STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

∗∗ PROCEDURE BULLETIN ∗∗	
Procedure Bulletin Number 96	
Date:	June 1, 2021
Effective Date:	July 1, 2021

Material Transmitted: 2, 3, 7, 11, 15, 23, 25, 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**	
Contact Listing		Contact Listing	
02.50.20	1-12 of 12	02.50.20	1-12 of 12
03.20.10	1-4 of 4	03.20.10	1-4 of 4
03.20.20	1 of 1	03.20.20	1 of 1
03.30.30	1-2 of 8	03.30.30	1-2 of 8
03.30.40	1-4 of 10	03.30.40	1-4 of 10
03.30.40	9-10 of 10	03.30.40	9-10 of 10
03.50.10	1-2 of 6	03.50.10	1-2 of 6
03.50.20	1-2 of 5	03.50.20	1-2 of 5
03.50.60	1-5 of 5	03.50.60	1-3 of 3
03.70.10	1-4 of 4	03.70.10	1-4 of 4
07.30.20	1 of 1	07.30.20	1 of 1
07.30.21	1-4 of 4	07.30.21	1-3 of 3
11.40.30	1-2 of 2	11.40.30	1-2 of 2
11.40.50	1-2 of 2	11.40.50	1-2 of 2
11.50.20	1-2 of 14	11.50.20	1-2 of 14
11.50.20	7-8 of 14	11.50.20	7-8 of 14
11.50.30	35-36 of 57	11.50.30	35-36 of 57
15.10.20	9-11 of 11	15.10.20	9-11 of 11
15.10.40	3-4 of 6	15.10.40	3-4 of 6
15.10.50	3-4 of 4	15.10.50	3-4 of 4
15.20.10	11-12 of 13	15.20.10	11-12 of 13
15.20.20	1-3 of 3	15.20.20	1-4 of 4
15.20.30	1-3 of 3	15.20.30	1-4 of 4
15.20.35	1-3 of 3	15.20.35	1-4 of 4
15.20.40	1-4 of 4	15.20.40	1-5 of 5
15.20.50	1-3 of 3	15.20.50	1-4 of 4
15.20.55	1-3 of 3	15.20.55	1-4 of 4
15.20.70	5 of 5	15.20.70	5 of 5
15.20.80	1-2 of 2	15.20.80	1-2 of 2

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REMOVE		**INSERT**	
15.20.85	1 of 1	15.20.85	1 of 1
15.20.95	1-2 of 2	15.20.95	1-3 of 3
Exhibits	15.20.95-A, B and C	Exhibits	15.20.95-A, B, C, D and E
15.20.96	1-3 of 3	15.20.96	1-3 of 3
Exhibits	15.20.96-A and B	Exhibits	15.20.96-A and B
15.30.30	1-2 of 4	15.30.30	1-2 of 4
15.30.40	1-2 of 2	15.30.40	1-2 of 2
Exhibit	15.30.40-A	Exhibit	15.30.40-A
Exhibit	23.20.50, pages 1-26 of 26 ***[do not remove Appendices]***	Exhibit	23.20.50, pages 1-29 of 29
23.20.75	1-12 of 12	23.20.75	1-7 of 7
23.20.80	1-2 of 2	23.20.80	1-2 of 2
Exhibits	23.20.80-A and B	Exhibits	23.20.80-A
23.50.10	1-5 of 5	23.50.10	1-8 of 8
25.20.20	1-4 of 4	25.20.20	1-5 of 5
Exhibit	25.50.10-A	Exhibit	25.50.10-A
Exhibit	25.50.20-A	Exhibit	25.50.20-A
27.00.00	3-4 of 4	27.00.00	3-4 of 4
Exhibits	27.20.33-A and B	Exhibits	27.20.33-A and B
27.20.38	1-2 of 19	27.20.38	1-2 of 19
27.20.38	17-18 of 19	27.20.38	17-18 of 19
27.20.40	1-13 of 13	27.20.40	1-23 of 23
--		Exhibit	27.20.40-C
27.20.60	1-9 of 9	27.20.60	1-9 of 9
Exhibit	27.20.60-A and B	Exhibit	27.20.60-A and B
--		27.20.61	1-8 of 8
--		Exhibits	27.20.61-A and B
27.20.63	7-10 of 15	27.20.63	7-10 of 15
27.20.76	1-2 of 2	27.20.76	1-2 of 2
Exhibits	27.20.76-A and B	Exhibits	27.20.76-A and B
27.20.79	1-10 of 10	27.20.79	1-17 of 17
--		Exhibits	27.20.79-C, D, E and F

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REMOVE		**INSERT**	
27.20.85	1-4 of 9	27.20.85	1-4 of 9
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. B, C, D and E
27.50.20	1-50 of 50	27.50.20	1-49 of 49
Exhibit	27.50.30-A	Exhibit	27.50.30-A
27.50.60	5-6 of 11	27.50.60	5-6 of 11
29.10.10	1-2 of 3	29.10.10	1-2 of 3
29.10.30	1-3 of 3	29.10.30	1-3 of 3
29.20.10	1-5 of 5	29.20.10	1-5 of 5
Exhibits	29.20.10-A and B	Exhibits	29.20.10-A and B
33.15.20	5 of 5	33.15.20	5 of 5
33.16.20	3-4 of 4	33.16.20	3-4 of 4
33.18.20	1-4 of 4	33.18.20	1-4 of 4

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

SECTION	INDIVIDUAL	TELEPHONE NUMBER
01 – Introduction	Matt Ciotti	785-6257
02 – Internal Controls	Matt Ciotti	785-6257
03 – Accounting and Financial Reporting Policies and Procedures	Katie Madonia	782-5198
05 – Terminology	Matt Ciotti	785-6257
07 – Financial Information	Matt Ciotti	785-6257
09 – Funds	Bill English	524-5772
Petty Cash	Bill English	524-5772
11 – Expenditure Authority	Karla Grigsby	782-4204
	Bill English	524-5772
Appropriation/Expenditure Transfers	Bill English	524-5772
Detail Object Corrections	Bill English	524-5772
Reversions	Bill English	524-5772
15 – Obligations	Sally Gosda	785-0009
	Sarah Robinson	524-9535
17 – Pre-Audit & Commercial Vouchering	Heather Kelly	557-3376
	Karla Grigsby	782-4204
19 – Vendor Identification Structure	Heather Kelly	557-3376
	Karla Grigsby	782-4204
20 – Electronic Commerce	Scott Stauder	782-9969
	Kathleen Killion	782-4106

SECTION		INDIVIDUAL	TELEPHONE NUMBER
21 –	Warrants	Richard Damron	785-1128
		Bill English	524-5772
23 –	Payroll	Katie Rutherford	782-4758
		Daniel Sronce	785-1231
	Contractual Service Vouchers	Katie Rutherford	782-4758
	Retirement	Katie Rutherford	782-4758
	FICA/Medicare	Daniel Sronce	785-1231
25 –	Receipts and Cash Refunds	Bill English	524-5772
26 –	Receivables Reporting	Katie Madonia	782-5198
	Claims in Favor of the State Procedures	Bill English	524-5772
27 –	Agency Reporting	Katie Madonia	782-5198
29 –	State Property Reporting	Katie Madonia	782-5198
31 –	Bonded Indebtedness	Tim Burch	558-4811
33 –	Miscellaneous:		
	University Imprest System	Bill English	524-5772
	Locally Held Fund Reporting	Katie Madonia	782-5198
	Tax Expenditure Reporting	Jennifer Kovats	782-0124
	Fee Imposition Reporting	Jennifer Kovats	782-0124
	Debt Transparency Act Reporting	Chris Maley	557-0259
	IT Milestone Reporting	Stephanie Blair	785-6261
	Public Accountability Reporting	Stephanie Blair	785-6261
		Tara Burke	524-5408

INTERNAL FISCAL AND ADMINISTRATIVE CONTROL REVIEW OBJECTIVES

This section identifies and describes internal fiscal and administrative control objectives associated with the eleven major event/transaction cycles commonly found in Illinois State agencies.

The purpose of this section is to help agency chief executive officers identify the major event/transaction cycles and associated control objectives that need to be considered when performing internal control reviews. The list is not all-inclusive and may not be relevant for all agencies. Also, all internal control objectives listed may not be appropriate for a particular situation.

Accordingly, each agency should use this list as a guide to identify appropriate transaction/event cycles and develop internal control objectives for its programs and administrative functions that are consistent with the overall objectives and requirements of the Fiscal Control and Internal Auditing Act (FCIAA - 30 ILCS 10) and these guidelines.

In establishing control objectives and control techniques, as well as in performing internal control reviews, agencies should be mindful of the inherent limitations (budget constraints, statutory and regulatory restrictions, staffing limitations, etc.) which hamper effective agency action. The lack of achievement of control objectives due to these systematic limitations or cost-effectiveness considerations cannot and should not be considered deficiencies in internal controls.

Further, State agency chief executive officers should consult with their internal auditor(s) when planning the FCIAA internal control review to obtain appropriate input from internal auditing professionals and ensure adequate consideration of the impact of ongoing work performed by the agency's internal auditor(s) on the level of effort required to conduct the FCIAA review.

Every effort should be made to build upon the work performed by internal auditors when conducting the FCIAA internal control review.

MAJOR EVENT/TRANSACTION CYCLES

The major transaction cycles commonly found in State agencies include the following:

1. Organization and Management
2. Administrative Support Services
3. Budgeting, Accounting, and Reporting

4. Purchasing, Contracting, and Leasing
5. Expenditure Control
6. Personnel and Payroll
7. Property, Equipment, and Inventories
8. Revenues and Receivables
9. Petty Cash and Local Funds
10. Grant Administration
11. Electronic Data Processing

Internal control objectives associated with each of these event/transaction cycles are presented below:

1. Organization and Management:

Organization

- Responsibility for the performance of all duties is specifically assigned and appropriately separated along with necessary delegations of authority to sufficient numbers of qualified employees.
- Commitment to the establishment and maintenance of a system of internal control exists.

Audit Follow-up

- Audit resolution and corrective actions pertaining to audit recommendations are made on a timely basis.
- Audits resolved and corrective action on audit recommendations are scheduled in accordance with specific criteria.
- Accurate records of the status of audit reports and recommendations are maintained through the entire process of resolution and corrective action.
- Major disagreements between the audit organization and agency management or contracting officials are resolved on a timely basis.
- Resolution actions are consistent with laws, administrative rules, regulations, and agency policies.
- Resolution and correction action on recommendations involving more than one program, agency or level of government are coordinated.
- Required reports are reliable, accurate and submitted on a timely basis.

- Claims arising from audit disallowances are promptly recorded as receivables and collected.
- Interest and audit-related debt is charged promptly, without regard to whether the disallowance is or will be appealed.

Information Collection

- Information collected is reliable, meaningful, and useful.

- Information is arranged in an orderly fashion.
- Information is maintained on a current basis.

Correspondence Handling

- Correspondence is channeled to the appropriate parties.
- Replies are made promptly, accurately, and responsively.

Records Maintenance

- Records are readily available.
- Records are adequately secured.
- Only necessary records are retained.

2. Administrative Support Services:

Administrative Support Services

- Services provided meet the agency's legitimate needs.
- Services are conducted in a manner that promotes economy and efficiency in operations.
- Safeguards exist to prevent unauthorized or wasteful use of such services.

Security and Safeguarding of Classified Material

- Documents are appropriately classified.

- Appropriate safeguards exist to prevent unauthorized access to classified materials.

3. <u>Budgeting, Accounting, and Reporting:</u>

   - Authorized budget reflects, to the appropriate degree of accuracy, anticipated revenues, and appropriations.
   - Approved final budgets are properly entered into the agency's systems.
   - Amended budgets are properly approved and entered into the appropriate agency system.
   - Recorded general ledger entries are accurate and valid.
   - Reported information is consistent, reliable, and timely.

4. <u>Purchasing, Contracting, and Leasing:</u>

   - Purchases are authorized within budget limits and made in accordance with applicable laws, administrative rules, regulations, and agreements.
   - Lowest prices commensurate with quality, service, delivery, and reliability are paid.
   - Purchases and acquisitions are received and examined for acceptability.
   - Disbursements are valid and properly approved.
   - Disbursements are made on a timely basis.
   - Disbursements are recorded promptly and accurately to the appropriate account.

5. <u>Expenditure Control:</u>

   <u>Payables, Debt, and Other Liabilities</u>

   - Payables and other claims against the State are recorded promptly and accurately.
   - Pre-audit examinations and certifications of performance are made to ensure validity and clerical accuracy of claims prior to payment.
   - Debt and other long-term liabilities are properly authorized, recorded, and serviced in accordance with applicable laws, administrative rules, and regulations.

Fiduciary and Trust Funds

- Liabilities to others are recorded properly.
- Detailed subsidiary records are maintained and are periodically reconciled to control accounts.
- Funds are handled in accordance with applicable laws, administrative rules, and regulations.
- Effective control is maintained by responsible officials.
- Benefits and other disbursements are subject to comparable controls over other payments.

Travel Advances and Reimbursements

- Travel reimbursements and advances are provided only for properly authorized travel.
- Amounts paid are in accordance with applicable travel control board and/or government travel regulations.
- Reimbursements are timely, properly approved, and properly recorded to the appropriate account.
- Advances are liquidated within reasonable time periods.

Other Expenditures

- Expenditures are valid and properly approved.
- Expenditures are recorded promptly and accurately in the appropriate accounts.
- Debt service requirements, refunds, valid claims, and other appropriate payments are made timely in full accordance with applicable laws, administrative rules, regulations, and agreements.

6. Personnel and Payroll:

Personnel Policies and Practices

- Personnel salary ranges are strictly enforced.
- Recruitment, training, evaluation, and termination practices are operating in accordance with applicable laws, administrative rules,

agency policies, and regulations in a manner that promotes economy and efficiency of operations.
- Appropriate standards of conduct are communicated and enforced.
- Employment records are promptly, completely, and accurately established with proper safeguards against unauthorized access or the preparation of fictitious records.

Payroll, Pensions, and Other Fringe Benefits

- Appropriate authority exists for the appointment, change, and termination of all personnel.
- Compensation and benefit payments are in accordance with current statutory, administrative rules, or regulatory limitations.
- Payments are made only in return for services rendered.
- Gross and net payroll amounts and payroll deductions are correct.
- Payroll charges, including fringe benefits, are recorded and distributed promptly.
- Timely, accurate, and complete subsidiary records are maintained for vacation, sick leave, and other benefit time balances.
- Overtime pay is approved and used only when necessary.

7. Property, Equipment, and Inventories:

Fixed Assets and Inventories

- Only authorized and needed property is procured.
- Receipts of property are recorded timely and accurately in source documents and accounting records.
- Detailed subsidiary records are maintained for individual fixed assets and significant categories of inventories and are periodically reconciled to control accounts.
- Periodic physical verification is made of the existence and condition of property and inventories.
- Physical security measures are commensurate with the size, type, and value of property.
- Issues, transfers, retirements, and losses are reported and accounted for timely.

- Assets are properly requisitioned and used exclusively for government activities.
- Records of asset use are accurately maintained.

8. Revenues and Receivables:

Taxes

- Taxing programs are applied to all individuals and organizations subject to taxes.
- Tax returns and assessments are reasonably correct.
- All receipts are recorded accurately and timely.
- Receipts are safeguarded while in the custody of the agency and promptly deposited.
- Settlements, allowances, and refunds are properly authorized.
- Taxing programs are administered in accordance with applicable laws and regulations.

Services Rendered

- Revenues are recorded immediately as services are rendered with accounts receivable promptly established and billed on a timely basis.
- Receipts are recorded accurately and timely.
- Receipts are safeguarded while in the custody of the agency and promptly deposited.
- Services rendered and related charges are conducted in accordance with applicable laws, administrative rules, and regulations.
- Duties are properly segregated.

Other Sales

- Sales are recorded immediately as items are sold with accounts receivable promptly established and billed on a timely basis for non-cash sales.
- Receipts are recorded accurately and timely.
- Receipts are safeguarded while in the custody of the agency and are promptly deposited.

- Sales of goods, property, equipment, bonds, notes, and other items are conducted in accordance with applicable laws and regulations.

Fines, Penalties and Judgments

- Fines, penalties, and judgments are levied on or sought from individuals and organizations as required by laws or regulations.
- Fines and penalties are charged at the proper statutory rate.
- All receipts are recorded accurately and timely.
- Receipts are safeguarded while in the custody of the agency and are promptly deposited.
- Rescissions and forgiveness are properly authorized.

Cash

- Physical security safeguards are maintained where cash is stored and processed.
- Cash, check signing machines, signature plates, and blank, partially prepared, mutilated, and voided checks are protected from unauthorized use.
- Receipts are recorded properly and timely and deposited promptly.
- Disbursements are recorded properly and timely.
- Effective cash management system is maintained.

Negotiable Instruments and Other Investments

- Physical security safeguards are maintained where negotiable instruments and other investments are stored and processed.
- Bonds, drafts, and other securities are protected from unauthorized use.
- Timely and accurate accounting is maintained.
- Investments comply with legal requirements.
- Interest and other investment income are collected promptly when due.

Receivables

- Prompt and accurate recording of all receivables is maintained.
- Ability exists to determine and report sources and age of receivables.

- Continuous and timely attempts are made to collect receivables due.
- The portion of receivables that may not be collectible is identified.
- Validity of write-offs, conversions and settlement or forgiveness of receivables exist.
- Repayments are collected, controlled, and reported in a manner consistent with applicable laws, administrative rules, and regulations.
- Title to property used as collateral is properly recorded, filed, and secured.

9. Petty Cash and Local Funds:

- Physical security safeguards are maintained where cash is stored and processed.
- Petty cash and local funds are subject to adequate accountability.
- Receipts are recorded properly and timely and deposited promptly.
- Disbursements are recorded properly and timely.
- Effective cash management system is maintained.

10. Grant Administration:

- Factors used in distribution formulas for applicable grants are accurately maintained.
- Grantees' program eligibility requirements are sufficiently detailed to ensure that the program beneficiaries and other interested parties understand the qualifications to receive prescribed benefits.
- Grantees maintain sound organizational, budgetary, and accounting systems that are periodically reviewed and evaluated.
- Grantees' procurement procedures comply with law, administrative rules, and regulations.
- Grantees properly maintain, safeguard and account for government-financed property and equipment.
- Grantees maintain current cost allocation plans and overhead rates.
- Grantees are paid only for allowable costs and amounts.
- Financial compliance audits of grantee activity are performed as required.
- Prompt and appropriate grant close-out actions are taken.

- Potential irregularities which could create a significant liability to the grantor is minimized.

State Assistance Payments to Other Governmental Units and Individuals

- Disbursements are valid and properly approved.
- Disbursements are recorded promptly and accurately to the appropriate accounts.
- Payments are within budget limits and in accordance with applicable laws, administrative rules, regulations, and agreements.
- Payments are made only to eligible recipients for eligible costs.
- Payments are made promptly and in full.

11. Electronic Data Processing:

- Proper authorization of transaction inputs, adequate edit checks, and necessary safeguards of sensitive input forms exist to insure accurate, proper, complete, and timely entry of information.
- Data is safeguarded to prevent unauthorized access, improper changes, or loss.
- Appropriate controls exist to detect unauthorized use of the system.
- Outputs are produced accurately, completely, and timely.

The following presents internal control review objectives for those agencies that segment their activities into operations cycles:

OPERATIONS CYCLES

The operations cycles are intended to encompass the agency's program activities that are subject to these guidelines. The differences in agency missions make it impossible to develop a representative list of operations cycles and corresponding control objectives. Hence, each agency/agency component should examine its own programs and define the appropriate transaction/event cycles and control objectives.

The following are the operations cycles for some typical government programs and the internal control objectives for these cycles.

Production Activities

The primary internal control objectives normally associated with production activities include the following:

- A production plan is authorized defining the products to be manufactured, the timing and quantities of production, and the needed inventory levels.
- Lead time schedules are timely and accurate and permit realistic due dates.
- Product quality and engineering standards exist and are monitored to ensure that quality products are produced as efficiently as possible.
- Production controls exist to ensure that the plant is operating with the optimum mix of resources including labor, equipment, and materials.
- Production controls exist to prevent the manufacture of unauthorized products or quantities of products.
- Resources used and products completed are timely and accurately reported.
- Production costs are computed accurately and recorded timely.
- Recorded balances of inventory, property, and related activity are periodically substantiated and evaluated.

Loans and Loan Guaranties

The primary internal control objectives normally associated with loans and loan guidelines include the following:

- Applications for loans and loan guaranties are evaluated for appropriateness of eligibility, collateral, and other qualifying criteria prior to approval
- Security interest in property used as collateral is properly recorded and filed, and documents are secured by a responsible custodian.
- Accurate receivables agings are prepared systematically and timely.

- Loan and loan guaranty repayments are collected, controlled, and reported in a manner that is consistent with applicable appropriations, other law, and policy.
- Periodic estimates are made of uncollectible loan balances with such estimates timely reported to management.
- Proper write-off, conversion, and settlement or forgiveness of delinquent loans is assured.

Background

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds of the State of Illinois are legal and accounting entities intended to account for the financial transactions of State agencies. The State classifies its funds in accordance with generally accepted accounting principles.

Procedures

At the Agency level, the self-balancing feature of each fund should be accomplished through the double entry method of accounting upon preparation of GAAP reporting packages. This technique embodies the inherent control features of the accounting equation. For each fiscal and accounting entity there should exist a real or implicit ledger of accounts. The classification and recording of each transaction--i.e., each entry to the ledger--should satisfy the accounting equation. It follows that the sum of all debit entries in the ledger must equal the sum of all credit entries, and the fund is thereby self-balanced. The treatment of specific transactions as applied to the Statewide Accounting Management System will be discussed in appropriate sections of the SAMS Manual.

Fund Classification

For purposes of reporting in conformance with generally accepted accounting principles, the financial activities of the State have been classified into the following fund categories:

1. **Governmental Fund Types**

    a. **General Fund** - This fund accounts for transactions related to resources obtained and used for those services traditionally provided by a state government, which are not required to be accounted for in other funds. These services include, among others, general government, public protection and justice, health and social services, employment and economic development, environment and business regulation, transportation, and education (other than institutions of higher education). Certain resources obtained from Federal grants and used to support general governmental activities are accounted for in the general funds consistent with applicable legal requirements.

b. **Special Revenue Funds** - These funds account for transactions related to resources obtained from specific revenue sources (other than for permanent funds or major capital projects) that are legally restricted to expenditure for specified purposes. Special revenue funds account for, among others, Federal grant programs, taxes levied with statutorily defined distributions, and other resources restricted as to purpose.

c. **Debt Service Funds** - These funds account for transactions related to resources obtained and accumulated to pay interest and principal on general long-term obligations (other than leases and unfunded retirement cost).

d. **Capital Projects Funds** - These funds account for transactions related to resources obtained and used for the acquisition or construction of major capital facilities including those provided to political subdivisions and other public organizations (other than those financed by proprietary funds, fiduciary funds, and university and college funds).

Such resources are derived principally from proceeds of general obligation bond issues, Federal grants, and operating transfers from general funds.

e. **Permanent Funds** - These funds account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs of the State.

2. **Proprietary Fund Types**

a. **Enterprise Funds** - These funds may be used to report any activity for which a fee is charged to external users for goods and services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. The following criteria should be applied in the context of the activity's *principal revenue sources*:

- Activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges *and* the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not considered to be payable solely from fees and charges of the activity.

- Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

- The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

b. **Internal Service Funds** - These funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the reporting government (i.e. State of Illinois) is the predominant participant in the activity.

3. **Fiduciary Fund Types**

a. **Pension and Other Employee Benefit Trust Funds** - These funds should be used to report fiduciary activities for (a) pension plans and OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, and (b) other employee benefit plans for which contributions to the trust and earnings on those contributions are irrevocable and resources are (1) administered through a trust in which the government (i.e. State of Illinois) is not a beneficiary, (2) dedicated to providing benefits to recipients in accordance with the benefit terms, and (3) are legally protected from the creditors of the government.

b. **Investment Trust Funds** - These funds should be used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in a trust. The assets in the funds must be (1) held in a trust in which the government (i.e., State of Illinois) is not a beneficiary, (2) dedicated to providing benefits to recipients in accordance with the benefit terms, and (3) legally protected from the creditors of the government.

c. **Private Purpose Trust Funds** - These funds should be used to report fiduciary activities not required to be reported in Pension and Other Employee Benefit Trust Funds or Investment Trust Funds. The assets in the funds must be (1) administered through a trust in which the government (i.e., State of Illinois) is not a beneficiary, (2) dedicated to providing benefits to recipients in accordance with the benefit terms, and (3) are legally protected from the creditors of the government.

d. **Custodial Funds** - These funds should be used to report fiduciary activities that are not required to be reported in Pension and Other Employee Benefit Trust Funds, Investment Trust Funds, or Private Purpose Trust Funds.

General Capital Assets and General Long-term Debt

General Capital Assets. Capital assets acquired with governmental fund resources are accounted for as capital expenditures and not capitalized in the governmental fund financial statements. Those capital assets are referred to as *general capital assets.* General capital assets also include capital assets that are associated with governmental funds that were received through donation, even though not reported as capital expenditures or capitalized in the governmental funds. Since these assets are not reported in the fund financial statements, agencies are required to separately account for and report general capital asset activity on the Form SCO-538.

General Long-term Debt. Unmatured long-term indebtedness, compensated absences, claims and judgments, special termination benefits, and landfill closure and post-closure care costs (other than "specific fund debt" of proprietary and trust funds) are not be reported in the governmental fund financial statements. Those liabilities are referred to as general long-term liabilities. As these liabilities are not reported in the fund financial statements, agencies are required to separately account for and report general long-term liability activity in the SCO Forms 566, 580, and 599.

POLICY

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting, including the encumbrance modification.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting.

PROCEDURES

Current Financial Resources Measurement Focus and the Modified Accrual Basis of Accounting

Under the current financial resources measurement focus and the modified accrual basis of accounting, revenues are recognized when measurable and available. The State considers all revenues reported in the governmental funds to be available if collected within the lapse period. Application of the "measurable and available" criteria requires judgment, consideration of the materiality of the item in question, and due regard for the practicality of measurement, as well as consistency in application.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, special termination benefits, and landfill closure and postclosure care costs, which are recognized as expenditures to the extent they have matured (when due). Currently a related liability is incurred when goods or services are received. During lapse period, it must be determined if the payment is for goods or services received before the end of the fiscal year, June 30. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions of right to use assets are reported as other financing sources.

Economic Resources Measurement Focus and the Accrual Basis of Accounting

Under the economic resources measurement focus and the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the State gives (or receives) value without directly receiving (or giving) equal value in exchange such as grants and entitlements, should be recognized in accordance with the requirements of GASB Statements No. 33, Accounting and Financial Reporting for Nonexchange Transactions, as amended by GASB Statement No. 36, Recipient Reporting for Certain Shared Nonexchange Revenues. The issuance of debt, payment of debt, and purchases of capital assets is not reported in the operating statement.

POLICY

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

Capital Asset Category	Capitalization Threshold
Infrastructure	$250,000
Land	$100,000
Land Improvements	$25,000
Site Improvements	$25,000
Buildings	$100,000
Building Improvements	$25,000
Equipment	$5,000
Works of Art, Historical Treasures	$5,000
Internally-Generated Intangible Assets	$1,000,000
Non-Internally Generated Intangible Assets	$25,000

Universities and component units may adopt different capitalization thresholds, which should be adequately documented within their entities' policies and procedures.

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

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

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

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

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

PROCEDURES

Capitalization of Works of Art and Historical Treasures

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

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

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

POLICY

The net cost of capital assets (historical cost less estimated salvage value) should be depreciated and reported in the government wide statement of activities and in proprietary and fiduciary funds over their estimated useful lives except as discussed below. The straight-line method of depreciation should be used. Right to use assets should be amortized over the term of the lease.

Assets that are inexhaustible (i.e. land and land improvements, certain works of art and historical treasures), infrastructure assets using the modified approach, and construction in progress should not be depreciated.

Modified Approach

An alternative to the depreciation of infrastructure assets that are part of a network or subsystem of a network (eligible infrastructure assets) is the *modified approach*. Agencies that meet the following requirements and obtain written approval from the Comptroller's Office can elect to use the modified approach for eligible infrastructure assets in lieu of the depreciation method:

Requirements for Using Modified Approach

- The Agency must have an asset-management system with certain features. The system has to:
  a) have an up-to-date inventory of the infrastructure assets;
  b) estimate the annual costs to maintain and preserve those assets at the condition level the State has established and disclosed through administrative or executive policy or legislative action; and
  c) assess the condition of the assets periodically, summarizing the results using a measurement scale. The condition assessments also have to be documented in such a manner that they can be replicated.
- The agency must document that the eligible infrastructure assets are being preserved approximately at (or above) the condition level the agency has established and disclosed. An agency that uses the modified approach has to document that it has performed a complete condition assessment of the assets at least every three years. The agency also has to document that the results of the three most recent complete condition assessments provide reasonable assurance that the assets are being preserved approximately at (or above) the intended condition level.

PROCEDURES

Depreciation is a systematic method of allocating the cost of an asset over its estimated useful life. It is not based upon deterioration of the asset in any particular time frame, but rather it is a method of accounting for the consumption of long-lived assets due to use in operations or obsolescence. Also, included in depreciation expense is an allocation of the cost of any improvements placed in service after initial acquisition that benefit future periods.

Depreciation is the process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal original cost less salvage value.

General Procedures for Calculating Depreciation

The following five factors must be known to calculate depreciation on a capital asset:

- the date the asset was placed in service;
- the asset's cost or acquisition value;
- the asset's salvage value;
- the asset's estimated useful life; and
- the depreciation method

Service Date

To avoid the complication of depreciating each asset from the specific date on which it was placed in service, GAAP supports guidelines that assume various assets are placed in service or disposed of at designated dates throughout the year. These guidelines are called averaging conventions.

There are five averaging conventions: (1) Full-Month convention, (2) Half-Year convention, (3) Modified Half-Year convention, (4) Mid-Month convention, and (5) Mid-Quarter convention. The Comptroller's Office recommends agencies use the Full-Month convention.

Example Full-Month Convention

The following example illustrates the use of the Full-Month convention: An asset was purchased on July 8, 20X2, and it was disposed of on October 3, 20X3. For purposes of calculating depreciation, an entire month of depreciation should be recorded in the month the asset was purchased and disposed. Accordingly, one month of depreciation would be recorded in July 20X2 and in October 20X3.

Acquisition Value

See SAMS Procedure 03.30.20 for guidance on valuation of capital assets.

Salvage Value

The salvage value of an asset is the value it is expected to have when it is no longer useful for its intended purpose. In other words, the salvage value is the amount for which the asset could be sold at the end of its useful life. This value can be based on (1) general guidelines from some professional organizations, (2) information from other governmental entities, (3) internal experience, or (4) professionals such as engineers, architects, etc. It is possible that certain assets will have no salvage value.

Estimated Useful Life

Capital assets should be depreciated over their expected useful lives. Agency management should give consideration to the nature of the asset's intended service and the design or acquisition objectives when determining useful lives. The following table is an example of useful lives by asset category:

Capital Asset Category	Estimated Useful Lives (In Years)
Infrastructure:	
Easements	No depreciation
Drainage Systems	20-40
Water Systems	20-40
Roads and Highways (not including right of way):	
Concrete	15-40
Asphalt-rural	20-40
Asphalt- urban	5-25
Non-paved	5-50
Land & Land Improvements	No depreciation
Site Improvements	3-50
Buildings	10-60

Capital Asset Category	Estimated Useful Lives (In Years)
Building Improvements:	
HVAC Systems	10-20
Roofing	10-35
Electrical/Plumbing	15-45
Equipment:	
Tables, Desks, Chairs	3-7
Computer Hardware	3-7
Telephone Equipment	5-15
Motor Vehicles:	
Cars and light trucks (less than 1 ton)	3-7
Trucks (greater than 1 ton)	10-15
Heavy Construction Equipment	5-10
Other Equipment	3-25
Library Books	5-15
Works of Art and Historical Treasures	5-10
Intangible Assets	3-25

Equipment maintained by the IOC's lease system will be depreciated over the life of the lease. The IOC will supply depreciation amounts as part of the annual GAAP reporting process.

Depreciation Method

There are many different methods used to calculate depreciation including straight-line, decreasing charge methods (i.e. declining balance, double declining balance, and sum of the year's digit), increasing-charge methods (i.e. sinking fund and annuity methods), and unit of production. For statewide financial statement purposes, the straight-line method should be used. The straight-line method requires that the salvage value be subtracted from an assets' acquired value to determine its depreciable basis. Using the straight-line method, the depreciable basis is divided by the estimated useful life (as outlined previously in this section), to calculate the amount of annual depreciation.

- **Document Condition Assessment** - The agency must document its asset condition assessments in a manner such that they may be reviewed, evaluated and/or replicated by a qualified independent third-party. The level of documentation maintained by the agency should be determined based on industry practices, professional standards and management judgment.

Discontinuance of Modified Approach

An agency may no longer use the modified approach for reporting infrastructure assets if it fails to meet the requirements outlined above. Any of the following reasons will require an agency to utilize the depreciation approach to infrastructure reporting:

- Failure to perform a replicable condition assessment at least every three years;
- Failure to document the condition assessment properly;
- Inability to demonstrate that assets were not maintained at the condition level established by the agency; or
- Inability to provide the proper disclosure information to Comptroller's Office for Comprehensive Annual Financial Report preparation purposes.

An agency must communicate to the Comptroller's Office no later than 30 days after it becomes aware that it will no longer satisfy the requirements of the modified approach.

If an agency fails to satisfy any of the above requirements, depreciation of the infrastructure assets would begin in the fiscal year subsequent to the fiscal year that the requirements outlined in this Procedure are not met. For reporting purposes, an agency should continue to report its infrastructure assets at historical cost at transition to the depreciation approach. Preservation costs that were expensed during previous reporting periods (when utilizing the modified approach) should not be added back into the capitalized historical costs of the infrastructure assets. However, these costs should be capitalized in prospective reporting periods.

For the fiscal year in which transition to the standard approach occurs and for future reporting periods, the agency should calculate and report depreciation on its infrastructure assets.

Requirements for Reporting to Comptroller's Office

Agencies utilizing the modified approach for infrastructure assets are required to report a range of information to the Comptroller's Office annually. This information is utilized to prepare the statewide Comprehensive Annual Financial Report and includes the following elements:

1. The assessed condition level of assets for the three most recently completed assessments;
2. The dates on which the condition assessments were completed;
3. The established condition level for each asset type, network or subsystem;
4. A brief narrative describing the agency's condition measurement scale and methodology utilized to perform periodic condition assessments;
5. The estimated annual amount (calculated at the beginning of the fiscal year) of expenditures required to maintain and preserve the agency's assets at the established condition level for the past five fiscal years;
6. The actual amount expended to maintain and preserve the agency's assets for each of the past five fiscal years;
7. A brief narrative of factors that have significantly affected the trends in the information reported above, such as changes in the measurement scale, condition assessment methodology, or asset construction or maintenance practices in the past five fiscal years; and
8. If the condition level at which the agency intends to preserve infrastructure assets changes, an estimate of the effect of the change on the estimated annual amount to maintain and preserve those assets for the current period should also be disclosed.

In the first fiscal year that an agency utilizes the modified approach, the agency is not required to report historical information associated with elements 1, 2, 5, 6, 7, or 8 above if the information is not available. To the extent that historical information is available in the year of implementation or subsequent fiscal years, the information should be provided to Comptroller's Office in the annual Comprehensive Annual Financial Report reporting process.

This information should be reported annually to the Comptroller's Office as part of the GAAP reporting process.

BACKGROUND

Recording of expenditures/expense and the related liabilities depends on the basis of accounting applied. Due to the distinctive nature of fund financial statements and fund accounting requirements, some long-term liabilities should be reported in fund financial statements, while some should be reported only in the governmental activities column in the government-wide financial statements.

PROCEDURES

Recognition Standards for Governmental Funds Financial Statements

The governmental funds financial statements use the current financial resources measurement focus and modified accrual basis of accounting (see Procedure 03.20.20). Under the current financial resources measurement focus, governmental funds should report expenditures, which generally do not include the deferral and allocation or amortization of costs that benefit one or more future periods. Expenditures and related liabilities should be recognized in the accounting period in which the liability is incurred, except for the following general long-term liabilities which should not be recognized until they are due (mature):

- Debt issues (including lease and installment purchase liabilities);
- Unmatured interest on general long-term debt;
- Compensated absences;
- Claims and judgments;
- Special termination benefits; and
- Landfill closure and postclosure care costs.

Accordingly, the portion of general long-term liabilities that is not matured (due for payment) should not be reported as governmental fund liabilities. Debt service and interest on formal debt issues (such as bonds and leases) generally should be recognized as a governmental fund liability and expenditure when due (matured). Compensated absences, claims and judgments, special termination benefits, and landfill closure and postclosure care costs should be recognized as governmental fund liabilities and expenditures to the extent the liabilities are "normally expected to be liquidated with expendable available financial resources." In general, agencies are normally expected to liquidate those liabilities with expendable available financial resources to the extent that the liabilities mature (come due for payment) each period.

The recognition of expenditures and governmental fund liabilities for compensated absences, claims and judgments, special termination benefits, and landfill closure and postclosure care costs is based on the maturity of the liabilities and does not depend on how an agency accumulates resources to pay those liabilities. Even though some agencies may advance-fund part or all of the liabilities covered by the “normally expected” criterion, that advance funding should not result in recognizing additional governmental fund expenditures or liabilities. Those accumulated net assets should be reported as a part of governmental fund balance—for example, as unreserved, designated fund balance, if appropriate.

Recognition Standards for Government-wide, Proprietary Fund, and Fiduciary (Trust) Fund Financial Statements

The government-wide, proprietary fund, and fiduciary (trust) fund financial statements use the economic resources measurement focus and accrual basis of accounting (see Procedure 03.20.20). Under the economic resources measurement focus, the activity statements report expenses, which include the deferral and allocation or amortization of costs that benefit one or more future periods. Under the accrual basis of accounting, expenses resulting from exchange and exchange-like transactions are recognized when the exchange takes place; expenses from nonexchange transactions are recognized in accordance with GASB Statement No. 33, as explained in Procedure 03.50.40.

Summary of Recognition Standards

The table on the following pages provides a summary of reporting for expenses/ expenditures and the related liabilities.

BACKGROUND

Long-term debt instruments that the State may issue include the following:

- **General Obligation Bonds –** General obligation bonds pledge the full faith and credit of the State to pay debt principal and interest. The State Constitution provides that the State may issue general obligation bonds for specific purpose in such amounts as provided either by the General Assembly with a three-fifths vote of each house or by a majority of voters in a general election.
- **Special Obligation Bonds –** Special obligation bonds are secured by a pledge of a dedicated portion of the State resources (e.g., sales tax, horse racing privilege tax, etc.).
- **Revenue Bonds** – Revenue bonds are secured by a pledge of income from assets constructed or acquired. Revenue bonds are not supported by the full faith and credit of the State. The bond indentures include a pledge from the issuing agencies and authorities that income derived from acquired or constructed assets be used to retire the debt and service-related interest.
- **Certificates of Participation** – Certificates of participation are instruments of indebtedness issued to finance equipment or facilities that are leased to a State agency. The lease payments are pledged to pay the debt principal and interest. The State issues certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments to be made for the benefit of State agencies for the acquisition or improvement of real or personal property, refinancing of such property, payment of expenses of such property or payment of expenses related to the issuance. The State also finances the purchase of certain State-owned real and personal property through non-State issued certificates of participation. These non-State issued certificates of participation are sold by private concerns and are repaid by State agency appropriations pursuant to installment purchase agreements.
- **Notes** – Notes payable are unconditional written promises signed by the maker (i.e., a State agency or authority) 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.
- **Lease Obligations** – Lease obligations are liabilities for payments under financed leases (i.e., the present value of the minimum lease payments).
- **Installment Purchase Obligations.** Installment purchase obligations are liabilities for the payments under an installment purchase contract.

PROCEDURES

Accounting for Proprietary Fund and Fiduciary Fund Long-Term Debt

Liabilities

Liabilities arising from long-term debt (including general obligation bonds) that are directly related to and expected to be paid from proprietary funds should be reported in the proprietary fund and government-wide financial position statements. Liabilities arising from long-term debt that are directly related to and expected to be paid from fiduciary funds should be reported only in the statement of fiduciary net assets.

Interest Expense and Related Liability

Interest expense accrues with the passage of time. In the government-wide financial statements as well as the proprietary and fiduciary fund financial statements, interest should be expensed and a related liability should be recorded for the respective time frame which has elapsed since the last payment date and the end of the reporting year.

Issuance Discounts and Premiums

The discount or premium resulting from the issuance of long-term debt instruments is not an asset or liability separable from the debt instrument which gives rise to it. Therefore, the discount or premium for proprietary and fiduciary fund debt should be reported in the applicable statements of net assets as a direct deduction from or addition to the face amount of the debt. It should not be classified as a deferred charge or deferred credit. Debt issuance discount or premiums should be amortized as interest expense or income over the life of the debt using the effective interest method, which is described in APB Opinion No. 12. The objective of the effective interest method is to arrive at a periodic interest cost (including amortization) which will represent a level effective rate on the sum of the face amount of the debt and (plus or minus) the unamortized premium or discount and expense at the beginning of each period. The difference between the periodic interest cost so calculated and the nominal interest on the outstanding amount of the debt is the amount of periodic amortization.

Debt Issuance Costs

Debt issuance costs for proprietary and fiduciary fund debt should be deferred and recorded as an "other asset" in the statements of net assets. Debt issuance costs should be amortized over the life of the debt using a method that approximates the effective interest method (i.e., gives consideration to the outstanding balances over the life of the debt).

LEASES/INSTALLMENT PURCHASES/CERTIFICATES OF PARTICIPATION

ACCOUNTING FOR LEASES-LESSEE

In governmental accounting, under GASB Statement No. 87, there is now a single model for lease accounting. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. A lease is defined as "a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment." [1]

Short-term leases are excluded from this requirement. A short-term lease is defined as "a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any option to extend, regardless of their probability of being exercised. Lessees … should recognize short-term lease payments as outflows of resources … based on the payment provisions of the lease contract.[1]

A lessee should recognize a lease liability and a right to use asset at the beginning of the lease term, unless the lease is a short-term lease (as described above) or it is an installment purchase. The lease liability will be measured as the present value of the payments over the lease term, less any lease incentives. The right to use asset will be measured as the amount of the initial lease liability plus any payments made to the lessor at the beginning of the lease term.

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

ACCOUNTING FOR INSTALLMENT PURCHASES

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

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1 Governmental Accounting Standards Board, Statement No. 87--*Leases*

ACCOUNTING FOR CERTIFICATES OF PARTICIPATION

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

DISCLOSURE OF LEASES-LESSEE

The following information with respect to leases, other than short-term leases, shall be disclosed in the lessee's financial statements or the footnotes thereto.

a. "A general description of its leasing arrangements, including (1) the basis, terms, and conditions on which variable payments not included in the measurement of the lease liability are determined and (2) the existence, terms, and conditions of residual value guarantees provided by the lessee not included in the measurement of the lease liability
b. The total amount of lease assets, and the related accumulated amortization, disclosed separately from other capital assets
c. The amount of lease assets by major classes of underlying assets, disclosed separately from other capital assets
d. The amount of outflows of resources recognized in the reporting period for variable payments not previously included in the measurement of the lease liability
e. The amount of outflows of resources recognized in the reporting period for other payments, such as residual value guarantees or termination penalties, not previously included in the measurement of the lease liability
f. Principal and interest requirements to maturity, presented separately, for the lease liability for each of the five subsequent fiscal years and in five-year increments thereafter.
g. Commitments under leases before the commencement of the lease term
h. The components of any loss associated with an impairment (the impairment loss and any related change in the lease liability)."[3]

2 Governmental Accounting Standards Board, Statement No. 87--*Leases*

Criteria for the accounting and disclosure of leases from the standpoint of the lessor are also included in the Governmental Accounting Standards Board Statement No. 87.

DISCLOSURE OF INSTALLMENT PURCHASES

The following information with respect to installment purchases shall be disclosed in the buyer's financial statements or the footnotes thereto:

1. Future payments, broken down between principal and interest, as of the balance sheet date for the next five fiscal years and in five-year increments, thereafter.

2. Installment purchase assets with a fair market value greater than $5000 are recorded under the appropriate asset category (e.g., equipment, buildings), not leased assets, since the title to the property has already passed. In governmental funds, the asset value of new current year installment purchases must be recorded in the year end GAAP package as an increase in other financing sources. Payments made on installment purchases are originally recorded as expenditures. At year end, these payments must be reclassified out of expenditures and recorded as debt service principal and interest. To convert to the government-wide statements the amount shown as other financing sources should be reversed and shown as an addition to assets and a liability. Principal payments during the year should be eliminated from expenditures and shown as a reduction in the liability account. In proprietary funds, the related liability is recorded on the balance sheet at the beginning of the installment purchase. As payments are made, the amounts applicable to the principal are recorded as a reduction to the liability account. The interest portion is shown as an expense on the agency's records in the accounting period in which the liability is incurred.

DISCLOSURE OF CERTIFICATES OF PARTICIPATION

The outstanding year end balance of Certificates of Participation (COPs) and the future COPs debt service requirements for the next five years and in five-year increments thereafter must be disclosed in the financial statement footnotes. COPs are recorded in the financial statements in a manner similar to other long-term debt instruments, e.g., revenue bonds. Refer to procedure 03.50.20.

FINANCIAL REPORTING

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

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

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

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

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

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

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

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

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

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

8) Statement of Fiduciary Net Assets

9) Statement of Changes in Fiduciary Net Assets

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

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

12) Notes to the Financial Statements

e. Required Supplementary Information -

1) Budgetary Comparison Schedules – Major Governmental Funds

2) Notes to Required Supplementary Information – Budgetary Reporting

3) Schedule of Funding Progress - Pension Trust Funds

f. Combining and Individual Fund Financial Statements and Budgetary Schedules

3. Statistical Section

The following statistical and economic schedules will be included in the Comprehensive Annual Financial Report:

a. Net Assets by Component
b. Fund Balances, Governmental Funds
c. Changes in Net Assets
d. Changes in Fund Balances, Governmental Funds
e. Personal Income by Industry
f. Taxable Sales by Industry
g. Personal Income Tax Filers and Liability by Income Level
h. Sales Tax Revenue Payers by Industry
i. Ratios of Outstanding Debt by Type
j. Ratios of General Bonded Debt Outstanding and Debt Limitations
k. Revenue Coverage
l. Demographic and Economic Statistics
m. Employees by Function
n. Operating Indicators by Function/Program
o. Capital Asset and Infrastructure Statistics by Function/Program

The foregoing discussion is by no means exhaustive. Additional schedules are prepared as required.

RECONCILIATION REPORTS

The effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied. Agencies must reconcile their records to the SAMS system on a monthly basis. This reconciliation must be completed within 60 days of the month end.

A reconciliation to the SAMS system is not applicable for agencies that use SAMS as their system of record. However, agencies shall ensure that their source documents have been properly recorded in SAMS and in the corresponding reports.

The Office of the Comptroller provides each agency which has had activity during the month with up to six reconciliation reports. These reports are intended to allow the agency to compare its internal records with those of the Comptroller's to insure both parties that the SAMS system is functioning properly and dealing with accurate information. The Comptroller is prepared to work with any agency in resolving discrepancies.

The key reports used for agency reconciliation are:

- Monthly Revenue Status – Report SB04 (See SAMS Procedure 25.40.10)
- (Monthly) Cash Report – Report SB05 (See SAMS Procedure 09.40.10)
- Monthly Appropriation Status – Report SB01 (See SAMS Procedure 11.40.10)
- (Monthly) Obligation Activity Report – Report SC15 (See SAMS Procedure 15.30.20)
- (Monthly) Appropriation Transfer Report – Report SB03 (See SAMS Procedure 07.30.24)
- (Monthly) Agency Contract Report – Report SC14 (See SAMS Procedure 15.30.10)

REPORT TITLE: OBJECT EXPENSE/EXPENDITURES BY QUARTER

PURPOSE: This informational report provides a quarterly summarization of object expenditures by fund within agency. A recapitulation of object expenditures for an entire agency is also provided.

SEQUENCE: Agency Number/Name, Organization Number/Name, Fund Number/Name, Category Number/Name, Budget Line/Name and Object Number/Name.

DISTRIBUTION: Comptroller's Office
Governor’s Office of Management and Budget
Auditor General
Legislative Staffs
Other Interested Agencies

CONTENTS:

REFERENCE	CONTENTS
(1) Date	Report reflects all activity processed by the Comptroller's Office for the period ending as of the date cited on the report.
(2) Agency Number/Name	A distinct (3-digit) number is assigned by the Comptroller to each agency. The report presents both the agency name and the corresponding number.
(3) Organization Number/Name	The (2-digit) organization number (and corresponding description) segregates organizational units for appropriation purposes, within an agency.
(4) Fund Number/Name	The (4-digit) fund number is assigned by the Comptroller's Office. The corresponding fund name is the official name used by the Comptroller. The fund name and number allow segregation within an agency.

REFERENCE	CONTENTS
(5) Category Number/Name	A (single-digit) category is a group of related expenditures aimed at accomplishing a major activity such as operations, awards and grants, permanent improvements, waterway improvements, highway construction, debt service, and tax refunds.
(6) Budget Line/Name	The budget line presents the fund, agency, organization, and appropriation unit. A description of each budget line is presented directly adjacent to the coding.
(7) Object Number/Name	The object number and name are the (4-digit) code and description of an expenditure at its lowest level in the statewide accounting system.
(8) Budget Authority	The budget authority represents statutory authorization granted by the General Assembly to an agency allowing it to incur obligations and make expenditures for specific purposes within a specified period of time, and generally for a maximum dollar amount. For non-appropriated accounts, the budget authority represents the Comptroller-approved agency estimate of expenditures.
(9) Total (column)	The total column quarter presents the fiscal year-to-date total expenditures processed for goods and services less cash refunds and voided warrants.
(10) First Quarter (column)	The first quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the first quarter of the current fiscal year.
(11) Second Quarter (column)	The second quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the second quarter of the current fiscal year.

REFERENCE	CONTENTS
(12) Third Quarter (column)	The third quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the third quarter of the current fiscal year.
(13) Fourth Quarter (column)	The fourth quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the fourth quarter of the current fiscal year.
(14) Lapse Period (column)	The lapse period column presents total expenditures for goods and services less cash refunds and voided warrants for expenditures incurred during the lapse period of the fiscal year.
(15) Total Budget Line	If a budget line is composed of more than one object line, a total budget line presents totals for reach quarter and year-to-date summaries by individual budget line, within a category, within a fund, within an organization, within an agency.
(16) Total Category	The total category line presents totals of budget lines for each quarter and year-to-date summaries by category, within a fund, within an organization, within an agency.
(17) Total Fund	The total fund line presents totals of categories for each quarter and year-to-date summaries by fund, within an organization, within an agency.
(18) Total Organization	The total organization line presents totals of funds for each quarter and year-to-date summaries by organization within an agency.
(19) Agency Summary	The agency summary provides totals for each object reporting expenditures within an agency.
(20) Total Agency	The total agency line sums the totals of the objects reporting expenditures within an agency.

EXPENDITURE TRANSFER

When an agency discovers that it has charged a voucher to an incorrect Expenditure Authority Account, it may have the transaction changed to the correct account by submitting an Expenditure Transfer Request, form SCO-415. (See Exhibit 11.40.30-A.) The following information is required. If an agency has numerous post-warrant corrections to submit, it should contact the Comptroller's Office for batching procedures in order to decrease the amount of forms submitted.

