcome (e.g., cost per lane-mile of road repaired, cost per student graduated, etc.).

Other Measures

13) External Benchmarks: For comparative purposes, a program's outcome and efficiency/cost-effectiveness indicators should be presented, where possible, in conjunction with similar measures of a comparable program, a regional or national average or an established industry or federal standard. These measures should come from an authoritative source.

14) Explanatory Information: Provide any explanatory information that helps clarify the specific performance information reported. Particular emphasis should be placed on outcomes. Agencies who claim "cost savings" or "jobs created" must use this part of the report to present their methodologies for making those calculations. Other types of explanatory information might include:

- environmental, external, or other factors which can influence performance or help explain the context for the reported performance, including factors over which the agency has little or no control (e.g., demographics) and factors substantially within the control of the agency (e.g., staffing patterns);

- the limitations of the performance measurement system or specific performance measures;
- information which comments on or helps explain the specific level of performance;
- information on actions which may alter or affect performance in the future.

15) Agency Narrative: Provide a brief narrative comprised of:

a) A summary table of all the agency's programs with their associated expenditures and average monthly staffing, summing to the totals of the agency as a whole;
b) A brief description of the agency's mission; and
c) A brief description of the agency's key programs and performance.

Each agency should submit one narrative only for all programs. Do not complete this section of the form for each program.