REFERENCE	CONTENTS
(1)	Original account code voucher was charged to on SAMS.
(2)	Correct account code voucher should be charged to on SAMS.
(3)	Warrant issue date or EFT date. (For Intergovernmental transfers contact the Illinois Office of the Comptroller).
(4)	Warrant number or EFT trace number. (For Intergovernmental transfers contact the Illinois Office of the Comptroller).
(5)	Voucher number as reported on SAMS.
(6)	Amount of voucher.
(7)	Original detail object(s) charged.
(8)	Correct detail object(s).
(9)	Original obligation number and line as reported on SAMS.
(10)	Correct obligation number and line as reported on SAMS.
(11)	Amount charged incorrectly.
(12)	Amount to be charged.
(13)	Vendor name and number (including location code, if applicable).
(14)	Reason for transfer. (Justification and explanation for the transfer. Expenditure transfers are completed to correct errors, not for budgetary purposes.)

REFERENCE	CONTENTS
(15)	Name and phone number of person to contact if further information is needed.
(16)	Person that should receive correspondence.
(17)	Agency Head signature. **(Original signature required.)**
(18)	Agency name.
(19)	Date of request.

A copy of the voucher and any other necessary information should be attached. The Illinois Office of the Comptroller has the right to return any incomplete or improperly completed form.

ERROR RESOLUTION

When a processing error has occurred, please contact the Comptroller's Office for instructions.

DETAIL OBJECT CORRECTION

When an agency discovers that a detail object has been incorrectly charged, they may have the transaction corrected by submitting an Object Correction Request, form C-90 (see Exhibit 11.40.50-A). The following information is required:

REFERENCE	CONTENTS
(1)	Expenditure account code voucher was charged to on SAMS.
(2)	Warrant issue date.
(3)	Fiscal year.
(4)	Original detail object(s) charged.
(5)	Original amount incorrectly charged to detail object(s).
(6)	Correct detail object(s).
(7)	Correct amount(s).
(8)	Voucher number (as reported on SAMS).
(9)	Warrant number or EFT Trace Number.
(10)	Vendor Name
(11)	Vendor Number
(12)	Reason for correction.
(13)	Name and phone number of person to contact if further information is needed.
(14)	Individual that should receive correspondence.
(15)	Agency head signature. **(Original signature required.)**
(16)	Agency name.

REFERENCE CONTENTS

(17) Date of request.

A copy of the voucher and any other necessary information must be attached. Object Correction Requests submitted incorrectly may be returned to the agency. If an agency has numerous post-warrant corrections to submit, it should contact the Comptroller's Office for batching procedures in order to decrease the amount of forms submitted.

ERROR RESOLUTION

When a processing error has occurred, please contact the Comptroller's Office for instructions.

PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

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

1120 Regular Positions
1121 Deceased Employee Compensation
1122 University Personal Services, Base Salary Payment-Involuntary Withholding
1123 Employee Uniform Allowance
1124 University Personal Services, Overtime and Lump Sum Salary Payment – Involuntary Withholding
1127 Agency Payments for Temporary Total Disability
1128 Employee Bonus Payments
1129 Employee Retirement Contribution Paid by the State
1130 Extra Help

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

1160 RETIREMENT

1161 State Employees Retirement
1162 University Retirement
1163 General Assembly Retirement
1164 Judges' Retirement
1165 Teachers' Retirement
1167 Other Retirement
1168 Employer Contributions for Pension-Limited Scope

1170 SOCIAL SECURITY

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

1180 GROUP INSURANCE

1180 Employer Contributions for Group Insurance
1181 Employer Contributions for Health and Welfare Insurance-Limited Scope
1182 Employee Contributions for Health and Welfare Programs-Limited Scope
1190 Employer Contributions for Other Fringe Benefits-Limited Scope

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

1201 Petty Cash Fund Establishment/Reimbursements
1202 Contractual Expense Reimbursement to State Employees and Contractual Payroll Employees
1205 Freight by a Commercial Carrier
1211 Communications Revolving Fund Consolidation Payments
1212 Professional Services Fund Consolidation Payments
1213 Technology Management Revolving Fund Consolidation Payments
1214 State Garage Revolving Fund Payments
1215 GATA Revolving Fund Centralization Payments
1221 Repair and Maintenance, Furniture, Office and Household Equipment
1222 Repair and Maintenance, Aircraft and Boats
1223 Repair and Maintenance, Real Property
1224 Repair and Maintenance, Machinery and Mechanical Equipment
1225 Repair and Maintenance, E.D.P. Equipment
1229 Repair and Maintenance, Not Elsewhere Classified
1230 In-House Repair and Maintenance, Purchase of Merchandise
1231 Rental, Office Equipment
1232 Rental, Motor Vehicles
1233 Rental, Real Property
1234 Rental, Machinery and Mechanical Equipment
1235 Rental, E.D.P. Equipment
1236 Facilities Management Revolving Fund Payments
1237 Rental, Film and Audio/Visual Aids
1239 Rental, Not Elsewhere Classified
1240 Statistical and Tabulation Services
1241 Medical Consultant Fees
1242 Auditing and Management Services

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

1702 Telecommunications Expense Reimbursement to State Employee
1710 Repair and Maintenance, Telephone, Data, Radio and Other Communication Equipment

1721 Rental, Telephone Services and Equipment
1722 Rental, Data Communication Services and Equipment
1723 Rental, Radio Communication Services and Equipment
1725 Communications Services Provided Under Tariff
1728 Video Conferencing
1729 Rental, Other Communication Services and Equipment

1730 Parts and Supplies for Telephone, Data and Radio Equipment

1740 Answering and Paging Communication Services and Equipment

1750 Telephone, Data, Radio and Other Communication Equipment

1795 University Central Telecommunication Services
1799 Telecommunication Services, Not Elsewhere Classified

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

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

LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

1910 Lump-Sum Operations
1920 Lump Sum, Operations Excluding Personal Services
NOTE: See 4900, 6900 and 7900 for other "lump sum" categories
1930 Efficiency Initiative Payments
1970 Employee Participant in Dependent Care Assistance Plan
1971 Payment for Excessive Deductions in Dependent Care Program
1972 Employee Participant in Medical Care Assistance Plan
1973 CMS Payroll Deduction Programs
1975 Health Insurance Payments for Members
1976 Health Insurance Payment Reimbursements to Members - Paid by CMS
1977 Life Insurance Payments for Members - Paid by CMS
1978 Employer Contributions for Employees' Health Savings Accounts to Third Party Administrators.

1981 Savings Bond Payments

1983 Non-Recurring Refunds and Distributions
1984 Commercial/Payroll Consolidation Distribution (COMPTROLLER USE ONLY)
1985 State Withholding Tax--Personal Services
1986 State Withholding Tax--Contractual Services
1987 State Withholding Tax--Resident Lottery Winners
1988 State Withholding Tax--Non-Resident Lottery Winners
1989 State Withholding Tax--Non-Resident Contractual Services

1990 IRS Tax Levy
1991 Interest Penalty--Prompt Payment Act
1992 Local Government Debt Collection Payments
1993 Interfund Cash Transfers
1994 Other Interest Penalty - Not Elsewhere Classified
1996 Pension Fund Debt Collection Payments
1995 Interest Penalty - Prompt Payment Act - Future Year
1997 Contingencies (Transfers-Out Only)
1998 Involuntary Withholding Garnishment Replacement Payments

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

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

1991 INTEREST PENALTY – PROMPT PAYMENT ACT – CURRENT YEAR
Payments to vendors for interest penalty incurred pursuant to the State Prompt Payment Act. **R**

1992 LOCAL GOVERNMENT DEBT COLLECTION PAYMENTS
Payments made to a local government for debt collected by the IOC offset system. **NR**

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

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

1995 INTEREST PENALTY - PROMPT PAYMENT ACT - FUTURE YEAR
Payments to vendors for interest penalty incurred pursuant to the State Prompt Payment Act paid out of the following year's appropriation. **R**

1996 PENSION FUND DEBT-COLLECTION PAYMENTS
Payments made to a pension fund for debt collected by the IOC offset system. **NR**

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

1998 INVOLUNTARY WITHHOLDING GARNISHMENT REPLACEMENT PAYMENTS
Involuntary withholding garnishment replacement payments made pursuant to a court directive. **NR**

AWARDS AND GRANTS

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.5) as follows:

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

4300 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

The 4300 detail object code series is restricted for use by agencies that have prior written approval from the Office of the Comptroller. The 4300 detail object code series designates that the payments will be processed by alternate SAMS procedures with respect to Involuntary Withholding requirements. The description and IRS reportable status of the detail object code in the 4300 series are identical to the corresponding detail object codes in the 4400 series. For example, detail object code 4361 has the same description and IRS reportable status as 4461.

4400 AWARDS AND GRANTS

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

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)

Successor Contractor 30 ILCS 500/25-80

Length of Leases 30 ILCS 500/40-25

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

Minority Contractor Opportunity Initiative 15 ILCS 405/23.9

Public Works Employment Discrimination Act (by citation only) 775 ILCS 10/0.01

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. For agencies submitting contract documents as paper copies, **the original and one copy of the affidavit must be sent with the contract** to the Office of the Comptroller. Agencies submitting contract documents electronically will no longer be required to submit affidavits with original signatures. One copy of the affidavit shall place front of the contract document for scanning. Original affidavits will be maintained by the agency. The Comptroller will continue to file a 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:

- contract or 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 or designee as supported by a signature form (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: Obligations
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.

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

Each agency must verify and reconcile to internal records all monthly transactions processed by the Comptroller. (See 15.30.20.) Errors in processing agency obligation transactions can result in erroneous account balances, and may cause the rejection of subsequent vouchers or obligations. These reconciliations must be completed within 60 days of the month end.

PRE-AUDIT

Obligation documents and any attached contracts or leases will be preaudited to ensure that:

- The Contract Obligation Document (C-23 or COD) contains accurate information in all data fields, as specified in 15.20.10.
- The abstract information is completed on the Contract Obligation Document form.
- All statutory contract filing requirements are met.
- Specified contract content is met.
- Contract signature requirements include:
  - The agency signatory must have a Contract Authorization Signature Form (Form SCO-470) on file with the Comptroller's Office prior to filing a contract or affidavit.
  - Each designee must have written approval by the agency head in the form of a Contract Signature Authorization Form on file with the Comptroller's Office prior to executing a contract or affidavit.
  - Every contract signatory must have their name and title typed or printed legibly below their actual signature. If executed by a designee, the name and title of the agency head and designee are required.
  - Every contract signature must be dated.

– When any delegation of authority is revoked, the revocation of authority must be filed with the Comptroller's Office via a Contract Signature Revocation Form. (See 15.20.96.)

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

Obligations Delete Report (Exhibit 15.10.50-A)

State agencies will have five business days from the date of initial entry to correct any errors discovered through SAMS electronic edits or manual pre-audit. If the errors are not corrected in a timely manner, the transaction will be deleted from SAMS and the contract will be returned with a Deleted Documents Report (Exhibit 15.10.50-A).

It is important that the Comptroller's Office has accurate information on file specifying the agency personnel who will receive the reports and returned documents.

Obligations Error Messages for Online Agencies (Exhibit 15.10.50-B)

For errors detected during the Comptroller's manual pre-audit, the pre-audited obligation (PO) will be put "on hold" and the error message will be typed in SAMS screen POTX on line 98 and text lines 008-010 (Exhibit 15.10.50-B).

Deletion Requests From Agencies

To delete a document in the suspense file (SUSF), the agency must submit the request in writing on the "PO DELETION REQUEST" form (Exhibit 15.10.50-C). This document may be faxed. The form can be found at http://illinoiscomptroller.gov/agencies/accounting-forms/sco-052-po-deletion-request/.

Publication Date

Enter the "published" date of the solicitation from the BidBuy E-PProcurement System. For contracts/grants not awarded through BidBuy, enter the published date of solicitation from the appropriate Procurement System.

Reference Number

Enter the reference number of the solicitation from the BidBuy E-Procurement System. For contracts/grants not awarded through BidBuy, enter the reference number from the appropriate Procurement System.

Subcontractor Utilization (Y/N)

Indicate whether or not subcontractors may be utilized under the contract, pursuant to the Illinois Procurement Code (30 ILCS 500/20-120).

Subcontractor Disclosure (Y/N)

Indicate whether or not subcontractor information has been disclosed in the contract, pursuant to the Illinois Procurement Code (30 ILCS 500/20-120).

(22) <u>Travel Expenses</u>

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

(23) <u>Advance Payment</u>

Indicate whether the contract allows for advance pay.

(24) <u>Document Preparation</u>

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

(25) Document Authorization

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

CONTRACT TRANSPARENCY DOCUMENT C-24 (CTD)

PURPOSE

The Contract Transparency Document C-24, also known the CTD, was developed in a continued effort by the Office of the Comptroller to provide transparency to the public.

TIMING REQUIREMENT

A CTD is required to be filed when contracts are established or amendments are filed that meet the established criteria. After approval, CTDs are posted to the Comptroller's website.

CRITERIA

A CTD is required for:

- Establishments of Professional & Artistic (P&A) contracts exceeding $250,000 in a fiscal year.
- Modifications to P&A contracts that cause the fiscal year amount to exceed the $250,000 threshold.

FILING REQUIREMENTS

The CTD is placed behind the Contract Obligation Document C-23 (COD) in the contract packet.

CONTENT

The CTD (Exhibit 15.20.10-H) provides a precise overview of each P&A contract. Confidential and/or proprietary information is excluded from CTDs as they are posted to the Comptroller's website.

PROCUREMENT REQUIREMENTS

Procurement requirements are for those items which are, by their nature, commodities, equipment, or printing items, regardless of the appropriation from which they are to be purchased.

Agencies must submit their obligating document in accordance with the Comptroller's approved format.

These agencies should indicate the proper action code as discussed in the Input Requirements Subsection beginning in Procedure 15.20.10, page 2 of 11.

Multiyear contracts for tangible personal property are subject to Section 20-60 of The Illinois Procurement Code (30 ILCS 500, et seq.).

PURCHASE ORDERS (11/A), SUB-ORDERS (12/B), AND PRINTING ORDERS (13/C)

PURPOSE

State agencies shall file with the Comptroller Purchase Orders, Sub-orders, and Printing orders exceeding $20,000.

TIMING REQUIREMENTS

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

DEFINITION:

This category is limited to documents involving the purchase of tangible personal property.

DURATION OF CONTRACTS

A contract 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. The length of energy conservation program contracts or energy savings contracts or leases may be entered into for a period of time deemed to be in the best interest of the State but not exceeding 15 years inclusive of proposed contract or lease renewals. The Department of

Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State but not exceeding 20 years inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

CONTENTS

NOTE: The fact that an agency labels a document a purchase order does not exempt it from meeting the criteria set forth for contracts or leases, if the document pertains to a transaction that is generally evidenced by a contract or lease.

Purchase orders, sub-orders, and printing orders must contain:

- Vendor's name and address.
- Agency Name.
- Description of purchase (equipment, book, etc.)
- Beginning and ending dates.
- Amount to be paid.
- Signatures of authorized agency representative(s), signature of vendor, where applicable, with printed names and titles of all signatories
- Execution dates.
- Financial Disclosures for contracts that exceed $50,000
- Availability of Appropriation clause.
- Right to Audit/Retention of Records clause.
- Subcontractor Utilization statement.

- Subcontractors Disclosed, if applicable.
- CERTIFICATIONS:
  - Bid rigging/Bid rotating if purchase was let for bid.
  - Bribery
  - Child Labor, if applicable
  - Compliance with applicable provisions of the Americans with Disabilities Act
  - Collusion/Anti-Competitive Practice
  - Debt Delinquency
  - Drug-free workplace, if vendor is an individual or sole proprietor.
  - Early retirement incentive, if applicable
  - Educational Loan, if vendor is an individual or sole proprietor.
  - Environmental Protection Compliance.
  - Felons
  - Prohibited Bidders and Contractors.
  - Forced or Indentured Labor, if applicable
  - Illinois Human Rights Act Required Certifications (Equal Employment Opportunities and Affirmative Action)
  - Illinois Information Technology Accessibility Act Standards (applicable to agreements for the development of information technology, including electronic information, software, systems and equipment.
  - Illinois Job Link Website (applicable to all contracts except for contracts for construction-related services, or contracts for construction and vendor is a party to a contract with a bona fide labor organization and performs construction)

- Illinois Use Tax, if applicable
- Inducement
- International Anti-Boycott Certification for purchases exceeding $10,000.
- Lobbying Restriction
- Procurement of Domestic Products Act (applicable to all contracts awarded through the use of preference required by the Act)
- Revolving Door Prohibitions
- State Board of Elections
- Successor Vendor
- Vendor'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.

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 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. The length of energy conservation program contracts or energy savings contracts may be entered into for a period of time deemed to be in the best interest of the State but not exceeding 15 years inclusive of proposed contract renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State but not exceeding 20 years inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

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.
- Location where services are to be performed.
- The contract term.
- Payment rates.
- The maximum or estimated amount to be paid.
- Signature of contractor and authorized agency representative(s), including printed names and titles of all signatories
- Execution dates.
- Financial Disclosures for contracts that exceed $50,000
- Appropriation Contingency clause.
- Right to Audit/Retention of Records clause.
- Subcontractor Utilization statement.
- Subcontractors Disclosed, if applicable.
- <u>CERTIFICATIONS</u>:
  - 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.
- Child Labor, if applicable
- Compliance with applicable provisions of the Americans with Disabilities Act
- Collusion/Anti-Competitive Practice
- Debt Delinquency
- Drug-free workplace, if vendor is an individual or sole proprietor.
- Early retirement incentive, if applicable
- Educational Loan, if vendor is an individual or sole proprietor.
- Environmental Protection Compliance.
- Felons
- Forced or Indentured Labor, if applicable
- Illinois Human Rights Act Required Certifications (Equal Employment Opportunities and Affirmative Action)
- Illinois Information Technology Accessibility Act Standards (applicable to agreements for the development of information technology, including electronic information, software, systems, and equipment)
- Illinois Job Link Website (applicable to all contracts except for contracts for construction-related services, or contracts for construction and vendor is a party to a contract with a bona fide labor organization and performs construction)
- Illinois Use Tax, if applicable.
- Inducement
- International Anti-Boycott certification for contracts exceeding $10,000.
- Lobbying Restriction
- Prevailing Wage Act, if applicable
- Prohibited Bidders and Contractors Certification.
- Revolving Door Prohibitions
- State Board of Elections
- Successor Vendor, if applicable.

- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- 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.
  - This requirement does not apply to universities. The 30-day filing requirement established by Section 20-80 of the Illinois Procurement Code shall run from the date of approval.
  - All contracts for legal services (detail object 1244) filed with the Comptroller not subject to the State Indemnification Act must contain the following statement or words of similar import in the description block for the COD - Contract Obligation Document (C-23): "This contract is not subject to the State Indemnification Act."

- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

NOTE: A Contract Transparency Document C-24 (CTD) is required to be filed with Professional & Artistic contracts exceeding $250,000 in a fiscal year. See SAMS Manual 15.20.10 or Accounting Bulletin 211 for complete instructions.

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 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. The length of energy conservation program contracts or energy savings contracts may be entered into for a period of time deemed to be in the best interest of the State but not exceeding 15 years inclusive of proposed contract renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State but not exceeding 20 years inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

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(s) including printed names and titles of all signatories.
- Execution dates.
- Financial Disclosures and potential conflicts of interest for contracts that exceed $50,000.
- Appropriation contingency clause.
- Right to Audit/Retention of Records clause.
- Subcontractor Utilization Statement.
- Subcontractors Disclosed, if applicable.
- <u>CERTIFICATIONS:</u>
  - Bid-Rigging/Bid rotating certification if contract was let for bid.
  - Bribery
  - Child Labor, if applicable
  - Compliance with applicable provisions of the Americans with Disabilities Act

- Collusion/Anti-Competitive Practice
- Debt Delinquency.
- Drug Free Workplace certification if vendor is an individual or sole proprietor.
- Early Retirement Incentive, if applicable.
- Educational Loan, if vendor is an individual or sole proprietor
- Environmental Protection Compliance.
- Felons.
- Prohibited Bids and Contractors.
- Forced or Indentured Labor, if applicable
- Illinois Human Rights Act Required Certifications (Equal Employment Opportunities and Affirmative Action)
- Illinois Use Tax, if applicable.
- International Anti-Boycott certification for contracts exceeding $10,000.
- Lobbying Restriction
- Prevailing Wage Act certification if not <u>entirely</u> federally-funded.
- Procurement of Domestic Products Act (applicable to all contracts awarded through the use of preference required by the Act)
- Revolving Door Prohibitions
- State Board of Elections Certification.
- Steel Production Procurement Act.

    - Successor Contractor Certification - all service contracts, excluding HVAC, plumbing and electrical services.

    - 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.

LEASES FOR REAL PROPERTY (31/O)

PURPOSE

State agencies shall file leases for real property exceeding $20,000 with the Comptroller.

TIMING REQUIREMENTS

Leases for real property must be filed with the Comptroller within 30 calendar days after execution. "Execution" is defined as the affixing of the authorized signatures of the proper state authorities and the owner or authorized agent of the property.

DEFINITION

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

DISTRIBUTION

Leases for real property that are filed with the Comptroller must be individually obligated. The Contract Obligation Document must be used to establish the obligation. In addition, a legible copy of the lease must be submitted with the form when the obligation is submitted. Leases for real property are subject to the provisions of Section 9 of “An Act in Relation to State Finance,” (30 ILCS 105/9).

LENGTH OF LEASES

Leases shall be for a term not to exceed 10 years inclusive, beginning January 1, 2010, of proposed contract renewals and shall include a termination option in favor of the State after 5 years. (30 ILCS 500/40-25a). The length of energy conservation program contracts or energy savings contracts or leases shall be in accordance with the provisions of Section 25-45 of the Procurement Code. Leases entered into by the Department of Innovation and Technology for dark fiber networks shall be in accordance with the provisions of Section 20-60(d). Leases entered into between the University of Illinois and University of Illinois at Chicago for real property to be used as an ambulatory care center shall be in accordance with the provisions of Section 40-25(a-5). Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

Leases may include renewal options upon a written determination by the State Purchasing Officer that the renewal is in the best interest of the State. Notice of the exercise of the renewal option must be published in the appropriate volume of the Procurement System at least 30 days prior to exercise of the option (30 ILCS 500-40-25b).

The “Holdover” subsection added to the Illinois Procurement Code (30 ILCS 500/40-25(d)) by Public Act 96-0795 states leases must meet the following holdover requirements:

> (d) Holdover. Beginning January 1, 2010, no lease may continue on a month-to-month or other holdover basis for a total of more than 6 months. Beginning July 1, 2010, the Comptroller shall withhold payment of leases beyond this holdover period.

CONTENTS

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

- Lessor's name and address.
- Leasing agency's name.
- Description and location of property.
- Beginning and ending dates of lease.
- Monthly and annual rental amount, where applicable.
- The maximum or estimated amount to be paid, where applicable.
- Signature of lessor and authorized agency representative(s), including printed names and titles of all signatories.

- Execution dates.
- Termination clause.
- Lease number.
- Financial Disclosures for leases that exceed $50,000
- 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). See Real Estate Lease Form Disclosure Statement (Exhibit 15.20.40-A).

  NOTE: The Real Estate Lease Form Disclosure Statement (Exhibit 15.20.40-A) is also required for real estate purchases.
- Availability of Appropriation clause when the lease is for more than one fiscal year.
- Right to Audit/Records Retention Clause.
- Subcontractor Utilization statement.
- Subcontractor Disclosures, if applicable.
- <u>CERTIFICATIONS</u>:
  - Bid-Rigging/Bid Rotating Certification if lease was let for bid.
  - Bribery
  - Compliance with applicable provisions of the Americans with Disabilities Act
  - Collusion/Anti-Competitive Practice
  - Debt Delinquency
  - Drug Free Workplace if lessor is an individual or sole proprietor.
  - Early retirement incentive, if applicable.
  - Educational Loan if lessor is an individual or sole proprietor.

- Environmental Protection Compliance
- Felons
- Illinois Human Rights Act Required Certifications (Equal Employment Opportunities and Affirmative Action)
- Illinois Job Link Website (applicable to all contracts except for contracts for construction-related services, or contracts for construction and vendor is a party to a contract with a bona fide labor organization and performs construction)
- Prohibited Bidders and Contractors
- Lead Poisoning Prevention Act (applies to agreements to purchase, rent or lease residential buildings)
- Illinois Use Tax Certification, if applicable.
- Inducement
- Lobbying Restriction
- Revolving Door Prohibitions
- State Board of Elections
- Lessor’s Federal Taxpayer Identification Number and Legal Status Disclosure Certification.

- Such other provisions as may be specifically required by law.

- Any other provisions deemed necessary or advisable by the agency, the Attorney General or, where applicable, the Department of Central Management Services.

ADDITIONAL REPORTING REQUIREMENTS

If a multiple-year real property lease/installment purchase does/may transfer title (ownership) of the asset to the lessee (i.e. installment purchase, lease containing bargain purchase option, etc.), the agency is required to complete a Real Property Lease Purchases Lessee Disclosure Document (form C-15-A). This form and related guidelines and instructions are contained in SAMS 15.20.41.

OTHER CONTRACT LIABILITIES – External Vendor (28/K)

PURPOSE

State Agencies shall file with the Comptroller all contract liabilities exceeding $20,000, except for personal services and contracts between the State and its employees to defer compensation.

TIMING REQUIREMENTS

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

DEFINITION AND DISTRIBUTION

Included in this category would be contracts for pre-arranged services (other than professional or artistic), equipment leases, maintenance agreements, and other purchases of services which exceed $20,000.

All agencies should submit the above listed types of contract liabilities directly to the Comptroller.

DURATION OF CONTRACTS

A contract 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. The length of energy conservation program contracts or energy savings contracts may be entered into for a period of time deemed to be in the best interest of the State, but not exceeding 15 years, inclusive of proposed contract renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State, but not exceeding 20 years, inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

CONTENTS

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

- Vendor name and address.
- Agency name.
- Description of services.
- Location at which services are to be performed, where applicable.
- Contract term.
- Method by which payment is to be computed. (If terms are "current rates" then the rate schedule must be attached.)
- Maximum or estimated amount to be paid, where applicable.
- Signatures of vendor and authorized agency representative(s), including printed names and titles of all signatories.
- Execution dates.
- Financial Disclosures for contracts that exceed $50,000
- Availability of Appropriation Contingency Clause.
- Right to Audit/Retention of Records Clause.
- Subcontractor Utilization statement.
- Subcontractors Disclosed, if applicable.
- <u>CERTIFICATIONS</u>:
    - Bid-Rigging/Bid Rotating Certification if contract was let for bid.

- Bribery
- Child Labor, if applicable
- Compliance with applicable provisions of the Americans with Disabilities Act
- Collusion/Anti-Competitive Practice
- Debt Delinquency
- Drug Free Workplace if vendor is an individual or sole proprietor.
- Early retirement incentive, if applicable.
- Educational Loan, if vendor is an individual or sole proprietor.
- Environmental Protection Compliance
- Felons
- Prohibited Bidders and Contractors
- Forced or Indentured Labor, if applicable
- Illinois Human Rights Act Required Certifications (Equal Employment Opportunities and Affirmative Action)
- Illinois Job Link Website (applicable to all contracts except for contracts for construction-related services, or contracts for construction and vendor is a party to a contract with a bona fide labor organization and performs construction)
- Illinois Use Tax, if applicable.
- International Anti-Boycott Certification for contracts exceeding $10,000.
- Lead Poisoning Prevention Act (applies to agreements to purchase, rent or lease residential buildings)

- Lobbying Restriction
- Procurement of Domestic Products Act (applicable to all contracts awarded through the use of preference required by the Act)
- Revolving Door Prohibitions
- State Board of Elections Certification.
- Steel Products Procurement Certification for contracts for construction, reconstruction, alteration, repair, improvement or maintenance of public works.
- Successor Contractor certification, 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.

LEASES FOR PERSONAL PROPERTY EXTERNAL VENDOR (38/P)

PURPOSE

State Agencies shall file leases for personal property exceeding $20,000 with the Comptroller.

TIMING REQUIREMENTS

Leases for personal property must be filed with the Comptroller within 30 calendar days after execution. “Execution” is defined as the affixing of the authorized signatures of the proper state authorities and the owner or authorized agent of the property. These requirements also apply to multi-year lease, lease-purchase and installment purchase agreements for electronic data processing, telecommunications and duplicating equipment.

DEFINITION

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

DURATION OF CONTRACTS

A contract 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. The length of energy conservation program contracts or energy savings contracts may be entered into for a period of time deemed to be in the best interest of the State, but not exceeding 15 years, inclusive of proposed contract renewals. The Department of Innovation and Technology may enter into leases for dark fiber networks for any period of time deemed to be in the best interests of the State, but not exceeding 20 years, inclusive. The University of Illinois may enter into a lease with the University of Illinois at Chicago for real property to be used as an ambulatory surgical center for a term not to exceed 30 years in length in accordance with the provisions of 30 ILCS 500/40-25(a-5) is met. Contracts or leases for renewable energy resources may be for a period of time deemed to be in the best interest of the State, but not exceeding 25 years, inclusive of proposed contract or lease renewals (30 ILCS 500/25-47).

CONTENTS

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

- Lessor's name and address.
- Leasing agency's name.
- Description of personal property. (Where applicable, serial numbers should be included).
- Beginning and ending dates of agreement. (See section 5.1 of the Illinois Purchasing Act).
- Monthly and annual payment amounts, where applicable.
- Maximum or estimated amount to be paid, where applicable.
- Signatures of lessor and authorized agency representative(s), including printed names and titles for all signatories.
- Execution dates.
- Financial Disclosures for contracts that exceed $50,000
- Availability of Appropriation Clause.
- Right to Audit/Retention of Records Clause.
- Subcontractor Utilization Statement.
- Subcontractors Disclosed, if applicable.
- CERTIFICATIONS:
    - Bid-Rigging/Bid Rotating if contract was let for bid.

- Bribery
- Child Labor, if applicable
- Compliance with applicable provisions of the Americans with Disabilities Act
- Collusion/Anti-Competitive Practice
- Debt Delinquency
- Drug-Free Workplace, if vendor is an individual or sole proprietor and contract exceeds $5,000.
- Early Retirement Incentive, if applicable
- Educational Loan, if vendor is an individual or sole proprietor
- Environmental Protection Compliance
- Felons
- Prohibited Bidders and Contractors
- Forced or Indentured Labor Act, if applicable
- Illinois Human Rights Act Required Certifications (Equal Employment Opportunities and Affirmative Action)
- Illinois Information Technology Accessibility Act Standards (applicable to agreements for the development of information technology, including electronic information, software, systems and equipment.)
- Illinois Job Link Website (applicable to all contracts except for contracts for construction-related services, or contracts for construction and vendor is a party to a contract with a bona fide labor organization and performs construction)

- Illinois Use Tax, if applicable.
- Inducement
- International Anti-Boycott Certification for contracts exceeding $10,000.
- Procurement of Domestic Products Act (applicable to all contracts awarded through the use of preference required by the Act)
- Revolving Door Prohibitions
- State Board of Elections
- Successor Vendor
- 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.

28 - Other Contracts - External Vendor

29 - Other Contracts - State Agency

Labs
Landscaping
Laundry Service
Legislative Aid
Linen Service

31 - Lease of Real Property

Real Property
Rental Parking

Storage

38 - Other Leases - External Vendor

39 - Other Leases - State Agency

Back Hoes
Bookkeeping Machine
Buses

Calculators
Canoes
Cars and Trucks
Classrooms, use of
Copying Machine

EDP Hardware
EDP Software Leases
EDP Terminals

Films
Fork Lifts

License

Meeting Rooms, use of

Office Furniture

Projectors
Postage Meters

Rental of Computer Time Services
Rental of EDP Subscriptions

Sewing Machines

RENEWALS and AMENDMENTS

PURPOSE

State Agencies shall file all renewals and amendments of any contract liability on file with the Comptroller.

TIMING

Such renewals and amendments must be filed within 30 calendar days after execution.

REQUIREMENTS

Renewals and amendments must be two-party signed agreements, unless otherwise provided in the original contract. For example, if an existing contract is to be renewed for the next fiscal year, the renewal must be in writing and signed by both parties, unless the contract gives the State the right to renew unilaterally. All renewals and amendments must be filed with the Comptroller.

All modifications (including, but not limited to, extensions and renewals) to a contract must be executed prior to the ending date of the contract. Failure to properly execute a modification prior to the ending date of the contract will require the agency to initiate a new contract.

If both parties do not agree to the modification prior to the ending date of the contract, the contract is expired per its terms and may not be modified.

If both parties agreed to the modification prior to the ending date of the contract but failed to reduce it to writing prior to the ending date of the contract, the following provisions will come into effect. The Comptroller's Office may accept modifications if the following conditions are met:

1. The modification was in compliance with provisions of the original contract.

2. Both parties agreed to the modification prior to the ending date of the contract but failed to reduce it to writing prior to the ending date of the contract.

3. The individual who signed the original contract for the Vendor (or their successor) completes and signs an affidavit containing:

    a. A statement that the modification was agreed to by both parties prior to the ending date of the contract.

    b. A detailed explanation of why this modification was not reduced to writing prior to the ending date of the contract.

4. The individual who signed the original contract for the Agency (or their successor) completes and signs an affidavit containing:

    a. A statement that the modification was agreed to by both parties prior to the ending date of the contract.

    b. A detailed explanation of why this modification was not reduced to writing prior to the ending date of the contract.

5. A notary signature and seal.

6. One original of each affidavit is submitted with the contract documents if documents are submitted as paper or hard copies. For agencies submitting documents electronically, the affidavit(s) shall be placed in front of the contract documents for scanning. Original affidavits are maintained by the agency.

Renewals and amendments to extend a contract term must include all required contract certifications that have been enacted since the original filing of the agreement.

INTENT AFFIDAVIT

PURPOSE

An Intent Affidavit is required during lapse period of a fiscal year if a new agreement or an amendment to increase an existing agreement is not fully executed prior to July 1.

TIMING

Applies to agreements or amendments to increase agreements filed during lapse period for the prior fiscal year that were executed after June 30.

REQUIREMENTS

An Intent Affidavit is required when both parties agreed to the contract or amendment prior to the end of the fiscal year but failed to execute the document on or before June 30. An Affidavit is required from each party (vendor and/or agency) that failed to execute the agreement or amendment before the end of the fiscal year. If both the vendor and agency signed after June 30, affidavits must be submitted by both parties.

The Intent Affidavit must include:

1. A statement that the agreement or amendment was agreed to by both parties prior to the end of the fiscal year.
2. A detailed explanation of why the agreement or amendment was not executed prior to the end of the fiscal year.
3. A notary signature and seal.

The original of each affidavit is submitted with paper or hard copy contract documents. If contract documents are submitted electronically, the affidavit is placed in front of the contract documents before scanning and the original affidavit is maintained by the agency.

CONTRACT SIGNATURE AUTHORIZATION FORM (SCO-470)

PURPOSE

The Contract Signature Authorization Form (SCO-470) is available on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms. This form is used to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line manually or electronically on contracts, interagency agreements, purchase orders, grants or leases, hereafter referred to as "contracts" (30 ILCS 105/10). The form is also prepared for designees authorized to affix the signature of the agency head on the agency head approval line on contracts, manually, electronically, with a stamp or signature machine (30 ILCS 105/9.02).

TIMING REQUIREMENTS

Frequency of submission of new Contract Signature Authorization Forms is dependent on when the use of a signature is authorized or the period for which the signature was valid has lapsed. Agencies must notify the Comptroller when a Contract Signature Authorization Form on file should be revoked. Notification must be submitted via a Contract Signature Revocation Form (available on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms).

DISTRIBUTION

The Contract Signature Authorization Form is prepared and filed with the Comptroller. Forms must be scanned as PDF documents and emailed to the Comptroller's Office to obligations@illinoiscomptroller.gov.

The subject line of the email must include the agency number and the name(s) of the individual(s) authorized must be contained in the body of the email.

The original signed document must be maintained by the Agency. Each agency document should be scanned as a separate document. Multiple forms can be sent in one email.

CONTENTS

Contract Signature Authorization Forms are prepared individually for each agency head and designee. All fields on the form are required and are to be typed or printed. Refer to Exhibits 15.20.95-A, B, C, D and E.

NOTE: This form is applicable to authorizations for contracts only. A separate form is required for Commercial and Payroll vouchers (SCO-095). All forms are available on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms.

REFERENCE - Corresponds to the Line/Section Number on the form.

1) Type/print the full agency name. Do not abbreviate.

2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.

3) Provide the name, phone number and email of the individual to be contacted regarding signature authorizations for contracts.

4) Type/Print the name of either the agency head or designee who will be given authority to sign or affix the signature of the agency head.

5) Specimen Signature:

   a. If the individual named on Line 4 is the agency head, the agency head must manually sign or electronically apply his/her signature.

   b. If the individual named on Line 4 is a designee, the designee must manually sign or affix the signature with a stamp of the agency head with the designee's written signature ***precisely*** as it will appear on the contract. The designee may apply an electronic signature for the agency head that includes both the agency head and designee names.

      i. Place a ✓ or X in the appropriate box if the agency head's signature is affixed with a stamp or electronically.

   c. **Initials are not acceptable**.

6) Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.

7) Type/print the agency head's title and agency name into the agency head Approval block.

8) Type/print the name of the agency head. The agency head must manually sign the Approval block. Manual (ink) signatures are required on all signature authorization and revocation forms.

Exhibit 15.20.95-A
July 1, 2021
(22-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 15.20.95)

The **Contract Signature Authorization Form** is used to provide specimen signatures to the Comptroller for Agency Heads and persons authorized to apply the Agency Head's signature on the approval line of contracts, interagency agreements, purchase orders, grants and leases. The Agency Head signature may be written, stamped, or applied electronically.

Contract Signature Authorization Forms must be emailed to: obligations@illinoiscomptroller.gov with the agency number included in the Subject field and the name of the authorized individual(s) in the body of the email. Multiple forms may be sent with one email, but forms must be scanned as separate PDF documents. The original documents must be maintained by the submitting agency.

ALL FIELDS ARE REQUIRED

1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency

2) **AGENCY CODE** (Three-digit Number): 1 2 3

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):

Name (Type): Samuel Contact

Phone Number: 217-123-4567

Email Address: samuel.contact@illinois.gov

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type the name of the Agency Head or designee providing the specimen signature):

John Agency Head

5) **SPECIMEN SIGNATURE** (A designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on contract documents. Initials are not acceptable):

John Agency Head

☐ Agency Head signature is a stamp. ☐ Specimen signature is electronic.

6) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018

7) **APPROVAL** (Type the title and agency name into the certification):

I certify that I am the elected/appointed D'rector of the
(Title of Agency Head)

Lake Area Development Agency
(Name of Agency)

I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits. **I hereby certify that the original signed document exists in my possession.** I hereby certify that the agency named above has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Electronic Commerce Security Act (5 ILCS 175).

8) John Agency Head — John Agency Head
Signature of Agency Head — Type Name of Agency Head

***Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.**

SCO-470 3/2021

Exhibit 15.20.95-B
July 1, 2021
(22-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 15.20.95)

The **Contract Signature Authorization Form** is used to provide specimen signatures to the Comptroller for Agency Heads and persons authorized to apply the Agency Head's signature on the approval line of contracts, interagency agreements, purchase orders, grants and leases. The Agency Head signature may be written, stamped, or applied electronically.

Contract Signature Authorization Forms must be emailed to: obligations@illinoiscomptroller.gov with the agency number included in the Subject field and the name of the authorized individual(s) in the body of the email. Multiple forms may be sent with one email, but forms must be scanned as separate PDF documents. The original documents must be maintained by the submitting agency.

ALL FIELDS ARE REQUIRED

1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency

2) **AGENCY CODE** (Three-digit Number): 1 2 3

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):

Name (Type): Samuel Contact

Phone Number: 217-123-4567

Email Address: samuel.contact@illinois.gov

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type the name of the Agency Head or designee providing the specimen signature):

Joe Authorized Person

5) **SPECIMEN SIGNATURE** (A designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on contract documents. Initials are not acceptable):

John Agency Head by Joe Authorized Person

☐ Agency Head signature is a stamp. ☐ Specimen signature is electronic.

6) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018

7) **APPROVAL** (Type the title and agency name into the certification):

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

Lake Area Development Agency
(Name of Agency)

I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits. **I hereby certify that the original signed document exists in my possession.** I hereby certify that the agency named above has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Electronic Commerce Security Act (5 ILCS 175).

8) John Agency Head
Signature of Agency Head

John Agency Head
Type Name of Agency Head

***Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.**

SCO-470 3/2021

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 15.20.95)

The **Contract Signature Authorization Form** is used to provide specimen signatures to the Comptroller for Agency Heads and persons authorized to apply the Agency Head's signature on the approval line of contracts, interagency agreements, purchase orders, grants and leases. The Agency Head signature may be written, stamped, or applied electronically.

Contract Signature Authorization Forms must be emailed to: obligations@illinoiscomptroller.gov with the agency number included in the Subject field and the name of the authorized individual(s) in the body of the email. Multiple forms may be sent with one email, but forms must be scanned as separate PDF documents. The original documents must be maintained by the submitting agency.

ALL FIELDS ARE REQUIRED

1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency

2) **AGENCY CODE** (Three-digit Number): 1 2 3

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):

Name (Type): Samuel Contact

Phone Number: 217-123-4567

Email Address: samuel.contact@illinois.gov

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type the name of the Agency Head or designee providing the specimen signature):

Joe Authorized Person

5) **SPECIMEN SIGNATURE** (A designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on contract documents. Initials are not acceptable):

John Agency Head [STAMP] By Joe authorized Person

☒ Agency Head signature is a stamp. ☐ Specimen signature is electronic.

6) **EFFECTIVE DATE OF AUTHORIZATION***: 7/1/2018

7) **APPROVAL** (Type the title and agency name into the certification):

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

Lake Area Development Agency
(Name of Agency)

I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits. **I hereby certify that the original signed document exists in my possession.** I hereby certify that the agency named above has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Electronic Commerce Security Act (5 ILCS 175).

8) John Agency Head — John Agency Head
Signature of Agency Head — Type Name of Agency Head

***Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.**

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 15.20.95)

The **Contract Signature Authorization Form** is used to provide specimen signatures to the Comptroller for Agency Heads and persons authorized to apply the Agency Head's signature on the approval line of contracts, interagency agreements, purchase orders, grants and leases. The Agency Head signature may be written, stamped, or applied electronically.

Contract Signature Authorization Forms must be emailed to: obligations@illinoiscomptroller.gov with the agency number included in the Subject field and the name of the authorized individual(s) in the body of the email. Multiple forms may be sent with one email, but forms must be scanned as separate PDF documents. The original documents must be maintained by the submitting agency.

ALL FIELDS ARE REQUIRED

1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency

2) **AGENCY CODE** (Three-digit Number): 1 2 3

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):

Name (Type): Susan Contact

Phone Number: 217-123-4567

Email Address: susan.contact@illinois.gov

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type the name of the Agency Head or designee providing the specimen signature):

John Agency Head

5) **SPECIMEN SIGNATURE** (A designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on contract documents. Initials are not acceptable):

John Agency Head — Digitally signed by John Agency Head Date: 2021.03.19 16:15:35 -05'00'

☐ Agency Head signature is a stamp. ☒ Specimen signature is electronic.

6) **EFFECTIVE DATE OF AUTHORIZATION***: 4/1/2021

7) **APPROVAL** (Type the title and agency name into the certification):

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

Lake Area Development Agency
(Name of Agency)

I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits. **I hereby certify that the original signed document exists in my possession.** I hereby certify that the agency named above has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Electronic Commerce Security Act (5 ILCS 175).

8) John Agency Head
Signature of Agency Head

John Agency Head
Type Name of Agency Head

***Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.**

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE AUTHORIZATION FORM
(SAMS PROCEDURE 15.20.95)

The **Contract Signature Authorization Form** is used to provide specimen signatures to the Comptroller for Agency Heads and persons authorized to apply the Agency Head's signature on the approval line of contracts, interagency agreements, purchase orders, grants and leases. The Agency Head signature may be written, stamped, or applied electronically.

Contract Signature Authorization Forms must be emailed to: obligations@illinoiscomptroller.gov with the agency number included in the Subject field and the name of the authorized individual(s) in the body of the email. Multiple forms may be sent with one email, but forms must be scanned as separate PDF documents. The original documents must be maintained by the submitting agency.

ALL FIELDS ARE REQUIRED

1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency

2) **AGENCY CODE** (Three-digit Number): 1 2 3

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):

Name (Type): Susan Contact

Phone Number: 217-123-4567

Email Address: susan.contact@illinois.gov

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type the name of the Agency Head or designee providing the specimen signature):

Joe Authorized Person

5) **SPECIMEN SIGNATURE** (A designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on contract documents. Initials are not acceptable):

John Agency Head by Joe Authorized Person Digitally signed by John Agency Head by Joe Authorized Person Date: 2021.03.19 15:48:34 -05'00'

☐ Agency Head signature is a stamp. ☒ Specimen signature is electronic.

6) **EFFECTIVE DATE OF AUTHORIZATION***: 4/1/2021

7) **APPROVAL** (Type the title and agency name into the certification):

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

Lake Area Development Agency
(Name of Agency)

I hereby approve the signature delegation authorized above for the purposes of signing contracts and/or associated affidavits. **I hereby certify that the original signed document exists in my possession.** I hereby certify that the agency named above has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Electronic Commerce Security Act (5 ILCS 175).

8) John Agency Head
Signature of Agency Head

John Agency Head
Type Name of Agency Head

*Enter the effective date authorization is granted. Do not enter the current date unless it is the effective date for this authorization.

CONTRACT SIGNATURE REVOCATION FORMS
(SCO-470-A and SCO-470-B)

PURPOSE

Agencies must notify the Comptroller when a Contract Signature Authorization Form on file should be revoked. Notification must be submitted via a Contract Signature Revocation Form (available on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms).

TIMING REQUIREMENTS

Frequency of submission of Contract Signature Revocation Forms is dependent on when signature authorization is revoked or the period for which the signature was valid has lapsed.

DISTRIBUTION

The completed Contract Signature Revocation Form must be scanned as a PDF document and emailed to the Comptroller's Office to obligations@illinoiscomptroller.gov.

The subject line of the email must include the agency number and the name(s) of the individual(s) being revoked must be contained in the body of the email.

The original signed document must be maintained by the Agency as required by the Record Retentions Policy. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

CONTENTS

CONTRACT SIGNATURE REVOCATION FORM – DESIGNEE (SCO-470-A)

The Contract Signature Revocation Form – Designee is used to revoke specimen signatures for persons authorized to sign the agency head approval line on contracts on behalf of the agency head. All fields on the form are required and are to be typed or printed. Refer to Exhibit 15.20.96-A.

NOTE: This form is applicable to revocations for contracts only. A separate form is required for Voucher Signature Revocations (SCO-095-A or SCO-095-B). All forms are available on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms.

REFERENCE - Corresponds to the Line/Section Number on the form.

1) Type/print the full agency name. Do not abbreviate.

2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.

3) Provide the name, phone number and email of the individual to be contacted regarding signature revocations for contracts.

4) Type/Print the name of the designee previously authorized to sign or affix the signature of the agency head on contracts.

5) Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation. The revocation will be effective at the close of business of the date entered.

6) An authorized representative must manually sign the Approval block. Manual/ink signatures are required on all signature authorization and revocation forms. Type/print the name and title of the authorized representative whose signature appears on the form.

CONTRACT SIGNATURE REVOCATION FORM – AGENCY HEAD (SCO-470-B)

The Contract Signature Revocation Form – Agency Head is prepared when the authority for a previous agency head and all designees is to be revoked. All fields on the form are required and are to be typed or printed. Refer to Exhibit 15.20.96-B.

NOTE: This form is applicable to revocations for contracts only. A separate form is required for Voucher Signature Revocations (SCO-095-A or SCO-095-B). All forms are available on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms.

REFERENCE - Corresponds to the Line/Section Number on the form.

1) Type/print the full agency name. Do not abbreviate.

2) Type/print the three-digit agency code as per Procedure 11.50.40: Organization Unit Code Assignment.

3) Provide the name, phone number and email of the individual to be contacted regarding signature revocations for contracts.

4) Type/Print the name of the previous agency head.

5) Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation. The revocation will be effective at the close of business of the date entered.

6) An authorized representative of the agency must manually sign the Approval block. Manual/ink signatures are required on all signature authorization and revocation forms. Type/print the name and title of the authorized representative whose signature appears on the form.

Exhibit 15.20.96-A
July 1, 2021
(22-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE REVOCATION FORM– DESIGNEE (SAMS PROCEDURE 15.20.96)

The **Contract Signature Revocation Form - Designee** form is used to revoke specimen signatures for persons authorized to sign the Agency Head approval line on contracts, interagency agreements, purchase orders, grants and leases.

Contract Signature Revocation Form - Designee forms must be emailed with the agency number included in the subject line and the name of the revoked individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) **AGENCY NAME** (Do Not Abbreviate): La ke Area Development A gency

2) **AGENCY CODE** (Three-digit Number): 123

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature revocation form):
   - Name (Type/Print): Samuel Contact
   - **Phone Number:** 217-123-4567
   - **Email Address:** samuel.contact@illinois.gov

4) **NAME OF PERSON PREVIOUSLY AUTHORIZED TO SIGN OR AFFIX THE AGENCY HEAD SIGNATURE** (Type/Print the name of the individual previously authorized to sign or affix the signature of the Agency Head):
   Jean Authorized Person

5) **EFFECTIVE DATE OF REVOCATION***: 6/15/2020

6) By signing this form, I am requesting that the Comptroller's Office revoke signature authority for the above-named Agency Head signature designee on the effective date shown above. **I hereby certify that the original signed document exists in my possession.**

Henry Accountant
Signature of Authorized Representative

Henry Accountant
Type/Print Name of Authorized Representative

Chief Fiscal Officer
Type/Print Title of Authorized Representative

***Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation.**

Exhibit 15.20.96-B
July 1, 2021
(22-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACT SIGNATURE REVOCATION FORM– AGENCY HEAD (SAMS PROCEDURE 15.20.96)

The **Contract Signature Revocation Form – Agency Head** form is used to revoke specimen signatures for the previous Agency Head and all associated designees authorized to sign the Agency Head approval line on contracts, interagency agreements, purchase orders, grants and leases.

Contract Signature Revocation Form – Agency Head forms must be emailed with the agency number included in the subject line and the name of the revoked individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained by the Agency. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) **AGENCY NAME** (Do Not Abbreviate): Lake Area Development Agency

2) **AGENCY CODE** (Three-digit Number): 123

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature revocation form):

Name (Type/Print): Samuel Contact

Phone Number: 217-123-4567

Email Address: samuel.contact@illinois.gov

4) **NAME OF PREVIOUS AGENCY HEAD** (Type/Print the name of the previous Agency Head):

John Agency Head

5) **EFFECTIVE DATE OF REVOCATION***: 4/30/2021

6) By signing this form, I am requesting that the Comptroller's Office revoke signature authority for the above-named Agency Head and all associated designees on the effective date shown above. **I hereby certify that the original signed document exists in my possession.**

Catherine Agency Head
Signature of Authorized Representative

Catherine Agency Head
Type/Print Name of Authorized Representative

Acting D riector
Type/Print Title of Authorized Representative

***Enter the date the revocation is effective. Do not enter the current date unless it is the effective date for this revocation.**

CONTRACT AND OBLIGATION RECONCILIATION

The Agency Contract Report or the Obligation Activity Report must be reconciled within 60 days of the month end. It is the responsibility of each agency to compare the information contained on these reports to their internal records. Agencies with access to SAMS automated records, may perform alternate reconciliation methods. Once the reconciling items have been identified, the discrepancies must be reported to the Comptroller's Office immediately for correction.

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

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

The Expenditure Transfer Request must be submitted to the Funds, Receipts and Collections Section of the Comptroller's Office in the event a voucher transaction is charged to the wrong expenditure account. The completion of the obligation information on this form will allow the corrective action to be taken in regards to the obligation. PLEASE NOTE THAT A SEPARATE OBLIGATION RECONCILIATION FORM IS NOT NEEDED IN THIS SITUATION. The Expenditure Transfer Request must be utilized when the adjustment involves an expenditure authority account code change. Refer to SAMS Procedure 11.40.30 for instructions on completing the Expenditure Transfer Request form.

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

The Obligation Reconciliation Notice must be submitted to the Funds, Receipts and Collections Section of the Comptroller's Office when an agency has identified an error in an obligation balance.

Examples of Possible Errors:

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

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

3. The obligation number was not cited on the voucher.

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

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

The Obligation Reconciliation Notice must be completed as follows:

- Mandatory entries are marked with an asterisk on the form.

- Complete boxes 6 through 10 to correct errors that occurred through the vouchering process. Attach a legible copy of the voucher.

- Complete boxes 15 through 18 to correct errors that occurred due to a refund. Attach a legible copy of the voucher and a copy of the approved Expenditure Adjustment Transfer form.

Do not include "in-transit" items on this form. This form is to be used ONLY for voucher transactions charged to an incorrect obligation within an expenditure authority account. For expenditure transfers involving obligations, see Exhibit 15.30.30-A

If an agency has numerous post-warrant corrections to submit, it should contact the Comptroller's Office for batching procedures in order to decrease the amount of forms submitted.

<u>CONTENTS</u>

1. *Enter the agency name.

2. *Enter the 9-digit voucher number.

3. Leave blank.

4. *Enter the 17-digit expenditure account code.

5. *Enter the fiscal year.

CONFIRMATION OF AUTHORIZED SIGNATURES REPORT - CONTRACTS

PURPOSE

The Confirmation of Authorized Signatures Report - Contracts (Exhibit 15.30.40-A) is used to confirm the accuracy of the Office of the Comptroller's (IOC) records of individuals authorized to execute contracts.

FREQUENCY

The Confirmation of Authorized Signatures Report - Contracts is sent to agencies on a periodic basis.

DISTRIBUTION

The Confirmation of Authorized Signatures Report - Contracts is sent to each agency which has submitted Contract Signature Authorization Forms (Form SCO-470) for the execution of contracts.

CONTENTS

REFERENCE	CONTENTS
Agency Number & Name	This is the first three digits of the organizational unit code of the agency to which this report pertains, followed by the name of the agency.
Designee Name	This is the name of the individual authorized to execute contracts.
Agency Head Name	This is the name of the Agency Head. See 30 ILCS 105/9.02(6) and 30 ILCS 105/9.08(c).

REFERENCE	CONTENTS
Effective Date	This is the date the individual received signature authority to execute contracts.
Stamp	The field contains a checkmark (✓) if a form is on file at IOC allowing the designee to use a stamp to affix the Agency Head's name on contract documents.
E-Signature	The field contains a checkmark (✓) if a form is on file at IOC allowing the Agency Head or designee to electronically apply the Agency Head's signature on contract documents.

When an agency receives this report, the content should be reviewed to ensure that it includes only those persons in the agency who are currently authorized to execute contracts and that all information is correct. No action is required if all information is accurate.

Spelling corrections may be noted on the report and returned to the IOC. Corrections/ changes to effective dates require the submission of a new Contract Signature Authorization Form (SCO-470).

If additional staff should be granted signature authority, a Contract Signature Authorization Form (SCO-470) should be prepared for each individual and submitted to the IOC. See Procedure 15.20.95 – CONTRACT SIGNATURE AUTHORIZATION FORM.

If signature authorizations on file should be revoked, complete and submit the appropriate Contract Signature Revocation Form (SCO-470-A or SCO-470-B) to the IOC. See Procedure 15.20.96 – CONTRACT SIGNATURE REVOCATION FORMS.

Exhibit 15.30.40-A
Revised 7/1/2021

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Confirmation of Authorized Signatures Report - Contracts

Wednesday, March 31, 2021

Agency 123 AGENCY NAME

The roster below lists individuals on file at the Office of the Comptroller (IOC) with contract signature authority as of the date listed above. A check mark in the "Stamp" column indicates that a form is on file allowing the designee to stamp the agency head's signature on contract documents. A check mark in the "E-Signature" column indicates that a form is on file allowing the individual to apply an electronic signature.

No action is required if ALL information provided is accurate. Spelling corrections may be noted on this form and returned/emailed to the IOC to the attention of the Obligations Unit. Corrections to Effective Dates require the submission of new Contract Signature Authorization Forms.

Signature authority for additional staff members may be acquired by submitting a Contract Signature Authorization Form (SCO-470) for each individual to the IOC. To revoke signature authority, complete the appropriate Contract Signature Revocation Form (SCO-470A or SCO-470B) and file with the IOC as directed on the form.

Refer to Sections 15.20.95 and 15.20.96 of the SAMS Manual for additional information. Questions may be directed to the Obligations Supervisor at (217) 785-0009.

Designee Name	Agency Head Name	Effective Date	Stamp	E-Signature
JOHN AGENCY HEAD	JOHN AGENCY HEAD	7/1/2016	☐	☐
JOHN AGENCY HEAD	JOHN AGENCY HEAD	4/1/2021	☐	√
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	7/1/2016	☐	☐
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	7/1/2016	☑	☐
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	4/1/2021	☐	☑

Payroll Voucher File

This document describes the file format to be used by State agencies transmitting payroll voucher information directly to the Comptroller. The agency return file uses same record formats.

I. FILE CHARACTERISTICS

The Payroll Voucher File records are 1170 bytes in length. Numeric fields are unpacked. Whenever possible, FTP or submit an 18-track standard label cartridge with a blocking factor of 10. The Payroll Voucher File consists of two types of records. These are:

A. ***Detail Record***
Payment information for employees on the payroll.

B. ***Trailer Records***
Accumulated deduction amounts for each specific deduction on the payroll.

II. FILE ORDER

The file order is paycode, voucher number, then account code.

III. NAME FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing name information. Letters (A-Z), numbers (0-9), spaces ( ), hyphens (-), periods (.), and apostrophes (‘) are allowed in name fields. Do not use any other character or symbol.

EXAMPLE 1	
FIRST NAME	GARY
MIDDLE NAME	ALLEN
LAST NAME	PERKINS
SUFFIX	JR

EXAMPLE 2	
FIRST NAME	SHAUN
MIDDLE NAME	
LAST NAME	ONEILL-SMITH
SUFFIX	III

IV. ADDRESS FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing address information. Agency Return file address information is obtained from the W-4 information on file in the IOC Payroll system.

EXAMPLE 1	
LOCATION ADDRESS	11TH FLOOR
DELIVERY ADDRESS	5160 YONGE ST
CITY	TORONTO
STATE	
ZIPCODE	
ZIPCODE EXTENSION	
FOREIGN STATE/ PROVINCE	ONTARIO
FOREIGN POSTAL CODE	M2N 6L9
COUNTRY CODE	CA

EXAMPLE 2	
LOCATION ADDRESS	
DELIVERY ADDRESS	123 N PARK AVE
CITY	NEW YORK
STATE	NY
ZIPCODE	10017
ZIPCODE EXTENSION	5518
FOREIGN STATE/ PROVINCE	
FOREIGN POSTAL CODE	
COUNTRY CODE	

V. FURTHER INFORMATION

A. ***SAMS Manual***

Refer to SAMS Manual Section 23.20.40 (Payroll Input Document Procedures: Payroll Voucher) for specific details on payroll voucher field requirements.

The SAMS Manual can be downloaded online at the Illinois Office of the Comptroller’s website (www.illinoiscomptroller.gov) under the Agencies tab. Adobe Acrobat© is required to view the files.

B. ***CMS Administered Programs***

Need correct CMS division/group/unit that provides or that can direct where to get such information.

C. ***Payroll Deduction Code Information***
Contact your Payroll Officer.

VI. APPENDICES

A. Valid *State Code* Values

B. Valid *Retirement Pickup Code* and *Retirement Code* Values

C. Valid *Eligibility Code* Values

D. Valid *Trailer Name 2* Format

E. Valid *Trailer Name 3* Format

F. Hardcopy Payroll Voucher Example

G. Valid Employee Status Codes

H. Trailer Record Codes

I. Certification of Contractual Payroll Employee Payments

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Record Type	1	2	2	XX	Value Spaces
Filler	3	7	5	X(5)	Value Spaces
Paycode	8	12	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Account Code					**Appropriation account code number from which expenditure is to be made**
Filler	13	13	1	X	Value Spaces; **Comptroller authorization required prior to usage**
Fund	14	16	3	9(3)	Fund number
Agency	17	19	3	9(3)	Agency number
Organization	20	21	2	99	Organization number
Filler	22	23	2	XX	Value Spaces; **Comptroller authorization required prior to usage**
Object Code	24	27	4	9(4)	Major object code
Sequence	28	29	2	99	Sequence number
Account Type	30	31	2	99	Appropriation account type
Filler	32	32	1	X	Value Spaces; **Comptroller authorization required prior to usage**
Detail Object	33	36	4	9(4)	Detail object code
Fiscal Year	37	38	2	99	Fiscal year to charge expenditure
Social Security Number	39	47	9	9(9)	Unique ID number assigned by the Social Security Administration
Payee Name First	48	62	15	X(15)	Payee's first name (See section III page 2)
Payee Name Middle	63	77	15	X(15)	Payee's middle name (See section III page 2)

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Payee Name Last	78	97	20	X(20)	Payee's last name (See section III page 2)
Payee Name Suffix	98	101	4	X(4)	Payee's suffix (See III page 2)
Sex	102	102	1	X	Sex of payee **Valid Values** ‘M’=Male ‘F’=Female
Date of Birth	103	110	8	9(8)	Date of birth of payee (MMDDCCYY)
Employee Status Code	111	111	1	X	Code indicating a change in the status of the employee (See Appendix G)
Employee Status Date	112	119	8	9(8)	Date of change in employee status (MMDDCCYY)
Position Class	120	124	5	X(5)	Code denoting position or job title
Basis Time Work	125	125	1	X	Code indicating the type of time worked and the rate to calculate the salary on
Time Work	126	129	4	X(4)	Number of units of time payment is to be made for
Rate	130	136	7	9(5)V99	Amount of money to be paid for each unit of time
Base	137	143	7	9(5)V99	Amount to be paid for pay period covered, excluding overtime and lump sum vacation
Over Time	144	150	7	S9(5)V99	Amount of money above base pay due to employee for work performed in addition to normal working hours

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Lump Sum Vacation	151	158	8	S9(6)V99	Paid when employee terminates and has vacation pay due
Gross	159	166	8	9(6)V99	Total amount earned before deductions
Additional Gross Code	167	167	1	X	Value Spaces; **Comptroller authorization required prior to usage**
Additional Gross Amount	168	174	7	S9(5)V99	Value Zeroes; Other compensation subject to withholding that is included in the Gross; **Comptroller authorization required prior to usage**
Additional Gross Code 2	175	175	1	X	Value Spaces; **Comptroller authorization required prior to usage**
Additional Gross 2 Amount	176	182	7	S9(5)V99	Value Zeroes; Other compensation subject to withholding that is included in the Gross; **Comptroller authorization required prior to usage**
Tax Table Indicator	183	184	2	XX	Indicates the filing status and W-4 form on file for federal tax withholding calculations. **Valid Values** “P1” = W-4 Prior to 2020, Single “P2” = W-4 Prior to 2020, Married “S1” = 2020 W-4, Standard Withholding Rate, Single

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					“S2” = 2020 W-4, Standard Withholding Rate, Married “S3” = 2020 W-4, Standard Withholding Rate, Head of Household “X1” = 2020 W-4, Step 2 Box Checked, Single “X2” = 2020 W-4, Step 2 Box Checked, Married “X3” = 2020 W-4, Step 2 Box Checked, Head of Household
Marital Status	185	185	1	9	Indicates if employee is married or single. No longer used for tax withholding calculations. **Valid Values** ‘1’ = Single ‘2’ = Married
Federal Exemptions	186	187	2	XX	Allowable exclusions used in computing the amount of Federal tax withheld. Exemptions should only be applied with 2019 or older W-4 forms. **Valid Values** ‘00’ through ‘99’ ‘E’ = Exempt (either byte)
Federal Tax	188	195	8	S9(6)V99	Amount of federal tax withheld based on employee W-4 form
State Code	196	197	2	99	State code; See Appendix A
State Exempt	198	199	2	XX	Allowable exclusions used in computing the amount of state tax withheld

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					Valid Values '00' through '99' 'E' = Exempt (either byte)
State Exempt Line 2	200	201	2	XX	Allowable exclusions for blind and/or over 65 years of age **Valid Values** '01' through '99' '00' = not eligible Spaces = not eligible
State Tax	202	208	7	S9(5)V99	Amount withheld from gross for state income tax
FICA Code	209	209	1	X	Code to indicate if FICA is to be withheld **Valid Values** 'A' = Both OASDI & HI 'B' = Not subject to FICA 'C' = HI tax only 'F' = OASDI paid; paying HI
FICA Amount	210	215	6	S9(4)V99	Amount to be withheld for OASDI
Medicare	216	221	6	S9(4)V99	Amount to be withheld for Medicare
Earned Income Credit Code	222	222	1	X	Number of W-5 certificates in effect
Earned Income Credit Amount	223	227	5	S9(3)V99	Amount of advance earned income credit
Tax Withholding Adjustment	228	235	8	S9(6)V99	Amount that adjusts taxable withholding. This field should be utilized for employees that completed a 2020 W-4 form and entered amounts in Step 3 and/or

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					Step 4/Line 4c. This field should contain a total from Step 3 and Step 4/Line 4c and should allow for a positive and negative amount. The field should be zero filled for employees that have a 2019 or earlier W-4 form on file or did not make entries in Step 3 or Step 4/Line4c on the 2020 W-4 form. *(Please note that entries made by an employee in Step 3, Step 4/Line 4a, and Step 4/Line 4b on a 2020 W-4 should be divided by the number of pay periods the employee has in a year. Step 4/Line 4c is for additional withholding per pay period so it should not be divided by the number of pay periods.)*
Filler	236	240	5	X(5)	Value Spaces; **Comptroller authorization required prior to usage**
Union Status Code	241	241	1	X	**Valid Values** 1 – Union Deduct / Member 2 – Union Deduct / Non-Union Member 3 – Union Deduct / More than one union Space – No Union Deduction
Group Insurance	242	247	6	S9(4)V99	Cost of Group Term Insurance over $50,000,

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Attributable Income					incurred by employee subject to Federal and State taxes, Retirement and FICA
Other Compensation Subject to Withholding	248	254	7	S9(5)V99	Compensation received subject to Federal and State taxes, Retirement and FICA withholding
Other Compensation	255	261	7	S9(5)V99	Notation only amount indicating employee is receiving other compensation or wages in addition to payments made through the Comptroller's office (Reportable as income on W-2; not subject to withholding)
CMS Transit	262	266	5	S9(3)V99	Pretax deduction for commuter highway vehicle transit pass (public or privately operated)
CMS Parking	267	271	5	S9(3)V99	Pretax deduction for parking administered by CMS
Flexible Spending DCAP	272	278	7	S9(5)V99	Pre-tax deduction for the Dependent Care Assistance Program
Flexible Spending MCAP	279	285	7	S9(5)V99	Pre-tax deduction for the Medical Care Assistance Program
Deferred Compensation	286	292	7	S9(5)V99	Pre-tax deduction for the Deferred Compensation Program
Long Term Care Insurance Carrier Code	293	294	2	XX	Value Spaces; **Comptroller authorization required prior to usage**

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Long Term Care Insurance Amount	295	301	7	S9(5)V99	Value Zeroes; **Comptroller authorization required prior to usage**
Filler	302	313	12	X(12)	Value Spaces
YTD FICA Gross	314	321	8	S9(6)V99	Value Zeroes; Return file will contain YTD FICA Gross for the year
YTD Medicare Gross	322	329	8	S9(6)V99	Value Zeroes; Return file will contain YTD Medicare Gross for the year
Retirement Tier 2 Voucher Gross	330	337	8	S9(6)V99	Value zeroes; Return file will contain the voucher gross for Tier 2 Retirement
Non Taxable Income	338	345	8	S9(6)V99	Portion of gross income not subject to state and federal withholding
Non Taxable Benefits	346	352	7	S9(5)V99	Portion of State Health, State Dental, and State Health Savings Plan deductions treated as tax exempt
Retirement Pickup Code	353	354	2	99	Code used to determine amount of retirement picked up by employer; See Appendix B
Retirement Pickup Amount	355	361	7	S9(5)V99	Amount of retirement picked up by the employer
Retirement Code	362	362	1	X	Code indicating Retirement System to be credited; See Appendix B
Retirement Amount	363	369	7	S9(5)V99	Amount deducted from gross to be forwarded to a Retirement fund

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Maintenance	370	374	5	S9(3)V99	Enter the amount deducted from an employee's pay for maintenance; Maintenance will include meals, housing, etc.
SOS Parking	375	379	5	S9(3)V99	Amount deducted from gross pay for assigned SOS facility parking
State Tax Adj Amt	380	385	6	S9(4)V99	This field will be used to adjust the state income tax amount.
Levy	386	392	7	9(5)V99	Amount deducted from gross pay for assignment of a tax levy, bankruptcy, wage assessment, child support, child support fees, and voluntary payment of state-owed monies
Garnishment Code	393	395	3	X(3)	Code identifying which garnishment trailer coincides with amount deducted (agency assigned) **Valid Values** '001' through '099' Spaces = no garnishment
Garnishment Amount	396	402	7	9(5)V99	Amount withheld from gross pay because of a court order of garnishment
Taxable Income Adjustment	403	410	8	S9(6)V99	This field should be utilized for employees that completed a 2020 W-4 form and entered amounts in Step 4 on Lines 4a and/or 4b. This field should contain a

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					total of Lines 4a and 4b and should allow for a positive or negative amount. The field should be zero filled for employees that have a 2019 or earlier W-4 form on file or did not make entries in Step 4 on Lines 4a or 4b on the 2020 W-4 form. *(Please note that entries made by an employee in Step 3, Step 4/Line 4a, and Step 4/Line 4b on a 2020 W-4 should be divided by the number of pay periods the employee has in a year. Step 4/Line 4c is for additional withholding per pay period so it should not be divided by the number of pay periods.)*
Filler	411	413	3	X(3)	Value Spaces
Eligibility Code	414	414	1	X	Eligibility code; See Appendix C
Units Life Insurance	415	418	4	9(4)	Number of basic units of life insurance paid for by the state
Work Rate Percentage	419	420	2	99	Percentage of time worked for part time employee who qualifies and elects to participate in the State Group Insurance Program
Insurance Pay Period	421	421	1	X	The number of full pay periods for which the state and employee are to be charged for

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					prorated life and health insurance
Insurance Reimburse-ment	422	428	7	S9(5)V99	The amount an agency owes for insurance if employees are not paid from the general revenue fund or the road fund
State Life Carrier Code	429	430	2	XX	Refer to CMS document *Life Insurance Rate Tables*
State Life Plan Code	431	432	2	XX	Refer to CMS document *Life Insurance Rate Tables*
State Life Amount	433	439	7	S9(5)V99	Amount deducted from gross pay for employee's portion of State Life insurance premium; Refer to CMS document *Life Insurance Rate Tables*
State Health Carrier Code	440	441	2	XX	Refer to CMS document *Health Insurance Rate Tables*
State Health Plan Code	442	443	2	XX	Refer to CMS document *Health Insurance Rate Tables*
State Health Amount	444	450	7	S9(5)V99	Amount deducted from gross pay for employee's portion of the State Health Insurance premium; Refer to CMS document *Health Insurance Rate Tables*
Dental Carrier Code	451	452	2	XX	Refer to CMS document *Dental Insurance Rate Tables*

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Dental Plan Code	453	454	2	XX	Refer to CMS document *Dental Insurance Rate Tables*
Dental Amount	455	461	7	S9(5)V99	Amount deducted from gross pay for employee's State dental insurance; Refer to CMS document *Dental Insurance Rate Tables*
Miscellaneous Deduction Codes (1-20)				**Refer to *Payroll Deduction Code Book***	
Misc. Ded. 1 Type Code	462	462	1	X	Code used to identify the type of deduction being made
Misc. Ded. 1 Company Code	463	465	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 1 Amount	466	472	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 2 Type Code	473	473	1	X	Code used to identify the type of deduction being made
Misc. Ded. 2 Company Code	474	476	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 2 Amount	477	483	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 3 Type Code	484	484	1	X	Code used to identify the type of deduction being made
Misc. Ded. 3 Company Code	485	487	3	X(3)	Code used to identify the company/organization for whom the deduction is being made

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Misc. Ded. 3 Amount	488	494	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 4 Type Code	495	495	1	X	Code used to identify the type of deduction being made
Misc. Ded. 4 Company Code	496	498	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 4 Amount	499	505	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 5 Type Code	506	506	1	X	Code used to identify the type of deduction being made
Misc. Ded. 5 Company Code	507	509	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 5 Amount	510	516	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 6 Type Code	517	517	1	X	Code used to identify the type of deduction being made
Misc. Ded. 6 Company Code	518	520	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 6 Amount	521	527	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 7 Type Code	528	528	1	X	Code used to identify the type of deduction being made
Misc. Ded. 7 Company	529	531	3	X(3)	Code used to identify the company/organization for

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Code					whom the deduction is being made
Misc. Ded. 7 Amount	532	538	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 8 Type Code	539	539	1	X	Code used to identify the type of deduction being made
Misc. Ded. 8 Company Code	540	542	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 8 Amount	543	549	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 9 Type Code	550	550	1	X	Code used to identify the type of deduction being made
Misc. Ded. 9 Company Code	551	553	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 9 Amount	554	560	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 10 Type Code	561	561	1	X	Code used to identify the type of deduction being made
Misc. Ded. 10 Company Code	562	564	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 10 Amount	565	571	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 11 Type Code	572	572	1	X	Code used to identify the type of deduction being made

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Misc. Ded. 11 Company Code	573	575	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 11 Amount	576	582	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 12 Type Code	583	583	1	X	Code used to identify the type of deduction being made
Misc. Ded. 12 Company Code	584	586	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 12 Amount	587	593	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 13 Type Code	594	594	1	X	Code used to identify the type of deduction being made
Misc. Ded. 13 Company Code	595	597	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 13 Amount	598	604	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 14 Type Code	605	605	1	X	Code used to identify the type of deduction being made
Misc. Ded. 14 Company Code	606	608	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 14 Amount	609	615	7	S9(5)V99	Amount being withheld from the gross for the associated code

DETAIL RECORD

DATA ELEMENT	BYTES FROM	THRU	LENGTH	PICTURE	COMMENTS
Misc. Ded. 15 Type Code	616	616	1	X	Code used to identify the type of deduction being made
Misc. Ded. 15 Company Code	617	619	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 15 Amount	620	626	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 16 Type Code	627	627	1	X	Code used to identify the type of deduction being made
Misc. Ded. 16 Company Code	628	630	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 16 Amount	631	637	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 17 Type Code	638	638	1	X	Code used to identify the type of deduction being made
Misc. Ded. 17 Company Code	639	641	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 17 Amount	642	648	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 18 Type Code	649	649	1	X	Code used to identify the type of deduction being made
Misc. Ded. 18 Company Code	650	652	3	X(3)	Code used to identify the company/organization for whom the deduction is being made

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Misc. Ded. 18 Amount	653	659	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 19 Type Code	660	660	1	X	Code used to identify the type of deduction being made
Misc. Ded. 19 Company Code	661	663	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 19 Amount	664	670	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 20 Type Code	671	671	1	X	Code used to identify the type of deduction being made
Misc. Ded. 20 Company Code	672	674	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 20 Amount	675	681	7	S9(5)V99	Amount being withheld from the gross for the associated code
Filler	682	695	14	X(14)	Value Spaces
Warrant Fee Indicator	696	696	1	X	Value Spaces; Return file will contain fee indicator, if applicable
Direct Deposit Transaction Code	697	698	2	99	Identification code for various types of direct deposit transactions **Valid Values** '00'=hardcopy '22'=checking '32'=savings
Direct Deposit Institution Code	699	706	8	9(8)	Receiving institution transit routing number for payees via direct deposit

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Direct Deposit Account Code	707	723	17	X(17)	The account number at the receiving financial institution for payee via direct deposit
Filler	724	728	5	X(5)	Value Spaces; **Comptroller authorization required prior to usage**
Location Address	729	750	22	X(22)	Value Spaces; Return file will contain employee's W-4 location address, if applicable (See III page 2)
Delivery Address	751	772	22	X(22)	Value Spaces; Return file will contain employee's W-4 delivery address (See III page 2)
City	773	794	22	X(22)	Value Spaces; Return file will contain employee's W-4 city (See III page 2)
State	795	796	2	XX	Value Spaces; Return file will contain employee's W-4 state; will be blank for foreign address (See III page 2)
Zipcode	797	801	5	X(5)	Value Spaces; Return file will contain employee's W-4 zip code; will be blank for foreign address (See III page 2)
Zipcode Extension	802	805	4	X(4)	Value Spaces; Return file will contain employee's W-4 four-digit extension of the zip code, if applicable (See III page 2)
Foreign State/ Province	806	828	23	X(23)	Value Spaces; Return file will contain employee's W-4 foreign

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					state/province, if applicable (See III page 2)
Foreign Postal Code	829	843	15	X(15)	Value Spaces; Return file will contain employee’s W-4 foreign postal code, if applicable (See III page 2)
Country Code	844	845	2	X(2)	Value Spaces; Return file will contain employee’s W-4 country code, if applicable (See III page 2)
Filler	846	853	8	X(8)	Value Spaces; **Comptroller authorization required prior to usage**
Voucher Number	854	861	8	X(8)	Identification number assigned to a voucher by the requesting agency **NOTE:** Voucher numbers must be unique by agency by fiscal year
Filler	862	869	8	X(8)	Value Spaces; **Comptroller authorization required prior to usage**
Input Code	870	870	1	X	Value Spaces; Return file will contain ‘T’
Pay Period Beginning Date	871	878	8	X(8)	Value Spaces; Return file will contain the date of the first day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period End Date	879	886	8	X(8)	Value Spaces; Return file will contain the date of the last day of the period of time covered for the

DETAIL RECORD

DATA ELEMENT	BYTES FROM	THRU	LENGTH	PICTURE	COMMENTS
					payment to be made (MMDDCCYY)
Pay Period	887	888	2	XX	Value Spaces; Return file will contain a two digit code indicating which pay period of the year the payment is for
Type Help	889	889	1	X	Value Spaces; Return file will contain a code indicating the type of Salary being processed
Frequency of Pay	890	890	1	X	Value Spaces; Return file will contain a code indicating if payroll is monthly, semi-monthly, or bi-weekly.
Distribution Code	891	894	4	X(4)	Assigned by the agency to determine to sorting of pay warrants; warrants will be written alphabetically within distribution code within voucher; the code will be printed on the face of the warrant
IB Unit Code	895	898	4	X(4)	Value Spaces; **Comptroller authorization required prior to usage**
GAAP Code	899	902	4	X(4)	Value Spaces; **Comptroller authorization required prior to usage**
Message 1	903	962	60	X(60)	Literal information provided by an agency to be printed on the stub of an employee's warrant/ earnings statement

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Message 2	963	1022	60	X(60)	Literal information provided by an agency to be printed on the stub of an employee's warrant/earnings statement; there should be a grammatical break between Message 1 and Message 2 (will print on separate lines)
Net Amount	1023	1030	8	9(6)V99	Amount of the warrant/payment
Warrant Number	1031	1039	9	X(9)	Value Spaces; Return file will contain a warrant number
Direct Deposit Trace Number	1040	1046	7	X(7)	Value Spaces; Return file will contain a trace number **NOTE:** Combination of *Warrant Number* and *Trace No.* will be unique
Issue Date	1047	1054	8	X(8)	Value Spaces; Return file will contain the date the warrant was issued (MMDDCCYY)
Salary Reversal Code	1055	1057	3	X(3)	Code identifying which reversal trailer coincides with amount deducted **Valid Values** '001' through '150' Spaces = no salary reversal
Salary Reversal Amount	1058	1065	8	S9(6)V99	Total amount of deductions being reversed from voucher
Salary Reversal Original Gross	1066	1073	8	S9(6)V99	For total reversal, use original gross amount; for partial, indicate amount of the gross being reversed

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Salary Reversal Orig. Date	1074	1081	8	9(8)	Pay period end date of original payment that is being reversed (MMDDCCYY)
Salary Reversal Original Warrant	1082	1090	9	X(9)	Warrant number from the original payment which is now having the deductions reversed
Direct Deposit Original Trace Number	1091	1097	7	9(7)	Trace number from the original payment which is now having the deductions reversed
Filler	1098	1098	1	X	Value Spaces
Retirement Tier 2 Switch	1099	1099	1	X	When max is reached will be set to “Y”
YTD Retirement Tier 2 Gross	1100	1107	8	S9(6)V99	Value Zeroes; Return file will contain Tier 2 Retirement Gross for the year
YTD Gross	1108	1115	8	S9(6)V99	Value Zeroes; Return file will contain gross paid for the year
YTD Federal Tax	1116	1123	8	S9(6)V99	Value Zeroes; Return file will contain YTD amount for Federal Tax
YTD FICA	1124	1129	6	S9(4)V99	Value Zeroes; Return file will contain YTD amount for FICA
YTD Medicare	1130	1135	6	S9(4)V99	Value Zeroes; Return file will contain YTD amount for Medicare
YTD State Tax	1136	1142	7	S9(5)V99	Value Zeroes; Return file will contain YTD amount for State Tax
YTD Non Taxable Income	1143	1149	7	S9(5)V99	Value Zeroes; Return file will contain YTD amount for Non Taxable Income,

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					Benefits, and Pre-tax Deductions
YTD Other Compensation	1150	1156	7	S9(5)V99	Value Zeroes; Return file will contain YTD amount for Other Compensation, Group Insurance Attributable Income, and Other Compensation Subject to Withholding
YTD Earned Income Credit	1157	1162	6	S9(4)V99	Value Zeroes; Return file will contain YTD amount of Earned Income Credit
Filler	1163	1168	6	X(6)	Value Spaces; **Comptroller authorization required prior to usage**
Paycode Schedule	1169	1170	2	9(2)	Paycode Schedule

TRAILER RECORD

DATA ELEMENT	BYTES FROM	THRU	LENGTH	PICTURE	COMMENTS
Record Type	1	1	1	X	Value hyphen ('-')
Filler	2	2	1	X	Value Spaces
Trailer Code					**Unique identifier for trailers assigned by Comptroller upon request**
Comptroller's Code	3	4	2	99	Comptroller's Code (See Appendix H)
Actual Code	5	7	3	3(X)	Actual Code (See Appendix H)
Paycode	8	12	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Account Code					**Appropriation account code number from which expenditure is to be made**
Filler	13	13	1	X	Value Spaces; **<u>Comptroller authorization required prior to usage</u>**
Fund	14	16	3	9(3)	Fund number
Agency	17	19	3	9(3)	Agency number
Organization	20	21	2	99	Organization number
Filler	22	23	2	XX	Value Spaces; **<u>Comptroller authorization required prior to usage</u>**
Object Code	24	27	4	9(4)	Major object code
Sequence	28	29	2	99	Sequence number
Account Type	30	31	2	99	Appropriation account type
Filler	32	32	1	X	Value Spaces; **<u>Comptroller authorization required prior to usage</u>**
Detail Object	33	36	4	9(4)	Detail object code
Fiscal Year	37	38	2	99	Fiscal year to charge expenditure
Social Security Number	39	47	9	9(9)	Value Zeroes **<u>or</u>** use SSN of employee (if required) due to levies,

TRAILER RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					garnishments, and/or reversals
Trailer Name 1	48	85	38	X(38)	Name of company/ organization
Trailer Name 2	86	123	38	X(38)	Line 2 of the Trailer Name; See Appendix D
Trailer Name 3	124	161	38	X(38)	Line 3 of the Trailer Name; See Appendix E
Filler	162	392	231	X(231)	Value Spaces
Garnishment Order Number	393	402	10	X(10)	Value Spaces **or** court assigned summons number (if garnishment present).
Filler	403	853	451	X(451)	Value Spaces; **Comptroller authorization required prior to usage**
Voucher Number	854	861	8	X(8)	Identification number assigned to a voucher by the requesting agency
Filler	862	869	8	X(8)	Value Spaces
Input Code	870	870	1	X	Value Spaces; Return File will contain ‘T’
Pay Period Begin Date	871	878	8	X(8)	Value Spaces; Return file will contain the date of the first day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period End Date	879	886	8	X(8)	Value Spaces; Return file will contain the date of the last day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period	887	888	2	XX	Value Spaces; Return file will contain a two digit code indicating which pay period of the year the payment is for

TRAILER RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Type Help	889	889	1	X	Value Spaces; Return file will contain a code indicating the type of Salary being processed
Frequency of Pay	890	890	1	X	Value Spaces; Return file will contain a code indicating if payroll is monthly, semi-monthly, or bi-weekly
Distribution Code	891	894	4	X(4)	Value Spaces; Return file contains Comptroller assigned distribution code
Filler	895	1020	126	X(126)	Value Spaces; **Comptroller authorization required prior to usage**
Trailer Net	1021	1030	10	9(8)V99	Amount of warrant/payment
Warrant Number	1031	1039	9	X(9)	Value Spaces; Return file will contain a warrant number
Deposit Trace Number	1040	1046	7	X(7)	Value Spaces; Return file will contain a trace number **NOTE:** Combination of *Warrant Number* and *Trace No.* will be unique
Issue Date	1047	1054	8	X(8)	Value Spaces; Return file will contain the date the warrant was issued (MMDDCCYY)
Filler	1055	1168	114	X(114)	Value Spaces; **Comptroller authorization required prior to usage**
Paycode Schedule	1169	1170	2	9(2)	Paycode Schedule

CONTRACTUAL SERVICE VOUCHER (Form C-02)

OVERVIEW

The Contractual Service Voucher (Exhibit 23.20.75-A) is to be used for vouchering lottery and foreign vendor payments subject to withholding. For any exceptions, the Comptroller's Office must be contacted for authorization.

PAYMENTS TO FOREIGN VENDORS

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

PROCESSING CRITERIA

The following criteria apply to processing Contractual Service Vouchers:

1. Contractual Service Vouchers must be submitted with a Schedule (Form C-11) (Refer to Procedure 23.20.80) and <u>not</u> be interspersed with Commercial Vouchers (C-13) and/or Travel Vouchers (C-10).

2. Voucher numbers are restricted to 8 characters. The first 4 characters may be alpha or numeric but the last 4 must be numeric (i.e., ABCD1234).

3. A voucher number may not be used within the same account code more than once. The only exception would be in the case of a Replacement Voucher where the initial voucher was lost and, therefore, never processed.

4. The Office of the Comptroller will continue to assign the Schedule numbers for both hard copy vouchers and vouchers accompanied by files.

5. The entire Schedule will be rejected if the total of all the vouchers (gross amounts) do not agree with the total shown on the applicable Schedule. Individual vouchers will be rejected if they do not crossfoot (gross to net).

6. It will be the agency's responsibility to compute the various withholding amounts in accordance with current IRS regulations. Questions concerning withholding tables to be used in unusual circumstances should be referred to the Internal Revenue Service.

7. Nonresident Foreign vendors may be subject to federal and state income tax withholding. FICA withholding is not required.

DISTRIBUTION

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

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

INSTRUCTIONS

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

REFERENCE	CONTENTS
Block 1	Reserved for future use.
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.

REFERENCE	CONTENTS
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.
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 taxable expenses.
Block 11	Leave Blank (Comptroller’s authorization required prior to usage.)

REFERENCE	CONTENTS
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 allowances 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 allowances 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.
Block 15	Enter your current marital status - "M" for married and "S" for single, non-resident, Lottery or foreign vendor.
Block 16	Enter the number of allowances claimed on the state Form W-4. If claiming exemption from withholding, enter "E". If the payee resides in a State other than Illinois that has entered into a reciprocal agreement with Illinois (Iowa, Kentucky, Michigan or Wisconsin), enter the number of allowances the payee wishes to claim for that State's tax withholding purposes. If the payee is a nonresident alien independent contractor who is not exempt from withholding, enter the number of allowances claimed on Form 8233. In all other cases, enter 0.
Block 17	If the payee is subject to Illinois withholding, leave blank. If the payee resides in a state which has a reciprocal agreement with Illinois, i.e., Kentucky (KY), Wisconsin (WI), Michigan (MI), or Iowa (IA), and the payee has filed Form IL-W-5-NR with the agency, enter the 2-letter abbreviation identifying the state.

REFERENCE	CONTENTS
Block 18	Enter the amount of State tax to be withheld based upon the gross earnings entered in Block 10, the number of State allowances entered in Block 16 and the State tax code entered in Block 17. Use the applicable state's withholding tables.
Block 19	Enter "M" if Medicare is to be withheld. Leave blank if nonresident foreign vendor.
Block 19.1	Enter S for Social Security or T for Teachers Retirement. Leave blank if nonresident foreign vendor.
Block 20	Enter the amount of the employee contribution to Medicare, based on 1.45% of gross wages. Leave blank if nonresident foreign vendor.
Block 20.1	Enter the amount to be withheld for the individual's contribution to the Teachers' Retirement System if he/she is eligible. If Social Security, enter the contribution based on 6.2% of gross earnings. Leave blank if nonresident foreign vendor.
Block 21	If there is an involuntary deduction, enter the appropriate code: 12 Child Support 97 Garnishment 98 Tax Levy 99 Bankruptcy
Block 22	Enter the amount of any tax levy or involuntary deductions in accordance with instructions provided to all agencies via Bulletins from the Comptroller's Office.
Block 23	Enter the amount of net earnings. Block 10 minus Block 14 minus Block 18 minus Block 20 minus 20.1 minus Block 22.
Block 24	Enter the same amount entered in Block 11.

REFERENCE	CONTENTS
Block 25	Enter the total of the amounts entered in Block 23 and Block 24. This is the amount of the warrant which will be issued to the payee in Block 4.
Block 26	Enter the same amount entered in Block 14. This is the amount of the warrant which will be issued to the State Treasurer for federal income tax withholding purposes.
Block 27	Enter the same amount entered in Block 18. This is the amount which will be issued to the applicable State Department of Revenue for state income tax withholding purposes. If the State has a reciprocal agreement with Illinois (Iowa, Kentucky, Michigan or Wisconsin), enter the name of the State in the blank and cross out the word Illinois. If a nonresident foreign vendor, enter the country of residence in the blank.
Block 28	Enter the amount from block 20 plus the amount from 20.1 if 20.1 reflects a contribution to Social Security. This is the amount of the warrant issued to the Social Security Administration Fund for the employee's contribution.
Block 28.1	Enter the same amount entered in Block 20.1 if this reflects a contribution to the Teachers' Retirement System. This is the amount of the warrant which will be issued to the Retirement System for the payee's retirement contribution.
Block 29	Enter the same amount entered in Block 22. The proper payee name can be determined by reviewing the applicable instructions for tax levies and garnishments issued by the Comptroller's Office.
Block 30	Enter "1" if federal tax withholding was based on monthly tables, "2" if semi-monthly tables were issued, "3" if other than monthly or semi-monthly tables were used, "4" for non-resident lottery payments, "5" for payment to non-resident other than lottery payment, "6" if the weekly tax table is used, "7" if the bi-weekly tax table is used, or "8" for nonresident foreign vendor payments.

REFERENCE	CONTENTS
Block 31	Enter the 4-digit detail object against which the amount in Block 34 is to be charged.
Block 32	Leave Blank.
Block 33	Leave Blank.
Block 34	Enter the total of the amounts appearing in Block 25, 26, 27, 28, 28.1 and 29. (This total must agree with the amount entered in Block 12.)
Block 35	Agency use only.
Block 36	Enter A) 1--if only Medicare is being withheld. B) 2--if full FICA is being withheld. C) 3--if the person has reached the maximum withholding; D) 4--if the C-02 represents a lottery prize; and E) 5--if the employee is exempt from both the Social Security and Medicare withholding. A nonresident foreign vendor is exempt.

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

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

SCHEDULE (Form C-11)

PURPOSE

The Schedule (Exhibit 23.20.80-A) is a control document used to transmit batches of vouchers within the same fund, appropriation and fiscal year.

DISTRIBUTION

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

CONTENTS

REFERENCE	CONTENTS
Box 1	Enter the name of the agency or institution transmitting the voucher(s).
Box 2	Enter the division of the agency or institution applicable to the voucher(s). (optional)
Box 3	Enter the date on which the schedule is prepared.
Box 4	Enter the title and number of the fund on which the voucher(s) are drawn.
Box 5	Leave blank; the Comptroller will fill this box in.
Box 6	Enter the title of the appropriation applicable to the voucher(s). (optional)
Box 7	Enter the applicable 16-digit appropriation account number as xxx-xxxxx-xxxx-xx-xx (fund-organization-object of appropriation-sequence-account type).
Column 8	Enter the ascending sequence the voucher numbers transmitted with the Schedule.

REFERENCE	CONTENTS
Column 9	Enter the payee name associated with each voucher number.
Column 10	Enter the total amount from each voucher.
Column 11	Enter the previous amount vouchered to date. Please note that this is an optional step.
Box 12	Enter the beginning voucher number in the box labeled "FROM." Enter the ending voucher number in the box labeled "TO."
Box 12a	Add the number of vouchers in column 8 and enter the sum as voucher count in box 12a.
Box 13	Add the voucher amounts in column 10 and enter the sum as Schedule Total in box 13.
Box 14	Add the Schedule Total in box 13 to the amount in box 11 and enter the Total to Date in box 14. Please note that this is an optional step.

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

Form C-11 (Rev. 4/95)

STATE OF ILLINOIS

Schedule

Exhibit 23.20.80.-A
(NEW)

1. Agency or Institution		2. Division	3. Date
4. Fund			5. Schedule No.
6. Appropriation Title		7. Appropriation Code	
8. Voucher Number	9. Name of Payee	10. Amount	Totals
	Brought Forward From Previous Schedule →		11.
12. Voucher Number Range		12.a. Voucher Count	13. Schedule Total
From	To		
	Total To Date →		14.

ADDITIONAL PROCEDURES

DETERMINATION OF PAYROLLS AND PAY CODES

Each payroll must have a unique pay code. Agencies must request in writing the assignment of a pay code. The request must contain the title of the payroll, if it is code or non-code and the date on which it is to be paid. All changes to payroll titles must be approved by the Comptroller's Office.

A payroll is defined as a group of employees from an agency that are paid on the same pay schedule and appear on the same voucher. Since there can be multiple appropriations on a payroll voucher file, as long as each employee is charged to only one account, agencies have a great deal of flexibility in determining how many payrolls they should have. Payroll codes are assigned by the Comptroller's Office and must appear on each payroll voucher for employees that are assigned to that payroll. Pay codes consist of a two-digit agency identifier and a three-digit payroll identifier.

SUPPLEMENTARY PAYROLLS

The use of supplemental or "emergency" payrolls to pay employees omitted or processed incorrectly on the regular voucher should be minimized and will require the approval of the Comptroller's payroll section. Supplemental payrolls should be assigned the same pay code as normally used for that group of employees and must be marked "Supplemental."

FISCAL YEAR CUT-OFFS

Payroll vouchers (or warrants) may not be split between fiscal years. Therefore, bi-weekly pay periods which overlap fiscal years are required to be paid out of the new fiscal year appropriation. Payments from the previous year appropriations can be made throughout the lapse period; although these payments must be for previous fiscal year earnings and must appear on a separate voucher.

TRANSFERRED EMPLOYEES

Employees transferring from one agency to another agency necessitate the submission of new source documents. Employees transferring from one payroll to another payroll within an agency do not require new source documents. However, the payroll voucher should identify this change.

NEW EMPLOYEES

An Employee Address Certification form should be completed by all new employees prior to processing their first payroll. A copy of this form should be submitted to the Comptroller’s Office prior to submitting their payroll voucher for agencies that do not submit electronic payroll address files. An employee status code of four (4), indicating that this is a new employee, and the effective date should be entered on the payroll voucher file.

TERMINATED EMPLOYEES

No source documents are required. Terminated employees will be identified by entering a one (1) in the employee status code field of the payroll voucher. After W-2's are printed, employees identified as terminated and employees with no activity in the previous calendar year will be removed from the Comptroller's Master Payroll File.

MULTIPLE WARRANT PROCEDURE

Employees paid simultaneously from multiple appropriations (accounting codes) will receive multiple payroll warrants in a pay period because one warrant cannot be charged to more than one account. The employee's warrant stub will reflect total earnings and taxes withheld. However, the Comptroller's system will only verify that the minimum taxes for the earnings reflected on a particular warrant have been withheld. <u>It is the agency's responsibility to determine whether the sum of the Federal tax withholdings from each warrant meets minimum Federal requirements for the total earnings paid the employee.</u>

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. Any new entities that receive a payroll or retirement voluntary deduction must sign up for direct deposit during the application process.

TRAILER RECORD PAYMENTS

The Comptroller's Office will make all payments for deductions withheld from employee earnings. In accordance with amended 15 ILCS 405/9.03, all State payments to an entity from a payroll or retirement voluntary deduction must be made through direct deposit. If an entity receives a payment from a payroll or retirement voluntary deduction without using direct deposit, the Comptroller may charge the entity a processing fee of $2.50 per paper warrant.

The detail information, such as names, identifiers, and amounts, associated with a State payment to an entity from a payroll or retirement voluntary deduction must be retrieved by the entity from the Comptroller's website at https://illinoiscomptroller.gov/vendors/enhancedvendor-remittance1/. If the entity requires the Comptroller to mail the detail information, the Comptroller may charge the entity a processing fee up to $25.00 per mailing.

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 those found in Appendix A of Exhibit 23.20.50 must have 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.

MOVING EXPENSE REIMBURSMENTS

Public Law 115-9, Tax Cuts and Jobs Act, suspended the exclusion for qualified moving expense reimbursements from employee income beginning in tax year 2018 through the end of 2025. Moving expense reimbursements paid to employees are considered taxable wages subject to Federal, State, FICA, Medicare, and retirement contribution withholdings.

Agencies paying moving expense reimbursements directly to an employee should submit these payments on a payroll voucher. These payments were previously paid on a C-13 Payment Voucher citing DOC 1249. The Illinois Office of Comptroller (IOC) has assigned Additional Gross Code "8" as "Employee Moving Expense Reimbursements". This code should be used when processing these payments. The additional gross code field is byte 167 of the IOC's payroll voucher file layout. The amount of the additional gross payment should be entered in bytes 168-174.

Agencies paying moving expense reimbursements directly to a vendor on behalf of an employee should continue to submit these payments to the IOC's Voucher Unit on a C-13 voucher, using detail object code 1250. However, these reimbursements paid directly to a vendor are now taxable to the employee. Agencies must enter the reimbursement paid to the vendor on the employee's next payroll. The amount should be entered under the "Other Compensation Subject to Withholding" field in bytes 248-254 of the IOC's payroll voucher file layout. This will deduct applicable tax and accordingly report the taxable wages associated with the reimbursement.

CONTRACTUAL EMPLOYEES

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

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

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

Contractual employees will be, in most cases, subject to the full 7.65% FICA tax if they are not covered under a pension plan that meets a specific defined contribution rule. (FICA, means the combined total of the Social Security tax (OASDI) of 6.2% and the Medicare tax (HI) of 1.45%). For calendar years 2011 and 2012, the employee’s contribution rate for FICA was 4.2%.

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

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

amounts paid to partnerships and corporations are not subject to withholding even though such payments may represent compensation for personal services rendered by a member or representative of such entities.

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

2. Except as provided in the last sentence of paragraph 3 and in paragraph 4, all persons who provide personal services to the State shall be treated as State employees for federal and state income tax purposes. The term "employees" shall be deemed to include (but is not limited to) the following persons:

   a. a person who, at the time he enters into a contract with the State, is expected to be placed on a regular payroll, but is paid out of a budget other than the "personal service budget" prior to his being placed on a regular payroll;

   b. except as described in paragraph 4, a person who provides secretarial, general office, keypunch, janitorial or other ministerial services; and,

   c. a teacher or teacher's aide.

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

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

4. The following persons are generally considered <u>not</u> to be State employees:

   a. a person performing professional services, such as a doctor, lawyer, dentist, architect, veterinarian, engineer or CPA, unless such person (1) is on a regular payroll, or (2) is expected to be placed on a regular payroll at the end of the contract period. (However, a person who is not an employee with respect to the rendering of one type of service can be an employee with respect to the rendering of another type of service. For example, a doctor will be treated as an employee of a medical school at which he teaches on a regular basis, even though he is not an employee with respect to a private practice which he conducts out of his office.);

   b. a person who has bona fide business in which he regularly makes available to the public services which are similar to those rendered to the State. (For example, if an individual provides janitorial services to the State and other persons as part of regular business which he conducts, he will not be an employee of the State with respect to such services.);

   c. a person such as an expert witness, portrait painter, management consultant or computer programmer retained to design a particular program, who provides services over which the State <u>does not have</u> the right to control or direct the manner in which the work is done (even though the State can control or direct the result).

5. Payments for personal services made to a person who is deemed not to be an employee for income tax purposes constitute self-employment income which the recipient will be required to include in his or her taxable income for federal or State purposes. (The State will provide each person who receives $600 or more of self-employment income from the State with a Form 1099, indicating the amount of self-employment income paid by the State.)

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

6. In certain limited cases payments to an individual may be considered in the nature of welfare payments which are not taxable income. In such cases, notwithstanding anything stated in these guidelines to the contrary, the payments are not subject to withholding. For example, payments under Title V of the Federal Economic Opportunity Act of 1964 are not taxable to the recipient and therefore are not subject to withholding.

7. Payments which represent reimbursement of nontaxable expenses under an accountable plan or payment for services which are not personal services (such as rental of office space) are not subject to withholding. In situations in which a single warrant is to be issued for personal services and reimbursement for nontaxable expenses, the voucher submitted to the Comptroller must identify the amount which represents payment for personal services.

AGENCY TRANSMITTALS – CASH REFUNDS

GENERAL

The State Comptroller Act (15 ILCS 405/10.14) requires appropriation credit to be provided when any warrant, or portion thereof, is returned to the State Treasury as a result of an erroneous or overpayment made from a treasury held fund. The statute further states that if the appropriation to which the original warrant was so charged has lapsed, the fund on which the warrant was drawn shall receive credit for the amount returned to the State Treasury.

The Expenditure Adjustment Transmittal form, SAMS Procedure Exhibit 25.20.20-A, is to be used when submitting cash refunds (excluding salary refunds) to the Comptroller for ordering of monies into the State Treasury. The data reported on this form will be used to credit the applicable fund and expenditure authority account, if not lapsed, as well as the SAMS Object Account(s) which were charged when the expenditure was made. If the refund applies to the current calendar year and the original payment was subject to the 1099 reporting requirements of the Internal Revenue Service, the information on the Expenditure Adjustment Transmittal form will also be used to adjust the vendor's earnings record.

Again, if the money being remitted to the Comptroller for deposit in the treasury is <u>not an erroneous or overpayment</u> as prescribed by the State Comptroller Act (15 ILCS 405/10.14) it is <u>not</u> a cash refund and must be receipted on the form C-64, Receipts Deposit Transmittal.

An agency may report up to two (2) cash refunds for the same agency within the same fund on a single document for the current fiscal year. An agency cannot mix a current fiscal year with a prior fiscal year on the same refund document. They must be entered on a separate document. (Multiple prior years may be reported on one document). Multiple forms may be submitted when one deposit instrument, such as a Treasurer's Draft, is applicable to more than two (2) cash refunds or different funds. If an agency has numerous refunds to a single appropriation, it should contact the Comptroller's Office for batching procedures in order to decrease the amount of forms submitted. If an agency identifies a prior-year cash refund but cannot complete all the required fields, contact the Comptroller's Office for processing instructions.

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

INSTRUCTION FOR COMPLETION OF THE EXPENDITURE ADJUSTMENT TRANSMITTAL

PURPOSE

The purpose of this procedure is to provide instructions for completing the Expenditure Adjustment Transmittal. This form requests the Comptroller to return monies into a State Treasury Fund. If the monies returned to the State Treasury should be re-issued to a different payee, the request should be submitted to the IOC on an Invoice Voucher, form C-13, for processing through the Commercial Warrant Writing System. A copy of the approved C-63 form should be attached to the C-13. For additional information, contact the Voucher Pre-Audit Unit at 217/782-3060.

PREPARATION OF FORM

The instructions for completing the form are set forth below. SAMS Procedure Exhibit 25.20.20-A illustrates a blank form with the instruction reference numbers on it. SAMS Procedure Exhibit 25.20.20-B illustrates a properly completed form. SAMS Procedure Exhibit 25.20.20-C is a blank form for agency use. Please contact the Comptroller's Office for an electronic version of this form.

General Information

1 Enter Name of agency.

2 Enter Agency address.

3 Enter the name and phone number of the individual to receive correspondence and to contact for questions.

4 A unique sequential number assigned by the agency to each transmittal. (Agency Use Only - Optional.)

5 Date forwarded to Comptroller. (Agency Use Only - Optional)

6 Indicate type of instrument by inserting:

1 - if the instrument is an Advice of Credit,
2 - if the instrument is a State Warrant,
3 - if the instrument is a Treasurer's Draft,
4 - if the instrument is a United States check,
5 - if the instrument is a State-funded Illinois educational facility check, and/or
6 - if the instrument is other than listed above.

7 Insert all instrument numbers.

<u>Expenditure Information</u>

8 The appropriation account code cited for the **original payment** regardless of fiscal year.

9 The fiscal year to which the refund applies (fiscal year in which the expenditure was originally made).

10 The object code(s) to be adjusted by the refunded amount.

11 Amount of refund applicable to each cited object code.

12 CFDA (Catalog of Federal Domestic Assistance) Number, if applicable.

13 Warrant number/EFT trace number on which original expenditure was issued.

14 Date of issue (Warrant/EFT).

15 The voucher number as reported on SAMS on which the original payment was made.

16 The vendor identification number and name used when this refunded payment was vouchered. (EIN or Social Security Number)

17 Brief reason for the refund to ensure the transaction is applicable to the provision set forth by the State Comptroller Act (**15 ILCS 405/10.14)**.

18 Total transaction amount.

Agency Authorization

19 Signature and title of person certifying transmittal. **(Original signature required.)**

20 **This date is entered by the Comptroller's Office.** Date in this section is the date the deposit is ordered into the fund by the Comptroller.

21 Enter the six-digit agency assigned order number. This number should begin with the Comptroller assigned Alpha prefix and must be unique. See Exhibit 25.50.20-A for prefix list.

22 Enter the document total.

23 Enter the four (4) digit fund number.

TRANSMITTING DEPOSIT TO COMPTROLLER

When transmitting deposits to the Comptroller by messenger, U.S. mail or other means, remove copy 7 (Goldenrod) and retain for your records. Copy 1 (white) must contain an original signature of the authorized agency official. Forward copies 1 through 6, with the deposit instrument(s) to the Comptroller. Distribution must be clearly indicated on the individual form.

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be returned to the depositing agency by the Treasurer. It will be signed by the Comptroller (25) and countersigned by the State Treasurer (24). Also, the Comptroller will indicate a date of deposit (20).

AGENCY NOTIFICATION

If any errors are detected on the transmittal before the deposit is made, the deposit will be returned to the agency.

If an error is discovered after the deposit is made, the Comptroller's office will work with the agency and/or the Treasurer's Office to either correct the transaction or return it to the agency.

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
General Assembly	**General Assembly**	**101**	**000**			
Contribution to State by State Officers	Contribution/State Officers Salaries	101	819	000	0001	1714
Miscellaneous	Miscellaneous	101	861	000	0001	1121
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**			
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
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**			
Licenses, Fees or Registrations	Contract Administration	156	855	127	0149	0943
Miscellaneous	Miscellaneous	156	861	000	0001	1121
Miscellaneous	Miscellaneous	156	861	000	0149	1121
Private Organizations or Individuals	Private Organizations or Individuals	156	870	000	0149	1200
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Government	U.S. Dept of Justice	201	831	110	0269	0629
Federal Monies Via Other State or Org	State Justice Institute	201	840	010	0269	2420
Licenses, Fees or Registrations	Clerk-Appearance Fees	201	855	040	0030	0927
Licenses, Fees or Registrations	Clerk-Corporation Certificate	201	855	120	0030	0940
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	0030	2378
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	0030	2380
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	0030	2382
Licenses, Fees or Registrations	Foreign Language Interpreters	201	855	187	0597	1525
Licenses, Fees or Registrations	Clerk-Contesting Elections	201	855	221	0001	2542
Licenses, Fees or Registrations	Clerk-Copy Charges	201	855	226	0030	2543
Licenses, Fees or Registrations	Clerk-Law License	201	855	360	0030	0990
Licenses, Fees or Registrations	Clerk-Miscellaneous Certificate	201	855	420	0030	1020
Miscellaneous	Miscellaneous	201	861	000	0001	1121
Private Organizations or Individuals	Private Organizations or Individuals	201	870	000	0230	1200
Supreme Court Historic Prsrv Comm	**Supreme Court Historic Prsrv Comm**	**210**	**000**			
Fund Transfers	General Revenue Fund	210	846	001	0428	0827
Miscellaneous	Miscellaneous	210	861	000	0428	1121
Private Organizations or Individuals	Private Organizations or Individuals	210	870	000	0428	1200
Product Sales	Product Sales	210	872	000	0428	1214
Judges Retirement System	**Judges Retirement System**	**275**	**000**			
IRS Tax Levy	IRS Tax Levy	275	588	000	0477	1379
Contributions by Employees	Contributions/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
Interest Paid by Members	Interest Paid by Members	275	849	000	0477	0869
Miscellaneous	Miscellaneous	275	861	000	0477	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
States Attorney's Appellate Prosecutor	**State Appellate Prosecutor**	**295**	**000**			
County Contribution	County Contribution	295	816	100	0745	0578
County Contribution	Public Labor Relations Act	295	816	300	0745	0579
Fed Monies Via Other Illinois Agency	ICJIA-Drug Grant	295	840	007	0090	2505
Fines, Penalties or Violations	Drug Asset Forfeiture	295	843	033	0951	1343
Fines, Penalties or Violations	Cannabis Control Act	295	843	034	0844	2579
Local Illinois Governmental Units	County Reimb. For expenses	295	858	045	0745	1813
Repayment to State Pursuant to Law	Repayment Pursuant to Law	295	880	000	0001	1243
Reimbursements	Miscellaneous-Reimbursements	295	890	050	0844	2103

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Other Illinois State Agency	University of Illinois	310	864	644	0926	2733
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	National Community Service	330	831	133	0343	0634
Miscellaneous	Miscellaneous	330	861	000	0001	1121
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	330	877	000	0001	1228
Attorney General	**Attorney General**	**340**	**000**			
Forfeited and Seized Property	50% Sale/Child Pornography Case	340	071	010	0929	2551
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	0703	0582
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	340	820	000	0801	0582
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	340	820	000	0990	0582
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/Consumer Educ	340	820	022	0990	0583
Court and Anti Trust Distributions	Court Dist/Charitable Trust	340	820	025	0801	0585
Court and Anti Trust Distributions	Court Dist/Charitable Trust	340	820	025	0990	0585
Court and Anti Trust Distributions	Court Dist/Environmental	340	820	045	0801	0587
Court and Anti Trust Distributions	Court Dist/Environmental	340	820	045	0990	0587
Federal Government	Dept of Homeland Security - FEMA	340	831	035	0988	1952
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
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	AG St Proj & Crt Ord Dist Fund	340	846	801	0001	2653
Fund Transfer	AG St Proj & Crt Ord Dist Fund	340	846	801	0990	2653
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	0801	1161
Other Illinois State Agency	EPA Trust Fund Commission	340	864	531	0801	1165
Other Illinois State Agency	Traffic/Criminal Convict. Surchrg.	340	864	821	0801	1450
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	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
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	Returned Petty Cash Fund	340	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	340	880	725	0929	1283
Out of Court Settlements	Settlement Proceeds	340	886	002	0001	2122

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimbursements	Reimbursements of Prior Costs	340	890	000	0600	1524
Secretary of State	**Secretary of State**	**350**	**000**			
Forfeited or 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	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	Bronze Star License Plates	350	410	010	0185	0324
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	0184	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	Ill/Michigan Canal	350	410	026	0185	1444
Motor Vehicle Licenses	Ill/Michigan Canal	350	410	026	0570	1444
Motor Vehicle Licenses	US Navy Veteran License Plates	350	410	027	0185	2222
Motor Vehicle Licenses	Paratrooper License Plates	350	410	028	0185	2223

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
	0					
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
Motor Vehicle Licenses	United Auto Workers License Plates	350	410	031	0185	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	Police Memorial Committee	350	410	060	0598	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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0185	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	Retired IL Congress Delegation	350	410	075	0185	1672
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	0418	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	North Park College License Plates	350	410	088	0185	2729
Motor Vehicle Licenses	North Park College License Plates	350	410	088	0417	2729
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	IL Nurses Foundation License Plates	350	410	093	0028	2498
Motor Vehicle Licenses	IL Nurses Foundation License Plates	350	410	093	0185	2498
Motor Vehicle Licenses	IL Sheriff Assoc License Plates	350	410	094	0032	2499
Motor Vehicle Licenses	IL Sheriff Assoc License Plates	350	410	094	0185	2499
Motor Vehicle Licenses	ISP Memorial Park License Plates	350	410	095	0034	2500
Motor Vehicle Licenses	ISP Memorial Park License Plates	350	410	095	0185	2500
Motor Vehicle Licenses	Pediatric Cancer License Plate	350	410	096	0185	2707
Motor Vehicle Licenses	Pediatric Cancer License Plate	350	410	096	0610	2707
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0185	1753
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0764	1753

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	Loc Lodg 701 of the IAMAW	350	410	101	0126	2702
Motor Vehicle Licenses	Loc Lodg 701 of the IAMAW	350	410	101	0171	2702
Motor Vehicle Licenses	Loc Lodg 701 of the IAMAW	350	410	101	0185	2702
Motor Vehicle Licenses	Intrntl Assoc of Machinists and Aerospc Wrkrs	350	410	102	0126	2703
Motor Vehicle Licenses	Intrntl Assoc of Machinists and Aerospc Wrkrs	350	410	102	0185	2703
Motor Vehicle Licenses	UN Protection Force License Plates	350	410	103	0185	2704
Motor Vehicle Licenses	K9s for Veterans Lic Plate	350	410	104	0183	2717
Motor Vehicle Licenses	K9s for Veterans Lic Plate	350	410	104	0185	2717
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
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
Motor Vehicle Licenses	Monarch Butterfly License Plates	350	410	326	0185	2657
Motor Vehicle Licenses	Monarch Butterfly License Plates	350	410	326	0489	2657
Motor Vehicle Licenses	Coast Guard License Plates	350	410	327	0102	2658
Motor Vehicle Licenses	Coast Guard License Plates	350	410	327	0185	2658
Motor Vehicle Licenses	STL Cardinals License Plates	350	410	328	0185	2663
Motor Vehicle Licenses	STL Cardinals License Plates	350	410	328	0587	2663
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	National Archives	350	831	063	0176	1578
Federal Government	Department of Justice	350	831	110	0480	0629
Federal Government	Transportation	350	831	180	0176	0643
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	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	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	Fines/Penalty or Violations	350	843	000	0374	0780
Fund Transfers	Common School Fund	350	846	587	0412	2360
Licenses, Fees or Registrations	Licenses/Fee or Registration	350	855	000	0044	0915
Licenses, Fees or Registrations	Sales of Vehicle or Driver Data	350	855	001	0001	1854
Licenses, Fees or Registrations	Sales of Indiv. Driving Records	350	855	002	0001	1856
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	026	0001	1861
Licenses, Fees or Registrations	Commercial Distribution Fee	350	855	026	0401	1861
Licenses, Fees or Registrations	Standard IL Identification Cards	350	855	029	0001	1980
Licenses, Fees or Registrations	Delinq.Vehicle Reg. Renew. Fee	350	855	031	0001	1979
Licenses, Fees or Registrations	Alternative Fuel Registration	350	855	043	0422	1504
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	855	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	2nd Quarter Trailer	350	855	248	0011	2709
Licenses, Fees or Registrations	4th Quarter Trailer	350	855	249	0011	2710
Licenses, Fees or Registrations	Certificate of Title Increase	350	855	260	0011	2670
Licenses, Fees or Registrations	FY20 TITLE INCRS-MOTRHM/CMPR	350	855	261	0011	2671
Licenses, Fees or Registrations	FY20 REG INCR-MTR VEH 1DV&B CL	350	855	262	0011	2672
Licenses, Fees or Registrations	FY20 REG & WT TAX INCR-SP SV F	350	855	263	0483	2673
Licenses, Fees or Registrations	Weight Tax - Road Fund	350	855	264	0011	2674
Licenses, Fees or Registrations	Hearing Fees	350	855	269	0732	1696
Licenses, Fees or Registrations	Salvage Certificate Increase	350	855	273	0011	2675
Licenses, Fees or Registrations	FY20 SALVAGE CERTIFICATE INCRS	350	855	274	0011	2676
Licenses, Fees or Registrations	Uniform Limited Partnership	350	855	385	0001	0992
Licenses, Fees or Registrations	Limited Liability Co Act	350	855	387	0001	0994
Licenses, Fees or Registrations	Limited Liability Partner	350	855	389	0167	0995
Licenses, Fees or Registrations	Motor Vehicle Insurers	350	855	423	0156	1022
Licenses, Fees or Registrations	Other States	350	855	443	0401	1035
Licenses, Fees or Registrations	Other States	350	855	443	0890	1035

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
Licenses, Fees or Registrations	Sale of Provisional Title	350	855	909	0109	2513
Miscellaneous	Miscellaneous	350	861	000	0001	1121
Other Illinois State Agency	DCEO	350	864	420	0295	1150
Other Illinois State Agency	State Board of Education	350	864	586	0295	1172
Other Illinois State Agency	State Board of Elections	350	864	587	0295	1898
Other Illinois State Agency	State Police Memorial Scratch-Off	350	864	700	0034	2705
Other Illinois State Agency	State Police Memorial Scratch-Off	350	864	700	0598	2705
Other Illinois State Agency	State Police Memorial Scratch-Off	350	864	700	0639	2705
Outstanding Checks Written Off	Check Write Off/Go Back Fund	350	869	000	0001	1199
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0295	1200
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0436	1200
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0948	1200
Private Organizations or Individuals	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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	350	880	600	0001	1270
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~~	~~0001~~	~~0045~~
Burial Trust	Burial Trust	360	055	000	0543	0045
~~Cemetary Care~~	~~Cemetary Care~~	~~360~~	~~060~~	~~000~~	~~0001~~	~~0046~~
Cemetery Care	Cemetery Care	360	060	000	0543	0046
Cemetery Care	Pre-Need Sales	360	060	010	0096	0047
~~Crematory Fees~~	~~Crematory-Pre-Need Sales~~	~~360~~	~~096~~	~~000~~	~~0001~~	~~0062~~
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
Reimbursement of Audits	Reimburse Audits/Local Govt	360	510	858	0112	1383
Returned Direct Deposit Items	Returned Direct Deposit	360	529	000	0200	0459
Returned Direct Deposit Items	Returned Direct Deposit	360	529	000	0278	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
State Offset Claims	Pension Offset Claims	360	587	020	0658	2620
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
Fines, Penalties or Violations	Cemeteries & Burial Trust	360	843	018	0543	0785

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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	Collections/IW Fees	360	855	151	0722	2435
Licenses, Fees or Registrations	Collections/IW Fees	360	855	151	0658	2435
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
Miscellaneous	Miscellaneous	360	861	000	0001	1121
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	0001	1283
Reimbursements	Other Reimbursements	360	890	050	0001	2103
Reimbursements	Other Reimbursements	360	890	050	0543	2103
Reimbursements	Other Reimbursements	360	890	050	0802	2103
Reimbursements	IL Withholding Tax Refund	360	890	237	0543	2632
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	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	Estate Taxes-Protest	370	300	005	0401	2560
Interest Earnings on Imprest Accounts	Interest/Imprest Account	370	309	000	0001	0278
Loan Repayments	Returned Collateral	370	355	020	0001	2371
Loan Repayments	Returned Collateral	370	355	020	0284	2371
Local Funds of Investment Board	Local Funds of Investment Bd	370	360	000	0529	0299
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	0411	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	0593	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0653	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0695	0571

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0825	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0959	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	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
Contribution to State by State Officers	Contribution/State Officers Salaries	370	819	000	0001	1714
Fines, Penalties or Violations	Methamphetamine Fines	370	843	002	0283	2069
Fines, Penalties or Violations	Payroll Tax Penalties	370	843	090	0055	0799
Fines, Penalties or Violations	Unemployment Insurance	370	843	091	0055	0800
Fines, Penalties or Violations	Judgment Interest/U I Claim	370	843	092	0055	0801
Fines, Penalties or Violations	Department of Public Aid	370	843	478	0397	0810
Fines, Penalties or Violations	Department of Public Health	370	843	482	0397	0811
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0001	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0018	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0047	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0059	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0127	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0132	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	0409	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0445	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	0535	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0537	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0572	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0589	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0665	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0694	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0744	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0759	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	0887	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	910	0979	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	State Employees Retirement Sys.	370	846	479	0101	1982
Investment Income	Investment Income	370	852	000	0001	0870

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0062	0870
Investment Income	Investment Income	370	852	000	0067	0870
Investment Income	Investment Income	370	852	000	0068	0870
Investment Income	Investment Income	370	852	000	0072	0870
Investment Income	Investment Income	370	852	000	0073	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	0103	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	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
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	0214	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	0234	0870
Investment Income	Investment Income	370	852	000	0236	0870
Investment Income	Investment Income	370	852	000	0239	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	0254	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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	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
Investment Income	Investment Income	370	852	000	0358	0870
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	0384	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	0407	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	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	0467	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	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

SOURCE	SHORT NAME	0 AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0606	0870
Investment Income	Investment Income	370	852	000	0615	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	0668	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	0685	0870
Investment Income	Investment Income	370	852	000	0686	0870
Investment Income	Investment Income	370	852	000	0694	0870
Investment Income	Investment Income	370	852	000	0698	0870
Investment Income	Investment Income	370	852	000	0702	0870
Investment Income	Investment Income	370	852	000	0706	0870
Investment Income	Investment Income	370	852	000	0708	0870
Investment Income	Investment Income	370	852	000	0709	0870
Investment Income	Investment Income	370	852	000	0710	0870
Investment Income	Investment Income	370	852	000	0717	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	0812	0870
Investment Income	Investment Income	370	852	000	0817	0870
Investment Income	Investment Income	370	852	000	0818	0870
Investment Income	Investment Income	370	852	000	0823	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	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	0887	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	0898	0870

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0899	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	0919	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	0939	0870
Investment Income	Investment Income	370	852	000	0940	0870
Investment Income	Investment Income	370	852	000	0942	0870
Investment Income	Investment Income	370	852	000	0943	0870
Investment Income	Investment Income	370	852	000	0950	0870
Investment Income	Investment Income	370	852	000	0953	0870
Investment Income	Investment Income	370	852	000	0954	0870
Investment Income	Investment Income	370	852	000	0960	0870
Investment Income	Investment Income	370	852	000	0967	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	Crt Court Order # 83Ch943	370	852	015	0990	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	Huntinton Bank-DEF LOTT 978 MMF	370	852	025	0978	2641
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	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	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 Clearing Repo Interest	370	852	080	0455	2026
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	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	0455	1357
Investment Income	Treasury Investments	370	852	115	0001	0885
Investment Income	Treasury Investment	370	852	115	0455	0885

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0455	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	0455	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	Federated Money Market Fund	370	852	123	0001	0889
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	0455	1458
Investment Income	FNMA Discount Note	370	852	126	0733	1458
Investment Income	Farmer MAC Account	370	852	127	0001	2214
Investment Income	IL Mortgage Pilot Program	370	852	130	0001	0895
Investment Income	Northern Government MMF	370	852	131	0001	1824
Investment Income	Commercial Instruments	370	852	140	0001	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	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	Supranational Bank Bonds	370	852	147	0001	2523
Investment Income	Williams Capital MMF	370	852	148	0001	2175
Investment Income	Supranational Bank Discounts	370	852	149	0001	2547
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	0055	1481
Investment Income	INB IDOR Lockbox MMF Sweep Income	370	852	152	0001	2548
Investment Income	INB Clearing Money Market	370	852	154	0001	1648
Investment Income	IL Funds Clearing MMF	370	852	155	0001	1692
Investment Income	Child Support Clearing	370	852	157	0001	0902
Investment Income	Milestone Money Market Fund	370	852	158	0001	0903
Investment Income	Repurchase/Interest-Clearing	370	852	160	0001	0904
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	Farmer Mac Discount Notes	370	852	166	0001	2549
Investment Income	Farmer Mac Discount Notes	370	852	166	0455	2549
Investment Income	INB-Medical Cannabis Cash	370	852	167	0001	2550
Investment Income	INB-DHS Lockbox MMF Sweep	370	852	168	0001	2554
Investment Income	Municipal Bonds Interest	370	852	169	0001	2563
Investment Income	Time Deposit Interest-Clear	370	852	170	0001	0905
Investment Income	IL Tech Development II Account	370	852	171	0001	2564
Investment Income	Northern Trust-Williams Capital Shares	370	852	172	0001	2570
Investment Income	Corporate Bonds	370	852	173	0001	2584
Investment Income	MMF Sweep IDOR E-Pay	370	852	174	0001	2594
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	MMF Sweep SOS E-Pay	370	852	177	0001	2595
Investment Income	IL Funds - IDFPR E-Pay	370	852	178	0001	2091
Investment Income	MMF Sweep Treasurer's E-Pay	370	852	179	0001	2596
Investment Income	MMF Sweep IDFPR E-Pay	370	852	181	0001	2597

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	ISTHA E-Pay Sweep	370	852	182	0001	2598
Investment Income	MM-Reg-Ext Inv Mngr Muni Bonds	370	852	183	0001	2599
Investment Income	MM-Reg-Ext Inv Mngr Corp Bonds	370	852	184	0001	2600
Investment Income	MM-Reg-Treas Muni & Corp Bonds	370	852	186	0001	2601
Investment Income	Muni Bond Int-Ext Inv Manager	370	852	187	0001	2602
Investment Income	Corp Bond Int-Ext Inv Manager	370	852	188	0001	2603
Investment Income	Huntinton Bank-Regular Fnd MMF	370	852	189	0001	2638
Investment Income	EBT Funds	370	852	190	0001	1363
Investment Income	Huntinton Bank-ClearingFnd MMF	370	852	194	0001	2642
Investment Income	Huntinton Bank-ChldSuppEFT MMF	370	852	195	0001	2643
Investment Income	Goldman Sachs-Drexel Hamilton MMF	370	852	196	0001	2652
Investment Income	INB Adult Use Cannabis Cash Tax Payments	370	852	197	0001	2713
Investment Income	Black Rock Liquidity/ Cabrera-Prime	370	852	198	0001	2720
Investment Income	Federated Institution Prime Treasury Curve	370	852	199	0001	2721
Investment Income	Wells Fargo Treasury Plus Fund	370	852	200	0001	2005
Investment Income	DWS ESG Liquidity Prime	370	852	201	0001	2722
Investment Income	JPM Academy Prime	370	852	202	0001	2723
Investment Income	State of Israel Bonds-Interest	370	852	215	0001	1783
Investment Income	Farm Credit Bank Bonds	370	852	216	0001	0907
Investment Income	Civic Center Bond Proceeds	370	852	217	0001	0908
Investment Income	IL FUnds-Civic Cntr. Bonds 1991	370	852	218	0001	1874
Investment Income	FFCB Placement (LT)	370	852	220	0001	1698
Investment Income	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	Fifth Third Child Support Clearing Repos	370	852	275	0001	2545
Investment Income	Student Loan Market Assoc. Note	370	852	350	0001	1575
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	Grant Accountability/Transpncy	370	852	407	0001	2576
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	AIM Treasury Curve Clearing MMF	370	852	447	0001	2538
Investment Income	Agrmnt	370	852	450	0455	2241
Investment Income	Huntinton Bank-ISTHAGen 455MMF	370	852	480	0455	2639
Investment Income	Huntinton Bank-ISTHARev 455MMF	370	852	490	0455	2640
Investment Income	Huntinton Bank-ISTHAClrFnd MMF	370	852	500	0455	2644
Investment Income	FCRTC ISTHA Gen MMF	370	852	510	0455	2649
Investment Income	FCRTC ISTHA Rev MMF	370	852	520	0455	2650
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	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	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	P.A. Child Suprt Enforc Repurch	370	852	956	0001	2484
Investment Income	Child Support Enforce Fund	370	852	957	0001	0914
Investment Income	Multimodal Transportation Bond Fund	370	852	959	0011	2669
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0254	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0358	0915
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Marriage License Fees	370	855	072	0499	2146
Licenses, Fees or Registrations	Administration Fee	370	855	128	0103	2301
Licenses, Fees or Registrations	E-Pay Administration Fees	370	855	235	0195	2611
Licenses, Fees or Registrations	Mandatory Arbitration/Boone	370	855	401	0262	1002
Licenses, Fees or Registrations	Mandatory Arbitration/Cook	370	855	403	0262	1004
Licenses, Fees or Registrations	Mandatory Arbitration/Lake	370	855	404	0262	1005
Licenses, Fees or Registrations	Mandatory Arb/Winnebago	370	855	406	0262	1006
Licenses, Fees or Registrations	Mandatory Arbitration/DuPage	370	855	407	0262	1007
Licenses, Fees or Registrations	Mandatory Arbitra/St.Clair	370	855	408	0262	1008
Licenses, Fees or Registrations	Mandatory Arbitrat/McHenry	370	855	411	0262	1010
Licenses, Fees or Registrations	Mandatory Arbitration/Kane	370	855	413	0262	1012
Licenses, Fees or Registrations	Mandatory Arbitration/Will	370	855	414	0262	1013
Licenses, Fees or Registrations	Mandatory Arbitration/Henry	370	855	451	0262	1617
Licenses, Fees or Registrations	Mandatory Arbitration/Mercer	370	855	452	0262	1618
Licenses, Fees or Registrations	Mandatory Arbitration/Rock Island	370	855	453	0262	1619
Licenses, Fees or Registrations	Mandatory Arbitration/Whiteside	370	855	454	0262	1620
Licenses, Fees or Registrations	IPTIP	370	855	493	0195	1052
Licenses, Fees or Registrations	Mandatory Arbitration/Ford County	370	855	802	0262	1099
Licenses, Fees or Registrations	Mandatory Arbitr./McLean County	370	855	812	0262	1100
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0001	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0030	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0035	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0119	1452
Licenses, Fees or Registrations	Circuit Clerk Collections	370	855	910	0152	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
Licenses, Fees or Registrations	Circuit Clerk Collections-Admn Fees	370	855	911	0103	2529
Miscellaneous	Miscellaneous	370	861	000	0001	1121
Miscellaneous	Miscellaneous	370	861	000	0054	1121
Miscellaneous	Miscellaneous	370	861	000	0103	1121
Miscellaneous	Miscellaneous	370	861	000	0373	1121
Miscellaneous	Miscellaneous	370	861	000	0455	1121
Miscellaneous	Miscellaneous	370	861	000	0482	1121
Other Illinois State Agency	Board of Higher Education	370	864	601	0668	1621
Private Organizations or Individuals	Private Organizations or Individuals	370	870	000	0001	1200
Private Organizations or Individuals	Private Organizations or Individuals	370	870	000	0103	1200
Product Sales	Product Sales	370	872	000	0767	1214
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	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	MPEA Trust Fund-Surplus Revenues	370	880	130	0001	2540
Repayment to State Pursuant to Law	Returned Petty Cash Fund	370	880	600	0001	1270
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
Department on Aging	**Dept. on Aging**	**402**	**000**			
Federal Government	Agriculture, Department of	402	831	010	0618	0594
Federal Government	Health and Human Services	402	831	075	0618	0618
Federal Government	Labor,Department of	402	831	120	0618	0630

SOURCE	SHORT NAME	0 AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Health and Human Services	402	831	075	0396	0618
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
Local Illinois Governmental Un	RTA CTA METRA and PACE	402	858	065	0830	2389
Miscellaneous	Miscellaneous	402	861	000	0618	1121
Miscellaneous	Miscellaneous	402	861	000	0001	1121
Other Illinois State Agency	General Revenue Fund	402	864	001	0830	1128
Other Illinois State Agency	CMS	402	864	416	0830	1148
Other Illinois State Agency	Public Aid	402	864	478	0830	1158
Other Illinois State Agency	Criminal Justice Info. Auth.	402	864	546	0830	1168
Other Illinois State Agency	Housing Development Authority	402	864	551	0830	1746
Other Illinois State Agency	Tobacco Settlement Fund	402	864	733	0830	1754
Private Organizations or Individuals	Private Org. or Indiv.	402	870	000	0830	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	402	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	402	880	725	0001	1283
Department of Agriculture	**Dept. of Agriculture**	**406**	**000**			
Agriculture Industry Regulation	Agriculture Industry Reg	406	100	000	0001	0063
DuQuoin State Fair	DuQuoin Space Rentals/Fair	406	145	000	0045	0088
DuQuoin State Fair	DuQuoin-Non-Fair Activities	406	145	450	0045	0093
Loan Repayments	Loan Repayments	406	355	000	0826	0295
Local Funds	Local Funds	406	373	000	0291	0300
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	Environmental Protection Agency	406	831	060	0063	0608
Federal Government	Environmental Protection Agency	406	831	060	0689	0608
Fed Monies Via Other Illinois Agency	U.S. Environmental Protection	406	840	065	0826	0708
Fines, Penalties or Violations	Fines/Penalty or Violations	406	843	000	0289	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	406	843	000	0163	0780
Fines, Penalties or Violations	Interest	406	843	061	0163	0794
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	General Revenue Fund	406	846	001	0602	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	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	Med Cannabis Cultvtion Ctr Reg	406	855	197	0075	2503
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	Industrial Hemp	406	855	267	0862	2665
Licenses, Fees or Registrations	Cannabis License and Registration	406	855	301	0912	2668
Licenses, Fees or Registrations	Cannabis Business Development Fee	406	855	302	0898	2684
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	Pesticide Products	406	855	465	0576	1040
Licenses, Fees or Registrations	Weights & Measures Act	406	855	735	0163	1098

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	406	861	000	0001	1121
Other Illinois State Agency	Other Illinois State Agency	406	864	000	0864	1127
Other Illinois State Agency	Other Illinois State Agency	406	864	420	0826	1150
Other Illinois State Agency	Natural Resources	406	864	422	0826	1151
Other Illinois State Agency	Human Services	406	864	444	0440	1466
Other Illinois State Agency	State Board of Education	406	864	586	0523	1172
Other States	Other States	406	867	000	0826	1194
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	880	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
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
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~~
Health Facilities	Health Fac-Life/Health	416	235	000	0457	0125
Health Facilities	Health Fac-Life/Health	416	235	000	0907	0125
Optional Health Ins.-Payroll Deductions	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	2202
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	Pre-Tax/Electronic Funds	416	445	010	0755	2725
Payroll Deductions	Roth/Electronic Funds	416	445	020	0755	2727
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
Payroll Deductions	Payroll/Comm Consolidation - Roth	416	445	300	0755	2521
Payroll Deductions	Pre-Tax/Other Payments	416	445	310	0755	2726
Payroll Deductions	Roth/Other Payments	416	445	320	0755	2728
Payroll Deductions	Teamsters Opt-Out Legal & Education	416	445	400	0907	2718
Payroll Deductions	Teamsters Opt-Out Legal & Educ Direct Pay	416	445	450	0907	2719

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0193	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0203	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0303	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0577	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
Federal Government	Federal Government	416	831	000	0001	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
Fed Monies Via Other Illinois Agency	Via Other Il State Agency	416	840	000	0457	0702
Fed Monies Via Other Illinois Agency	Self Insurance	416	840	100	0907	0713
Fund Transfers	General Revenue Fund	416	846	001	0577	0827
Fund Transfers	General Revenue Fund	416	846	001	0457	0827
Fund Transfers	General Revenue Fund	416	846	001	0907	0827
Fund Transfers	Road Fund	416	846	011	0457	0829
Fund Transfers	Road Fund	416	846	011	0907	0829
Fund Transfers	Health Insurance Reserve Fund	416	846	907	0011	0851
Rebates	Formulary Rebates	416	850	020	0193	2654
Rebates	Formulary Rebates	416	850	020	0203	2654
Rebates	Formulary Rebates	416	850	020	0577	2654
Rebates	Formulary Rebates	416	850	020	0907	2654
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	0314	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0903	1114
Local Illinois Governmental Units	Prop Sales (Fed) City/County	416	858	070	0903	2517
Local Illinois Governmental Units	Participant Transfers	416	858	200	0755	1369
Local Illinois Governmental Units	Participant Transfers - Roth	416	858	300	0755	2522
Miscellaneous	Miscellaneous	416	861	000	0001	1121
Miscellaneous	Miscellaneous	416	861	000	0193	1121
Miscellaneous	Miscellaneous	416	861	000	0203	1121
Miscellaneous	Miscellaneous	416	861	000	0303	1121
Miscellaneous	Miscellaneous	416	861	000	0314	1121
Miscellaneous	Miscellaneous	416	861	000	0317	1121
Miscellaneous	Miscellaneous	416	861	000	0332	1121
Miscellaneous	Miscellaneous	416	861	000	0457	1121
Miscellaneous	Miscellaneous	416	861	000	0577	1121
Miscellaneous	Miscellaneous	416	861	000	0907	1121
Other Illinois State Agency	Other IL State Agencies	416	864	000	0001	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0303	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0314	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 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	0303	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0314	1200
Private Organizations or Individuals	State Property Sales	416	870	010	0001	1201
Private Organizations or Individuals	State Property Sales	416	870	010	0011	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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Federal Property Sales	416	870	016	0903	1542
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0193	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0203	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0317	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0457	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0577	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0755	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	416	877	000	0907	1228
Sale of State Assets	I-Cycle Sales	416	881	400	0001	2646
Sale of State Assets	I-Cycle Sales	416	881	400	0903	2646
Sale of State Assets	Scrap Sales	416	881	500	0001	2647
Sale of State Assets	Scrap Sales	416	881	500	0903	2647
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	0220	1381
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	Special Purpose Trust Fund	418	840	408	0566	0720
Fines, Penalties, or Violations	Fines, Penalties, or Violations	418	843	000	0220	0780
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 Health	418	864	482	0582	1159
Private Organizations or Individuals	Private Organiza or Indiv	418	870	000	0566	1200
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	Emancipation Fund/Providers	418	880	120	0220	2486
Repayment to State Pursuant to Law	Restitutions	418	880	725	0001	1283
Reimbursements	Other Reimbursements	418	890	050	0220	2103
Dept. of Commerce & Economic Opportunity	**Dept. Commerce & Econ. Opportunity**	**420**	**000**			
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	0506	0297
~~Loan Repayments~~	~~Loan Repayments-Principal~~	~~420~~	~~355~~	~~050~~	~~0603~~	~~0297~~
Loan Repayments	Loan Repayments-Principal	420	355	050	0971	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~~
~~Program Income~~	~~Program Income~~	~~420~~	~~472~~	~~000~~	~~0913~~	~~0395~~

SOURCE	0 SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Program Income	Grantee Interest Income	420	472	150	0001	0398
~~Federal Government~~	~~Agriculture, Department of~~	~~420~~	~~831~~	~~010~~	~~0820~~	~~0594~~
Federal Government	Defense,Department of	420	831	055	0636	0604
Federal Government	Energy, Department of	420	831	065	0737	0610
Federal Government	Energy,Department of	420	831	065	0859	0610
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	0419	0647
Federal Government	Treasury, Department of	420	831	190	0506	0647
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 Monies Via Other State/ Organization~~	~~Fed. Monies Via Other State or Org.~~	~~420~~	~~837~~	~~000~~	~~0636~~	~~1381~~
~~Fed Monies Via Other IL Agency~~	~~Healthcare & Family Services~~	~~420~~	~~840~~	~~478~~	~~0913~~	~~2215~~
Fed Monies Via Other IL Agency	DHS/Federal Projects Fund	420	840	592	0913	1531
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	0875	0760
Fund Transfer	State Small Business Credit Initiative	420	846	506	0992	2716
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	Eligibility Reviews-Brownfields	420	855	027	0552	1967
Licenses, Fees or Registrations	Conference Fees	420	855	097	0387	0937
Licenses, Fees or Registrations	Conference Fees	420	855	097	0984	0937
Licenses, Fees or Registrations	Tax Credit Issuance Fee	420	855	156	0659	2423
Miscellaneous	Miscellaneous	420	861	000	0001	1121
~~Miscellaneous~~	~~Miscellaneous~~	~~420~~	~~861~~	~~000~~	~~0023~~	~~1121~~
~~Miscellaneous~~	~~Miscellaneous~~	~~420~~	~~861~~	~~000~~	~~0913~~	~~1121~~
~~Other Illinois State Agency~~	~~Other Illinois State Agency~~	~~420~~	~~864~~	~~000~~	~~0552~~	~~1127~~
Other Illinois State Agency	Clean Air Act (CAA) Permit	420	864	091	0387	1135
Other Illinois State Agency	Children & Family Services	420	864	418	0419	1149
~~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	0419	1466
~~Other Illinois State Agency~~	~~Department of Labor~~	~~420~~	~~864~~	~~452~~	~~0419~~	~~2493~~
~~Other Illinois State Agency~~	~~Department of Transportation~~	~~420~~	~~864~~	~~494~~	~~0419~~	~~1162~~
~~Other Illinois State Agency~~	~~Capital Development Board~~	~~420~~	~~864~~	~~511~~	~~0419~~	~~2016~~
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~~	~~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~~	~~0294~~	~~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~~	~~0531~~	~~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	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	0870	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0871	1228

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0913	1228
~~Repay State/Jury Duty & Personal Phone Calls~~	~~Repay State/Jury Duty & Other Recoveries~~	~~420~~	~~877~~	~~000~~	~~0993~~	~~1228~~
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	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	Disallowed Costs	420	879	002	0971	2355
~~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	0324	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0770	1247
Repayment to State Pursuant to Law	Settlement Agreements	420	880	085	0001	2370
~~Repayment to State Pursuant to Law~~	~~Repayment Pursuant to Law~~	~~420~~	~~880~~	~~858~~	~~0971~~	~~1284~~
Sale of Investments	Sale of Investments	420	882	000	0974	1286
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
Concessionaire Revenue	Concession Revenue	422	090	000	0538	0056
Concessionaire Revenue	Permit to Sell	422	090	020	0040	2685
Concessionaire Revenue	Permit to Sell	422	090	020	0041	2685
Concessionaire Revenue	Permit to Sell	422	090	020	0538	2685
Concessionaire Revenue	Permit to Sell	422	090	020	0962	2685
Federal Duck Stamp Sales	Federal Duck Stamp Sales	422	188	000	0041	0110
Illinois Michigan Canal	Illinois Michigan Canal	422	280	000	0040	0146
Insurance Claims Reimbursement	Insurance Claims Reimbursement	422	307	000	0465	0275
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	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
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
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 & Anti-Trust Dist	422	820	000	0831	0582
Court and Anti-Trust Distribut	Court & Anti-Trust Dist	422	820	000	0909	0582
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	0001	0594
Federal Government	Agriculture, Department of	422	831	010	0040	0594
Federal Government	Agriculture, Department of	422	831	010	0041	0594
Federal Government	Agriculture, Department of	422	831	010	0298	0594
Federal Government	Agriculture, Department of	422	831	010	0909	0594
Federal Government	Agriculture, Department of	422	831	010	0086	0594

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Agriculture, Department of	422	831	010	0608	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	Housing & Urban Development	422	831	011	0538	2583
Federal Government	Dept. of Homeland Security-FEMA	422	831	035	0547	1952
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	Education, Department of	422	831	058	0894	0607
Federal Government	Environmental Protection Agency	422	831	060	0077	0608
Federal Government	Environmental Protection Agency	422	831	060	0894	0608
Federal Government	Homeland Security-Port Security Grants	422	831	067	0894	2322
Federal Government	Emergency Management Agency	422	831	068	0855	0613
Federal Government	FEMA Grant 3871	422	831	069	0962	1403
Federal Government	FEMA-State Disaster #1025DR	422	831	076	0962	0619
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	0040	0626
Federal Government	Interior, Department of	422	831	100	0041	0626
Federal Government	Interior, Department of	422	831	100	0101	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	0538	0626
Federal Government	Interior, Department of	422	831	100	0608	0626
Federal Government	Interior, Department of	422	831	100	0670	0626
Federal Government	Interior, Department of	422	831	100	0765	0626
Federal Government	Interior, Department of	422	831	100	0831	0626
Federal Government	Interior, Department of	422	831	100	0894	0626
Federal Government	Interior, Department of	422	831	100	0905	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	0962	0626
Federal Government	Interior, Department of	422	831	100	0991	0626
Federal Government	Interior/National Park Service	422	831	102	0299	0628
Federal Government	US Fish & Wildlife Service	422	831	103	0894	1591
Federal Government	Labor,Department of	422	831	120	0765	0630
Federal Government	Labor,Department of	422	831	120	0894	0630
Federal Government	FEMA-1416	422	831	167	0953	2167
Federal Government	Transportation, Department	422	831	180	0039	0643
Federal Government	Transportation, Department	422	831	180	0261	0643
Federal Government	Transportation, Department	422	831	180	0962	0643
Federal Government	FEMA-1729-DR-IL	422	831	900	0894	2130
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	IEMA-U.S. Dept of Commerce	422	840	015	0894	2585
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	IEMA-U.S. Homeland Security	422	840	497	0894	1851
Fed Monies Via Other Illinois Agency	IEMA-FEMA	422	840	588	0001	1790
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
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0231	0780

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0574	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	Fishing/Confiscated Fish	422	843	021	0041	0786
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	Ginseng Harvester Violations	422	843	040	0041	2612
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	Boat/Circuit Clerk	422	843	917	0039	0822
Fines, Penalties or Violations	Snowmobile/Circuit Clerk	422	843	922	0039	0823
Licenses, Fees or Registrations	Licenses, Fees or Registrations	422	855	000	0039	0915
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	0041	2100
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	Camping Fees,State Parks	422	855	060	0538	0931
Licenses, Fees or Registrations	Burn Manager Certificate	422	855	091	0905	2256
Licenses, Fees or Registrations	Coal Quality Testing	422	855	093	0147	0934
Licenses, Fees or Registrations	Conference Fees	422	855	097	0538	0937
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	FOIA Fees	422	855	118	0962	2288
Licenses, Fees or Registrations	Tax Credit Issuance Fee	422	855	156	0659	2423
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	0137	2470
Licenses, Fees or Registrations	Recovery Cost Fees	422	855	189	0298	2470
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0145	0958
Licenses, Fees or Registrations	IL State Museum Entrance Fees	422	855	198	0194	2568
Licenses, Fees or Registrations	Privilege Reinstatement Fee	422	855	218	0039	2511
Licenses, Fees or Registrations	Privilege Reinstatement Fee	422	855	218	0040	2511
Licenses, Fees or Registrations	Privilege Reinstatement Fee	422	855	218	0041	2511
Licenses, Fees or Registrations	Herpetoculture Permit	422	855	236	0041	2631
Licenses, Fees or Registrations	Fishing Licenses	422	855	240	0041	0967
Licenses, Fees or Registrations	Lake Maintenance Fee/Rend Lake	422	855	250	0039	2514
Licenses, Fees or Registrations	Ginseng Licenses	422	855	252	0041	0972
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	0147	0988
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0858	0988
Licenses, Fees or Registrations	Admission Fees	422	855	356	0538	0921
Licenses, Fees or Registrations	Lifetime Licenses	422	855	386	0260	0993
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Watercraft Titling	422	855	725	0039	1095
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
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	Miscellaneous	422	861	000	0137	1121
Miscellaneous	Miscellaneous	422	861	000	0147	1121
Miscellaneous	Miscellaneous	422	861	000	0538	1121
Miscellaneous	Miscellaneous	422	861	000	0905	1121
Miscellaneous	Deposits-Agency Equipment	422	861	005	0041	2037
Other Illinois State Agency	General Revenue Fund	422	864	001	0538	1128
Other Illinois State Agency	General Revenue Fund	422	864	001	0884	1128
Other Illinois State Agency	Road Fund	422	864	011	0962	1129
Other Illinois State Agency	DCEO	422	864	420	0147	1150
Other Illinois State Agency	DCEO	422	864	420	0538	1150
Other Illinois State Agency	DCEO	422	864	420	0884	1150
Other Illinois State Agency	DCEO	422	864	420	0962	1150
Other Illinois State Agency	State Police	422	864	493	0884	1161
Other Illinois State Agency	IL Dept of Transportation	422	864	494	0905	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	Environmental Protection Agency	422	864	532	0884	1166
Other Illinois State Agency	Environmental Protection Agency	422	864	532	0894	1166
Other Illinois State Agency	Hazardous Waste Fund	422	864	828	0831	1375
Other Illinois State Agency	Build Illinois	422	864	971	0884	1739
Other Income	Other Income	422	865	000	0261	1191
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0041	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0390	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0538	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	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
Private Organizations or Individuals	Donation Box	422	870	210	0538	1208
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	0538	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	0538	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	0538	1225

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Rental Income	Winter Storage	422	876	650	0982	1226
Rental Income	Underground Parking	422	876	700	0538	1227
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	0146	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0147	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0194	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	0538	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	0894	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	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	0040	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	0298	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0538	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0765	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	0982	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0991	1270
Subscription or Publication Sales	Books/Magazine & Periodicals	422	888	005	0538	1290
Subscription or Publication Sales	Copy Petitions & Materials	422	888	100	0538	1303
Advertising and Marketing	Sponsorship Revenue	422	892	001	0040	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
Correction School District	Education Services	425	101	000	0001	0064
General Office	General Office	425	220	000	0001	0114
Juvenile Institutions	IYC Chicago	425	330	020	0001	1598
Juvenile Institutions	IYC Pere Marquette	425	330	021	0001	0283
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
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	035	0168	2397
Federal Government	US Department of Justice	425	831	110	0523	0629
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
Miscellaneous	Miscellaneous	425	861	000	0523	1121
Other Illinois State Agency	General Revenue Fund	425	864	001	0523	1128
Other Illinois State Agency	State Board of Education	425	864	586	0523	1172

SOURCE	SHORT NAME	0 AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Private Organizations or Individuals	425	870	000	0523	1200
Reimbursements	Reimburse - Locally Held Funds	425	890	123	0523	1788
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	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	Kewanee Life Skills Re-Entry	426	025	067	0001	2591
Adult Institutions	Il River Correctional Center	426	025	069	0001	0019
Adult Institutions	Hill Correctional Center	426	025	070	0001	0020
Adult Institutions	Joliet Treatment Center	426	025	072	0001	2619
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	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
General Office	General Office	426	220	000	0001	0114
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	Reimburse Parolee Incarceration Expenses	426	512	150	0523	2530
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
Rmbrsmt for Exp of Incarc Persons	Library Cards/Copies & Books	426	512	801	0523	0452
Telephone Commissions	Telephone Commission	426	598	000	0523	1737
Court and Anti-Trust Distribut	Consumer Law/Elderly Victims	426	820	010	0523	1423
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	035	0168	2397
Federal Government	Dept. of Justice - Forfeitures	426	831	016	0523	2002
Federal Government	U.S. Dept. of Justice	426	831	110	0523	0629
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	Criminal Justice Trust Fund	426	840	488	0523	0724
Fed Monies Via Other Illinois Agency	IEMA - FEMA	426	840	588	0523	1790

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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	DCEO-Pub Sectr Enrgy Eff Rebts	426	864	008	0523	2497
Other Illinois State Agency	Sales of Goods & Svcs-ICI	426	864	014	0301	1878
Other Illinois State Agency	Solid Waste Management Fund	426	864	078	0523	1134
Other Illinois State Agency	Commerce & Economic Opportunity	426	864	420	0523	1150
Other Illinois State Agency	Public Health-GRF	426	864	482	0523	1159
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
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	Army, Department of	427	831	056	0052	0605
Federal Government	U. S. Dept. of Education	427	831	058	0052	0607
Federal Government	U.S. Dept. of Justice	427	831	120	0052	0630
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
Federal Program Income	One Stop Participants	427	841	175	0052	1689
Fines, Penalties or Violations	Fines, Penalties or Violations	427	843	000	0052	0780
Fund Transfers	Federal Title III SS & Employ	427	846	052	0001	0841
Fund Transfers	Unemploy Comp Special Admin	427	846	055	0052	0842
Investment Income	Investment Income	427	852	000	0052	0870
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
	0					
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
Registration, Division of	Registration, Division of	440	505	000	0001	0437
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	0075	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0093	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0151	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0192	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0241	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0243	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0244	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0258	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0259	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0386	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0505	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0562	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0579	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0615	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0629	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	0898	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0912	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0954	0780
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0075	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0505	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	0795	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0829	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0898	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0912	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	0401	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	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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0746	1032
Licenses, Fees or Registrations	Original & Renewal License	440	855	440	0888	1032
Licenses, Fees or Registrations	Podiatric Physician Fees	440	855	472	0954	1043
Licenses, Fees or Registrations	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	Non-Insured Institutions Receivership Fees	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	0244	1121
Private Organizations or Individuals	Private Organiza or Indiv	440	870	000	0093	1200
Private Organizations or Individuals	Third Party Liabilities	440	870	080	0386	1205
Private Organizations or Individuals	Third Party Liabilities	440	870	080	0629	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	0075	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	0505	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	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	0898	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	0912	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	440	880	600	0795	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	0624

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Fines, Penalties or Violations	442	843	000	0001	0780
Licenses, Fees or Registrations	Training Registrations	442	855	089	0778	2245
Licenses, Fees or Registrations	Public Contracts-Filing Fees	442	855	090	0797	2246
Licenses, Fees or Registrations	Copying Fees	442	855	100	0001	0939
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	442	877	000	0001	1228
Department of Human Services	**Dept. of Human Services**	**444**	**000**			
General Office	Misc Collection-Central Office	444	220	015	0001	0115
General Office	Misc. Collection-Grants	444	220	020	0001	0117
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	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	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
Loan Repayments	Loan Repayments	444	355	000	0013	0295
Loan Repayments	Loan Repayments	444	355	000	0025	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	Anna State Hospital	444	440	029	0050	0364
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	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	William W. Fox Children Ctr	444	440	088	0050	0379
Patient Payments	Elizabeth Ludeman MH/DD Ctr	444	440	095	0050	0381
Patient Payments	William A. Howe MH/DD Center	444	440	098	0050	0382
Program Income	Grantee Interest Income	444	472	150	0592	0398
Program Income	RSV-Reserve	444	472	200	0081	0399
Program Income	RSV-Development & Education	444	472	215	0081	0400

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Program Income	RSV-Set Aside	444	472	225	0081	0402
Program Income	RSV-Purchase of Stock	444	472	230	0081	0403
Program Income	RSV-Business Insurance	444	472	235	0081	0404
Recipient Collections	Refugee Entrant Progam	444	495	050	0001	0433
Recipient Collections	Recipient-Admin Support	444	495	015	0421	0427
Recipient Collections	Recipient-Admin Support	444	495	015	0921	0427
Recipient Collections	Recipient-Excess Assistance	444	495	020	0421	0428
Recipient Collections	Recipient-Excess Assistance	444	495	020	0921	0428
Recipient Collections	Recipient-Food Stamp Program	444	495	025	0421	0429
Recipient Collections	Recipient-Food Stamp Program	444	495	025	0921	0429
Recipient Collections	Recipient Collections	444	495	032	0001	0430
Recipient Collections	Non-Medical	444	495	045	0921	0432
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	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	0509	0513
State Offset Claims	State Offset Claims	444	587	000	0581	0513
State Offset Claims	State Offset Claims	444	587	000	0592	0513
State Offset Claims	State Offset Claims	444	587	000	0644	0513
State Offset Claims	State Offset Claims	444	587	000	0646	0513
State Offset Claims	State Offset Claims	444	587	000	0700	0513
State Offset Claims	State Offset Claims	444	587	000	0872	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
Court and Anti-Trust Distribut	Court Dist/Home Serv 48-GRF	444	820	055	0818	2636
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 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	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	0642	0618
Federal Government	Health and Human Services	444	831	075	0646	0618
Federal Government	Health and Human Services	444	831	075	0733	0618
Federal Government	Health and Human Services	444	831	075	0821	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	0001	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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Labor, Department of	444	831	120	0592	0630
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0343	0634
Federal Government	Social Security Administration	444	831	192	0592	1580
Federal Government	USDA Food & Nutrition Serv	444	831	201	0408	2627
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 Stamp Admin.	444	831	710	0408	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	0592	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	HHS Family Support Admin.	444	831	755	0408	0667
Federal Government	Health and Human Services	444	831	775	0935	0669
Federal Government	AFDC Assistance	444	831	778	0408	0671
Federal Government	Family Violence Prevent/Serv	444	831	793	0001	0672
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	0421	0678
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	Fed. Monies via Other State or Org.	444	837	000	0921	1381
Federal Monies Via Other State Or Organization	Fed. Monies/Washington State	444	837	500	0646	1455
Fed Monies Via Other Illinois Agency	US Public Health Services	444	840	063	0408	0707
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. 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	SBE Fed Dept of Education	444	840	561	0838	0728
Fed Monies Via Other Illinois Agency	IEMA-FEMA	444	840	588	0592	1790
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
Federal Program Income	Recovered Funds-WIC Program	444	841	100	0700	0757
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0001	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0081	0764

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0700	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0921	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	444	843	000	0910	0780
Fines, Penalties or Violations	Motor Fuel Use Tax-Decals	444	843	075	0592	1590
Fines, Penalties or Violations	WIC Program Vendors	444	843	500	0700	0812
Fines, Penalties or Violations	Circuit Clerk	444	843	910	0132	0821
Fund Transfers	General Revenue Fund	444	846	001	0081	0827
Fund Transfers	General Revenue Fund	444	846	001	0502	0827
Fund Transfers	General Revenue Fund	444	846	001	0644	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	Alcohol/Drug Abuse/Block Grant	444	846	013	0025	0830
Fund Transfers	Group Home Loan Revolving Fund	444	846	025	0013	1886
Fund Transfers	DHS State Projects Fund	444	846	030	0211	2446
Fund Transfers	DHS Recoveries Trust Fund	444	846	035	0211	2447
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
Fund Transfers	State CURE Fund	444	846	324	0642	2730
Rebates	Infant Formula Rebates	444	850	010	0700	2010
Investment Income	Emergency Revolving Fund	444	852	035	0001	0876
Licenses, Fees or Registrations	Charitable Games Act	444	855	095	0001	0935
Licenses, Fees or Registrations	Conference Fees	444	855	097	0690	0937
Licenses, Fees or Registrations	Original & Renewal License	444	855	440	0001	1032
Licenses, Fees or Registrations	Parent Fees	444	855	449	0502	1690
Local Illinois Governmental Units	Local Governments - School Districts	444	858	005	0798	2102
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
Miscellaneous	Miscellaneous	444	861	000	0798	1121
Other Illinois State Agency	Other IL State Agencies	444	864	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	General Revenue Fund	444	864	001	0502	1128
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	Aging	444	864	402	0509	1631
Other Illinois State Agency	Children & Family Services	444	864	418	0642	1149
Other Illinois State Agency	Commerce and Economic Opportunity	444	864	420	0642	1150
Other Illinois State Agency	IL Department of Labor	444	864	452	0642	2493
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	0509	1158
Other Illinois State Agency	Healthcare and Family Services	444	864	478	0642	1158
Other Illinois State Agency	Public Health	444	864	482	0642	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	IL Criminial Justice Information Authority	444	864	546	0642	1168
Other Illinois State Agency	Housing Development Authority	444	864	551	0642	1746

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
Other Illinois State Agency	State Board of Education	444	864	586	0642	1172
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	0592	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	Medical	444	870	040	0421	1204
Private Organizations or Individuals	Assistance to the Homeless	444	870	105	0408	1206
Private Organizations or Individuals	Third Party PMT Medical Record	444	870	180	0495	2532
Private Organizations or Individuals	Parker Doan Charitable Trust	444	870	240	0642	2664
Rental Income	Program Income	444	876	000	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	Local Il Governmental Units	444	878	858	0050	1237
Reimb. Cost incurred for Federal Government	Other States	444	878	867	0050	1239
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	600	0013	1270
Illinois Power Agency	**Illinois Power Agency**	**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	IL Power Agency Operations	445	846	425	0001	2580
Fund Transfer	IPA Procurement Operation Fees	445	855	119	0425	2289
Licenses, Fees or Registrations	Supplier Fees for Procurement Events	445	855	223	0425	2518
Licenses, Fees or Registrations	Supplier Fees for Procurement Events	445	855	223	0836	2518
Licenses, Fees or Registrations	Bid Fees for Procurement Events	445	855	224	0425	2519
Private Organizations or Individuals	Generating Companies	445	870	120	0424	2124
Private Organizations or Individuals	Bid Deposits for Procurement Events	445	870	155	0425	2520
Private Organizations or Individuals	Bid Deposits for Procurement Events	445	870	155	0836	2520
Department of Insurance	**Department of Insurance**	**446**	**000**			
Evaluation of Reserves	Evaluation of Reserve	446	170	000	0001	0106
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0047	0111
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0401	0111
Insurance Claims Reimbursement	Insurance Claims Reimb.	446	307	000	0396	0275
Insurance Claims Reimbursement	Insurance Claims Reimb.	446	307	000	0997	0275
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0001	0394
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0378	0394
Privilege Tax-Insurance	Privilege Tax-Insurance	446	471	000	0401	0394
Surplus Line Tax Insurance	Surplus Line Tax Insurance	446	474	000	0001	1846
Surplus Line Tax Insurance	Surplus Line Tax Insurance	446	474	000	0401	1846

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimb. From Third Party Payee	Reimb./Third Party	446	522	000	0997	0454
Retaliatory Tax	Retaliatory Tax	446	535	000	0001	0468
Retaliatory Tax	Retaliatory Tax	446	535	000	0401	0468
Self Insurers Assessments	Surety Bonds	446	565	020	0739	0500
Self Insurers Assessments	Surety Bonds	446	565	020	0401	0500
Federal Government	DHHS-Office of Consumer Information & Insurance Oversight	446	831	001	0673	2308
Federal Government	Hlth Insurance Rate Review Grant Cycle II	446	831	002	0673	2349
Federal Government	State-Operated Hlth Insurance Exchanges	446	831	003	0673	2350
Federal Government	Health and Human Services	446	831	075	0396	0618
Federal Government	Health and Human Services	446	831	075	0673	0618
Fines, Penalties or Violations	Fines, Penalties or Violations	446	843	000	0461	0780
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
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0997	0795
Fines, Penalties or Violations	Circuit Clerk	446	843	910	0409	0821
Licenses, Fees or Registrations	Licenses, Fees or Registrations	446	855	000	0546	0915
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	0001	1015
Licenses, Fees or Registrations	Regulatory Licenses and Fees	446	855	415	0546	1015
Licenses, Fees or Registrations	Regulatory Licenses and Fees	446	855	415	0997	1015
Licenses, Fees or Registrations	Performance Examinations	446	855	460	0922	1039
Independent Procurement Tax	Independent Procurement Tax	446	857	000	0001	2510
Independent Procurement Tax	Independent Procurement Tax	446	857	000	0047	2510
Miscellaneous	Miscellaneous	446	861	000	0001	1121
Miscellaneous	Miscellaneous	446	861	000	0401	1121
State Jury Duty & Personal Phone Calls	State Jury Duty & Personal Phone Calls	446	877	000	0396	1228
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	0396	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	446	880	600	0997	1270
Reimbursements	Prog Beneficiary Reimbursement	446	890	085	0409	2552
Department of Innovation and Technology	**Department of Innovation and Technology**	**448**	**000**			
~~Federal Government~~	~~Federal Government/Various~~	~~448~~	~~831~~	~~000~~	~~0312~~	~~1748~~
Federal Government	Fed - Various - CRF	448	831	312	0304	2614
Fed Monies Via Other Illinois Agency	Via Other Il State Agency	448	840	000	0304	0702
Local Illinois Governmental Units	Local Illinois Governmental Units	448	858	000	0304	1114
~~Local Illinois Governmental Units~~	~~Local Illinois Governmental Units~~	~~448~~	~~858~~	~~000~~	~~0312~~	~~1114~~
Local Illinois Governmental Units	Lcl IL Govt Units - CRF	448	858	312	0304	2615
Miscellaneous	Miscellaneous	448	861	000	0304	1121
~~Miscellaneous~~	~~Miscellaneous~~	~~448~~	~~861~~	~~000~~	~~0312~~	~~1121~~
Miscellaneous	Miscellaneous - CRF	448	861	312	0304	2616
Other Illinois State Agency	Other Illinois State Agency	448	864	000	0304	1127
~~Other Illinois State Agency~~	~~Other Illinois State Agency~~	~~448~~	~~864~~	~~000~~	~~0312~~	~~1127~~
Other Illinois State Agency	Other IL State Agencies	448	864	312	0304	2617
Other Income	Commission Income	448	865	010	0001	2724
Private Organizations or Indidviduals	Private Organiza or Indiv	448	870	000	0304	1200
~~Private Organizations or Indidviduals~~	~~Private Organiza or Indiv~~	~~448~~	~~870~~	~~000~~	~~0312~~	~~1200~~
Private Organizations or Indidviduals	Private Org or Ind - CRF	448	870	312	0304	2618
Department of Labor	**Dept. of Labor**	**452**	**000**			

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
General Office	General Office	452	220	000	0001	0114
Wage Claims	Wage Claims	452	640	000	0251	0523
Federal Government	OSHA Consultation Grant	452	831	017	0726	2340
Federal Government	Dept. of Labor	452	831	120	0724	0630
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0255	0764
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	0051	2299
Licenses, Fees or Registrations	Administrative Fees	452	855	003	0885	1483
Licenses, Fees or Registrations	Carnival Amusement Ride Inspection	452	855	101	0001	1537
Licenses, Fees or Registrations	Carnival Amusement Ride Inspection	452	855	101	0051	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
Licenses, Fees or Registrations	Private Employer Agn Inspect	452	855	490	0357	1051
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
Lottery	Go for Gold Scratch-Off Game	458	380	008	0073	2516
Lottery	State Police Mem. Scratch-Off	458	380	009	0335	2656
Lottery	Homelessness Scratch-Off Game	458	380	010	0889	2688
Lottery	Alzheimer's Scratch-Off Game	458	380	011	0020	2711
Lottery	STEAM Scratch-Off Game	458	380	012	0987	2712
Rental Income	Rental Income	458	523	000	0711	0455
Fines, Penalties or Violations	Interest	458	843	061	0711	0794
Fund Transfers	Lottery Fund	458	846	711	0694	2269
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	0618	1121
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	Defense,Department of	466	831	055	0001	0604
Federal Government	Defense,Department of	466	831	055	0333	0604
Federal Government	Defense,Department of	466	831	055	0927	0604
Federal Government	U.S. Customs Service	466	831	197	0043	0651
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
Fund Transfers	General Revenue Fund	466	846	001	0500	0827
Miscellaneous	Miscellaneous	466	861	000	0001	1121
Miscellaneous	Recycled Scrap Metal	466	861	030	0043	2637
Other Illinois State Agencies	Other Illinois State Agencies	466	864	000	0333	1127
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
Private Organizations or Individuals	Billeting Operations Proceeds	466	870	150	0076	2512
Rental Income	Property	466	876	500	0043	1225
State Jury Duty and Personal Phone Calls	State Jury Duty and Personal Phone Calls	466	877	000	0333	1228
Repayment to State Pursuant to Law	National Guard Grant Repayment	466	880	025	0721	1873

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
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
Health Care Provider Tax	Long Term Care Provider Assessment	478	241	164	0345	2374
Health Care Provider Tax	Managed Care Org Provider Assessment	478	241	280	0329	2683
Health Care Provider Tax	Managed Care Org Provider Assessment	478	241	280	0793	2683
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	Child Support Overpayments	478	495	100	0957	2072
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	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	0211	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	0360	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	0421	0618
Federal Government	Health and Human Services	478	831	075	0502	0618
Federal Government	Health and Human Services	478	831	075	0509	0618
Federal Government	Health and Human Services	478	831	075	0522	0618
Federal Government	Health and Human Services	478	831	075	0523	0618
Federal Government	Health and Human Services	478	831	075	0718	0618
Federal Government	Health and Human Services	478	831	075	0720	0618
Federal Government	Health and Human Services	478	831	075	0728	0618
Federal Government	Health and Human Services	478	831	075	0793	0618
Federal Government	HHS/Hospital Participation	478	831	675	0329	0660
Federal Government	Health Standards Quality	478	831	805	0285	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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Title IV-D Administration	478	831	860	0757	0680
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0001	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0421	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0503	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0793	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0808	2306
Federal Government	Enhanced Fed Financial Participation-ARRA	478	831	998	0838	2306
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 Monies Via Other Illinois Agency	IDPH-HHS/CMS	478	840	482	0345	2076
Fines, Penalties or Violations	Hospital Providers PPR Penalties	478	843	031	0136	2502
Fines, Penalties or Violations	Hospital Providers PPR Penalties	478	843	031	0793	2502
Fines, Penalties or Violations	Encounter Data Penalty Payments	478	843	032	0793	2562
Fund Transfers	General Revenue Fund	478	846	001	0421	0827
Fund Transfers	General Revenue Fund	478	846	001	0757	0827
Fund Transfers	General Revenue Fund	478	846	001	0793	0827
Fund Transfers	General Revenue Fund	478	846	001	0808	0827
Fund Transfers	Public Aid Recoveries Trust	478	846	421	0793	1654
Fund Transfers	Child Support Enforcement Trust Fund	478	846	957	0421	2174
Investment Income	Emergency Revolving Fund	478	852	035	0001	0876
Licenses, Fees or Registrations	LTC Provider Monthly Assessment	478	855	164	0345	2374
Licenses, Fees or Registrations	LTC Provider Monthly Assessment	478	855	164	0401	2374
Licenses, Fees or Registrations	User Fees	478	855	718	0341	1092
Local Illinois Governmental Units	Local Illinois Governmental Units	478	858	000	0793	1114
Local Illinois Governmental Units	Cook County	478	858	028	0001	1118
Miscellaneous	Miscellaneous	478	861	000	0001	1121
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	Dept. of Child & Family Services	478	864	418	0720	1149
Other Illinois State Agency	Dept. of Human Services	478	864	444	0720	1466
Other Illinois State Agency	University of Illinois	478	864	676	0136	1182
Private Organizations or Individuals	Private Organiza or Indiv	478	870	000	0757	1200
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
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
Reimbursement	Medical Reimbursements	478	890	010	0720	1954
Reimbursement	Medical Reimbursements	478	890	010	0793	1954
Department of Public Health	**Department of Public Health**	**482**	**000**			
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
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	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	0285	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	0654	0618
Federal Government	Health and Human Services	482	831	075	0838	0618

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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.	Fed. Monies via Other State or Org.	482	837	000	0063	1381
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	Special Purpose Trust Fund	482	840	408	0063	0720
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0001	0721
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0014	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 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	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	Civil Penalties - Long Term Care	482	843	020	0371	1879
Fines, Penalties or Violations	Fed Civil Pen-Home Health Agencies	482	843	037	0063	2588
Fines, Penalties or Violations	Mobile Home Fines and Penalties	482	843	038	0118	2701
Fines, Penalties or Violations	Long Term Care	482	843	042	0285	0791
Fines, Penalties or Violations	EMS Ambulance Companies	482	843	155	0398	0807
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
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	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	J-1 Visa Waiver Program Application Fees	482	855	138	0048	2506
Licenses, Fees or Registrations	EMS Ambulance Companies	482	855	155	0398	0952
Licenses, Fees or Registrations	Hospital License Fees	482	855	194	0068	2495
Licenses, Fees or Registrations	Free Sale; Health Certificates	482	855	195	0014	1759
Licenses, Fees or Registrations	Med Cannabis Registry ID Card	482	855	196	0075	2496
Licenses, Fees or Registrations	Hospital Fees	482	855	217	0104	2509
Licenses, Fees or Registrations	Food Managers	482	855	244	0014	0970
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Eligible Medicaid Children	482	855	478	0360	1045
Licenses, Fees or Registrations	Tanning Facilities	482	855	592	0370	1082
Licenses, Fees or Registrations	Sub-Acute Care Facilities	482	855	593	0388	1083
Licenses, Fees or Registrations	Water Permit	482	855	730	0256	1096
Licenses, Fees or Registrations	Vital Records	482	855	814	0001	1101
Licenses, Fees or Registrations	Vital Records	482	855	814	0635	1101
Licenses, Fees or Registrations	Vital Records	482	855	814	0792	1101
Licenses, Fees or Registrations	Swimming Facilities	482	855	815	0118	1694
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0360	1102
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0920	1102
Licenses, Fees or Registrations	Certification of Need	482	855	820	0238	1103
Licenses, Fees or Registrations	Adoption Registry	482	855	821	0638	1623
Licenses, Fees or Registrations	Life Care Facilities	482	855	825	0001	1104
Licenses, Fees or Registrations	Certify/Hearing Aid Dispense	482	855	837	0938	1107
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	Healthcare and Family Services	482	864	478	0896	1158
Other Illinois State Agency	IL Emergency Management	482	864	588	0340	1740
Other Illinois State Agency	IL Emergency Management	482	864	588	0896	1740
Other Illinois State Agency	Build Illinois	482	864	971	0896	1739
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0015	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	0896	1200
Private Organizations or Individuals	Pharmaceutical Rebates	482	870	085	0063	1968
Private Organizations or Individuals	Epidemiological Studies	482	870	265	0001	1210
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	0294	1283
Repayment to State Pursuant to Law	Restitutions	482	880	725	0733	1283
Subscription or Publication Sales	Opinion Subscriptions	482	888	040	0277	1386
Subscription or Publication Sales	Public Health-Formulary	482	888	042	0014	1297
Department of Revenue	**Department of Revenue**	**492**	**000**			
Automobile Renting Tax	Auto Renting Tax-Counties	492	030	100	0869	0033
Automobile Renting Tax	Auto Rent Tax/Municipality	492	030	200	0868	0034
Automobile Renting Tax	Auto Rent Tax/MPEA	492	030	250	0337	0035
Automobile Renting Tax	Auto Renting Tax-State	492	030	300	0001	0036
Automobile Renting Tax	Auto Renting Tax-State	492	030	300	0412	0036
Bingo License Fees	Bingo License Fees	492	040	000	0001	0037
Charitable Game License Fees	Charitable Game License Fees	492	043	000	0085	0039
Bingo Tax	Bingo Tax	492	045	000	0050	0040
Bingo Tax	Bingo Tax	492	045	100	0412	0041
Charitable Games Tax	Charitable Games Tax	492	047	000	0085	0043
Drycleaner Tax	Drycleaner Tax	492	048	000	0548	1428
Cigarette Tax	Cigarette Tax	492	070	100	0001	0049
Cigarette Tax	Cigarette Tax	492	070	100	0345	0049
Cigarette Tax	Cigarette Tax	492	070	100	0384	0049
Cigarette Tax	Cigarette Tax	492	070	100	0412	0049
Cigarette Tax	Cigarette Tax	492	070	100	0568	0049

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
	0					
Cigarette Tax	Cigarette Tax	492	070	100	0694	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	0001	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0384	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0412	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0568	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0694	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0793	0050
Cigarette Tax	Tobacco Products	492	070	300	0345	0051
Cigarette Tax	Tobacco Products	492	070	300	0401	0051
Cigarette Tax	Tobacco Products	492	070	300	0793	0051
Coin Operators Amusement Tax	Coin Operators Amusement Tax	492	075	000	0001	0053
Cannabis Tax	State Adult Use Cannabis Excise Tax	492	080	010	0912	2689
Cannabis Tax	Local Adult Use Cannabis Excise Tax	492	080	020	0919	2690
County Water Commission	County Water Comm Sales Tax	492	093	600	0084	0058
Municipal Motor Fuel Tax	Municipal Motor Fuel Tax	492	131	000	0967	2708
County Option Motor Fuel Tax	County Option Motor Fuel Tax	492	132	000	0190	0071
Deferred Real Estate Tax Reimb.	Defer Real Estate Tax Reim	492	134	000	0930	0073
Parking Excise Tax	Parking Excise Tax	492	135	000	0694	2691
Hotel Operators Tax	Hotel Operators Tax	492	245	000	0452	0138
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0001	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0401	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0621	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0624	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0763	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	0001	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0401	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0621	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0624	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0763	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0960	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	621	0969	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0001	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0401	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0621	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0624	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0763	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0960	0139
Hotel Operator's Occupation Tax	Hotel Operator's Occupation Tax	492	250	969	0969	0139
World's Fair Hotel Tax	Chicago Hotel Operators-Tax	492	251	000	0229	0143
Hotel Operators Occupational Tax/Additional	Hotel Operator Tax/Addition	492	252	000	0960	0144
Income Tax	Individual	492	290	001	0001	0147
Income Tax	Individual	492	290	001	0007	0147
Income Tax	Individual	492	290	001	0278	0147
Income Tax	Individual	492	290	001	0401	0147
Income Tax	Individual	492	290	001	0412	0147
Income Tax	Individual	492	290	001	0515	0147
Income Tax	Individual	492	290	001	0640	0147
Income Tax	Individual	492	290	001	0644	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	Corporate	492	290	002	0412	0148
Income Tax	Corporate	492	290	002	0515	0148

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Income Tax	Corporate	492	290	002	0640	0148
Income Tax	Corporate	492	290	002	0644	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	Household Payroll	492	290	004	0001	2224
Income Tax	Household Payroll	492	290	004	0007	2224
Income Tax	Household Payroll	492	290	004	0278	2224
Income Tax	Household Payroll	492	290	004	0515	2224
Income Tax	Household Payroll	492	290	004	0640	2224
Income Tax	Household Payroll	492	290	004	0644	2224
Income Tax	5% Individual Income Tax Cash Receipts	492	290	100	0384	2494
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0001	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0007	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0278	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0401	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0412	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0515	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0640	2582
Income Tax	Indiv. Income Tax Pass-Through	492	290	150	0644	2582
Income Tax	5% Corp Income Tax Cash Receipts	492	290	200	0384	2488
Income Tax	5% PPRT Cash Receipts	492	290	300	0384	2489
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	0412	0294
Liquor Tax	Liquor Tax	492	350	000	0694	0294
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
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	0841	0313
Motor Fuel Tax	Regular MFT	492	405	100	0012	0317
Motor Fuel Tax	Regular MFT	492	405	100	0952	0317
Motor Fuel Tax	Internat'l Fuel Tax Agreement	492	405	150	0012	0318
Motor Fuel Tax	Internat'l Fuel Tax Agreement	492	405	150	0952	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	Motor Fuel Tax/Storage	492	405	600	0928	0322
Privilege Tax	Horse Racing - Tracks	492	470	200	0632	2625
Privilege Tax	Horse Racing - ADW	492	470	300	0632	2624
Privilege Tax	Quarterhorse - Tracks	492	470	400	0631	2623
Privilege Tax	StandardBred Purse - ADW	492	470	500	0217	2622
Privilege Tax	.25% Tax-Churchill Downs Tech Initiative Co	492	470	503	0217	2228
Privilege Tax	.25% Tax-TVG Network	492	470	506	0217	2232
Privilege Tax	Pari-Mutel Advnc Dpst Wagering-.25% Tax-Xpress Inc	492	470	507	0217	2238
Privilege Tax	Pari-Mutuel Advnc Dpst Wgring-.25% Tax-Betzotic.com	492	470	509	0217	2344
Privilege Tax	Pari-Mutel Advnc Dpst Wagering-.25% Clb Haw	492	470	512	0217	2528
Privilege Tax	P-M ADW .25% Bet America	492	470	518	0217	2572
Privilege Tax	P-M ADW .25% NYRA Bets	492	470	520	0217	2574
Regional Transportation Authority	RTA Sales Tax	492	477	600	0812	0410
Public Utility Tax	Assessment - PUT	492	480	030	0364	2553
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-Gas/Regular	492	480	200	0001	0415
Public Utility Tax	Supp Energy Asst/Elec	492	480	225	0550	1445
Public Utility Tax	Supp Energy Asst/Gas	492	480	255	0550	1446

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Public Utility Tax	Electricity Distribution Tax	492	480	400	0401	0419
Public Utility Tax	Electricity Distribution Tax	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	5% TIMF Cash Receipts	492	480	600	0384	2490
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	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	5% Telecom Cash Receipts	492	480	800	0384	2491
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0085	0423
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0412	0423
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0085	0424
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0412	0424
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0286	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0298	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0299	0426
Reimbursement of Audits	IFTA Audit Reimbursements	492	510	950	0012	0443
Sales Tax	School Facility Occupation Tax	492	545	100	0384	2152
Sales Tax	School Facility Occupation Tax	492	545	100	0498	2152
Sales Tax	Underground Storage Tank	492	545	105	0072	2592
Sales Tax	Sales Tax on Sorbents	492	545	125	0091	2348
Sales Tax	Home Rule Munici Sales Tax	492	545	200	0138	0474
Sales Tax	Metropo Pier & Expo Auth.	492	545	215	0337	0475
Sales Tax	County Home Rule Sales Tax	492	545	230	0139	0476
Sales Tax	Non-Home Rule Muni Sales Tax	492	545	240	0088	0477
Sales Tax	Metro East Park-Regular	492	545	270	0717	1676
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	0011	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0152	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	0377	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0401	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0412	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0627	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0648	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0694	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0928	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0946	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	Locally-Imposed Sales Tax	492	545	310	0939	2692
Sales Tax	Business District R.O.T.	492	545	500	0160	2017
Sales Tax	Business District R.O.T.	492	545	500	0384	2017
Sales Tax	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	County Public Safety R.O.T.	492	545	680	0219	1421
Sales Tax	IL Hydraulic Fracturing Tax	492	545	750	0001	2430
Sales Tax	7% Sale Price Per Oz./Cannabis	492	545	800	0075	2458
Sales Tax	5% Sales Tax Cash Receipts	492	545	850	0384	2492
Sales Tax	Rental Purchase Agrmnt Occ & Use	492	545	950	0001	2621
Sales Tax	Rental Purchase Agrmnt Occ & Use	492	545	950	0186	2621
Sales Tax	Rental Purchase Agrmnt Occ & Use	492	545	950	0671	2621

SOURCE	SHORT NAME	0 AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0263	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0401	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0412	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0960	0521
Federal Government	Health and Human Services	492	831	075	0821	0618
Federal Government	Housing & Urban Development	492	831	090	0338	0624
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 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	Motor Fuel Use Tax-Decals	492	843	075	0384	1590
Fines, Penalties or Violations	Circuit Clerk	492	843	910	0821	0821
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
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	Rental Housing Supp.Prg.Surchg	492	855	044	0150	2015
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	Deposit Fee per Tax Law/HPA	492	855	192	0384	2483
Licenses, Fees or Registrations	Non-International Fuel Tax	492	855	327	0012	0984
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	Off-Set Claim Filing Fee	492	855	433	0001	1757
Licenses, Fees or Registrations	Pro Rata Share-Elec. Utility	492	855	479	0571	1491
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
Miscellaneous	Miscellaneous	492	861	000	0001	1121
Miscellaneous	Liquor Control Commission	492	861	100	0001	1838
Private Organizations or Individuals	Private Organiza or Indiv	492	870	000	0286	1200
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	0119	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0286	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0891	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0892	1243
Repayment to State Pursuant to Law	Cash Receipt Overages	492	880	350	0001	1743
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0821	1270
Repayment to State Pursuant to Law	Tax Incre Finance Surplus	492	880	615	0001	1272
Unidentified Remittances	Unidentified Remittances	492	891	000	0001	1304
Unidentified Remittances	Unidentified Remittances	492	891	000	0583	1304
Surcharge	Entertainment Facility Surcharge	492	894	000	0158	2421
Surcharge	2% Entertainment Facility Surcharge	492	894	010	0384	2422
Surcharge	Medical Cannabis - Income Tax Surcharge	492	894	030	0001	2558
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Forfeited or Seized Property	Article 36 Seizures	493	071	005	0514	2546
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	0209	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0893	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0906	0112
Public Utility Tax	Surcharge Emergency Telephone System Act	493	480	650	0612	1635
Public Utility Tax	Surcharge Emergency Telephone System Act	493	480	650	0613	1635
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
Federal Government	Department of Homeland Security	493	831	035	0001	1952
Federal Government	Department of Homeland Security-FEMA	493	831	035	0904	1952
Federal Government	Army, Department of	493	831	056	0906	0605
Federal Government	Drug Enforcement Admin.	493	831	057	0904	0606
Federal Government	Education, Department of	493	831	058	0904	0607
Federal Government	Environmental Protection Agency	493	831	060	0906	0608
Federal Government	IEMA	493	831	068	0906	0613
Federal Government	Health and Human Services	493	831	075	0001	0618
Federal Government	Health and Human Services	493	831	075	0904	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	Penalties Emergency Telephone System Act	493	843	009	0612	2154
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	0817	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	Circuit Clerk	493	843	910	0979	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	Accident Reports	493	855	016	0001	1540
Licenses, Fees or Registrations	Accident Reports	493	855	016	0906	1540
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	Crime Offenders Fine	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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	DUI Equipment Fees	493	855	144	0222	2339
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
Licenses, Fees or Registrations	Circuit Clerk Collections	493	855	910	0887	1452
Local Illinois Governmental Units	Local Illinois Governmental Units	493	858	000	0637	1114
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	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	Merit Board-Cadet Class Reimbursement	493	864	010	0906	2487
Other Illinois State Agency	State Gaming Fund	493	864	129	0906	1136
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	Employment Security	493	864	427	0906	1417
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	0817	1162
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	0817	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Western Illinois University	493	864	628	0906	1178
Other Illinois State Agency	Rail Freight Repayment	493	864	636	0906	1430
Other Illinois State Agency	Southern Illinois University	493	864	664	0906	1181
Other Illinois State Agency	University of Illinois	493	864	676	0906	1182
Other States	Other States	493	867	000	0906	1194
Private Organizations or Individuals	Private Organiza or Indiv	493	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	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	Settlement Agreements	493	880	085	0705	2370
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	0705	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**			
Loan Repayments	Loan Repayments	494	355	000	0936	0295
Loan Repayments	Loan Repayments - Interest	494	355	025	0307	0296
Loan Repayments	Loan Repayments - Principal	494	355	050	0307	0297
Loan Repayments	Rail Freight Loan Program	494	355	075	0001	0298
Repay State/Northwest Suburban Mass Transit	RepayState/NW Suburban Mass Trans	494	528	000	0001	0458
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
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	Aeronautics Admin Cost Reim	494	831	181	0011	0644
Federal Government	Trans/Railroad Admin	494	831	182	0433	0645
Federal Government	US Dept of Trans/USEPA	494	831	185	0011	2464
Federal Government	Urban Mass Transit	494	831	196	0853	0650
Federal Government	Federal Stimulus Package	494	831	999	0433	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	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
Fund Transfers	Sound-Reducng win/door replace	494	846	928	0949	2731
Licenses, Fees or Registrations	Accident Reports	494	855	016	0011	1540
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	Highway Traffic & Signs	494	855	275	0011	0980
Licenses, Fees or Registrations	Pilot Registrations	494	855	470	0046	1041
Local Illinois Governmental Units	Airport Authority	494	858	010	0095	1115
Local Illinois Governmental Units	Property Sales, Cities, Counties	494	858	020	0011	1116
Local Illinois Governmental Units	Condition Rating Survey Coll	494	858	080	0011	2666
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	494	864	072	0011	1678

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	State Police	494	864	493	0011	1161
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	0863	1200
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	0310	1225
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	0648	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	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
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
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
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0619	0275
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0980	0275
Program Income	Grantee Interest Income	497	472	150	0236	0398
Sale of Land	Sale of Land & Structures	497	540	000	0619	0471
Federal Government	Defense, Department of	497	831	055	0897	0604
Federal Government	Health & Human Services	497	831	075	0272	0618
Federal Government	Health & Human Services	497	831	075	0273	0618
Federal Government	Health & Human Services	497	831	075	0619	0618
Federal Government	Health & Human Services	497	831	075	0980	0618
Federal Government	Housing and Urban Development	497	831	091	0897	0625
Federal Government	Veteran's Administration	497	831	200	0272	0653
Federal Government	Veteran's Administration	497	831	200	0273	0653
Federal Government	Veteran's Administration	497	831	200	0447	0653
Federal Government	Veteran's Administration	497	831	200	0619	0653
Federal Government	Veteran's Administration	497	831	200	0980	0653
Fund Transfers	General Revenue Fund	497	846	001	0236	0827
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	Copy Fees	497	855	100	0980	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
Miscellaneous	Miscellaneous	497	861	000	0980	1121
Other Illinois State Agency	Secretary of State	497	864	350	0775	1144
Other Illinois State Agency	Employment Security	497	864	427	0501	1417
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	0272	1200

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0273	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	0619	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
Rental Income	Property	497	876	500	0272	1225
Rental Income	Property	497	876	500	0273	1225
Rental Income	Property	497	876	500	0619	1225
Rental Income	Property	497	876	500	0980	1225
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0272	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	497	877	000	0273	1228
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	0619	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	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	LaSalle Veterans Home	497	877	025	0001	1232
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
Reimbursements	Outdated Drug Reimbursement	497	890	060	0619	1820
Reimbursements	Outdated Drug Reimbursement	497	890	060	0980	1820
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
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
Abraham Lincoln Presidential Library and Museum	**Abraham Lincoln Presidential Library and Museum**	**506**	**000**			
Concessionaire Revenue	Concession Revenue	506	090	000	0776	0056
Concessionaire Revenue	Concession Revenue-Food	506	090	002	0776	2660
Concessionaire Revenue	Concession Revenue-Non-Food	506	090	003	0776	2661
Licenses, Fees or Registrations	Admission Fees	506	855	356	0776	0921
Licenses, Fees or Registrations	Parking Fees	506	855	445	0776	1037
Miscellaneous	Miscellaneous	506	861	000	0776	1121
Other Illinois State Agency	Secretary of State	506	864	350	0776	1144
Other Illinois State Agency	Natural Resources	506	864	422	0001	1151
Private Organizations or Individuals	Private Organiza or Indiv	506	870	000	0776	1200
Private Organizations or Individuals	Donation Box	506	870	210	0776	1208
Rental Income	Property	506	876	500	0776	1225
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	506	877	000	0776	1228
Repayment to State Pursuant to Law	Returned Petty Cash	506	880	600	0776	1270
Subscription or Publication Sales	Copy Petitions & Materials	506	888	100	0776	1303
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
Fund Transfer	Fund for Illinois' Future	507	846	611	0407	2569
Miscellaneous	Miscellaneous	507	861	000	0001	1121
Miscellaneous	Miscellaneous	507	861	000	0101	1121
Other Illinois State Agencies	Other Illinois State Agencies	507	864	000	0407	1127
Repayment to State Pursuant to Law	Repayment Pursuant to Law	507	880	000	0001	1243
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Alton Center Business Park Project	507	880	135	0001	2590
Executive Inspector General	**Executive Inspector General**	**509**	**000**			
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	Prohibited Political Contributions	510	843	003	0001	2507
Fines, Penalties or Violations	Legal Violations - EEC Fines	510	843	036	0001	2581
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
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
Rebates	Energy Rebates	511	850	030	0170	2659
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	Other IL State Agencies	511	864	000	0617	1127
Other Illinois State Agency	DCEO	511	864	420	0170	1150
Other Illinois State Agency	State Police	511	864	493	0617	1161
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	All State Universities	511	864	600	0170	2556
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	WETSA Penalties	524	843	009	0612	2154
Fines, Penalties or Violations	Civil Penalties	524	843	012	0018	0782
Fund Transfers	Public Utility Fund	524	846	076	0059	2359
Licenses, Fees or Registrations	Copy Fees	524	855	100	0059	0939
Licenses, Fees or Registrations	Expedited Transmission Filing	524	855	122	0059	2296
Licenses, Fees or Registrations	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	Unified Carrier Registration	524	855	205	0018	2119
Licenses, Fees or Registrations	Repossession Towing Companies	524	855	206	0018	2368
Licenses, Fees or Registrations	Energy Eff. Installer Cert.	524	855	253	0059	2628
Licenses, Fees or Registrations	Solar Installer Cert.	524	855	254	0059	2629
Licenses, Fees or Registrations	FEJA Assessment	524	855	266	0059	2630
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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	524	880	600	0059	1270
Repayment to State Pursuant to Law	Telephone Utilties	524	880	705	0059	1473
Settlement Proceeds	Settlement from ICC Order	524	886	005	0001	2565
Settlement Proceeds	Settlement from ICC Order	524	886	005	0059	2565
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
Fines, Penalties or Violations	Interest	525	843	061	0548	0794
Fund Transfers	Drycleaner Trust Fund	525	846	606	0548	1592
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
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
Comprehensive Health Insurance Board	**Comprehensive Health Insurance**	**527**	**000**			
Local Funds	Local Funds	527	373	000	0177	0300
Court of Claims	**Court of Claims**	**528**	**000**			
Federal Government	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	0063	1742
Fund Transfers	Court of Claims	528	846	008	0497	1742
Fund Transfers	Court of Claims	528	846	008	0531	1742
Fund Transfers	Court of Claims	528	846	008	0762	1742
Fund Transfers	Court of Claims	528	846	008	0911	1742
Licenses, Fees or Registrations	Filing Fees	528	855	200	0001	0959
Miscellaneous	Miscellaneous	528	861	000	0001	1121
Restitution	Restitution	528	893	000	0687	2075
Restitution	Restitution	528	893	000	0843	2075
Environmental Protection Agency	**Environmental Protection Agency**	**532**	**000**			

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Hazardous Waste Cost Recoveries	Hazard Waste Cost Recoveries	532	238	000	0828	0127
Hazardous Waste Cost Recoveries	Oil Spill Response Cost Recoveries	532	238	010	0774	2667
Drycleaner Insurance Premium	Drycleaner Insurance Premium	532	304	000	0548	1595
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
Oil Overcharges	Oil Overcharges-USDOE	532	421	865	0820	0343
Program Income	Grantee Interest Income	532	472	150	0074	0398
Program Income	Grantee Interest Income	532	472	150	0859	0398
Bond Issue Proceeds	Bond Issue Proceeds	532	803	000	0270	0571
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
Court and Anti-Trust Distribution	Volkswagen Settlement	532	820	060	0819	2648
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	Energy, Department of	532	831	065	0820	0610
Federal Government	Energy, Department of	532	831	065	0859	0610
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	DNR/USEPA	532	840	020	0820	2459
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	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	0731	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	0548	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	General Revenue Fund	532	846	001	0828	0827
Fund Transfers	Motor Fuel Tax Fund	532	846	016	0963	2571
Fund Transfers	Water Revolving Escrow Account	532	846	020	0270	1793
Fund Transfers	Anti-Pollution Fund	532	846	551	0065	0858
Fund Transfers	Anti-Pollution Fund	532	846	551	0270	0858
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
	0					
Investment Income	Investment Income	532	852	000	0270	0870
Licenses, Fees or Registrations	Licenses/Fee or Registration	532	855	000	0277	0915
Licenses, Fees or Registrations	Licenses/Fee or Registration	532	855	000	0548	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	035	0944	0926
Licenses, Fees or Registrations	Electronic Products Recycling	532	855	074	0675	2166
Licenses, Fees or Registrations	Remediation Reimbursement Review	532	855	085	0214	2189
Licenses, Fees or Registrations	Copy Fees	532	855	100	0001	0939
Licenses, Fees or Registrations	FOIA Fees	532	855	118	0277	2288
Licenses, Fees or Registrations	Clean Construction or Demolition Debris Fees	532	855	123	0944	2300
Licenses, Fees or Registrations	Late Payment Fees Paid By Drycleaners	532	855	159	0548	1594
Licenses, Fees or Registrations	Expedited Permit Fee	532	855	161	0944	2353
Licenses, Fees or Registrations	Smaller Sources Permits	532	855	193	0944	2485
Licenses, Fees or Registrations	Initial CCR Surface Impoundment Fees	532	855	227	0944	2686
Licenses, Fees or Registrations	Annual CCR Surface Impoundment Fees	532	855	228	0944	2687
Licenses, Fees or Registrations	Lead Testing-Lab Analysis	532	855	231	0288	2587
Licenses, Fees or Registrations	NPDES & Stormwater Permit Fees	532	855	233	0731	2605
Licenses, Fees or Registrations	Avoided Fees	532	855	234	0944	2606
Licenses, Fees or Registrations	CED Manufacturer Reg Fee	532	855	238	0078	2633
Licenses, Fees or Registrations	CED Recycler Reg Fee	532	855	239	0078	2634
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	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	Sanitary Landfill	532	855	571	0078	1401
Licenses, Fees or Registrations	Sanitary Landfill	532	855	571	0089	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	0944	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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Natural Resources	532	864	422	0074	1151
Other Illinois State Agency	Transportation	532	864	494	0731	1162
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
Private Organizations or Individuals	Private Organiza or Indiv	532	870	000	0859	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0001	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0065	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0072	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0074	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0078	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0089	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0091	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0214	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0270	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0288	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0294	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0336	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0675	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0731	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0765	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0828	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0845	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0944	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	532	877	000	0963	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0072	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0078	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0294	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0731	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	Grantee Interest Income	532	880	065	0564	1247
Repayment to State Pursuant to Law	Grantee Interest Income	532	880	065	0571	1247
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**			
Federal Government	Health and Human Services	534	831	075	0606	0618
Fed Monies Via Other Illinois Agency	Department of Public Health	534	840	413	0606	2316
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	ILHIE Direct Fees	534	855	208	0606	2400
Licenses, Fees or Registrations	Integrated Direct Fees	534	855	209	0606	2401
Licenses, Fees or Registrations	EHR Connect 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	0606	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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	534	880	600	0606	1270

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Guardianship and Advocacy Comm.	**Guardianship & Advocacy Comm.**	**537**	**000**			
Licenses, Fees or Registrations	Licenses/Fee or Registration	537	855	000	0297	0915
Local Illinois Governmental Units	Cook County Reimbursement	537	858	075	0297	2613
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
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
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	Federal Government	546	831	000	0488	1748
Federal Government	Dept of Homeland Security - FEMA	546	831	035	0488	1952
Federal Government	U.S. Dept of Justice	546	831	110	0318	0629
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	0184	1121
Miscellaneous	Miscellaneous	546	861	000	0477	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	0001	1466
Other Illinois State Agency	Dept. of Human Services	546	864	444	0318	1466
Other Illinois State Agency	Dept. of Human Services	546	864	444	0335	1466
Other Illinois State Agency	Illinois State Police	546	864	493	0156	1161
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0318	1200
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
State Board of Investment	**State Board of Investment**	**555**	**000**			
Investment Income	Investment Income	555	852	000	0529	0870
Licenses, Fees or Registrations	Copy Fees	555	855	100	0529	0939
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	555	877	000	0529	1228
Repayment to State Pursuant to Law	Repay.-Other Employee Comp.	555	880	035	0529	1995
Illinois Toll Highway Authority	**Illinois Toll Highway Authority**	**557**	**000**			
Tolls	Tolls	557	600	000	0455	0516
Bond Issue Proceeds	Bond Issue Proceeds	557	803	000	0455	0571
Investment Income	Investment Income	557	852	000	0455	0870
Miscellaneous	Miscellaneous	557	861	000	0455	1121
Miscellaneous	Miscellaneous	557	861	000	0312	1121
Other Illinois State Agency	Transportation	557	864	494	0455	1162
Repayment to State Pursuant to Law	Returned Petty Cash Fund	557	880	600	0455	1270

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
	0					
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
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
Procurement Policy Board	**Procurement Policy Board**	**562**	**000**			
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	562	877	000	0001	1228
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
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	Self Insurance	563	855	566	0534	1533
Repayment to State Pursuant to Law	Returned Petty Cash Fund	563	880	600	0274	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	563	880	600	0534	1270
Reimbursements	Self-Insurer	563	890	095	0940	2715
Illinois Independent Tax Tribunal	**Illinois Independent Tax Tribunal**	**564**	**000**			
Licenses, Fees or Registrations	Filing Fees	564	855	071	0169	2142
Illinois Gaming Board	**Illinois Gaming Board**	**565**	**000**			
Admission Tax	Admission Tax Boat & Gambling	565	015	150	0129	0003
Riverboat Gambling Wagering Tax	Riverboat Gambling Wagering Tax	565	532	000	0129	0467
Video Gaming Tax	30% Video Terminal Tax	565	534	001	0694	2292
Video Gaming Tax	30% Video Terminal Tax	565	534	001	0842	2292
Sports Wagering Tax	Sports Wagering Tax	565	536	000	0968	2706
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	VGA-Establishment Application Fees	565	855	039	0129	2655
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Gaming Positions	565	855	311	0972	2677
Licenses, Fees or Registrations	RB Org Gaming License App Fee	565	855	312	0129	2678
Licenses, Fees or Registrations	RB Org Gaming License Background Investigation Fee	565	855	313	0129	2679
Licenses, Fees or Registrations	SW Occupational License Fees	565	855	314	0129	2680
Licenses, Fees or Registrations	SW Occupational Renewal Fees	565	855	315	0129	2681
Licenses, Fees or Registrations	SW Badge Replacement Fees	565	855	316	0129	2682
Licenses, Fees or Registrations	SW Mgmt Services Provider License Fee	565	855	317	0968	2693
Licenses, Fees or Registrations	SW Tier 2 Data Provider License Fee	565	855	318	0968	2694
Licenses, Fees or Registrations	SW Master Sports Wagering License	565	855	319	0968	2695
Licenses, Fees or Registrations	SW Supplier Application Fee	565	855	320	0968	2696
Licenses, Fees or Registrations	SW Supplier License Fee	565	855	321	0968	2697
Licenses, Fees or Registrations	SW Mgmt Services Provider App Fee	565	855	322	0968	2698
Licenses, Fees or Registrations	RB Reconciliation Fee	565	855	323	0972	2699
Licenses, Fees or Registrations	RB Organization Gaming License Fee	565	855	324	0972	2700
Licenses, Fees or Registrations	Manufactured Home License	565	855	422	0129	1712
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
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
Liquor Control Commission	**Liquor Control Commission**	**567**	**000**			
Fines, Penalties or Violations	Fines, Penalties or Violations	567	843	000	0001	0780
Fines, Penalties or Violations	Circuit Clerk	567	843	910	0821	0821
Fund Transfers	Youth Alcohol & Substance	567	846	128	0821	0845
Licenses, Fees or Registrations	Liquor Licenses	567	855	390	0001	0996
Licenses, Fees or Registrations	Liquor Licenses	567	855	390	0821	0996
Licenses, Fees or Registrations	Duplicate Liquor License	567	855	393	0001	0997
Miscellaneous	Liquor Control Commission	567	861	100	0001	1838
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	567	877	000	0821	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	567	880	600	0821	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	Attorney General	569	840	340	0923	2635
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
Fund Transfers	General Revenue Fund	569	846	001	0879	0827
Licenses, Fees or Registrations	Academy Training Fees	569	855	154	0517	1510
Licenses, Fees or Registrations	Application Fees	569	855	042	0517	0928
Licenses, Fees or Registrations	Entrants Fees	569	855	005	0517	1511
Miscellaneous	Miscellaneous	569	861	000	0879	1121
Other Illinois State Agency	Dept. of Human Services - GRF	569	864	444	0923	1466
Other Illinois State Agency	Il Crimin Justice Info Auth	569	864	546	0923	1168
Other Illinois State Agency	Violent Crime Victims Assistance	569	864	929	0923	1186
Prisoner Review Board	**Prisoner Review Board**	**578**	**000**			
Miscellaneous	Miscellaneous	578	861	000	0001	1121
Other Illinois State Agency	Attorney General	578	864	340	0001	1143
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	578	877	000	0001	1228
Illinois Racing Board	**Illinois Racing Board**	**579**	**000**			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
	0					
Admission Tax	Admission Tax-Racetracks	579	015	100	0632	0002
Admission Tax	Admission Fee-OTB	579	015	250	0632	2347
Privilege Tax	Horse Racing - Tracks	579	470	200	0632	2625
Privilege Tax	Horse Racing - ADW	579	470	300	0632	2624
Privilege Tax	Quarterhorse - Tracks	579	470	400	0631	2623
Privilege Tax	StandardBred Purse - ADW	579	470	500	0217	2622
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	0632	2333
Licenses, Fees or Registrations	Fingerprint Fees	579	855	222	0632	1385
Licenses, Fees or Registrations	Occupation Licenses	579	855	300	0632	1365
Licenses, Fees or Registrations	Organization Licenses	579	855	600	0632	1368
Miscellaneous	Racing Board	579	861	200	0632	1837
Repay State/Jury Duty & Personal Calls	Repay State/Jury Duty & Personal Calls	579	877	000	0632	1228
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	Defense, Department of	586	831	055	0561	0604
Federal Government	Education, Department of	586	831	058	0561	0607
Federal Government	U.S. Dept. of Justice	586	831	110	0560	0629
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 Monies Via Other State or Organization	Fed. Monies via Other State or Org.	586	837	000	0561	1381
Fed Monies Via Other Illinois Agency	ISP Federal Project Fund	586	840	904	0561	1573
Federal Program Income	Federal Program Income	586	841	000	0410	0752
Federal Program Income	Grantee Interest Income	586	841	150	0561	0760
Federal Program Income	Grantee Interest Income ARRA	586	841	999	0410	2226
Federal Program Income	Grantee Interest Income ARRA	586	841	999	0561	2226
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	586	842	010	0001	0765
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	586	842	010	0144	0765
Fed Govt Indirect Cost Reimbursement	Education, US Department of	586	842	057	0001	0768
Fed Govt Indirect Cost Reimbursement	Education, US Department of	586	842	057	0144	0768
Fed Govt Indirect Cost Reimbursement	Health & Human Services	586	842	075	0001	0771
Fed Govt Indirect Cost Reimbursement	Health & Human Services	586	842	075	0144	0771
Fed Govt Indirect Cost Reimbursement	Labor, Dept. of	586	842	120	0001	0774
Fed Govt Indirect Cost Reimbursement	ISBE Fed Nat'l Comm Serv	586	842	183	0001	0776
Fed Govt Indirect Cost Reimbursement	SBE & Job Training Partners	586	842	656	0001	0779
Fines, Penalties or Violations	Interest Penalty	586	843	061	0569	0794
Fund Transfers	General Revenue Fund	586	846	001	0130	0827

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
	0					
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	0144	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	Early Intervention Revolving	586	864	355	0502	1411
Other Illinois State Agency	Children & Family Services	586	864	418	0144	1149
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	600	0001	1270
State Board of Elections	**State Board of Elections**	**587**	**000**			
Repayment-Unused Grant Funds	Repayment-Unused Grant Funds	587	633	000	0206	1981
Federal Government	Fed. Election Assist.-Ind.w/Disab.	587	831	040	0206	1970
Federal Government	Health and Human Services	587	831	075	0206	0618
Federal Government	General Services Administration	587	831	875	0206	1860
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
Private Organizations or Individuals	Private Organizations or Individuals	587	870	000	0348	1200
Private Organizations or Individuals	Private Organizations or Individuals	587	870	000	0467	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	587	880	600	0001	1270
Subscription or Publication Sales	Copy Petitions & Materials	587	888	100	0001	1303
State Emergency Management Agency	**State Emergency Mgmt Agency**	**588**	**000**			
Federal Government	Dept. of Homeland Security-FEMA	588	831	035	0491	1952
Federal Government	Dept. of Homeland Security	588	831	045	0491	1971
Federal Government	Commerce, Department of	588	831	050	0710	0600
Federal Government	Environmental Protection Agency	588	831	060	0191	0608
Federal Government	Environmental Protection Agency	588	831	060	0484	0608
Federal Government	Environmental Protection Agency	588	831	060	0497	0608
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	Health & Human Services	588	831	075	0067	0618
Federal Government	Health & Human Services	588	831	075	0191	0618
Federal Government	U.S. Dept. of Justice	588	831	110	0497	0629
Federal Government	U.S. Dept. of Justice	588	831	110	0710	0629
Federal Government	Nuclear Regulator Commission	588	831	149	0796	0639
Federal Government	Small Business Admin	588	831	158	0491	0640
Federal Government	Transportation, Department	588	831	180	0497	0643
Federal Government	FEMA	588	831	799	0067	1741
Federal Government	FEMA	588	831	799	0491	1741
Federal Government	FEMA	588	831	799	0667	1741
Federal Government	FEMA	588	831	799	0710	1741
Federal Government	FEMA	588	831	799	0796	1741
Federal Government	Federal Stimulus Package	588	831	999	0667	2178
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	General Revenue Fund	588	846	001	0667	0827
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	0173	0937
Licenses, Fees or Registrations	Copy Fees	588	855	100	0001	0939
Licenses, Fees or Registrations	Copy Fees	588	855	100	0796	0939
Licenses, Fees or Registrations	Laser Registration Fees	588	855	216	0067	2501
Licenses, Fees or Registrations	Industrial Radiographers	588	855	346	0067	0986
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	588	855	396	0942	0999
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	588	855	396	0943	0999
Licenses, Fees or Registrations	Mammography Install. Fee	588	855	400	0067	1523
Licenses, Fees or Registrations	Nuclear Reactor Ann Assess	588	855	425	0796	1024
Licenses, Fees or Registrations	Nuclear Fuel Storage Fee	588	855	427	0796	1025
Licenses, Fees or Registrations	Nurse Agencies	588	855	429	0796	1027
Licenses, Fees or Registrations	Nuclear Spent Fuel	588	855	431	0796	1538
Licenses, Fees or Registrations	Radon Licensing	588	855	508	0067	1494
Licenses, Fees or Registrations	Radiation Machine Svc. Providers	588	855	509	0067	1719
Licenses, Fees or Registrations	Radiation Mach. Inspect./Reg.	588	855	510	0067	1612
Licenses, Fees or Registrations	Radiation Image/Therapeutic Op.	588	855	511	0067	1613
Licenses, Fees or Registrations	Radiation Machine Inspection	588	855	512	0067	1055
Licenses, Fees or Registrations	Radiation Technology Accred.	588	855	513	0067	1056
Licenses, Fees or Registrations	Radiation Producing Machines	588	855	514	0067	1057
Licenses, Fees or Registrations	Radioactive Material License	588	855	515	0067	1058
Licenses, Fees or Registrations	Recovery & Remediation Fees	588	855	519	0067	1454
Licenses, Fees or Registrations	Radon Detection Fees	588	855	524	0001	1062
Licenses, Fees or Registrations	Water Permits	588	855	730	0067	1096
Miscellaneous	Miscellaneous	588	861	000	0001	1121
Miscellaneous	Miscellaneous	588	861	000	0710	1121
Licenses, Fees or Registrations	Miscellaneous	588	861	000	0796	1121
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	0796	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0882	1200
Private Organizations or Individuals	BSF Railways Derailment	588	870	165	0491	2525
Private Organizations or Individuals	BSF Railways Derailment	588	870	165	0667	2525
Private Organizations or Individuals	BSF Railways Derailment	588	870	165	0710	2525
Private Organizations or Individuals	BSF Railways Derailment	588	870	165	0942	2525
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	Repayment Pursuant to Law	588	880	000	0971	1243
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

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0001	0577
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 Transfers	St Pension Obligation Acc Bond Fund	589	846	825	0479	2662
Interest Paid by Members	Interest Paid by Members	589	849	000	0479	0869
Miscellaneous	Miscellaneous	589	861	000	0455	1121
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**			
Licenses, Fees or Registrations	Application Fees	591	855	042	0001	0928
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-FEMA	592	831	035	0047	1952
Federal Government	Environmental Protection Agency	592	831	060	0580	0608
Fines, Penalties or Violations	Fire Prevention Fines & Penalties	592	843	005	0047	2557
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
Private Organizations or Individuals	JFSIP Training Contributions	592	870	195	0047	2561
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
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	Teacher Health Insurance Security Fund	593	846	203	0473	2714
~~Fund Transfers~~	~~Pension Contribution Fund~~	~~593~~	~~846~~	~~472~~	~~0473~~	~~1828~~
Fund Transfers	Pension Contrib. Fund-PA 93-665	593	846	585	0789	1893
Fund Transfers	St Pension Obligation Acc Bond Fund	593	846	825	0473	2662
Fund Transfers	St Pension Obligation Acc Bond Fund	593	846	825	0479	2662
~~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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Board of Higher Education	**Board of Higher Education**	**601**	**000**			
Patient Payments	Tinley Park MH/DD Center	601	440	014	0736	0359
Program Income	Grantee Interest Income	601	472	150	0736	0398
Surety Bond Forfeitures	Surety Bond Forfeitures	601	597	000	0751	0515
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	Via Other Illinois State Agency	601	840	000	0736	0702
Fed Monies via Other Illinois Agency	SBE Fed Dept of Education-ILDS	601	840	008	0736	2544
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	0082	2197
Licenses, Fees or Registrations	Operating Authority Fees	601	855	084	0661	2197
Licenses, Fees or Registrations	Operating Authority Fees	601	855	084	0766	2197
Licenses, Fees or Registrations	Application & Renewal Fees	601	855	148	0751	2363
Miscellaneous	Miscellaneous	601	861	000	0001	1121
Other Illinois State Agencies	ISBE-Common Core State Standards	601	864	020	0736	2373
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	Community College Board	601	864	684	0736	1642
Other Illinois State Agencies	Illinois Public Universities/Public Agenda	601	864	690	0736	2133
Other Illinois State Agencies	Illinois Student Assistance Commission	601	864	691	0736	2134
Private Organizations or Individuals	Not-For-Profit Entities/Public Agenda	601	870	130	0736	2131
Private Organizations or Individuals	For-Profit Institutions/Public Agenda	601	870	135	0736	2132
Private Organizations or Individuals	Not-For-Profit/CCA	601	870	145	0736	2482
Private Organizations or Individuals	Not-For-Profit/Joyce Foundation	601	870	160	0736	2524
Private Organizations or Individuals	Not-For-Profit/MHEC	601	870	170	0736	2531
Private Organizations or Individuals	Not-For-Profit/CAEL	601	870	175	0736	2541
Private Organizations or Individuals	Not-For-Profit/College Board	601	870	185	0736	2555
Private Organizations or Individuals	Not-For-Profit/INCCRRA	601	870	200	0736	2566
Private Organizations or Individuals	Private Org or Indiv/Synergy Ent	601	870	230	0736	2608
Private Organizations or Individuals	Private Org or Indiv/Lumina	601	870	235	0736	2626
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
Chicago State University	**Chicago State University**	**608**	**000**			
Other Illinois State Agencies	Chicago State University	608	864	608	0223	1891
Governors' State University	**Governors' State University**	**616**	**000**			
Reimbursements	University Locally Held Funds	616	890	090	0007	2610
Northeastern Illinois University	**Northeastern Illinois University**	**620**	**000**			
Reimbursements	University Locally Held Funds	620	890	090	0007	2610
Illinois State University	**Illinois State University**	**636**	**000**			
Reimbursements	University Locally Held Funds	636	890	090	0007	2610
Southern Illinois University	**Southern Illinois University**	**664**	**000**			
Miscellaneous	Miscellaneous	664	861	000	0001	1121
Reimbursements	University Locally Held Funds	664	890	090	0007	2610
University of Illinois	**University of Illinois**	**676**	**000**			
Reimbursements	University Locally Held Funds	676	890	090	0007	2610
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 Government	FEMA Agreement #878	684	831	078	0339	0621
Federal Government	Labor, Deparment of	684	831	120	0339	0630
Federal Monies Via Other State or Org.	Fed. Monies via Other State or Org.	684	837	000	0339	1381

SOURCE	SHORT NAME 0	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	Sale of Grant Purch Equipment	684	840	016	0772	2651
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 Govt Indirect Cost Reimbursement	ICCB Fund	684	842	339	0001	1384
Fed Govt Indirect Cost Reimbursement	Fed Govt Indirect Cost Reimb.	684	842	000	0350	0764
Licenses, Fees or Registrations	Cook County GED	684	855	232	0161	2604
Miscellaneous	Miscellaneous	684	861	000	0001	1121
Miscellaneous	Miscellaneous	684	861	000	0339	1121
Miscellaneous	Miscellaneous	684	861	000	0350	1121
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	0001	1372
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
Other States	Other States	684	867	000	0161	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	0001	1228
Reim/Jury Duties & Recoveries	Reimburse State Jury Duty & Phone	684	877	000	0339	1228
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 Grant	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	0664	1647
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
Repayment to State Pursuant to Law	Employee Vacation/Sick Repayment	691	880	800	0773	1577
Sale of State Assets	IDAPP Loan Sale Proceeds	691	881	200	0664	2115
Mathematics & Science Academy	**Mathematics & Science Academy**	**692**	**000**			
Local Funds	Local Funds	692	373	000	0359	0300
Local Funds	IMSA Foundation	692	373	010	0359	0301
Local Funds	IMSA Foundation	692	373	010	0768	0301
Fed Monies Via Other Illinois Agency	ISBE-Teacher Quality	692	840	003	0359	2392
Fed Monies Via Other Illinois Agency	ISBE-Teacher Quality	692	840	003	0768	2392
Fed Monies Via Other Illinois Agency	Secretary of State	692	840	350	0359	2645
Fed Monies Via Other Illinois Agency	Commerce & Economic Opportunity	692	840	420	0359	1899
Fed Monies Via Other Illinois Agency	Board of Higher Education	692	840	601	0359	2732
Licenses, Fees or Registrations	Outreach Programs	692	855	591	0768	1081
Local Illinois Governmental Units	Local Illinois Governmental Units	692	858	000	0359	1114
Miscellaneous	Miscellaneous	692	861	000	0768	1121
Miscellaneous	Miscellaneous-Royalties	692	861	020	0768	2383
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	State Board of Education	692	864	586	0359	1172
Other Illinois State Agency	Board of Higher Education	692	864	601	0359	1621
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0359	1200
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0768	1200
Private Organizations or Individuals	Third Party Liability	692	870	080	0007	1205
Private Organizations or Individuals	NCSSSMST	692	870	300	0359	1581
Student Fees	Student Fees	692	885	000	0768	1288
Subscription or Publication Sales	Workshop Materials	692	888	010	0359	1872
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**			
~~Licenses, Fees or Registrations~~	~~Copy Fees~~	~~695~~	~~855~~	~~100~~	~~0001~~	~~0939~~
Restitution	Restitution	695	893	000	0001	2075

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	GS	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
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	CH	ECH	SCH
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/EJS	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
425	Department of Juvenile Justice	JJ	EJJ	SJJ
426	Department of Corrections	C	EC	SC
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
446	Department of Insurance	IN	EIN	SIN
448	Department of Innovation and Technology	D, I	EDI	SDI

ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
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/EPF	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			
506	Abraham Lincoln Presidential Library and Museum	AL	EAL	SAL
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 Investment	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
564	Illinois Independent Tax Tribunal	IT	EIT	SIT
565	Illinois Gaming Board	IG	EIG	SIG
567	Liquor Control Commission	LC	ELC	SLC
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

ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
572	Mid-America Medical District Commission	AM	EAM	SAM
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	DA	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/ERO/ERT	SRS
590	Illinois Labor Relations Board	LL	ELL	SLL
591	Illinois State Police Merit Board	PM	EPM	SPM
592	Office of the State Fire Marshal	FM	EFM	SFM
593	State Teachers' Retirement System	TR	ETR	STR
594	Public School Tchers Pens/Retire Fund of Chicago	TP	ETP	STP
597	Southeastern IL Economic Development Authority			
598	Upper Illinois River Valley Development Authority			
601	Board of Higher Education	HE	EHE	SHE
608	Chicago State University	CU	ECU	SCU
612	Eastern Illinois University	UE	EUE	SUE
616	Governors State University	GU	EGU	SGU
618	Governors State University Alumni Association			
620	Northeastern Illinois University	NE	ENE	SNE
621	Northeastern Illinois University Foundation			
628	Western Illinois University	WU	EWU	SWU
629	Western Illinois University Foundation			
636	Illinois State University	IU	EIU	SIU
637	Illinois State University Foundation			
644	Northern Illinois University	NU	ENU	SNU
645	Northern Illinois University Foundation			
646	Northern Illinois University Alumni Association			
664	Southern Illinois University	US	EUS	SUS
665	SIU - Carbondale Foundation			
666	SIU - Edwardsville Foundation			
667	SIU - Carbondale Alumni Assoc			
668	SIU - Edwardsville Alumni Assoc			
676	University of Illinois	UI	EUI	SUI
677	University of Illinois Foundation			
678	University of Illinois Alumni Association			
684	Illinois Community College Board	CB	ECB	SCB
685	State Community College of East St. Louis			
691	Illinois Student Assistance Commission	CM	ECM	SCM
692	Illinois Math and Science Academy	MS	EMS	SMS
693	State Universities Retirement System	UR	EUR	SUR
695	State Universities Civil Service Merit Board	UC	EUC	SUC

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 ______

Agency ______________
Agency No. ______________
Fund ______________
Fund No. ______________

Description		Nearest Thousand Current Year	Prior Year
Cash flows from operating activities:			
Cash received from sales and services	901	$	$
Cash received from lottery sales (net of $_____ cash prizes paid by agents and $_____commissions retained by agents)	902		
Cash received from transactions with other funds	903		
Cash payments to suppliers for goods and services	904	( )	( )
Cash payments to internal service funds	905		
Cash payments to employees for services	906	( )	( )
Cash payments for lottery prizes	907	( )	( )
Cash receipts from other operating activities	908		
Cash payments for other operating activities	909	( )	( )
Net cash provided (used) by operating activities	910		
Cash flows from noncapital financing activities:			
Proceeds from revenue bonds and other borrowings, net of bond issuance costs	915		
Principal paid on revenue bonds and other borrowings	916	( )	( )
Interest paid on revenue bonds and other borrowings	917	( )	( )
Operating grants received	920		
Operating grants paid	921	( )	( )
Transfers-in from other funds	923		
Transfers-out to other funds	926	( )	( )
Other noncapital financing activities (explain) ____________________	930		
Net cash provided (used) by noncapital financing activities	933		
Cash flows from capital and related financing activities:			
Proceeds from capital debt incurred, net of bond issuance costs	934		
Acquisition and construction of capital assets	935	( )	( )
Principal paid on capital debt	936	( )	( )
Interest paid on capital debt	937	( )	( )
Proceeds from the sale of equipment	938		
Other capital and related financing activities (explain) ____________________	939		
Net cash provided (used) by capital and related financing activities	940		
Cash flows from investing activities:			
Purchase of investment securities	941	( )	( )
Proceeds from sale and maturities of investment securities	942		
Cash paid to investment managers	943		
Loan disbursements	944		
Loan repayments	945		
Interest and dividends on investments	946		
Net cash provided (used) by investing activities	947		
Net increase (decrease) in cash and cash equivalents	948		
Cash and cash equivalents at beginning of year	949		
Cash and cash equivalents at end of year	950	$	$

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 ______

Agency ________
Agency No. ________
Fund ________
Fund No. ________

Description		Nearest Thousand: Current Year	Prior Year
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	951	$	$
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	952		
Provision for uncollectible accounts	953		
Amortization (accretion)	954		
Interest income	955		
Interest expense	956		
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	957		
(Increase) decrease in intergovernmental receivables	958		
(Increase) decrease in due from other funds	959		
(Increase) decrease in due from component units	960		
(Increase) decrease in loans and notes receivable	961		
(Increase) decrease in inventory	962		
(Increase) decrease in prepaid expenses	963		
(Increase) decrease in deferred outflows of resources	988		
Increase (decrease) in accounts payable and accrued liabilities	964		
Increase (decrease) in intergovernmental payables	965		
Increase (decrease) in due to other funds	966		
Increase (decrease) in due to component units	967		
Increase (decrease) in unearned revenues	968		
Increase (decrease) in net pension liability	989		
Increase (decrease) in OPEB liability	991		
Increase (decrease) in other liabilities	969		
Increase (decrease) in deferred inflows of resources	990		
Other (explain) ________	970		
Total adjustments	971		
Net cash provided by operating activities	972	$	$

Description		Nearest Thousand: Fair Market Value		Current Year Cash Receipts (Disbursements)
Noncash investing, capital, and financing activities:				
Cost of capital asset acquisitions financed by capital leases	975	$	976	$
Cost of installment purchases	977		978	
Loss on disposal of capital assets	979		980	
Transfer of assets from (to) other State funds	981			
Donated assets	983			
Other (explain): ________	985		986	
________				
________				

Change in fair market value of investments: $________ 987

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 ______ 1

Agency	2 **Dept. ABC**
Agency No.	3 **128**
Fund	4 **XYZ Fund**
Fund No.	5 **1460**

Description		Nearest Thousand Current Year	Prior Year
Cash flows from operating activities:			
Cash received from sales and services	901	$ 7 529	$ 6 526
Cash received from lottery sales (net of $_____ cash prizes paid by agents and $_____commissions retained by agents)	902		
Cash received from transactions with other funds	903		
Cash payments to suppliers for goods and services	904	(434)	(426)
Cash payments to internal service funds	905		
Cash payments to employees for services	906	(94)	(97)
Cash payments for lottery prizes	907	( )	( )
Cash receipts from other operating activities	908	1	
Cash payments for other operating activities	909	( )	( )
Net cash provided (used) by operating activities	910	$ 8 2	$ 3
Cash flows from noncapital financing activities:			
Proceeds from revenue bonds and other borrowings, net of bond issuance costs	915	9	
Principal paid on revenue bonds and other borrowings	916	( )	( )
Interest paid on revenue bonds and other borrowings	917	( )	( )
Operating grants received	920		
Operating grants paid	921	( )	( )
Transfers-in from other funds	923		
Transfers-out to other funds	926	( )	( )
Other noncapital financing activities (explain) ______	930		
Net cash provided (used) by noncapital financing activities	933	10	
Cash flows from capital and related financing activities:			
Proceeds from capital debt incurred, net of bond issuance costs	934	11	
Acquisition and construction of capital assets	935	( )	( )
Principal paid on capital debt	936	( )	( )
Interest paid on capital debt	937	( )	( )
Proceeds from the sale of capital assets	938		
Other capital and related financing activities (explain) ______	939		
Net cash provided (used) by capital and related financing activities	940	12	
Cash flows from investing activities:			
Purchase of investment securities	941	(13)	( )
Proceeds from sale and maturities of investment securities	942		
Cash paid to investment managers	943		
Loan disbursements	944		
Loan repayments	945		
Interest and dividends on investments	946		
Net cash provided (used) by investing activities	947	14	
Net increase (decrease) in cash and cash equivalents	948	15 2	3
Cash and cash equivalents at beginning of year	949	16 101	98
Cash and cash equivalents at end of year	950	$ 17 103	$ 101

State of Illinois
Proprietary Funds
Statement of Cash Flows
June 30, 20 ______ 1

Agency	2 **Dept. ABC**
Agency No.	3 **128**
Fund	4 **XYZ Fund**
Fund No.	5 **1460**

Description		Nearest Thousand Current Year	Nearest Thousand Prior Year
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	951	$ 18 9	$ 6 8
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	952	19	
Provision for uncollectible accounts	953		
Amortization (accretion)	954		
Interest income	955		
Interest expense	956		
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	957	20	
(Increase) decrease in intergovernmental receivables	958		
(Increase) decrease in due from other funds	959		
(Increase) decrease in due from component units	960		
(Increase) decrease in loans and notes receivable	961		
(Increase) decrease in inventory	962	2	1
(Increase) decrease in prepaid expenses	963		
(Increase) decrease in deferred outflows of resources	988		
Increase (decrease) in accounts payable and accrued liabilities	964	<8>	<6>
Increase (decrease) in intergovernmental payables	965		
Increase (decrease) in due to other funds	966	<1>	
Increase (decrease) in due to component units	967		
Increase (decrease) in unearned revenues	968		
Increase (decrease) in net pension liability	989		
Increase (decrease) in OPEB liability	989		
Increase (decrease) in other liabilities	969		
Increase (decrease) in deferred inflows of resources	990		
Other (explain) ______	970		
Total adjustments	971	21 <7>	<5>
Net cash provided by operating activities	972	$ 22 2	$ 3

		Nearest Thousand Fair Market Value		Nearest Thousand Current Year Cash Receipts (Disbursements)
Noncash investing, capital, and financing activities:				
Cost of capital asset acquisitions financed by capital leases	975	23	976	24
Cost of installment purchases	977	25 22	978	26 0
Loss on disposal of capital assets	979	27	980	28
Transfer of assets from (to) other State funds	981	29		
Donated assets	983	30		
Other (explain): 33 ______	985	31	986	32

Change in fair market value of investments: $ ______ 34 ______ 987

CAPITAL ASSET SUMMARY (SCO-538)

PURPOSE

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

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

GENERAL

The Capital Asset Summary should be used by all State Agencies to report capital assets and related accumulated depreciation. Agencies should complete one form summarizing capital asset information for all governmental funds and a separate form for each proprietary fund using the SCO-538 form within the Comptroller's WEDGE system. Agencies should complete a separate manual form for each pension trust fund, private purpose trust fund, and component unit. To determine fund classification, refer to the Summary of Agencies and Fund Classifications (Procedure 27.50.10).

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

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

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

SCO-538 must be submitted to the Comptroller's Office as soon as possible. Changes to the SCO-538 could result from the availability of more complete or accurate information regarding the amount of lapse period capital outlays subsequent to the SCO-538 submission in August.

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

Descriptions of the capital asset classes are as follows:

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

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

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

REFERENCE	CONTENTS
(30)	Total Additions is a read-only formulated field equal to the sum of (24) through (29).
(31)	Enter the amount of assets reported on the C-15 that are below the capitalization threshold set forth in Procedure 03.30.30 and, therefore, were not reported on the SCO-538.
(32)	The Accumulated Depreciation at June 30, Current Year field is read-only and equal to the total shown at (14) in the current year column on the Capital Assets Summary tab.
(33)	If additional adjustments are needed to reconcile the C-15 to the SCO538, enter the description and amount as needed.
(34)	Total Subtractions is a read-only formulated field equal to the sum of (31) through (33).
(35)	The Total Capital Assets per Capital Asset Summary is a read-only formulated field equal to (23) plus (30) minus (34). This amount must agree to (16) in the current year column on the Capital Assets Summary tab.

CAPITAL OUTLAYS

(36)	Click on the “Capital Outlays” tab.
(37)	Funds with Capital Outlay Expenditures will be pre-populated by IOC. If additional funds need to be reported, click on “Add Fund.”
(38)	Click on the Fund Number drop-down box and highlight the applicable field.
(39)	Click “Ok.”

REFERENCE	CONTENTS
(40)	The Expenditures per SAMS fields will be pre-populated by the IOC based on the Net Expenditures for Capital Outlay (NECO) report. Capital outlay expenditures from July 1, CY to June 30, CY will be included regardless of the budget year.
(41)	Enter the amount of noncapitalized expenditures reported in (40). This amount should equal expenditures for assets that are less than the capitalization thresholds (i.e., equipment less than $5,000).
(42)	Enter any other capital outlays not included in expenditures per SAMS. For example, in-transit items for nonshared funds, expenditures from locally-held funds, or capital assets not reported in the previous fiscal year. Capital outlay expenditures from July 1, CY to June 30, CY should be included regardless of the budget year. Provide the detail of other capital outlays expenditures in the explanation section (53).
(43)	The Less Capital Leases fields will be pre-populated by the IOC for any applicable installment purchase based on the EZ-13 system.
(44)	The Lease Prior Year Payables fields will be pre-populated by the IOC based on what was entered in the Plus Current Year Payables fields in the previous year.
(45)	Enter the current year capital outlay accounts payable from Form SCO-549, for each fund. Include any amounts due to other funds for equipment purchases. Enter only amounts for capital assets meeting the capitalization threshold.
(46)	The Total GAAP Capital Outlay Expenditures are read-only formulated fields equal to (40) minus (41) plus (42) minus (43) minus (44) plus (45) for each fund.
(47)	The Subtotal field is a read-only formulated field equal to the sum of the Total GAAP Capital Outlay Expenditures for each fund.

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 in the WEDGE system for all Proprietary Funds and should be completed manually for all Pension Trust Funds, Private-Purpose Trust Funds, Investment 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 – MANUAL FORM

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)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.

Note: With the implementation of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,* the SCO-540 includes reference to (6a-21a) and (6b-21b) to allow for separate revenue bond payable disclosures for bonds meeting the direct placement criteria and all other bonds. This information will be used in the completion of the revenue bond payable footnotes within the Comprehensive Annual Financial Report. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 246, 247, 248, and 251, 252 and 253, respectively.

(6a/6b)	Enter the Balance At June 30, Prior Year amount for Revenue Bonds Payable – Direct Placement Bonds or Revenue Bonds Payable – Other, as applicable. This information will be obtained from the prior year SCO-540.
(7a/7b)	Enter current year additions to Revenue Bonds Payable – Direct Placement Bonds or Revenue Bond Payable – Other, as applicable, and accreted values. Note: This amount includes the amount that bonds issued at deep discounts have increased (or accreted) during the fiscal year.

REFERENCE	CONTENTS
(8a/8b)	Enter current year deletions to Revenue Bonds Payable – Direct Placement Bonds or Revenue Bonds Payable – Other, as applicable.
(9a/9b)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (8a/8b) from the sum of (6a/6b) and (7a/7b), respectively. The summation of (9a and 9b) should agree to the sum of accounts 246 and 251 on the balance sheet.
(10a/10b)	Enter the current portion of Revenue Bonds Payable – Direct Placement or Revenue Bonds Payable – Other, as applicable. 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). The summation of (10a and 10b) should agree to account 246 on the balance sheet.
(11a/11b)	Enter the Balance At June 30, Prior Year of Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums - Other. This information will be obtained from the prior year SCO-540.
(12a/12b)	Enter current year additions to the Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable, related to Revenue Bonds Payable liability accounts.
(13a/13b)	Enter current year deletions to the Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable, related to Revenue Bonds Payable liability accounts.
(14a/14b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (13a/13b) from the sum of (11a/11b) and (12a/12b), respectively. The summation of (14a and 14b) should agree to the sum of accounts 247 and 252 on the balance sheet.
(15a/15b)	Enter the current portion of Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable. The

REFERENCE	CONTENTS
	current portion is the amount that will be amortized within one year. The summation of (15a and15b) should agree to account 247 on the balance sheet.
(16a/16b)	Enter the Balance at June 30, Prior Year of Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable. This information will be obtained from the prior year SCO-540.
(17a/17b)	Enter current year additions to the Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable, related to Revenue Bonds Payable liability accounts.
(18a/18b)	Enter current year deletions to the Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable, related to Revenue Bonds Payable liability accounts.
(19a/19b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (18a/18b) from the sum of (16a/16b) and (17a/17b), respectively. The summation of (19a and 19b) should agree to the sum of accounts 248 and 253 on the balance sheet.
(20a/20b)	Enter the current portion of Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (20a and 20b) amount should agree to account 248 on the balance sheet.
(21a/21b)	Subtotal the amounts entered in (6a/6b) through (20a/20b), respectively, for each column.

REFERENCE	CONTENTS

Note: With the implementation of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, the SCO-540 includes reference to (22a-37a) and (22b-37b) to allow for separate Certificates of Participation (COPS) disclosures for those COPS meeting the direct placement criteria and all other COPS. This information will be used in the completion of the footnotes within the Comprehensive Annual Financial Report. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 280, 281, or 282, respectively.

(22a/22b)	Enter the Balance At June 30, Prior Year amount for COPS – Direct Placement or COPS – Other, as applicable. This information will be obtained from the prior year SCO-540.
(23a/23b)	Enter current year additions to COPS – Direct Placement or COPS – Other, as applicable.
(24a/24b)	Enter current year deletions to COPS – Direct Placement or COPS – Other, as applicable.
(25a/25b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (24a/24b) from the sum of (22a/22b) and (23a/23b), respectively. The summation of (25a and 25b) should agree to the sum of accounts 280 and 285 on the balance sheet.
(26a/26b)	Enter the current portion of COPS – Direct Placement or COPS – Other, as applicable. The current portion is the amount due within one year. The summation of (26a and 26b) should agree to account 280 on the balance sheet.
(27a/27b)	Enter the Balance At June 30, Prior Year of Unamortized COPS Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable. This information will be obtained from the prior year SCO-540.

REFERENCE	CONTENTS
(28a/28b)	Enter current year additions to the Unamortized Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable, related to COPS liability accounts.
(29a/29b)	Enter current year deletions to the Unamortized COPS Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable, related to COPS liability accounts.
(30a/30b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (29a/29b) from the sum of (27a/27b) and (28a/28b), respectively. The summation of (30a and 30b) should agree to the sum of accounts 281 and 286 on the balance sheet.
(31a/31b)	Enter the current portion of Unamortized COPS Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (31a and 31b) should agree to account 281 on the balance sheet.
(32a/32b)	Enter the Balance at June 30, Prior Year of Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable. This information will be obtained from the prior year SCO-540.
(33a/33b)	Enter current year additions to the Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable, related to COPS liability accounts.
(34a/34b)	Enter current year deletions to the Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable, related to COPS liability accounts.
(35a/35b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (34a/34b) from the sum of (32a/32b) and (33a/33b), respectively. The summation of (35a and 35b) should agree to the sum of accounts 282 and 287 on the balance sheet.

REFERENCE	CONTENTS
(36a/36b)	Enter the current portion of Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (36a and 36b) should agree to account 282 on the balance sheet.
(37a/37b)	Subtotal the amounts entered in (22a/22b) through (36a/36b), respectively, 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.
(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.

REFERENCE	CONTENTS
(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.
(48a/b)	Enter the Balance at June 30, Prior Year amount for Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable. This information can be obtained from the prior year SCO-540.
(49a/49b)	Enter current year additions to Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable.
(50a/50b)	Enter current year deletions to Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable.
(51a/51b)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (50a/50b) from the sum of (48a/48b) and (49a/49b), respectively. The summation of (51a and 51b) should agree to the balance outstanding on the SCO-566 and the sum of accounts 235 and 236 on the balance sheet.
(52a/52b)	Enter the current portion of Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable. This current portion is the amount due within one year. The summation of (52a and 52b) 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.

REFERENCE	CONTENTS
(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.
(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.

REFERENCE	CONTENTS
(64)	Enter the Balance at June 30, Prior Year amounts for the Net Pension Liability and OPEB Liability. This information can be obtained from the prior year SCO-540.
(65)	Enter current year additions to Net Pension Liability and OPEB Liability (Note: Additions and deletions to the Net Pension Liability and OPEB Liability can be shown as a net addition or net deletion, respectively, in (65) or (66). Changes in each primarily occur at the collective plan level and thus, the details are not readily available).
(66)	Enter current year deletions to Net Pension Liability and OPEB Liability. (Note: Additions and deletions to the Net Pension Liability and OPEB Liability can be shown as a net addition or net deletion, respectively, in (65) or (66). Changes in each primarily occur at the collective plan level and thus, the details are not readily available).
(67)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (66) from the sum of (64) and (65).
(68)	Enter the current portion of the OPEB Liability. The current portion is the amount due within one year.
(69)	Enter the Balance At June 30, Prior Year amount for Other Obligations. This information can be obtained from the prior year SCO-540.
(70)	Enter current year additions to Other Obligations.
(71)	Enter current year deletions to Other Obligations.
(72)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (71) from the sum of (69) and (70). 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.

REFERENCE	CONTENTS
(73)	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.
(74)	Sum all amounts entered in the Balance At June 30, Prior Year column and enter the result.
(75)	Sum all amounts entered in the Additions column and enter the result.
(76)	Sum all amounts entered in the Deletions column and enter the result.
(77)	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 (76) from the sum of (74) and (75).
(78)	Sum all amounts in the current portion, due within one-year column and enter the result.
(79)	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.)
(80)	Enter the current year additions to Unamortized Bond Insurance Costs.
(81)	Enter the current year deletions to Unamortized Bond Insurance Costs.
(82)	Enter the Balance at June 30, Current Year. This should be the result of subtracting (81) from the sum of (79) and (80). This result should agree with the sum of accounts 148 and 149 on the balance sheet.
(83)	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
(84)	Enter the amount of unspent total Certificates of Participation Proceeds on Hand at End of Year. (*Include amounts from both Direct Placement and Other Certificates of Participation.*)
(85)	Enter the amount of unspent Revenue Bonds Payable Proceeds on Hand at End of Year. (*Include amounts from both Direct Placement and Other Revenue Bonds Payable*)
(86)	Enter any explanations necessary, including but not limited to Other Obligations reported in (69), (70), (71), (72), and (73). A copy of the related footnotes for "other obligations" should be submitted to the Comptroller's Office.

CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.40-C.

REFERENCE	CONTENTS
(1)	The top of form includes an edit check indicating that *"One or more of the amounts reported on the SCO-540 do not agree to the trial balance. Click here to read more…"*. This message is applicable until all amounts have been entered on the SCO-540 using the instructions below to ensure the Balance at June 30, Current Year and Current Portion due within one year columns agree to amounts reported on the SCO 526.
(2)	Click on the "+" button to expand the edit check to identify which account balances reported on the SCO526 differ from the amounts reported on the SCO-540.
(3)	The Balance at June 30, Prior Year column contains read-only prepopulated fields with the respective account balances from the previous year's form.

Note: With the implementation of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,* the SCO-540 includes reference to (4a-16a) and (4b-16b) to allow for separate revenue bond payable disclosures for bonds meeting the direct placement criteria and all other bonds. This information will be used in the completion of the revenue bond payable footnotes within the Comprehensive Annual Financial Report. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 246, 247, 248, 251, 252, and 253, respectively.

(4a/4b)	Enter current year additions to Revenue Bonds Payable – Direct Placement Bonds or Revenue Bond Payable – Other, as applicable, and accreted values. Note: This amount includes the amount that bonds issued at deep discounts have increased (or accreted) during the fiscal year.
(5a/5b)	Enter current year deletions to Revenue Bonds Payable – Direct Placement Bonds or Revenue Bonds Payable – Other, as applicable.

REFERENCE	CONTENTS
(6a/6b)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. The summation of (6a and 6b) should agree to the sum of accounts 246 and 251 on the balance sheet.
(7a/7b)	Enter the current portion of Revenue Bonds Payable – Direct Placement or Revenue Bonds Payable – Other, as applicable. 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). The summation of (7a and 7b) should agree to account 246 on the balance sheet.
(8a/8b)	Enter current year additions to the Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable, related to Revenue Bonds Payable liability accounts.
(9a/9b)	Enter current year deletions to the Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable, related to Revenue Bonds Payable liability accounts.
(10a/10b)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. The summation of (10a and 10b) should agree to the sum of accounts 247 and 252 on the balance sheet.
(11a/11b)	Enter the current portion of Unamortized Bond Premiums – Direct Placement or Unamortized Bond Premiums – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (11a and 11b) should agree to account 247 on the balance sheet.

REFERENCE	CONTENTS
(12a/12b)	Enter current year additions to the Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable, related to Revenue Bonds Payable liability accounts.
(13a/13b)	Enter current year deletions to the Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable, related to Revenue Bonds Payable liability accounts.
(14a/14b)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. The summation of (14a and 14b) should agree to the sum of accounts 248 and 253 on the balance sheet.
(15a/15b)	Enter the current portion of Unamortized Bond Discounts – Direct Placement or Unamortized Bond Discounts – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (15a and 15b) amount should agree to account 248 on the balance sheet.
(16a/16b)	The Subtotal of the amounts entered in (4a/4b) through (15a/15b), respectively, for each column are read-only formulated fields.

Note: With the implementation of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, the SCO-540 includes reference to (17a-29a) and (17b-29b) to allow for separate Certificates of Participation (COPS) disclosures for those COPS meeting the direct placement criteria and all other COPS. This information will be used in the completion of the footnotes within the Comprehensive Annual Financial Report. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 280, 281, or 282, respectively.

(17a/17b)	Enter current year additions to COPS – Direct Placement or COPS – Other, as applicable.
(18a/18b)	Enter current year deletions to COPS – Direct Placement or COPS – Other, as applicable.

REFERENCE	CONTENTS
(19a/19b)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. The summation of (19a and 19b) should agree to the sum of accounts 280 and 285 on the balance sheet.
(20a/20b)	Enter the current portion of COPS – Direct Placement or COPS – Other, as applicable. The current portion is the amount due within one year. The summation of (20a and 20b) should agree to account 280 on the balance sheet.
(21a/21b)	Enter current year additions to the Unamortized Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable, related to COPS liability accounts.
(22a/22b)	Enter current year deletions to the Unamortized COPS Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable, related to COPS liability accounts.
(23a/23b)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. The summation of (23a and 23b) should agree to the sum of accounts 281 and 286 on the balance sheet.
(24a/24b)	Enter the current portion of Unamortized COPS Premiums – Direct Placement or Unamortized COPS Premium – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (24a and 24b) should agree to account 281 on the balance sheet.
(25a/25b)	Enter current year additions to the Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable, related to COPS liability accounts.
(26a/26b)	Enter current year deletions to the Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable, related to COPS liability accounts.

REFERENCE	CONTENTS
(27a/27b)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. The summation of (27a and 27b) should agree to the sum of accounts 282 and 287 on the balance sheet.
(28a/28b)	Enter the current portion of Unamortized COPS Discounts – Direct Placement or Unamortized COPS Discounts – Other, as applicable. The current portion is the amount that will be amortized within one year. The summation of (28a and 28b) should agree to account 282 on the balance sheet.
(29a/29b)	The Subtotal of the amounts entered in (17a/17b) through (28a/28b), respectively, for each column are read-only formulated fields.
(30)	Enter current year additions to Installment Purchase Contracts.
(31)	Enter current year deletions to Installment Purchase Contracts.
(32)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. This balance totaled with Balance at June 30, Current Year for Capital Leases Payable ((36) below) should equal the sum of accounts 260 and 261 on the balance sheet.
(33)	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 ((37) below) should equal account 260 on the balance sheet.
(34)	Enter current year additions to Capital Leases Payable.
(35)	Enter current year deletions to Capital Leases Payable.

REFERENCE	CONTENTS
(36)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. This balance totaled with Balance at June 30, Current Year for Installment Purchases ((32) above) should equal the sum of accounts 260 and 261 on the balance sheet.
(37)	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, ((33) above) should equal account 260 on the balance sheet.
(38a/38b)	Enter current year additions to Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable.
(39a/39b)	Enter current year deletions to Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable.
(40a/40b)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. The summation of (40a and 40b) should agree to the balance outstanding on the SCO-566 and the sum of accounts 235 and 236 on the balance sheet.
(41a/41b)	Enter the current portion of Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable. This current portion is the amount due within one year. The summation of (41a and 41b) should agree with the balance in the CY+1 column on SCO-566 and account 235 on the balance sheet.
(42)	Enter current year additions to Claims and Judgments.
(43)	Enter current year deletions to Claims and Judgments.

REFERENCE	CONTENTS
(44)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. This balance totaled with Balance at June 30, Current Year for Other Obligations ((59) below) should agree to the sum of accounts 278 and 279 on the balance sheet.
(45)	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 ((60) below) should agree with account 278 on the balance sheet.
(46)	Enter current year additions to Compensated Absences and related information.
(47)	Enter current year deletions to Compensated Absences and related information.
(48)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions.
(49)	Enter the current portion of Compensated Absences and related information. The current portion is the amount due within one year.
(50)	The Subtotal of the amounts entered/calculated in (46) through (49), respectively, for each column are read-only formulated fields. 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.
(51)	Enter current year additions to Net Pension Liability and OPEB Liability (Note: Additions and deletions to the Net Pension Liability and OPEB Liability can be shown as a net addition or net deletion, respectively, in (51) or (52). Changes in each primarily occur at the collective plan level and thus, the details are not readily available).

REFERENCE	CONTENTS
(52)	Enter current year deletions to Net Pension Liability and OPEB Liability. (Note: Additions and deletions to the Net Pension Liability and OPEB Liability can be shown as a net addition or net deletion, respectively, in (51) or (52). Changes in each primarily occur at the collective plan level and thus, the details are not readily available).
(53)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. The amount recorded in the Balance at June 30, Current Year column should agree to account 275 for Net Pension Liability and the sum of accounts 276 and 277 for the OPEB Liability.
(54)	Enter the current portion of the OPEB Liability. The current portion is the amount due within one year. The amount recorded in the Current Portion, due within one year Column should agree to account 276 on the balance sheet.
(55)	Click “Add” if agency has other liabilities as reported within accounts 278 and 279 on the balance sheet as Other Obligations. Add a separate line for each additional liability to be reported.
(56)	Enter description of the Other Obligation for each line added, as applicable, and click “OK”.
(57)	Enter current year additions to Other Obligations for each line added.
(58)	Enter current year deletions to Other Obligations for each line added.
(59)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. This balance totaled with Balance at June 30, Current Year for Claims and Judgments ((44) above) should agree to the sum of account 278 and 279 on the balance sheet.

REFERENCE	CONTENTS
(60)	Enter the current portion of each Other Obligation added. The current portion is the amount due within one year. This balance totaled with Current Portion, due within one year for Claims and Judgments ((45) above) should agree to the balance in account 278 on the balance sheet.
(61)	The Total Long-Term Obligation fields are read-only fields equal to the sum of the values entered in the Balance at June 30, Prior Year, Additions, Deletions, Balance at June 30, Current Year, and Current Portion Due Within One Year columns, respectively.
(62)	Enter the current year additions to Unamortized Bond Insurance Costs. (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.)
(63)	Enter the current year deletions to Unamortized Bond Insurance Costs.
(64)	The Balance at June 30, Current Year is a read-only formulated field equal to the sum of the Balance at June 30, Prior Year and Additions, less Deletions. This result should agree with the sum of accounts 148 and 149 on the balance sheet.
(65)	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.
(66)	Enter the amount of unspent total Certificates of Participation Proceeds on Hand at End of Year. (*Include amounts from both Direct Placement and Other Certificates of Participation.*)
(67)	Enter the amount of unspent Revenue Bonds Payable Proceeds on Hand at End of Year. (*Include amounts from both Direct Placement and Other Revenue Bonds Payable.*)

REFERENCE	CONTENTS
(68)	Enter any explanations necessary, including but not limited to Other Obligations reported in (57), (58), (59), and (60). A copy of the related footnotes for "other obligations" should be submitted to the Comptroller's Office.

Comprehensive Annual Financial Reporting
SCO540
Long-Term Obligations and Related Items
June 30, 2021

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 448
Fund Number 0304
Record Type Agency

1 One or more of the amounts reported on the SCO540 do not agree to the trial balance. Click here to read more... 2

One or more of the amounts reported on the SCO540 do not agree to the trial balance. Click here to read more...

2
1. The ending balance for notes payable does not agree to the trial balance (a/c 235 & a/c 236)
2. The ending balance for compensated absences does not agree to the trial balance (a/c 270 & a/c 271)
3. The current portion for notes payable does not agree to the trial balance (a/c 235)
4. The current portion for compensated absences does not agree to the trial balance (a/c 270)

	Nearest Thousand				
	Balance at June 30, Prior Year	Additions	Deletions	Balance at June 30, Current Year	Current Portion, due within one year
Revenue Bonds Payable - Direct Placement	3 $0	4a $0	5a $0	6a $0	7a $0
Unamortized Bond Premiums - Direct Placement	$0	8a $0	9a $0	10a $0	11a $0
Unamortized Bond Discounts - Direct Placement	$0	12a $0	13a $0	14a $0	15a $0
Total Revenue Bonds Payable - Direct Placement, net	**$0**	16a **$0**	16a **$0**	16a **$0**	16a **$0**
Revenue Bonds Payable - Other	$0	4b $0	5b $0	6b $0	7b $0
Unamortized Bond Premiums - Other	$0	8b $0	9b $0	10b $0	11b $0
Unamortized Bond Discounts - Other	$0	12b $0	13b $0	14b $0	15b $0
Total Revenue Bonds Payable - Other, net	**$0**	16b **$0**	16b **$0**	16b **$0**	16b **$0**
Certificates of Participation (COPS) - Direct Placement	$0	17a $0	18a $0	19a $0	20a $0
Unamortized COPS Premiums - Direct Placement	$0	21a $0	22a $0	23a $0	24a $0
Unamortized COPS Discounts - Direct Placement	$0	25a $0	26a $0	27a $0	28a $0
Total Certificates of Participation (COPS) – Direct Placement, net	**$0**	29a **$0**	29a **$0**	29a **$0**	29a **$0**
Certificates of Participation (COPS) - Other	$0	17b $0	18b $0	19b $0	20b $0
Unamortized COPS Premiums - Other	$0	21b $0	22b $0	23b $0	24b $0
Unamortized COPS Discounts - Other	$0	25b $0	26b $0	27b $0	28b $0
Total Certificates of Participation (COPS) – Other, net	**$0**	29b **$0**	29b **$0**	29b **$0**	29b **$0**
Installment Purchases	$0	30 $0	31 $0	32 $0	33 $0
Capital Leases Payable	$0	34 $0	35 $0	36 $0	37 $0
Notes Payable - Direct Borrowing	$30,097	38a $0	39a 0,032	40a $20,065	41a $10,032
Notes Payable - Other	$0	38b $0	39b $0	40b $0	41b $0
Claims and Judgments	$0	42 $0	43 $0	44 $0	45 $0
Compensated Absences:					
Vacation	3 $7,012	46 $8,000	47 $7,532	48 $7,480	49 $600
Salary Related Costs - Vacation and Other	$515	$560	$480	$595	$35
Sick	$551	$0	$140	$411	$45
Salary Related Costs - Sick and Other	$40	$0	$10	$30	$4
Total Compensated Absences	**$8,118**	50 **$8,560**	50 **$8,162**	50 **$8,516**	50 **$684**
Net Pension Liability	$0	51 $0	52 $0	53 $0	$0
OPEB Liability	$0	51 $0	52 $0	53 $0	54 $0
Add 55					
Total Long-term Obligations	**$38,215**	61 **$8,560**	61 **$18,194**	61 **$28,581**	61 **$10,716**
Related Items:					
Unamortized Bond Insurance Costs - Asset	$0	$0	$0	$0	$0

Add Item:SCO540

ITEM DESCRIPTION	Other benefit payment obligation 56

56 OK Cancel

Compensated Absences:					
Vacation	3 $7,012	$8,000	$7,532	$7,480	$600
Salary Related Costs - Vacation and Other	$515	$560	$480	$595	$35
Sick	$551	$0	$140	$411	$45
Salary Related Costs - Sick and Other	$40	$0	$10	$30	$4
Total Compensated Absences	**$8,118**	**$8,560**	**$8,162**	**$8,516**	**$684**
Net Pension Liability	$0	$0	$0	$0	$0
OPEB Liability	$0	$0	$0	$0	$0
Other Obligations: (provide detail)					
Other benefit payment obligation	$0	57 $1,012	58 $0	59 $1,012	60 $400
Add					
Total Long-term Obligations	**$38,215**	61 **$9,572**	61 **$18,194**	61 **$29,593**	61 **$11,116**
Related Items:					
Unamortized Bond Insurance Costs - Asset	$0	62 $0	63 $0	64 $0	65 $0

Unspent Proceeds on Hand at End of Year:

	Amount		**Amount**
Certificates of Participation	66 $0	Revenue Bonds Payable	67 $0

Explanations: (please provide explanation for any negative amounts entered above):

additional liability for benefit payments (example) 68

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 calculating the lease liability and right to use asset as required by Governmental Accounting Standards Board (GASB), Statement No. 87.

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 total lease payments of the asset/assets being leased are greater than $25,000. This form also needs to be prepared when there is an early termination of an existing lease or when changes are made to existing lease provisions, including changes in the appropriation from which payments are made, or when requested by the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

The completion of this form will enable the Comptroller's Office to determine the total lease liability and right to use asset value to be recorded on the agency's books, including the Capital Asset Summary (SCO-538).

GENERAL

All agencies who lease property must complete Form SCO-560 for each multiple period lease that falls within the scope of GASB Statement No. 87. However, agencies who administer proprietary funds, as well as universities and 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. 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 SCO-538, Capital Asset Summary.

Universities and component units may adopt a different threshold when calculating lease liabilities and right to use assets. Universities and component units should adequately document these thresholds within each entity's policies and procedures.

Per GASB Statement No. 87, all leases are to be reported on an agency's financial statements, except short-term leases. To be considered a short-term lease, the lease must have a maximum possible term at commencement date of 12 months or less. If there are any options to extend beyond the 12 months, it is not considered a short-term 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 (21) 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 that fall within the scope of GASB Statement No. 87. Most of the contract will have a transaction code of 38 (Other Lease-External Vendor), 39 (Other Lease-State Agency), or 31 (Leases for Rental of Real Property), but agencies should review all contracts to ensure all leases are correctly identified. Contracts with a transaction code of 31 require 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.

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.
(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 obligation number of the lease, up to ten digits.
(7)	Provide a brief description of the leased item.
(8)	Check the appropriate lease processing category. (Check One Only)
(9)	Enter the appropriate asset type as follows: B= Building L= Land M= Machinery and Equipment O= Other If the lease includes both land and building(s), and the lease does not contain a bargain purchase option (refer to (22)) or transfer of ownership at the end of the lease term and the fair value of the land is less than 25% of the total, enter a “B” for Building. If the fair value of the land is more than 25% of the total, or the lease contains a bargain purchase option or a transfer of ownership at the end of the lease term, prepare separate forms (including Form C-15A) for the land portion and the building portion.
(10)	Enter the calendar month the lease begins (not the month of inception) as numeric characters. For example, 1 for January, 2 for February, etc. The inception date of the lease is the date the lease has been signed by all parties. If this information cannot be determined from agency records, it can be obtained from the lessor.
(11)	Enter the last two digits of the year the lease term begins (not the year of inception).
(12)	Enter the date the agency was given control of the asset. For example, if the lease is for a building, enter the date when the agency was able to occupy the building. If the lease is for equipment, enter the date when was

REFERENCE	CONTENTS
	the equipment was delivered to the agency's office for them to begin using it.
(13)	Enter the total estimated economic life of the leased property (in years). Refer to SAMS Manual Procedure 03.30.40.
(14)	Enter the total estimated economic life remaining in the asset (in years) at the beginning of the lease term (not the inception of the lease). If the asset is new, the remaining life will equal (13).
(15)	If the lease is either an intra or inter-entity lease, enter Y. If not, enter N.
(16)	If the answer to (15) is yes, indicate the agency/fund of the lessor.
(17)	Enter the number of payments per year. Allowable entries are 1, 2, 3, 4, 6 or 12. For example, if lease rental payments are made quarterly, enter 4.
(18)	Enter the number of periods from beginning of the lease term to the termination of the lease term. For example, if the payment periods are quarterly and the lease life is 10 ½ years, enter 42. Do not include time from the inception to the beginning of the lease term. The lease term consists of: a. The original noncancelable term stated in the lease b. Optional renewal periods if the lessee is reasonably certain to exercise this option. c. Periods after an optional termination date if lessee is reasonably certain not to exercise the termination option.
(19)	Enter BEG if paid at the beginning of the payment period (payments in advance). Enter END if paid at the end of the payment period (payment in arrears).

REFERENCE	CONTENTS
(20)	Enter the interest rate stated in the lease. If a rate is not stated, the Comptroller's Office will complete this section based on average general obligation bond rates at the date of inception.
(21)	If the lease automatically transfers ownership of the property to the lessee by the end of the term, enter Y. If not, enter N. If an entry other than 0 is to be made in (22), enter N.
(22)	Enter the dollar amount of the bargain purchase option. If there is no bargain purchase option, enter 0. If an entry of Y has been made in (21), enter 0. NOTE: To determine if the purchase option stated in the lease is a bargain purchase, complete the following steps: a. Determine the dollar amount of the fair value of the leased property at the date the purchase option becomes exercisable. The fair value is defined as the price for which the leased property could be purchased. b. Determine the dollar amount of the lessee's purchase price as stated in the lease agreement. c. If the lessee's purchase price is sufficiently less than the fair value, then the option is a bargain purchase option.
(23)	If the obligation is for an installment purchase (title passes at the beginning of the payment schedule), enter Y. If the obligation is not for an installment purchase, enter N. The contract may contain a section termed "Title" indicating whether title passes upon acceptance of the equipment (beginning).
(24)	If the obligation is for a certificate of participation, enter Y. If the obligation is not for a certificate of participation, enter N. The Department of Central Management Services has arranged for financing or refinancing of certain equipment purchases with certain banks. If an obligation is for a certificate of participation, it should be evidenced by a signed lease agreement and the

REFERENCE	CONTENTS
	lease payments would be made to the bank. Please forward the Comptroller's Office a copy of the certificate of participation.
(25)	Enter the noncancelable lease period as stated in the lease agreement.
(26)	If the lessee has the option to terminate the lease, enter Y. Also indicate at what point the lessee is able to terminate the lease. If the lessee does not have this option, enter N.
(27)	If the lessor has the option to terminate the lease, enter Y. Also indicate at what point the lessor is able to terminate the lease. If the lessor does not have this option, enter N.
(28)	Enter the number of payment periods after an optional termination date (if lessee is reasonably certain not to terminate the lease). Note: If the answer in both Box 26 and Box 27 are "N," the number of payments in Box 28 should be 0.
(29)	Enter the number of payment periods in the optional renewal periods (if the lessee is reasonably certain to exercise the renewal options). Note: If both the Lessor and Lessee must agree to the renewal, then the number of periods in Box 29 should be 0.
(30)	Enter the total number of periods from the payment schedule completed on page 2 of the SCO-560 form (Box (59)).
(31)	Enter the total amount of payments from the payment schedule completed on page 2 of the SCO-560 form (Box (60)). If this amount is deemed to be immaterial based on current IOC materiality guidance, this form does not need to be submitted.
(32)	Enter any initial direct costs required to place the leased asset into service. Any initial direct costs that would be considered debt issuance costs are not

REFERENCE	CONTENTS
	included but would rather be expensed when incurred. In addition, include any payments made before the lessee obtains control of the asset.
(33)	Enter Y if any common area maintenance expenses are included in lease payments. If so, please indicate the amount included in each lease payment. If this amount is not stated in the lease agreement, agency should provide an estimate of the amount of the lease payments that are for common area maintenance.
(34)	Enter the appropriation code(s) and detail object code(s) used to make payments for the leased asset. If more than one appropriation code was used, enter the percentage of payments from each appropriation code.
(35)	Enter the signature of the employee responsible for the information contained on this form.
(36)	Enter the telephone number where the responsible employee can be reached for further information.
(37)	Enter the number of periods covered by the first fixed payment on the lease.
(38)	Enter the total amount of rent to be paid by the lessee for each period (month, quarter, etc.) as defined in (17). Do not include maintenance costs in the periodic payment. Fixed payments are considered a known amount (not dependent on an index or rate). Fixed rates can change over the course of the lease term. Do not include period from inception of the lease to beginning of the lease term. Examples include: Examples a. if a lease has rentals of $5,000 for twenty periods, enter 20 in (37) and 5,000 in (38). b. If no rent is payable for the first 6 months of the lease term, and then rentals are $5,000 for 18 months, on the first line enter 6 in (37) and $0 in (38); on the second line enter 18 in (37) and $5,000 in (38).

REFERENCE	CONTENTS
	If a 24-period lease has rentals of $5,000 for twenty periods and $6,000 for the last four, on the first line enter 20 in (37), and $5,000 in (38); on the second line enter 4 in (37), and 6,000 in (38).
(39)	Multiply the number of periods entered in box (37) by the amount in box (38) for each line and enter in box (39).
(40)	If there are any additional comments regarding the payments, please enter them in the space provided.
(41)	Enter the total of all periods listed in box (37) above.
(42)	Enter the total of all amounts listed in box (39) above.
(43)	Enter the number of periods covered by the first variable payment on the lease. If additional variable payments are required on the lease, continue entering the number of periods covered by each variable payment in the agreement.
(44)	Enter the total amount of rent to be paid by the lessee for each period (month, quarter, etc.) shown in (43). If the rate is based on an index or rate, please indicate what that index or rate is in the comment section for each line.
(45)	Multiply the number of periods entered in box (43) by the amount in box (44) for each line and enter in box (45).
(46)	If there are any additional comments regarding the payments, please enter them in the space provided.
(47)	Enter the total of all periods listed in box (43) above.
(48)	Enter the total of all amounts listed in box (45) above.

REFERENCE	CONTENTS
(49)	Enter any residual value guarantee payment, only if it is reasonably certain this payment will be required.
(50)	Enter any comments regarding the residual value guarantee payment, including the date this payment is due.
(51)	Enter any purchase option payment, only if it is reasonably certain this option will be exercised.
(52)	Enter any comments regarding the purchase option payment, including the date this payment is due.
(53)	Enter any termination penalty payment, only if it is reasonably certain the termination option will be exercised.
(54)	Enter any comments regarding the termination penalty payment, including the date this payment is due.
(55)	Enter any other payments, only if it is reasonably certain these payments will be required.
(56)	Enter any comments regarding these other payments, including the date these payments are due.
(57)	Enter any lease incentive to be received by the lessee. Lease incentives are ordinarily a reduction in the calculation of total lease payments.
(58)	Enter any comments regarding the lease incentive payment, including the date this payment is to be received by the lessee.
(59)	Enter the total number of lease payments from box (41) and (47). Enter total here and in box (30) on page 1.
(60)	Enter the total amount of lease payments from box (42), (48), (49), (51), (53), (55), and (57). Enter total here and in box (31) on page 1.

State of Illinois
Accounting for Leases-Lessee
June 30, 20________

Agency ____________________
Agency # ____________________
Fund Name ____________________
Fund # ____________________
Obligation # ____________________

Description of Leased Item____
(Check One)
New Lease_____ Extension of Current Lease_____ Change in Obligation Number_____ Other_____ Unplanned Termination_____

Asset Type*	Calendar Month Lease Begins (1-12)	Calendar Year Lease Begins	Date given control of asset	Total Economic Useful Life (Years)	Remaining Life At Lease Start Date (Years)	Intra/Inter-Entity Lease (Y or N)	If yes, indicate agency/fund of lessor
		20____					

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Lease Life	Timing of Payments (BEG or END)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)

Noncancelable lease period	Does lessee have the option to terminate lease? If so, at what point?	Does lessor have the option to terminate lease? If so, at what point?

Periods after an optional termination date (if reasonably certain not to exercise that option)	Optional renewal periods (if reasonably certain to exercise)	Comptroller's Use Only Lease Number

Summary of Lease Payments (from detail schedule on page 2)

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Total lease payments (from page 2 of form)				
Initial direct costs necessary to place the lease asset into service and any payments made before obtaining control of asset				
Any common area maintenance included in payments?				

* B= Building, L= Land, M = Machinery & Equipment, O = Other

Appropriation Code | Detail Object | %
____
____
____
____

Preparer ____________________
Telephone ____________________

State of Illinois
Accounting for Leases-Lessee
June 30, 20________

Agency ____________
Agency # ____________
Fund Name ____________
Fund # ____________
Obligation # ____________

Detail of Lease Payments

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Fixed Payments				
Total Fixed Payments				
Variable payments				
Total Variable Payments				
Residual value guarantees (only include if reasonably certain of being required)				
Purchase options (only include if reasonably certain of being exercised)				
Termination penalties (only include if reasonably certain of being exercised)				
Any other payments				
Less: Lease incentives			( )	
Total lease payments				Carry forward totals to page 1 of form

State of Illinois
Accounting for Leases-Lessee
June 30, 20______ 1

Agency ______ 2
Agency # ______ 3
Fund Name ______ 4
Fund # ______ 5
Obligation # ______ 6

Description of Leased Item ______ 7
(Check One)
New Lease_____ 8 **Extension of Current Lease_____ Change in Obligation Number_____ Other_____ Unplanned Termination_____**

Asset Type*	Calendar Month Lease Begins (1-12)	Calendar Year Lease Begins	Date given control of asset	Total Economic Useful Life (Years)	Remaining Life At Lease Start Date (Years)	Intra/Inter-Entity Lease (Y or N)	If yes, indicate agency/fund of lessor
9	10	20___ 11	12	13	14	15	16

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Lease Life	Timing of Payments (BEG or END)	Lessee's Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount	Installment Purchase (Y or N)	Certificate of Participation (Y or N)
17	18	19	20	21	22	23	24

Noncancelable lease period	Does lessee have the option to terminate lease? If so, at what point?	Does lessor have the option to terminate lease? If so, at what point?
25	26	27

Periods after an optional termination date (if reasonably certain not to exercise that option)	Optional renewal periods (if reasonably certain to exercise)	Comptroller's Use Only Lease Number
28	29	

Summary of Lease Payments (from detail schedule on page 2)

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Total lease payments (from page 2 of form)	30		31	
Initial direct costs necessary to place the lease asset into service and any payments made before obtaining control of asset			32	
Any common area maintenance included in payments?			33	

* B= Building, L= Land, M = Machinery & Equipment, O = Other

Appropriation Code	Detail Object	%
34		

Preparer ______ 35
Telephone ______ 36

State of Illinois
Accounting for Leases-Lessee
June 30, 20________

Agency ____________
Agency # ____________
Fund Name ____________
Fund # ____________
Obligation # ____________

Detail of Lease Payments

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Fixed Payments	37	38	39	40
Total Fixed Payments	41		42	
Variable payments	43	44	45	46
Total Variable Payments	47		48	
Residual value guarantees (only include if reasonably certain of being required)			49	50
Purchase options (only include if reasonably certain of being exercised)			51	52
Termination penalties (only include if reasonably certain of being exercised)			53	54
Any other payments			55	56
Less: Lease incentives			(57)	58
Total lease payments	59		60	Carry forward totals to page 1 of form

ACCOUNTING FOR LEASES-LESSOR (SCO-561)

PURPOSE

The purpose of the Accounting for Leases-Lessor Form (Exhibit 27.20.61-A) is to provide information used in calculating the lease receivable and deferred inflow of resources as required by Governmental Accounting Standards Board (GASB), Statement No. 87.

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 total lease payments of the asset/assets being leased are greater than $25,000. This form also needs to be prepared when there is an early termination of an existing lease or when changes are made to existing lease provisions, including changes in the revenue source code to which payments are made, or when requested by the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

The completion of this form will enable the Comptroller's Office to determine the total lease receivable and deferred inflow of resources to be recorded on the agency's books.

GENERAL

All agencies who lease property must complete Form SCO-561 for each multiple period lease that falls within the scope of GASB Statement No. 87. However, agencies who administer proprietary funds, as well as universities and component units, do not have to report on Form SCO-561 if the agency uses their own lease calculating system and the agency reports this information in their GAAP package. These agencies shall provide necessary disclosure information for these leases to the Comptroller's Office upon request. Form SCO-561 is used to assist the Comptroller's Office in calculating the appropriate value at which the agency should record the lease receivable in their records.

Universities and component units may adopt a different threshold when calculating the lease receivable. Universities and component units should adequately document these thresholds within each entity's policies and procedures.

Per GASB Statement No. 87, all leases are to be reported on an agency's financial statements, except short-term leases. To be considered a short-term lease, the lease must have a maximum possible term at commencement date of 12 months or less. If there are any options to extend beyond the 12 months, it is not considered a short-term lease.

INSTRUCTIONS

Form SCO-561 must be prepared for multiple-period or multiple-year contracts that fall within the scope of GASB Statement No. 87. Agencies should review all contracts to ensure all leases are correctly identified. A separate Form SCO-561 must be filled out for each contract. Do not complete "Lease Number." This will be completed by the Comptroller's Office.

CONTENTS

Refer to Exhibit 27.20.61-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 agency contract number of the lease, up to ten digits. This number should represent the agency's contract number, if applicable. If the agency does not have a contract number, indicate N/A.
(7)	Provide a brief description of the leased item.
(8)	Check the appropriate lease processing category. (Check One Only)

REFERENCE	CONTENTS
(9)	Enter the appropriate asset type as follows: B= Building L= Land M= Machinery and Equipment O= Other If the lease includes both land and building(s), and the lease does not contain a bargain purchase option (refer to (22)) or transfer of ownership at the end of the lease term and the fair value of the land is less than 25% of the total, enter a “B” for Building. If the fair value of the land is more than 25% of the total, or the lease contains a bargain purchase option or a transfer of ownership at the end of the lease term, prepare separate forms for the land portion and the building portion.
(10)	Enter the calendar month the lease begins (not the month of inception) as numeric characters. For example, 1 for January, 2 for February, etc. The inception date of the lease is the date the lease has been signed by all parties.
(11)	Enter the last two digits of the year the lease term begins (not the year of inception).
(12)	Enter the date the lessee was given control of the asset. For example, if the lease is for a building, enter the date when the lessee was able to occupy the building. If the lease is for equipment, enter the date when was the equipment was delivered to the lessee’s office for them to begin using it.
(13)	Enter the total estimated economic life of the leased property (in years). Refer to SAMS Manual Procedure 03.30.40.
(14)	Enter the total estimated economic life remaining in the asset (in years) at the beginning of the lease term (not the inception of the lease). If the asset is new, the remaining life will equal (13).
(15)	If the lease is either an intra or inter-entity lease, enter Y. If not, enter N.

REFERENCE	CONTENTS
(16)	If the answer to (15) is yes, indicate the agency/fund of the lessor.
(17)	Enter the number of payments per year. Allowable entries are 1, 2, 3, 4, 6 or 12. For example, if lease rental payments are made quarterly, enter 4.
(18)	Enter the number of periods from beginning of the lease term to the termination of the lease term. For example, if the payment periods are quarterly and the lease life is 10 ½ years, enter 42. Do not include time from the inception to the beginning of the lease term. The lease term consists of: a. The original noncancelable term stated in the lease b. Optional renewal periods if the lessee is reasonably certain to exercise this option. Periods after an optional termination date if lessee is reasonably certain not to exercise the termination option.
(19)	Enter BEG if paid at the beginning of the payment period (payments in advance). Enter END if paid at the end of the payment period (payment in arrears).
(20)	Enter the interest rate stated in the lease. If a rate is not stated, the lessor should determine whether the rate implicit in the lease can be estimated. This estimate may use professional judgment and the use of observable information, including the lessee's estimated incremental borrowing rate. If it is not practicable for the lessor to estimate the rate, the lessee's incremental borrowing rate may be used.
(21)	If the lease automatically transfers ownership of the property to the lessee by the end of the term, enter Y. If not, enter N. If an entry other than 0 is to be made in (22), enter N.

REFERENCE	CONTENTS
(22)	Enter the dollar amount of the bargain purchase option. If there is no bargain purchase option, enter 0. If an entry of Y has been made in (21), enter 0. NOTE: To determine if the purchase option stated in the lease is a bargain purchase, complete the following steps: a. Determine the dollar amount of the fair value of the leased property at the date the purchase option becomes exercisable. The fair value is defined as the price for which the leased property could be purchased. b. Determine the dollar amount of the lessee’s purchase price as stated in the lease agreement. c. If the lessee’s purchase price is sufficiently less than the fair value, then the option is a bargain purchase option.
(23)	Enter the noncancelable lease period as stated in the lease agreement.
(24)	If the lessee has the option to terminate the lease, enter Y. Also indicate at what point the lessee is able to terminate the lease. If the lessee does not have this option, enter N.
(25)	If the lessor has the option to terminate the lease, enter Y. Also indicate at what point the lessor is able to terminate the lease. If the lessor does not have this option, enter N.
(26)	Enter the number of payment periods after an optional termination date (if lessee is reasonably certain not to terminate the lease). Note: If the answer in both Box 24 and Box 25 are “N,” the number of payments in Box 26 should be 0.
(27)	Enter the number of payment periods in the optional renewal periods (if the lessee is reasonably certain to exercise the renewal options). Note: If both the Lessor and Lessee must agree to the renewal, then the number of periods in Box 27 should be 0.

REFERENCE	CONTENTS
(28)	Enter the total number of periods from the payment schedule completed on page 2 of the SCO-561 form (Box (51)).
(29)	Enter the total amount of payments from the payment schedule completed on page 2 of the SCO-561 form (Box (52). If this amount is deemed to be immaterial based on current IOC materiality guidance, this form does not need to be submitted.
(30)	Enter any payments received from the lessee before the lessee has obtained control of the asset.
(31)	Enter Y if any common area maintenance expenses are included in lease payments. If so, please indicate the amount included in each lease payment. If this amount is not stated in the lease agreement, agency should provide an estimate of the amount of the lease payments that are for common area maintenance.
(32)	Enter the revenue source code(s) used to record payments received for the leased asset. If more than one revenue source code was used, enter the percentage of payments from each code.
(33)	Enter the signature of the employee responsible for the information contained on this form.
(34)	Enter the telephone number where the responsible employee can be reached for further information.
(35)	Enter the number of periods covered by the first fixed payment on the lease.
(36)	Enter the total amount of rent to be paid by the lessee for each period (month, quarter, etc.) as defined in (17). **Do not include maintenance costs in the periodic payment.** Fixed payments are considered a known amount (not dependent on an index or rate). Fixed rates can change over the course of the lease term. Do not include period from inception of the lease to beginning of the lease term. Examples include:

REFERENCE	CONTENTS
	Examples a. if a lease has rentals of $5,000 for twenty periods, enter 20 in (35) and 5,000 in (36). b. If no rent is payable for the first 6 months of the lease term, and then rentals are $5,000 for 18 months, on the first line enter 6 in (35) and $0 in (36); on the second line enter 18 in (35) and $5,000 in (36). If a 24-period lease has rentals of $5,000 for twenty periods and $6,000 for the last four, on the first line enter 20 in (35), and $5,000 in (36); on the second line enter 4 in (35), and 6,000 in (36).
(37)	Multiply the number of periods entered in box (35) by the amount in box (36) for each line and enter in box (37).
(38)	If there are any additional comments regarding the payments, please enter them in the space provided.
(39)	Enter the total of all periods listed in box (35) above.
(40)	Enter the total of all amounts listed in box (37) above.
(41)	Enter the number of periods covered by the first variable payment on the lease. If additional variable payments are required on the lease, continue entering the number of periods covered by each variable payment in the agreement.
(42)	Enter the total amount of rent to be paid by the lessee for each period (month, quarter, etc.) shown in (41). If the rate is based on an index or rate, please indicate what that index or rate is in the comment section for each line.
(43)	Multiply the number of periods entered in box (41) by the amount in box (42) for each line and enter in box (43).
(44)	If there are any additional comments regarding the payments, please enter them in the space provided.

REFERENCE	CONTENTS
(45)	Enter the total of all periods listed in box (41) above.
(46)	Enter the total of all amounts listed in box (43) above.
(47)	Enter any residual value guarantee payment, only if it fixed in substance.
(48)	Enter any comments regarding the residual value guarantee payment, including the date this payment is due.
(49)	Enter any lease incentive to be paid by the lessor. Lease incentives are ordinarily a reduction in the calculation of total lease payments.
(50)	Enter any comments regarding the lease incentive payment, including the date this payment is to be paid by the lessor.
(51)	Enter the total number of lease payments from box (39) and (45). Enter total here and in box (28) on page 1.
(52)	Enter the total amount of lease payments from box (40), (46), (47), and (49). Enter total here and in box (29) on page 1.

Exhibit 27.20.61-A
(22-001)

State of Illinois
Accounting for Leases-Lessor
June 30, 20________

Agency ________________
Agency # ________________
Fund Name ________________
Fund # ________________
Agency Contract # ________________

Description of Leased Item ____
(Check One)
New Lease_____ Extension of Current Lease_____ Change in Contract Number_____ Other_____ Unplanned Termination_____

Asset Type*	Calendar Month Lease Begins (1-12)	Calendar Year Lease Begins	Date given control of asset	Total Economic Useful Life (Years)	Remaining Life At Lease Start Date (Years)	Intra/Inter-Entity Lease (Y or N)	If yes, indicate agency/fund of lessee
		20____					

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Lease Life	Timing of Payments (BEG or END)	Implicit Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount

Noncancelable lease period	Does lessee have the option to terminate lease? If so, at what point?	Does lessor have the option to terminate lease? If so, at what point?

Periods after an optional termination date (if reasonably certain not to exercise that option)	Optional renewal periods (if reasonably certain to exercise)	Comptroller's Use Only Lease Number

Summary of Lease Payments (from detail schedule on page 2)

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Total lease payments (from page 2 of form)				
Payments made to the lessor before the lessee has obtained control of the asset.				
Any common area maintenance included in payments?				

* B= Building, L= Land, M = Machinery & Equipment, O = Other

Revenue Source Code %

____
____
____
____

Preparer ________________
Telephone ________________

SCO-561 (page 1)

State of Illinois
Accounting for Leases-Lessor
June 30, 20________

Agency ____________
Agency # ____________
Fund Name ____________
Fund # ____________
Agency Contract # ____________

Detail of Lease Payments

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Fixed Payments				
Total Fixed Payments				
Variable payments				
Total Variable Payments				
Residual value guarantees (only include if fixed in substance)				
Less: Lease incentives			( )	
Total lease payments				Carry forward totals to page 1 of form

SCO-561 (page 2)

State of Illinois
Accounting for Leases-Lessor
June 30, 20 1 ______

Agency 2 ______
Agency # 3 ______
Fund Name 4 ______
Fund # 5 ______
Agency Contract # 6 ______

Description of Leased Item 7 ______
(Check One)
New Lease 8 ___ **Extension of Current Lease**_____ **Change in Contract Number**_____ **Other**_____ **Unplanned Termination**_____

Asset Type*	Calendar Month Lease Begins (1-12)	Calendar Year Lease Begins	Date given control of asset	Total Economic Useful Life (Years)	Remaining Life At Lease Start Date (Years)	Intra/Inter-Entity Lease (Y or N)	If yes, indicate agency/fund of lessee
9	10	20 11	12	13	14	15	16

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Lease Life	Timing of Payments (BEG or END)	Implicit Borrowing Rate (%)	Transfer Ownership (Y or N)	Bargain Purchase Amount
17	18	19	20	21	22

Noncancelable lease period	Does lessee have the option to terminate lease? If so, at what point?	Does lessor have the option to terminate lease? If so, at what point?
23	24	25

Periods after an optional termination date (if reasonably certain not to exercise that option)	Optional renewal periods (if reasonably certain to exercise)	Comptroller's Use Only Lease Number
26	27	

Summary of Lease Payments (from detail schedule on page 2)

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Total lease payments (from page 2 of form)	28		29	
Payments made to the lessor before the lessee has obtained control of the asset.			30	
Any common area maintenance included in payments?			31	

* B= Building, L= Land, M = Machinery & Equipment, O = Other

Revenue Source Code	%
32	

Preparer 33 ______
Telephone ______

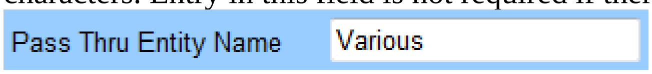
State of Illinois
Accounting for Leases-Lessor
June 30, 20________

Agency ________
Agency # ________
Fund Name ________
Fund # ________
Agency Contract # ________

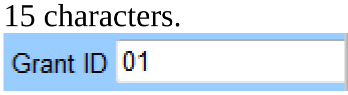
Detail of Lease Payments

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Fixed Payments	35	36	37	38
Total Fixed Payments	39		40	
Variable payments	41	42	43	44
Total Variable Payments	45		46	
Residual value guarantees (only include if fixed in substance)			47	48
Less: Lease incentives			(49)	50
Total lease payments	51		52	Carry forward totals to page 1 of form

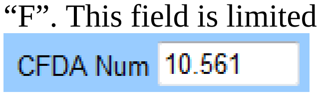
4) Enter the appropriate name in the **Pass Thru Entity Name** field. If multiple pass thru entities should be disclosed, the field should be populated with "Various". A list of all pass thru entities will be prepared when completing the Form SCO-563C. This field is limited to 30 characters. Entry in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



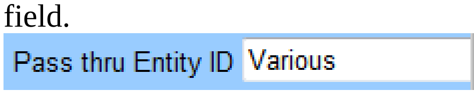
5) Enter the appropriate grant ID in the **Grant ID** field. This ID is based upon Agency preference and may include numeric as well as alphabetic characters. This field is limited to 15 characters.



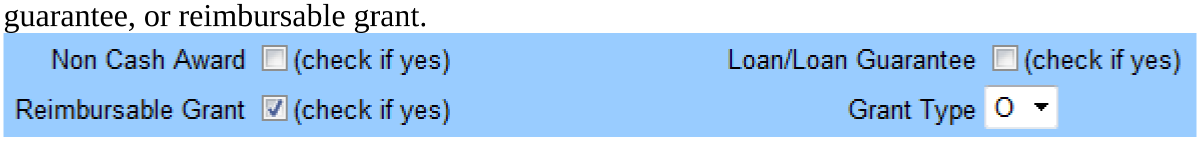
6) Enter the appropriate Catalog of Federal Domestic Assistance (CFDA) number for the grant in the **CFDA Num** field. Entry in this field is only applicable if the receipt source selected is "F". This field is limited to 6 characters.



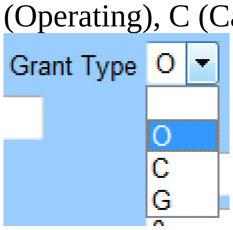
7) Enter the appropriate pass thru entity ID number in the **Pass thru Entity ID** field. If multiple pass thru entities should be disclosed, populate the field with "various". A list of all pass thru entities will be prepared when completing Form SCO-563C. This field is limited to 15 characters. Entry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



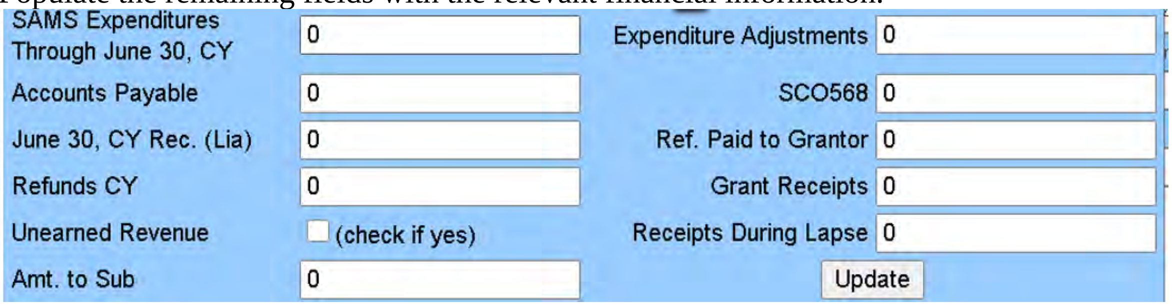
8) Click one time on the appropriate boxes to indicate if the grant is a non cash award, loan/loan guarantee, or reimbursable grant.



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



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



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

<u>Expenditure Adjustments</u> – Field should be populated with any adjustment amount needed to properly calculate the ending balance of the amounts due to/from the grantor. (Note: explanation/reconciliation for amount may be requested.)

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

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

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

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

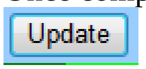
<u>Grant Receipts</u> – Field should be populated with the June 30, current year cash-basis receipts.

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

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

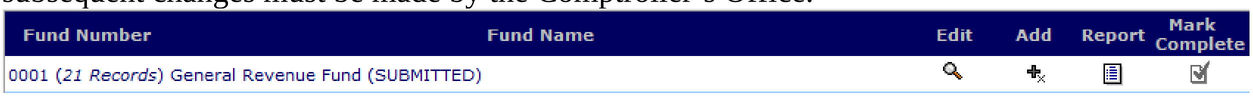
Amt. to Sub – Field should be populated with the amount of current year expenditures which were passed through to subrecipient entities.

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



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

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



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

Note the following error checks on the form:

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

STANDARD JOURNAL ENTRIES

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

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

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

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

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

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

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

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

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

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

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

CUSTODIAL FUNDS – AMOUNTS DUE TO OTHER FUNDS (SCO-576)

PURPOSE

The purpose of the Custodial Funds – Amounts Due to Other Funds Form (Exhibits 27.20.76-A-B) is to provide detail of the amounts due to other funds for the current year.

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

GENERAL

The Custodial Funds – Amounts Due to Other Funds Form must be completed for all funds classified as a custodial fund according to the Comptroller's Office. Refer to Summary of Agencies and Fund Classification (Procedure 27.50.10) to obtain fund classification.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. This form should be completed on the Comptroller's WEDGE system.

INSTRUCTIONS

Form SCO-576 is a summary of all amounts owed to other funds from a custodial fund.

CONTENTS – WEDGE FORM

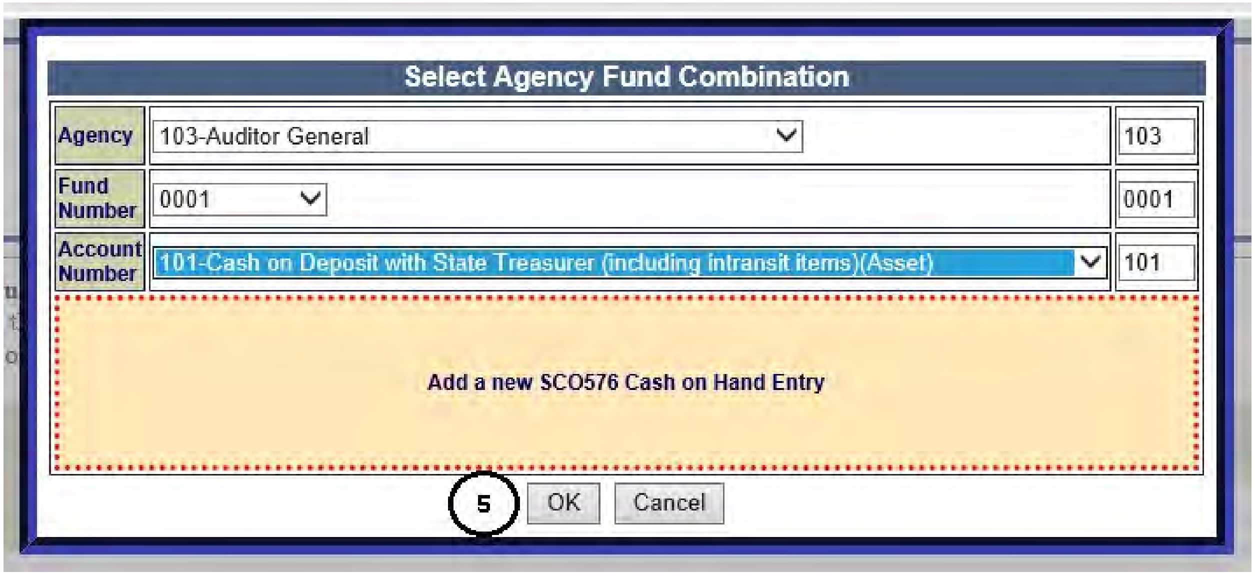
Refer to Exhibits 27.20.76-A through 27.20.76-B.

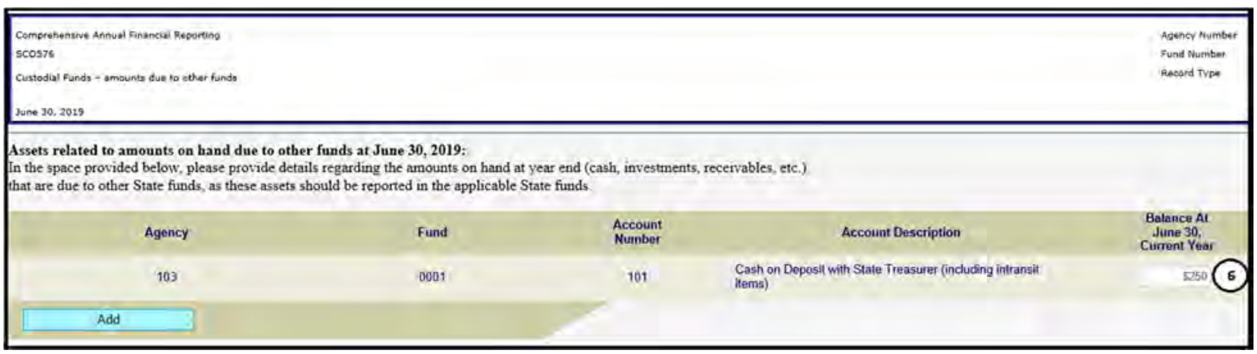
REFERENCE	CONTENTS
(1)	If asset amounts on hand are due to other funds at June 30, click the "Add" button.
(2)	Click the down arrow drop-down box next to "Agency" to display a list of agencies and choose the applicable agency.
(3)	Click the down arrow drop-down box next to "Fund" to display a list of funds and choose the applicable fund.

REFERENCE	CONTENTS
(4)	Click the down arrow drop-down box next to “Account” to display a list of accounts and choose the applicable account.
(5)	Click the “OK” button.
(6)	Enter the amount at June 30, current year.
	(If more agency/fund/account combinations are needed, repeat steps 1 through 6 for each combination.)
NOTE	The form must be saved after the information is entered. If the user navigates away from the form without saving, all entries will be lost.


Comprehensive Annual Financial Reporting
SCO576
Custodial Funds – amounts due to other funds
June 30, 2019
Agency Number
Fund Number
Record Type
Assets related to amounts on hand due to other funds at June 30, 2019:
In the space provided below, please provide details regarding the amounts on hand at year end (cash, investments, receivables, etc.)
that are due to other State funds, as these assets should be reported in the applicable State funds.
Agency
Fund
Account Number
Account Description
Balance At June 30, Current Year
Add
1


Select Agency Fund Combination
Agency
2
Fund Number
3
Account Number
4
Add a new SCO576 Cash on Hand Entry
OK
Cancel


Select Agency Fund Combination
Agency
103-Auditor General
103
Fund Number
0001
0001
Account Number
101-Cash on Deposit with State Treasurer (including intransit items)(Asset)
101
Add a new SCO576 Cash on Hand Entry
5
OK
Cancel


Comprehensive Annual Financial Reporting
SCO576
Custodial Funds – amounts due to other funds
June 30, 2019
Agency Number
Fund Number
Record Type
Assets related to amounts on hand due to other funds at June 30, 2019:
In the space provided below, please provide details regarding the amounts on hand at year end (cash, investments, receivables, etc.)
that are due to other State funds, as these assets should be reported in the applicable State funds
Agency
Fund
Account Number
Account Description
Balance At June 30, Current Year
103
0001
101
Cash on Deposit with State Treasurer (including intransit items)
$250
6
Add

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, *Deposit and Investment Risk Disclosures* and GASB Statement 72, *Fair Value Measurements and Application*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. 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. Certain other investment types should be measured as described in GASB Statement 72 paragraph 69 (a-g).

INSTRUCTIONS

This form should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. This form should be completed in the WEDGE system for Shared Funds, Nonshared Funds, Custodial Funds, Locally-Held Funds, and Proprietary Funds. The requested information should be disclosed as of 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 – MANUAL FORM

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.

REFERENCE	CONTENTS
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(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.

REFERENCE	CONTENTS
(18)	Sum all amounts entered in (11) and enter the result.
(19)	Enter the Book balance amount reported in (18).
(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.

REFERENCE	CONTENTS
(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, valued using Level 1 inputs as defined by GASB Statement No. 72.
(31)	Enter the portion of the fair value of investments, by investment type, valued using Level 2 inputs as defined by GASB Statement No. 72.
(32)	Enter the portion of the fair value of investments, by investment type, valued using Level 3 inputs, as defined by GASB Statement No. 72.
(33)	Enter the total fair value for each investment type at June 30. This amount should equal the sum of (30), (31) and (32), which should also agree to the value as entered in 29 for each investment type.
(34)	Enter the portion of the fair value of investments, by investment type, that matures in less than 1 year.
(35)	Enter the portion of the fair value of investments, by investment type, that matures in 1-5 years.
(36)	Enter the portion of the fair value of investments, by investment type, that matures in 6-10 years.
(37)	Enter the portion of the fair value of investments, by investment type, that matures in more than 10 years.
(38)	Enter the total fair value for each investment type at June 30. This should equal the sum of (34), (35), (36) and (37) for those investment types that require reporting of maturity breakdowns. This should also equal (29).
(39)	Enter the weighted average maturity for each investment type at June 30, if applicable.

REFERENCE	CONTENTS
(40)	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.
(41)	Provide a description of other types of categorized investments held at June 30.
(42)	Sum all amounts entered in (26) and enter the result.
(43)	Sum all amounts entered in (27) and enter the result.
(44)	Sum all amounts entered in (28) and enter the result.
(45)	Provide a description of other types of noncategorized investments held at June 30.
(46)	Sum all amounts entered in (29) and enter the result.
(47)	Sum all amounts entered in (30) and enter the result.
(48)	Sum all amounts entered in (31) and enter the result.
(49)	Sum all amounts entered in (32) and enter the result.
(50)	Sum all amounts entered in (33) and enter the result.
(51)	Sum all amounts entered in (34) and enter the result.
(52)	Sum all amounts entered in (35) and enter the result.
(53)	Sum all amounts entered in (36) and enter the result.
(54)	Sum all amounts entered in (37) and enter the result.
(55)	Sum all amounts entered in (38) and enter the result. This should also equal the total of (51), (52), (53) and (54).

REFERENCE	CONTENTS
(56)	Enter the total fair value of investments reported in (46).
(57)	Enter as a positive amount the total amount of deposits with maturities of greater than 90 days at the time of purchase.
(58)	Enter as a negative amount the amount of investments with maturities of less than 90 days at the time of purchase.
(59)	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.
(60)	Provide a description of reconciling items entered in (61).
(61)	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.
(62)	Enter the sum of (56), (57), (58), (59) and (61). The amount entered here should agree to the sum of accounts 111 and 115 on the balance sheet/statement of net position.
(63)	Circle the appropriate response to questions 1 through 5. Attach any copies, as necessary.
(64)	For investment types with multiple credit ratings in (40), enter the investment type for each credit rating.
(65)	For investment types with multiple credit ratings in (40), enter each credit rating, by investment type.
(66)	For investment types with multiple credit ratings in (40), 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).

REFERENCE	CONTENTS
(67)	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.
(68)	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.
(69)	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.
(70)	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.
(71)	Enter the deposit or investment type for each category of investments that includes foreign obligations.
(72)	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.
(73)	Enter the fair value amount in U.S. dollars, of the foreign obligations by investment type and foreign currency obligation.
(74)	Circle the appropriate response to questions A and B. Attach any copies, as necessary.

Fair Value Disclosures (*Refer to paragraphs 81 and 82 of GASB Statement No. 72 for additional information*)

Attach supporting documentation as necessary.

REFERENCE	CONTENTS
(75)	Provide a description of the valuation techniques used in the fair value measurements disclosed at (29) and (33). The valuation technique utilized should maximize the use of observable inputs and be consistent from period to period. Examples include the use of quoted market prices of identical or similar assets, the use of the present value, etc.
(76)	Provide a description of any changes in the valuation technique having a significant impact on the fair value measurement from the prior year end.
(77)	Attach a copy of documentation supporting the revised valuation technique and value.

Net Asset Value per Share – Complete the following for fair value measurements calculated using Net Asset Value per share (*refer to paragraph 82 of GASB Statement No. 72*):

(78)	List the investment type from Part (II) Page 2 of the SCO-579 form.
(79)	List the fair value measurement of the investment type from (29).
(80)	Provide a description of the significant investment strategies of the investee(s) in each type.
(81)	Determine if the investment is redeemable and write “Y” for Yes or “N” for No.
(82)	If the investment is not redeemable, but the government receives distributions through the liquidation of the underlying assets of the investee(s), provide an estimate of the period over which the underlying assets are expected to be liquidated by the investee(s).
(83)	Provide the amount of unfunded commitments related to the investment type.
(84)	Provide a general description of the terms and conditions under which the government may redeem the investment, respectively, (i.e., quarterly redemption with 60 days’ notice).

REFERENCE	CONTENTS
(85)	Provide a description of circumstances in which an otherwise redeemable investment might not be redeemable (i.e., lockup or gate).
(86)	If a restriction on redemption exists, provide a date for which the restriction might lapse or list “unknown”.
(87)	Describe any other significant restriction on the ability to sell investments in the type at the measurement date.
(88)	State whether it is probable the agency will sell the investment.
(89)	If there are plans to sell the investment, disclose the fair value of all investments for which the sale is probable and any remaining actions to complete the sale. If the individual investments have not been identified, but a sale is probable, disclose this fact.

CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.79-C – F

REFERENCE	CONTENTS
	DEPOSITS
(1)	Click on the “Deposits” tab.
(2)	Enter the portion of the bank balance amount for each deposit type that has no custodial credit risk.
(3)	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 agency) in the State’s/ Component unit’s name.
(4)	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.

REFERENCE	CONTENTS
(5)	Enter the portion of the bank balance amount for each deposit type that is uninsured and uncollateralized.
(6)	Add a description for Other Deposits not already included on the form and enter balances in (2) – (5) above, if applicable.
(7)	The Total Bank Balance fields are read-only formulated fields equal to the sum of (2) – (5) for each deposit type at June 30.
(8)	Enter the Book Balance for each deposit type at June 30.
(9)	The Total Deposits fields are read-only formulated fields equal to the sum of amounts by deposit type for each column.
(10)	Enter as a positive amount the total amount of investments with maturities of less than 90 days at time of purchase.
(11)	Enter as a negative amount the amount of deposits with maturities of greater than 90 days at time of purchase.
(12)	Provide a description of additional reconciling items entered and amount, as applicable.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

(13)	The Total Calculated Cash and Cash Equivalents Field is a read-only formulated field equal to the sum of (9). (10), (11), and (12) above. *Edit Check: "Error: Total calculated cash and cash equivalents does not equal total cash and cash equivalent per the WEDGE trial balance" ensures the total cash amounts entered on the form agree to the balances included on the Trial Balance for Assets, Liabilities, and Fund Equity.*

REFERENCE	CONTENTS
(14)	The fields for account 102, 159, and 164 are read-only fields equal to the account balances reported on the Trial Balance for Assets, Liabilities, and Fund Equity.

INVESTMENTS

(15)	Click on the "Investments" tab.
(16)	Enter the portion of the fair value of investments, by investment type (Categorized and Non-Categorized), valued using Level 1 inputs as defined by GASB Statement No. 72.
(17)	Enter the portion of the fair value of investments, by investment type (Categorized and Non-Categorized), valued using Level 2 inputs as defined by GASB Statement No. 72.
(18)	Enter the portion of the fair value of investments, by investment type (Categorized and Non-Categorized), valued using Level 3 inputs as defined by GASB Statement No. 72.
(19)	Enter the portion of the fair value of investments, by investment type (Categorized and Non-Categorized), valued using Amortized Cost as defined by GASB Statement No. 72.
(20)	Enter the portion of the fair value of investments, by investment type (Categorized and Non-Categorized), valued using Net Asset Value (NAV) as defined by GASB Statement No. 72.
(21)	Provide a description of Other categorized investments (describe) or Other non-categorized investments (describe) and Fair Value Measurements at Reporting Date in (16) – (20) and (25) – (27) and Weighted Average Maturity (29), as applicable.
(22)	The Total Fair Value fields are read-only fields equal to the sum of (16), (17), (18), (19), and (20) by investment type.

REFERENCE	CONTENTS
(23)	The Total Investments fields are read-only fields equal to the sum of the values entered in the 'Fair Value Measurements at Reporting Date Using' columns (16), (17), (18), (19), or (20), respectively.
(24)	The Total Investments field for Total Fair Value is a read-only field equal to the sum of the fair value for all investment types (22) (Categorized and Non-Categorized).
(25)	Enter the portion of the fair value of investments, by investment type, that is classified as having no custodial credit risk.
(26)	Enter the portion of the fair value of investments, by investment type, that is uninsured, unregistered and held by the counterparty.
(27)	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.
(28)	The fields for Total Fair Value are read-only fields equal to the sum of (25), (26), and (27) for categorized investments only. (Total fair value by investment type must agree to total fair value as calculated in (22) above for the applicable categorized investments.) *Edit Check – "Error: Total calculated fair value for custodial credit risk does not agree to total calculated fair value for leveling" ensures the fair value calculated in (22) agrees to the total Fair Value calculated in (28).*
(29)	Enter the weighted average maturity for each investment type at June 30, if applicable. (Disclosure is required for applicable investments with a balance in the total fair value column.) *Edit Check – "Error: Weighted average maturity information for one or more investments has not been completed" ensures the disclosure of weighted average maturity is included for applicable investment types with a balance in the total fair value column.*

REFERENCE	CONTENTS
(30)	Field "Add: amounts of deposits with maturities greater than 90 days at time of purchase" is a read-only field equal to the reconciling amount entered in (10) on the Deposits page.
(31)	Field "Less: investments with maturities less than 90 days at time of purchase" is a read-only field equal to the reconciling amount entered in (11) on the Deposits page.
(32)	Provide a description of additional reconciling items entered and amount as applicable.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

(33)	The field for Total calculated investments is a read-only field equal to the sum of (24), (30), (31), and (32).
	Edit Check – "Error: Total calculated investments does not agree to the total investments per the WEDGE trial balance" ensures detailed investment information per the SCO579 form agrees to the trial balance.
(34)	The fields for account 111, 115, 160, and 165 are read-only fields equal to the account balances reported on the Trial Balance for Assets, Liabilities, and Fund Equity.

CREDIT RISK

(35)	Click on the "Credit Risk" tab.
(36)	The Total Fair Value Fields are read-only fields which agree to the balance in (22) on the Investments tab.
(37)	Note the description of Other categorized investments (describe) or Other non-categorized investments (describe) will carry forward from field (21) on the Investments tab and Moody's Credit Ratings, as applicable.

REFERENCE	CONTENTS
(38)	Enter the credit rating, if applicable, at June 30 for each investment type. For investment types with multiple credit ratings, enter the appropriate balance under each rating. Amounts entered must agree in total to the Total Fair Value field (36).
(39)	The Total Fair Value fields are read-only fields which agree to the sum of balances entered in (38). Amount must agree to the total fair value per the investment tab. *Edit Check – "Error: Total calculated fair value for credit risk does not agree to total fair value per the investment tab for one or more investment types" ensures the disclosure of credit risk is included for applicable investment types with a balance in the total fair value column.*
(40)	Provide a description of amounts listed in the Other column.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

ADDITIONAL DISCLOSURES

(41)	Click on the "Additional Disclosures" tab.
(42)	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.
(43)	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.
(44)	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 of investments for the issuer.

REFERENCE	CONTENTS
(45)	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.
(46)	Click "Add Investment Type" if more than one investment meets the disclosure requirement.
(47)	For foreign currency investments, enter the deposit or investment type for each category of investments denominated in a foreign currency.
(48)	Enter the foreign currency denomination of the foreign obligations, by investment type.
(49)	Enter the fair value amount in U.S. dollars, of the foreign obligations by investment type.
(50)	Click "Add Investment Type" if more than one denomination exists for that investment type. Each denomination should be listed on a separate line.
(51)	Review the additional disclosures and select the appropriate "Yes"/"No" response for the disclosures 3A-3F. *Edit Check – "Error: One or more of the questions in section 3 have not been answered" ensures the required disclosures have been provided prior to the submission of the GAAP Package.*

Fair Value Disclosures (*Refer to paragraphs 81 and 82 of GASB Statement No. 72 for additional information*).

Attach supporting documentation as necessary.

REFERENCE	CONTENTS
(52)	Provide a description of the valuation techniques used in the fair value measurements disclosed at (22) and (28). The valuation technique utilized should maximize the use of observable inputs and be consistent from period to period. Examples include the use of quoted market prices of identical or similar assets, the use of the present value, etc.
(53)	Provide a description of any changes in the valuation technique having a significant impact on the fair value measurement from the prior year end.
(54)	If there has been a change in valuation technique, submit to the IOC documentation supporting the revised valuation.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

Net Asset Value per Share *(refer to paragraph 82 of GASB Statement No. 72 for additional information):*

(55)	Review the Fair Value Measurements – Net Asset Value per Share (or its Equivalent) disclosure requirements and provide the supporting documentation for each investment type reported at NAV, as applicable. The disclosures apply to investments in entities that meet all of the following criteria: (a) calculate the NAV per share (or its equivalent), regardless of whether the method of determining the fair value has been applied; (b) do not have a readily determinable fair value; and (c) are measured at fair value on a recurring or nonrecurring basis during the period.

Deposits

(1) Deposits | Investments | Credit Risk | Additional Disclosures

Comprehensive Annual Financial Reporting
SCO579
Analysis of Deposits and Investments
June 30, 2021

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 406
Fund Number 1113
Record Type Agency

Nearest Thousand						
	Custodial Credit Risk					
	No Custodial Credit Risk	Uninsured with collateral held by pledging financial institution (but not its trust department or its agent) in the State's/componentunit's name	Uninsured with collateral not held in the State's/ component unit's name	Uninsured and Uncollateralized	Total Bank Balance	Book Balance
Demand deposits	(2) $45	(3) $0	(4) $0	(5) $0	(7) $45	(8) $49
Nonnegotiable certificates of deposit	$720	$0	$0	$0	$720	$720
Money market accounts	$0	$0	$0	$0	$0	$0
Other Deposits: Savings Account (6)	$101	$0	$0	$0	$101	$94
Other Deposits:	$0	$0	$0	$0	$0	$0
Other Deposits:	$0	$0	$0	$0	$0	$0
Total Deposits	(9) $870	(9) $0	(9) $0	(9) $0	(9) $870	(9) $863

Reconciliation of Deposits to Cash and Cash Equivalents per GAAP basis balance sheet

Add: investments with maturities of less than 90 days at time of purchase	(10) $207
Less: amounts of deposits with maturities of greater than 90 days at time of purchase	(11) $720
Other reconciling item: 0 (12)	(12) $0
Other reconciling item:	$0
Other reconciling item:	$0
Total calculated cash and cash equivalents	(13) $350

Cash and Cash Equivalents per Trial Balance

Account No.	Account Name	Amount
102	Locally-held Cash and Cash Equivalents	(14) $350
159	Restricted Assets-Cash and Cash Equivalents, Current	$0
164	Restricted Assets-Cash and Cash Equivalents, Long-Term	$0
Total Cash and Cash Equivalents from WEDGE Trial Balance		(14) $350

Investments

Deposits 15 Investments Credit Risk Additional Disclosures

Comprehensive Annual Financial Reporting
SCO579
Analysis of Deposits and Investments
June 30, 2021

SUSANA A. MENDC
ILLINOIS STATE COMPTRO

Nearest Thousand

	Fair Value Measurements at Reporting Date Using					
	Level 1	Level 2	Level 3	Amortized Cost	Net Asset Value (NAV)	Total Fair Value
Categorized Investments:						
Repurchase agreements	16 $0	17 $0	18 $0	19 $0	20 $0	22 $0
Negotiable certificates of deposit	$0	$0	$0	$0	$0	$0
Nonnegotiable certificates of deposit with brokers	$0	$0	$0	$0	$0	$0
U.S. Treasury strips	$0	$0	$0	$0	$0	$0
U.S. Treasury bills	$0	$0	$0	$0	$0	$0
U.S. Treasury notes	$0	$0	$0	$0	$0	$0
U.S. Treasury bonds	$0	$508	$0	$0	$0	$508
U.S. Agency obligations	$0	$0	$0	$0	$0	$0
U.S. Agency asset-backed securities	$0	$0	$0	$0	$0	$0
Municipal debt	$0	$0	$0	$0	$0	$0
Commercial paper	$0	$0	$0	$0	$0	$0
Corporate debt securities	$0	$0	$0	$0	$0	$0
Corporate asset-backed securities	$0	$0	$0	$0	$0	$0
Foreign debt securities	$0	$0	$0	$0	$0	$0
Corporate equity securities	$2,100	$0	$0	$0	$0	$2,100
Foreign equity securities	$0	$0	$0	$0	$0	$0
Prizewinner annuities	$0	$0	$0	$0	$0	$0
Other categorized investments (describe): Commercial mortgage backed 21	$400	$0	$0	$0	$0	$400
Other categorized investments (describe):	$0	$0	$0	$0	$0	$0
Other categorized investments (describe):	$0	$0	$0	$0	$0	$0
Non-Categorized Investments:						
Money market mutual funds	16 $207	17 $0	18 $0	19 $0	20 $0	22 $207
Mutual funds - debt	$0	$0	$0	$0	$0	$0
Mutual funds - equity	$0	$0	$0	$0	$0	$0
Mutual funds - blended	$0	$0	$0	$0	$0	$0
Bond trust funds	$0	$0	$0	$0	$0	$0
Equity trust funds	$0	$0	$0	$0	$0	$0
Blended trust funds	$0	$0	$0	$0	$0	$0
Private equity	$0	$0	$0	$0	$0	$0
Guaranteed investment contracts	$0	$0	$0	$0	$0	$0
Tangible property/real estate	$0	$0	$0	$0	$0	$0
Equity in Public Treasurers Investment Pool (Illinois Funds)	$122	$0	$0	$0	$0	$122
Equity in Illinois State Board of Investments	$0	$0	$0	$0	$0	$0
Other non-categorized investments (describe): 21	$0	$0	$0	$0	$0	$0
Other non-categorized investments (describe):	$0	$0	$0	$0	$0	$0
Other non-categorized investments (describe):	$0	$0	$0	$0	$0	$0
Total Investments	23 $2,829	23 $508	23 $0	23 $0	23 $0	24 $3,337

and

			Custodial Credit Risk			
			Uninsured, unregistered and:			
	Total Fair Value	No Custodial Credit Risk	Held by counterparty	Held by counterparty's trust department or agent, but not in State's name	Total Fair Value	Weighted Average Maturity
Categorized Investments:						
Repurchase agreements	22 $0	25 $0	26 $0	27 $0	28 $0	29 0.000
Negotiable certificates of deposit	$0	$0	$0	$0	$0	0.000
Nonnegotiable certificates of deposit with brokers	$0	$0	$0	$0	$0	0.000
U.S. Treasury strips	$0	$0	$0	$0	$0	0.000
U.S. Treasury bills	$0	$0	$0	$0	$0	0.000
U.S. Treasury notes	$0	$0	$0	$0	$0	0.000
U.S. Treasury bonds	$508	$508	$0	$0	$508	23.500
U.S. Agency obligations	$0	$0	$0	$0	$0	0.000
U.S. Agency asset-backed securities	$0	$0	$0	$0	$0	0.000
Municipal debt	$0	$0	$0	$0	$0	0.000
Commercial paper	$0	$0	$0	$0	$0	0.000
Corporate debt securities	$0	$0	$0	$0	$0	0.000
Corporate asset-backed securities	$0	$0	$0	$0	$0	0.000
Foreign debt securities	$0	$0	$0	$0	$0	0.000
Corporate equity securities	$2,100	$2,100	$0	$0	$2,100	
Foreign equity securities	$0	$0	$0	$0	$0	
Prizewinner annuities	$0	$0	$0	$0	$0	
Other categorized investments (describe): Commercial mortgage backed 21	$400	$400	$0	$0	$400	24.800
Other categorized investments (describe):	$0	$0	$0	$0	$0	0.000
Other categorized investments (describe):	$0	$0	$0	$0	$0	0.000
Non-Categorized Investments:						
Money market mutual funds	22 $207					0.090
Mutual funds - debt	$0					0.000
Mutual funds - equity	$0					
Mutual funds - blended	$0					
Bond trust funds	$0					0.000
Equity trust funds	$0					
Blended trust funds	$0					
Private equity	$0					
Guaranteed investment contracts	$0					
Tangible property/real estate	$0					
Equity in Public Treasurers Investment Pool (Illinois Funds)	$122					
Equity in Illinois State Board of Investments	$0					
Other non-categorized investments (describe):	$0					0.000
Other non-categorized investments (describe):	$0					0.000
Other non-categorized investments (describe):	$0					0.000
Total Investments	24 $3,337					

						Nearest Thousand
	Fair Value Measurements at Reporting Date Using					
	Level 1	Level 2	Level 3	Amortized Cost	Net Asset Value (NAV)	Total Fair Value
Total Investments	23 $2,829	23 $508	23 $0	23 $0	23 $0	24 $3,337
Reconciliation of Investments to GAAP basis balance sheet						
Add: amounts of deposits with maturities greater than 90 days at time of purchase						30 $720
Less: investments with maturities less than 90 days at time of purchase						31 -$207
Other reconciling item (describe) 32						32 $0
Other reconciling item (describe)						$0
Other reconciling item (describe)						$0
Total calculated investments						33 $3,850

Investments per Trial Balance

Account No.	Account Name	Amount
111	Investments	34 $3,850
115	Investments, Long-Term	34 $0
160	Restricted Assets-Investments, Current	34 $0
165	Restricted Assets-Investments, Long-Term	34 $0
Total investments from WEDGE Trial Balance		34 $3,850

Credit Risk

Deposits | Investments | 35 Credit Risk | Additional Disclosures

Comprehensive Annual Financial Reporting
SCO579
Analysis of Deposits and Investments
June 30, 2021

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 406
Fund Number 1113
Record Type Agency

	Total Fair Value	Moody's Credit Rating														
		Aaa	Aa	A	Baa	Ba	B	Caa	Ca	C	P-1	P-2	P-3	Not Rated	Other	Total Fair Value
Categorized Investments:		38														39
Repurchase agreements	36 $0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Negotiable certificates of deposit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Nonnegotiable certificates of deposit with brokers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
U.S. Treasury strips	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
U.S. Treasury bills	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
U.S. Treasury notes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
U.S. Treasury bonds	$508	$508	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$508
U.S. Agency obligations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
U.S. Agency asset-backed securities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Municipal debt	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Commercial paper	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Corporate debt securities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Corporate asset-backed securities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Foreign debt securities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Corporate equity securities	$2,100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foreign equity securities	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Prizewinner Annuities	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other categorized investments (describe): 37 Commercial mortgage backed	37 $400	$50	$0	$100	$0	$80	$70	$0	$0	$0	$0	$0	$0	$100	$0	$400
Other categorized investments (describe):	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other categorized investments (describe):	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Non-Categorized Investments:		38														39
Money market mutual funds	36 $207	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$207	$207
Mutual funds - debt	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Mutual funds - equity	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mutual funds - blended	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bond trust funds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity trust funds	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Blended trust funds	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Private equity	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Guaranteed investment contracts	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tangible property/real estate	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Equity in Public Treasurer's Investment Pool (Illinois Funds)	$122	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Equity in Illinois State Board of Investments	$0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other non-categorized investments (describe):	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other non-categorized investments (describe):	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other non-categorized investments (describe):	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Investments	$3,337															

Note: In the space provided below, please describe those amounts listed in the other column. For example, if investments are not rated by Moody's but are rated by S&P, please indicate the S&P ratings for those investments.

MMMF have no credit rating 40

Additional Disclosures

Deposits | Investments | Credit Risk | Additional Disclosures (41)

Comprehensive Annual Financial Reporting
SCO579
Analysis of Deposits and Investments
June 30, 2021

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 406
Fund Number 1113
Record Type Agency

Additional Disclosures

1 **Concentration of Credit Risk**
GASB 40 requires disclosures of investments by amount and issuer for any issuer that represents 5% or more of total investments. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. Government, investments in mutual funds, or external investment pools.
Please provide below a schedule of investments representing a concentration of credit risk as of year end.

Investment Type	Issuer	Fair Value (nearest thousand)	% of Total Investments
(42) Corporate Equity Securities	(43) FNMA	(44) $750	(45) 22.5
		$0	

Add Investment Type (46)

2 **Foreign Currency Risk**
GASB 40 requires disclosure of value in U.S. dollars by foreign currency denomination and by deposit or investment type for foreign currencies.
Please provide additional information on foreign deposits and investments below.

Deposit or Investment Type	Foreign Currency Denomination (i.e., British pound, Swiss franc, etc.)	Fair Value in U.S. Dollars (nearest thousand)
(47) MMMF	(48) EURO	(49) $50

Add Investment Type (50)

3 **Additional disclosures**

A. Does the agency have a formally adopted investment policy? (If yes, please submit via email a copy of the investment policy) (51) Select

B. Were there any violations of legal or contractual provisions related to deposits or investments? Select

C. Did your agency invest in any yield maintenance repurchase agreements as of the balance sheet/statement of net assets date? Select

D. Did your agency invest in reverse repurchase agreements during the year? Select

E. Were there losses or recoveries of prior period losses related to defaults by counterparties to deposits or investments? Select

F. Are any of your investments in derivatives as of the balance sheet/statement of net assets date? Select

(51) Select
- Select
- Yes
- No

4 **Fair Value Measurements (support for values disclosed on the Investment tab)**

A. Please provide a description of the valuation techniques used in the fair value measurement for each investment type reported on the Investment tab.

No change in valuation techniques from prior year. (52)

B. If there has been a change in valuation technique that has a significant impact on the fair value measurement, state the change and the reason for making it.

(53)

C. If there has been a change in valuation technique, submit to the IOC documentation supporting the revised valuation.

(54)

55 D. **Fair Value Measurements - Net Asset Value per Share (or its Equivalent)**
The following disclosures apply to investments in entities that meet all of the following criteria: (a) calculate the NAV per share (or its equivalent), regardless of whether the method of determining the fair value has been applied; (b) do not have a readily determinable fair value; and (c) are measured at fair value on a recurring or nonrecurring basis during the period.

Please submit to the IOC the following supporting documentation for each investment type that is reported at NAV:

1. Investment Type

2. NAV value

3. Description of investment strategy of the investee

4. Is the investment redeemable? (Yes/No)

5. If the estimate is not redeemable, but the agency receives distributions through the liquidation of the underlying assets of the investees, provide the agency's estimate of the period over which the underlying assets are expected to be liquidated by the investees.

6. Amount of unfunded commitments

7. Description of terms investment may be redeemed (i.e. quarterly with 60 day notice)

8. List of restrictions if a redeemable investment may not be redeemed (i.e. lockup or gate)

9. If restrictions exist, list an estimate of when restrictions might lapse

10. Describe any other significant restrictions on the ability to sell investment type at year end

11. Disclose if the agency plans to sell the investment (Yes/No)

12. If an agency determines it is probable it will sell an investment, disclose the total fair value of all investments for which the sale is probable and any remaining actions required to complete the sale. If the individual investments to be sold have not been identified, then list only the remaining actions to complete the sale.

COMPONENT UNIT SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)

PURPOSE

The purpose of the Component Unit Schedule of Footnote Disclosure Information Form (Exhibit 27.20.85-A) is to collect all required footnote disclosure information to be reported in the State's Annual Financial Report.

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

GENERAL

The Component Unit Schedule of Footnote Disclosure Information must be completed by all component units.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. If more space is needed, attach additional pages clearly indicating to which section the attachment refers.

INSTRUCTIONS

The Leases-Lessee section of the SCO-585 can be completed using the Comptroller's lease reports and/or component unit records. The Certificates of Participation and Revenue Bonds Payable and Extraordinary Items, Special Items and Endowment Information sections can be completed using component unit records. Total future commitments for certificates of participation and revenue bonds reported by the component unit should agree to the principal and interest outstanding reported in the confirmation of the State's Annual Report of Bonded Indebtedness and Long Term Obligations.

CONTENTS

Refer to Exhibit 27.20.85-B.

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

Note: With the implementation of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, the SCO-585 now references (4a-15a) and (4b-15b) to allow for separate revenue bond payable disclosures for bonds meeting the direct placement criteria and all other bonds. This information will be used in the completion of the revenue bond payable footnotes within the Comprehensive Annual Financial Report. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 246, 247, 248, and 251, 252 and 253, respectively.

(4a/4b)	Enter the principal portion of revenue bonds payable – direct placement or revenue bonds payable – other, as applicable, in the next fiscal year (CY+1) and for each period thereafter, as appropriate. To report capital appreciation bonds, the total value of the bond maturity (e.g., $5,000) should be reported as principal. Interest for capital appreciation bonds will be $-0- unless supplemental interest is paid.
(5a/5b)	Enter the interest portion of revenue bonds payable – direct placement or revenue bonds payable – other, as applicable, in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(6a/6b)	Sum all amounts reported in (4a/4b) and (5a/5b), respectively, and enter the result.
(7a/7b)	Sum all amounts reported in (4a/4b), respectively, and enter the result.

REFERENCE	CONTENTS
(8a/8b)	Sum all amounts reported in (5a/5b), respectively, and enter the result.
(9a/9b)	Sum all amounts reported in (6a/6b), respectively, and enter the result. The sum of the amounts should also equal the sum of amounts reported in (7a/7b) and (8a/8b), respectively.
(10a/10b)	Enter the unaccreted appreciation amount of the principal portion reported in (7a/7b). Unaccreted appreciation represents the difference in the maturity value of capital appreciation bonds and the accreted value as of the balance sheet date.
(11a/11b)	Subtract (10a/10b) from (7a/7b), as applicable, and enter the result. The summation of (11a and 11b) will equal the sum of accounts 246 and 251 on SCO-581.
(12a/12b)	Enter the amount of current year principal payments on revenue bonds payable – direct placement or revenue bonds payable - other, as applicable.
(13a/13b)	Enter the amount current year cash basis interest payments on revenue bonds payable – direct placement or revenue bonds payable – other, as applicable.
(14a/14b)	Enter the amount of unamortized premium at June 30 for revenue bonds payable – direct placement or revenue bonds payable – other, as applicable.
(15a/15b)	Enter the amount of unamortized (discount) at June 30 for revenue bonds payable – direct placement or revenue bonds payable – other, as applicable.

Note: With the implementation of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, the SCO-585 includes reference to (16a-25a) and (16b-25b) to allow for separate Certificates of Participation (COPS) disclosures for those COPS meeting the direct placement criteria and all other COPS. This information will be used in the completion of the footnotes within the Comprehensive Annual Financial Report. For financial statement purposes, the total of the direct placement amounts and all other bond payable amounts will continue to be reported in accounts 280, 281, or 282, respectively.

REFERENCE	CONTENTS
(16a/16b)	Enter the principal portion of certificates of participation – direct placement or certificates of participation – other, as applicable, in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(17a/17b)	Enter the interest portion of certificates of participation – direct placement or certificates of participation – other, as applicable, in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(18a/18b)	Sum all amounts reported in (16a/16b) and (17a/17b), respectively, and enter the results.
(19a/19b)	Sum all amounts reported in (16a/16b), respectively, and enter the result. The summation of the amounts in (19a and 19b) will equal the sum of report accounts 280 and 285 on the balance sheet.
(20a/20b)	Sum all amounts reported in (17a/17b), respectively, and enter the result.
(21/21b)	Sum all the amounts reported in (18a/18b), respectively, and enter the result. The sum of the amounts should also equal the sum of amounts reported in (19a/19b) and (20a/20b), respectively.
(22a/22b)	Enter the amount of current year principal payments on certificates of participation – direct placement or certificates of participation – other, as applicable.
(23a/23b)	Enter the amount of current year cash basis interest payments on certificates of participation – direct placement or certificates of participation – other, as applicable.
(24a/24b)	Enter the amount of unamortized premium at June 30 for certificates of participation – direct placement or certificates of participation – other, as applicable.

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (SCO-595)

PURPOSE

The purpose of the Statement of Changes in Fiduciary Net Position (Exhibit 27.20.95-A) is to collect the June 30 additions, deductions and changes in net position information for fiduciary 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 Statement of Changes in Fiduciary Net Position completed by agencies with fiduciary 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

Fiduciary 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.

This form should be completed manually for Pension (and Other Postemployment Benefit), Investment and Private Purpose Trust funds. This form should be completed in the WEDGE system for custodial funds.

CONTENTS – MANUAL FORM

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.
(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).

REFERENCE	CONTENTS
(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.
(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.

CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.95-C through E.

(1) Under Additions, click on the Add button.

(2) Click to highlight account number(s) to be added. (Note: multiple accounts can be added by holding down the Control key.

(3) Click OK.

(4) Under Deletions, click on the Add button.

(5) Click to highlight account number(s) to be added. (Note: multiple accounts can be added by holding down the Control key.)

(6) Click OK.

(7) This field is read-only and pre-populated by the system.

(8) Enter the amount of Additions for each account added in Step (2). (Additions should be shown as a credit balance.)

(9) Enter the amount of Deductions for each account added in Step (5). (Deductions should be shown as a debit balance.)

(10) Enter the amount of Restatement of Net Position, if applicable.

Note: data entry in this field is only applicable in FY21, the year of implementation of GASB Statement No. 84, Fiduciary Activities.

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all data entry will be lost.

(11) Click on the Cog Wheel icon to publish agency records to the trial balance.

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

Agency ____________
Agency # ____________
Fund Name ____________
Fund # ____________

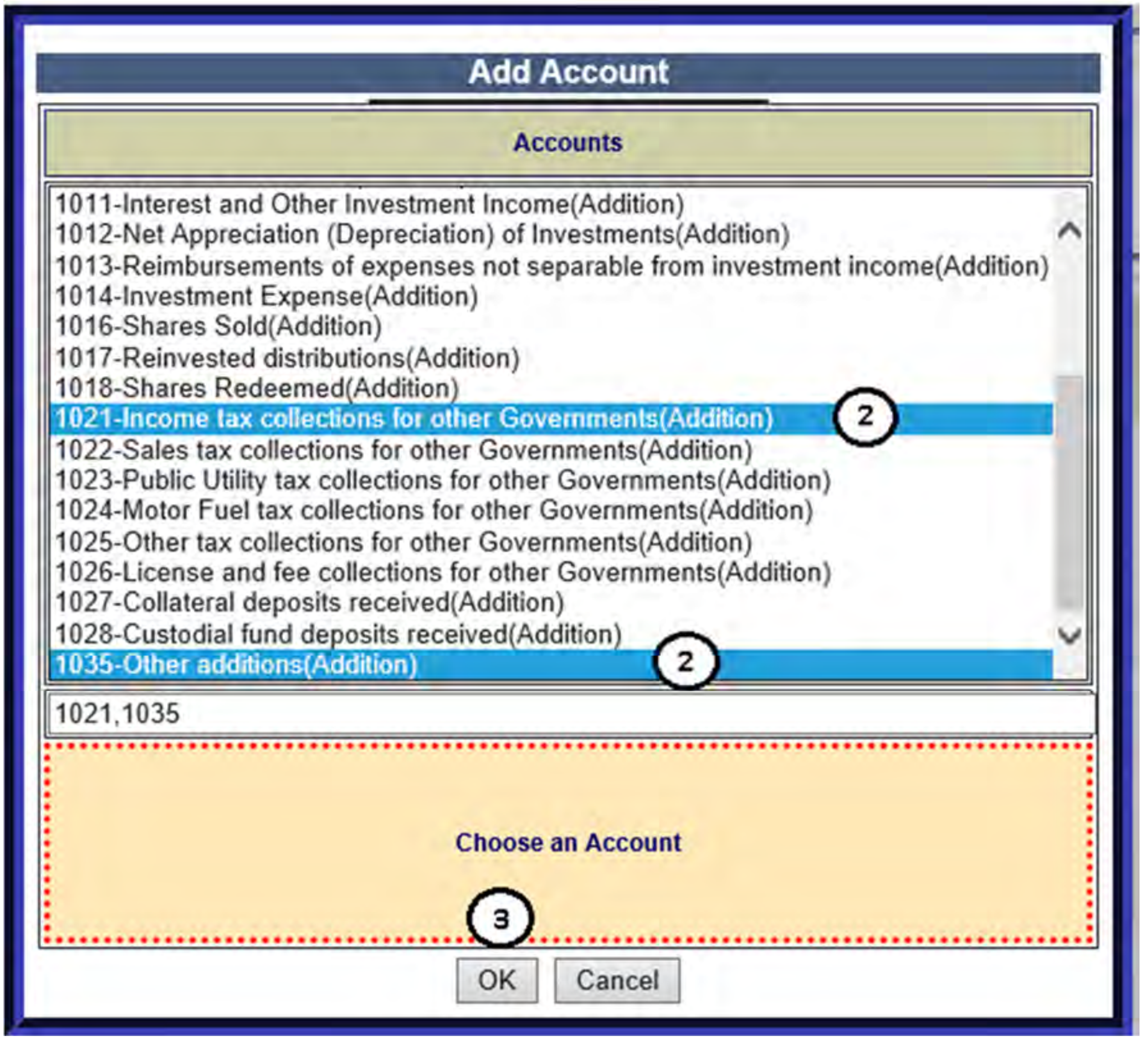
Account Number	Account Description	Nearest Thousand	
		Current Year	**Prior Year**
	Additions		
1008	Employer Contributions	$	$
1009	Member Contributions		
1010	Other Contributions		
	Total Contributions		
1013	Participant Deposits		
1015	Interest and Other Investment Income		
1016	Net Appreciation (Depreciation) 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	$	$

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

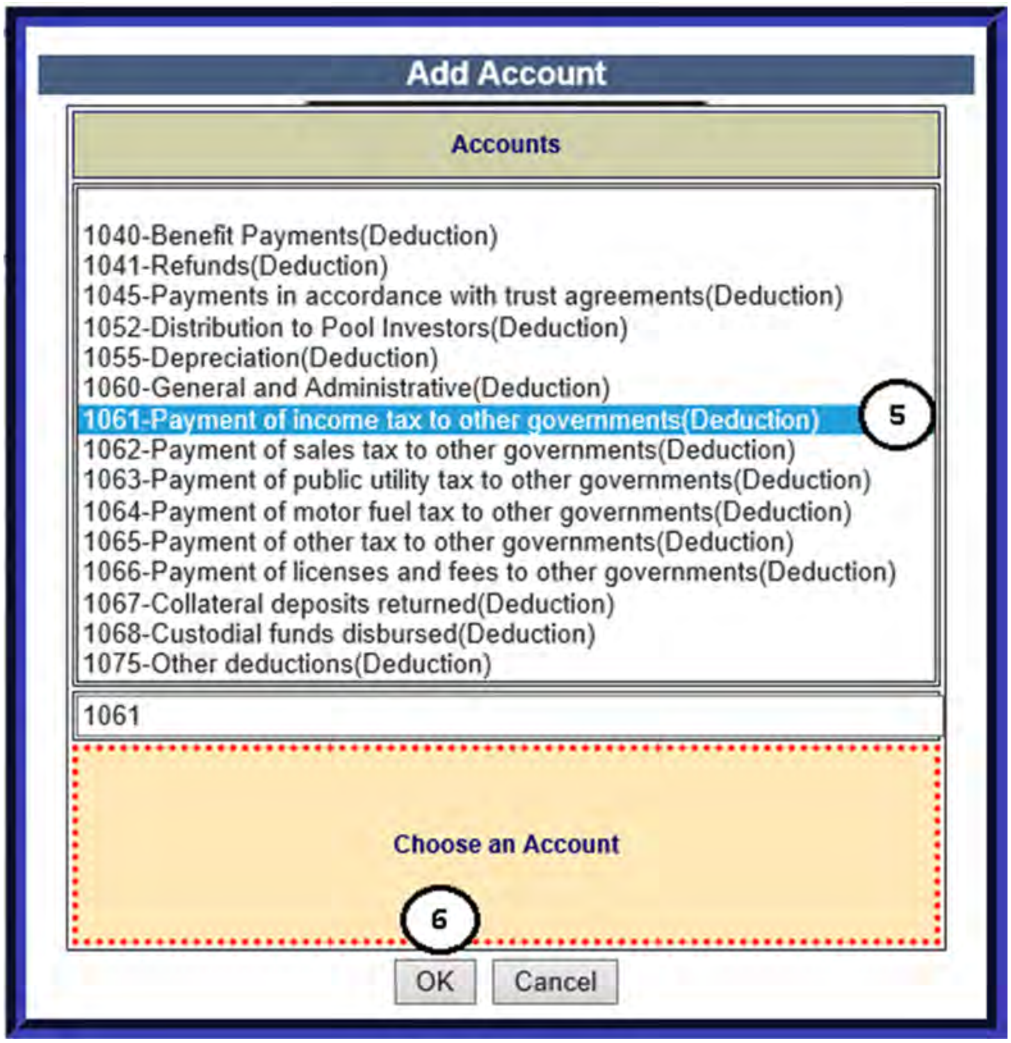
Agency ___2___
Agency # ___3___
Fund Name ___4___
Fund # ___5___

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	$


Comprehensive Annual Financial Reporting
SCO595
Statement of Changes in Fiduciary Net Position
June 30, 20
Agency Number
Fund Number
Record Type
Agency
Account Number
Account Description
Nearest Thousand
Current Year GAAP Basis
Prior Year GAAP Basis
Additions
Add
1
Deductions
Add


Add Account
Accounts
1011-Interest and Other Investment Income(Addition)
1012-Net Appreciation (Depreciation) of Investments(Addition)
1013-Reimbursements of expenses not separable from investment income(Addition)
1014-Investment Expense(Addition)
1016-Shares Sold(Addition)
1017-Reinvested distributions(Addition)
1018-Shares Redeemed(Addition)
1021-Income tax collections for other Governments(Addition)
2
1022-Sales tax collections for other Governments(Addition)
1023-Public Utility tax collections for other Governments(Addition)
1024-Motor Fuel tax collections for other Governments(Addition)
1025-Other tax collections for other Governments(Addition)
1026-License and fee collections for other Governments(Addition)
1027-Collateral deposits received(Addition)
1028-Custodial fund deposits received(Addition)
1035-Other additions(Addition)
2
1021,1035
Choose an Account
3
OK
Cancel


Comprehensive Annual Financial Reporting
SCO595
Statement of Changes in Fiduciary Net Position
June 30, 20
Agency Number
Fund Number
Record Type
Agency
Account Number
Account Description
Nearest Thousand
Current Year GAAP Basis
Prior Year GAAP Basis
Additions
Add
Deductions
Add
4

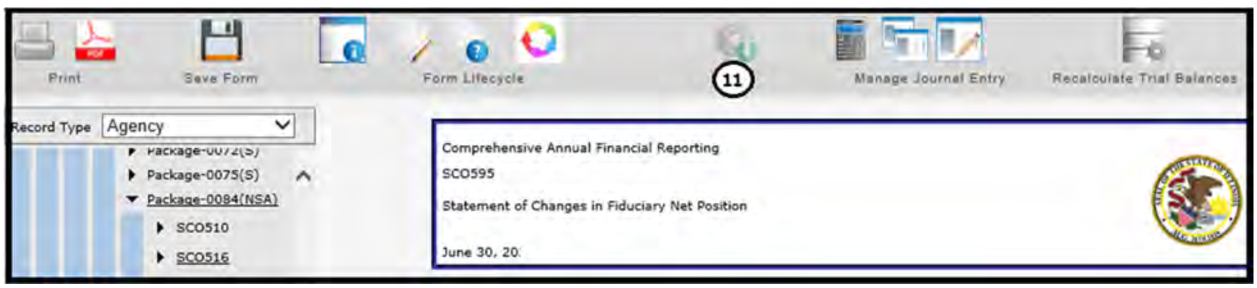

Add Account
Accounts
1040-Benefit Payments(Deduction)
1041-Refunds(Deduction)
1045-Payments in accordance with trust agreements(Deduction)
1052-Distribution to Pool Investors(Deduction)
1055-Depreciation(Deduction)
1060-General and Administrative(Deduction)
1061-Payment of income tax to other governments(Deduction)
5
1062-Payment of sales tax to other governments(Deduction)
1063-Payment of public utility tax to other governments(Deduction)
1064-Payment of motor fuel tax to other governments(Deduction)
1065-Payment of other tax to other governments(Deduction)
1066-Payment of licenses and fees to other governments(Deduction)
1067-Collateral deposits returned(Deduction)
1068-Custodial funds disbursed(Deduction)
1075-Other deductions(Deduction)
1061
Choose an Account
6
OK
Cancel

Comprehensive Annual Financial Reporting
SCO595
Statement of Changes in Fiduciary Net Position
June 30, 2020

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 492
Fund Number 0084
Record Type Agency

Account Number	Account Description		Nearest Thousand Current Year GAAP Basis	Prior Year GAAP Basis
	Additions			
1021	Income tax collections for other Governments	8	-$5,725	$0
1035	Other additions	8	-$610	$0
1039	Total Additions		-$6,335	$0
	Add			
	Deductions			
1061	Payment of income tax to other Governments	9	$3,200	$0
1080	Total Deductions		$3,200	$0
	Add			
1095	Change in net position		-$3,135	$0
1096	Beginning Net Position	7	$0	$0
1097	Restatement of Net Position	10	$0	$0
1099	Ending Net Position		-$3,135	$0



ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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. <u>Proprietary Funds Only</u> - Assets with an original maturity greater than 90 days at time of purchase and a current maturity of less than or equal to one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost.	Securities, real estate and other assets held by locally held funds with a maturity of greater than 90 days at time of purchase and, for proprietary funds only, less than or equal to one year.

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	Proprietary Funds Only - Assets with a current maturity greater than one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Amounts should be recorded at fair value, or if donated, at market value at the date of donation.	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	Proprietary Funds Only - 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	Proprietary Funds Only - 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	<u>Proprietary Funds Only</u> -Amount of goods or services paid in which benefits have not yet been received. They are charged to future operations on the basis of measurable benefits.	Rent, interest and subscriptions.

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. Proprietary Funds Only - 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.
182	Deferred outflows of resources – unamortized deferred amounts on bond refundings	Proprietary and Component Unit Funds only - 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 outflow of resources)*	See SAMS procedure 31.45.10.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
183	Deferred outflows of resources – Unamortized deferred amounts on certificates refunding	Proprietary and Component Unit Funds only - 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 outflow of resources)*	See SAMS procedure 31.45.10.
184	Deferred outflows of resources – intra-entity transfers of future revenues	Amounts paid in relation to a sales or transfer agreement which will be recognized over the term of the agreement.	Sale of future tobacco settlement revenue.
185	Deferred outflows of resources – pensions	Proprietary and Component Unit Funds only - Changes in the net pension liability reported as a deferred outflow of resources.	Difference between expected and actual experience, changes of assumptions, changes in proportionate share, etc.
186	Deferred outflows of resources – OPEB	Proprietary and Component Unit Funds only - Changes in the OPEB liability reported as a deferred outflow of resources.	Difference between expected and actual experience, changes of assumptions, changes in proportionate share, etc.
190	Total deferred outflows of resources	The sum of accounts 181, 182, 183, 184, 185 and 186.	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	Proprietary Fund Only – 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.
255	Revenue bonds payable, net, long-term	Account 251 plus account 252 less account 253.	N/A
256	Revenue bonds payable, total	Account 250 plus account 255	N/A

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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	Component Units Only – Funds held in custody for others	Assets held in custody for others
274	Other liabilities	Component Units Only – Other liabilities not specifically reported in other accounts.	Federal loan program contributions refundable
275	Net pension liability	Proprietary and Component Unit Funds only - The difference between the actuarially calculated value of the projected benefit payments attributed to past periods of service and the plans' fiduciary net position.	Allocated portion of Net pension liability of the 5 State sponsored retirement systems.
276	OPEB liability, current	Proprietary and Component Unit Funds Only – Actuarially calculated value of the projected benefit payments for defined benefit OPEB attributed to past periods of service due within one year.	Allocated portion of the Total OPEB Liability of the State Employees Group Insurance Program of Illinois.
277	OPEB liability, long-term	Proprietary and Component Unit Funds Only – Actuarially calculated value of the projected benefit payments for defined benefit OPEB attributed to past periods of service due in more than one year.	Allocated portion of the Total OPEB Liability of the State Employees Group Insurance Program of Illinois.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.
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, 273, 274, 275, 276, 277, 278, 279, 284, and 289.	N/A
291	Deferred inflows of resources – accumulated increase 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.
292	Deferred inflows of resources – intra-entity transfers of future revenues	Amounts paid in relation to a sales or transfer agreement which will be recognized over the term of the agreement.	Sale of future tobacco settlement revenue.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
293	Deferred inflows of resources - pensions	Proprietary and Component Unit Funds only - Changes in the net pension liability reported as a deferred inflow of resources.	Difference between expected and actual experience, changes of assumptions, changes in proportion, etc..
294	Total deferred inflows of resources	Account 220, 222, 249, 254, 283, 288, 291, 292, 293 and 296.	N/A
295	Total liabilities and deferred inflows of resources	Account 290 plus account 294.	N/A
296	Deferred inflows of resources - OPEB	Proprietary and Component Unit Funds only - Changes in the OPEB liability reported as a deferred inflow of resources.	Difference between expected and actual experience, changes of assumptions, changes in proportion, etc.
		FUND EQUITY	
309	Unrestricted	The accumulated earnings that are not legally restricted to any specific use.	Fund equity less reserves and designations.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
407	Refunds and credit memoranda - sales tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 406.
410	Sales tax, net	Account 406, less account 407.	N/A
411	Public utility taxes	Taxes imposed upon persons engaged in Illinois in the business of distributing, supplying, furnishing or selling electricity to persons other than municipal corporations owning and operating a local transportation system for public service in Illinois, for use or consumption and not for resale; on persons engaged in the business of transmitting messages in Illinois; on persons engaged in the business of distributing, supplying, furnishing or selling gas to persons for use or consumption and not for resale; and upon water companies' invested capital.	Public Utility Tax; Message/Regular Tax; Gas/Regular Tax; Electric/Regular Tax; Message/Invested Capital Tax; Gas/Invested Capital Tax; Electric/Invested Capital Tax; and Water/Invested Capital Tax.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
417	Refunds and credit memoranda-motor fuel tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 416.
420	Motor fuel taxes, net	Account 416, less account 417.	N/A
421	Other taxes	All taxes imposed by the State exclusive of those taxes listed previously.	Admission Tax; Bingo Tax; Cigarette Tax; Coin Operators Amusement Tax; Corporate Franchise Tax; Horse Racing Breakage; Horse Racing Privilege; Hotel Operators Occupation Tax; Inheritance Tax; Insurance Taxes; Liquor Gallonage Tax; Real Estate Transfer Tax; Service Occupation Tax; Protest; Unemployment Insurance Tax; and Vehicle Use Privilege Tax.
422	Refunds and credit memoranda-other taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 421.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
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

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
440	Interest and other investment income	Earnings from investments of state funds and changes in the fair value of investments.	Interest earned on Repurchase Agreements; Time Deposits; Treasury Instruments; Accrued Interest on Bond Issues.
441	Other revenues	All monies received from various sources that are not included elsewhere.	Any other revenue which is not accounted for elsewhere.
442	Other charges for services	All other monies received from various sources for charges for services that are not included elsewhere.	Any other charge for services which is not accounted for elsewhere.
443	Other operating grants	All other monies received from various sources for operating grants that are not included elsewhere.	Any other operating grant which is not accounted for elsewhere 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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
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.
	EXPENDITURES - GOVERNMENTAL FUNDS		
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
515	Health and social services	Expenditures to promote the physical and mental well-being of all citizens of the State and social and rehabilitative services to assist disabled or underprivileged individuals to become self-supporting.	Programs for comprehensive public health services including prevention of communicable diseases, chronic disease control, family planning services, maternal and child health programs, institutional and community services for the mentally ill and developmentally disabled and alcohol and drug abuse prevention services. Social service programs for vocational rehabilitation for the handicapped and services for children such as foster care, child abuse prevention and adoption services are also included as well as basic medical services provided under the Medicaid program.
520	General government	Expenditures associated with the administration of State functions not classified elsewhere.	Programs include support of the Legislative Branch, the administrative functions of the elected State officials and the programs of general State agencies, such as the 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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
530	Public protection and justice	Expenditures for the State's effort to safeguard citizens including regulation of industry, licensing of professions, law enforcement protection and the judicial and penal systems.	Specific programs include the maintenance of the State police force; the administration of the Circuit, Appellate and Supreme Courts; the management of the State's correctional institutions; programs to reduce crime in the State; quasi-judicial agencies to regulate industry, such as the Commerce Commission; and expenditures to license various professions which practice in the State.
535	Environmental and business regulation	Expenditures to preserve the quality of the environment and to develop land within the State to be used as recreational areas.	Programs include prevention and control of pollution; development of Illinois' energy resources, including coal development; administration of the State's parks and conservation areas; promotion of outdoor recreational programs; and services to promote the development of programs for the arts and humanities.
540	Debt service-principal	Expenditures for the retirement of principal of general and special obligation bonds sold by the State and other obligations.	Principal repayment of account numbers 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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
	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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
635	Cost of sales and services	The invoice and such other costs pertaining to the item sold or the services rendered, including direct and indirect costs.	Purchases; freight costs; transportation in; direct material and labor costs; factory overhead costs; salaries and other related direct costs.
640	Benefit payments and refunds	Benefit payments and refunds related to the operation of retirement systems and similar activities.	Pension benefit payments and refunds.
645	Prizes and claims	Prizes and claims related to the operation of the State lottery and similar activities.	Lottery prizes and claims.
650	Interest	Charges for the use of money or capital.	Interest on outstanding revenue bonds and notes payable.
655	Depreciation	The portion of cost of a 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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.
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.

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.
905	Cash payments to internal service funds	Cash outflows for sales and services from internal service funds	Cash paid for management of facilities, audit services, professional services, etc.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
909	Cash payments for other operating activities	All other cash payments that do not result from transactions defined as capital and related financing, non-capital financing, or investing activities.	Payments for contractual services, commodities, EDP supplies, utilities, gasoline; fines, fees or penalties.
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
988	(Increase) decrease in deferred outflows of resources	The change in the amount of deferred outflows of resources from last year.	This year's deferred outflows of resources less last year's deferred outflows of resources.
989	Increase (decrease) in net pension liability	The change in the amount of net pension liability from last year.	This year's net pension liability less last year's net pension liability.
990	Increase (decrease) in deferred inflows of resources	The change in the amount of deferred inflows of resources from last year.	This year's deferred inflows of resources less last year's deferred inflows of resources.
991	Increase (decrease) in OPEB liability	The change in the amount of OPEB liability from last year.	This year's OPEB liability less last year's OPEB liability
	STATEMENT OF CHANGES IN NET POSITION FOR FIDUCIARY FUNDS		
1001	Employer contributions	Contributions received from employers.	State of Illinois contributions for employees in the General Assembly, Judges, and State Retirement Systems.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1002	State contributions	Contributions received from the State.	State of Illinois contributions for Teachers and State University Retirement Systems.
1003	Participant contributions	Contributions received from participants.	Teacher contributions withheld from salary, deposits into the Public Treasurer's Investment Pool
1004	Employee contributions	Contributions received from employees.	Employee contributions withheld from salary.
1005	Retiree contributions	Contributions received from retirees.	Retiree contributions.
1006	Federal Medicare part D	Money received from the Federal government for Medicare Part D.	Medicare Part D Subsidy Payments.
1007	Other contributions	Contributions received from other sources.	Rollovers from other employment plans, early retirement incentive contributions.
1010	Total contributions	Total of accounts 1001 through 1007.	N/A
1011	Interest and other investment income	Interest and dividends received on investments.	Interest and dividends.
1012	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.
1013	Reimbursement of expenses not separable from investment income	Reimbursement of expenses not separable from investment income.	Reimbursement of expenses not separable from investment income
1014	Investment expense	Expenses related to investing activities.	Brokerage fees.
1015	Net investment income	Investment income less investment expenses.	N/A

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1016	Shares sold	Investment shares sold.	Stock shares sold.
1017	Reinvested distributions	Dividends reinvested.	Dividends reinvested.
1018	Shares redeemed	Investments shares redeemed for cash.	Stock shares redeemed.
1020	Net capital share and individual account transactions	Total of accounts 1016 through 1018.	N/A
1021	Income tax collections for other governments	Income tax collected for local governments.	Income tax collected for the City of XYZ.
1022	Sales tax collections for other governments	Sales tax collected for local governments.	Sales tax collected for the City of XYZ.
1023	Public utility tax collections for other governments	Public utility tax collected for local governments.	Public utility tax collected for the City of XYZ.
1024	Motor fuel tax collections for other governments	Motor fuel tax collected for local governments.	Motor fuel tax collected for the City of XYZ.
1025	Other tax collections for other governments	Other taxes collected for local governments.	Other taxes collected for the City of XYZ.
1026	License and fee collections for other governments	Licenses and fees collected for local governments.	Licenses and fees collected for the City of XYZ.
1027	Collateral deposits received	Security deposits received to be held as collateral.	Security deposits held at a financial institution.
1028	Custodial fund deposits received.	Money deposited into an account for the benefit of an individual or entity outside of the State.	Deposits for individuals at Veteran’s homes.
1035	Other additions	Additions not recorded in any other account.	Miscellaneous income.
1039	Total additions	Total of accounts 1021 through 1035.	N/A

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1040	Benefit payments	Payments made to members.	Retirement, death and disability benefits paid.
1041	Refunds	Refunds made to members.	Refunds paid.
1045	Payments in accordance with trust agreements	Payments made to participants of an external investment pool.	Payments made to deferred prize winners.
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.
1060	General and administrative	Normal expenses in operating fund.	Personnel costs.
1061	Payment of income tax to other governments	Income tax paid to local governments.	Income tax paid to the City of XYZ.
1062	Payment of sales tax to other governments	Sales tax paid to local governments.	Sales tax paid to the City of XYZ.
1063	Payment of public utility tax to other governments	Public utility tax paid to local governments.	Public utility tax paid to the City of XYZ.
1064	Payment of motor fuel tax to other governments	Motor fuel tax paid to local governments.	Motor fuel tax paid to the City of XYZ.
1065	Payment of other tax to other governments	Other taxes paid to local governments.	Other taxes paid to the City of XYZ.
1066	Payment of licenses and fees to other governments	Licenses and fees paid to local governments.	Licenses and fees paid to the City of XYZ.
1067	Collateral deposits returned	Security deposits returned to original depositor.	Refund of a security deposit.
1068	Custodial funds disbursed	Money paid from an account held for the benefit of an individual or entity outside of the State.	Purchase of personal items for individuals at Veteran's homes.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
1075	Other deductions	Deductions not recorded in any other account.	Miscellaneous deductions.
1080	Total deductions	Total of accounts 1055 through 1075.	N/A

STATE OF ILLINOIS
REVENUE CONVERSION TABLE
SAMS REVENUE SOURCE ACCOUNTS TO GAAP REPORT ACCOUNT

GAAP Report	SAMS Source	SAMS Source Description
421	0001	ADMISSION TAX
421	0002	ADMIS TAX-RACETRACKS
423	0003	ADMIS TAX BOAT & GAMBLING
442	0004	FIELD/AFTER CARE SERVICES
442	0005	CENTRALIA CORRECTIONAL CTR
442	0006	DWIGHT CORRECTIONAL CENTER
442	0007	JACKSONVILLE CORRECTION CTR
442	0008	SOUTHWESTERN IL CORRECT CENTER
442	0009	GRAHAM CORRECTIONAL CENTER
442	0010	JOLIET CORRECTIONAL CENTER
442	0011	LOGAN CORRECTIONAL CENTER
442	0012	MENARD CORRECTIONAL CENTER
441	0013	MENARD PSYCHIATRIC CENTER
442	0014	BIG MUDDY RIVER CORRECT CTR
442	0015	LINCOLN CORRECTIONAL CENTER
442	0016	DANVILLE CORRECTIONAL CENTER
442	0017	PONTIAC CORRECTIONAL CENTER
442	0018	DIXON CORRECTIONAL CENTER
442	0019	IL RIVER CORRECTIONAL CENTER
442	0020	HILL CORRECTIONAL CENTER
441	0021	KANKAKEE CORRECTIONAL CENTER
442	0022	SHERIDAN CORRECTIONAL CENTER
442	0023	STATEVILLE CORRECTIONAL CTR
442	0024	ROBINSON CORRECTIONAL CENTER
442	0025	VANDALIA CORRECTIONAL CENTER
442	0026	E. MOLINE CORRECTIONAL CTR
442	0027	VIENNA CORRECTIONAL CENTER
442	0028	SHAWNEE CORRECTIONAL CENTER
442	0029	TAMMS CORRECTIONAL CENTER
442	0030	TAYLORVILLE CORRECTIONAL CTR
442	0031	WESTERN IL. CORRECTIONAL CTR
421	0032	AIRPORT DEPARTURE TAX
406	0033	AUTO RENTING TAX-COUNTIES
406	0034	AUTO RENT TAX/MUNICIPALITY
406	0035	AUTO RENT TAX/MPEA
406	0036	AUTO RENTING TAX-STATE
431	0037	BINGO LICENSE FEES
431	0039	CHARITABLE GAME LICENSE FEES
421	0040	BINGO TAX
421	0041	BINGO TAX
421	0042	CONTROLLED SUBSTANCE TAX
421	0043	CHARITABLE GAMES TAX
431	0044	BOILER INSPECTION FEES
431	0045	BURIAL TRUST

GAAP Report	SAMS Source	SAMS Source Description
431	0046	CEMETERY CARE
431	0047	PRE-NEED SALES
442	0048	CHILD WELFARE
421	0049	CIGARETTE TAX
421	0050	CIGARETTE USE TAX
421	0051	TOBACCO PRODUCTS
441	0052	FORFEITED OR SEIZED PROPERTY
421	0053	COIN OPERATORS AMUSEMENT TAX
441	0054	COMM SERV/VISUAL HANDICAPPED
442	0055	COMPUTER SERVICE CHARGE
442	0056	CONCESSION REVENUE
442	0057	CONCESSION REVENUE-VENDING
421	0058	COUNTY WATER COMM SALES TAX
421	0059	CO WATER COMM ROT/EXCEL
421	0060	CORPORATE DIVISION
421	0061	CORPORATE FRANCHISE TAX
431	0062	CREMATORY
431	0063	AGRICULTURE INDUSTRY REG
442	0064	EUCATION SERVICES
442	0065	DAMAGE CLAIM RECOVERY
442	0066	APPELLATE COURT CLERK-DIST 1
442	0067	APPELLATE COURT CLERK-DIST 2
442	0068	APPELLATE COURT CLERK-DIST 3
442	0069	APPELLATE COURT CLERK-DIST 4
442	0070	APPELLATE COURT CLERK-DIST 5
416	0071	COUNTY OPTION MOTOR FUEL TAX
441	0072	CARRIER REFUNDS
421	0073	DEFER REAL ESTATE TAX REIM
441	0074	96 HAYES #23 COLT PACE
441	0075	96 HAYES #23 COLT TROT
441	0076	96 HAYES #23 COLT PACE
441	0077	96 HAYES #23 FILLY TROT
441	0078	96 HAYES #23 COLT TROT
441	0079	96 HAYES #23 FILLY TROT
441	0080	97 WORLD TROT COLT #17
441	0081	97 WORLD TROT FILLY #17
441	0082	96 HAYES #23 FILLY TROT
441	0083	96 HAYES #23 FILLY PACE
441	0084	95-HAYES #21 FILLY PACE
441	0086	96 WORLD TROT DERBY #16 COLT
441	0087	96 WORLD TROT/DERBY 16 FILLY
442	0088	DUQUOIN-SPACE RENTALS/FAIRS
441	0089	DUQUOIN-SPEED DEPARTMENT
442	0090	DUQUOIN-TICKET SALES
442	0091	DUQUOIN-PARKING
442	0092	DUQUOIN-ENTRY DEPARTMENT
442	0093	DUQUOIN-NON-FAIR ACTIVITIES
441	0094	ED.NETWORK-UNIV/SCHOOL DIST

GAAP Report	SAMS Source	SAMS Source Description
441	0095	ED.NETWORK-CHANCELLORS OFF
441	0096	ED.NETWORK-CHICAGO ST UNIV
441	0097	ED.NETWORK-EASTERN IL. UNIV
441	0098	ED.NETWORK-GOVERNORS ST UNIV
441	0099	ED.NETWORK-NO EASTERN IL
441	0100	ED.NETWORK-WESTERN IL UNIV
441	0101	ED.NETWORK-IL STATE UNIV
441	0102	ELEM & SEC SCHOOL DIST
442	0104	EMPLOYER PAY/EMPLOYEE COMP
441	0105	ESCHEATED WARRANTS
431	0106	EVALUATION OF RESERVE
441	0107	EXCESS INCOME
442	0108	FARM INCOME
441	0109	FAIR SHARE DUES NON MEMBER
431	0110	FEDERAL DUCK STAMP SALES
421	0111	FIRE MARSHAL TAX
431	0112	FOI (FIREARMS OWNER I.D.)
441	0113	GARNISHMENTS, LEVIES & OTHER
442	0114	GENERAL OFFICE
441	0115	MISC COLLECTION-CENTRAL OFFICE
441	0116	MISC COLLECTION-E.D.P.
441	0117	MISC. COLLECTION-GRANTS
442	0118	INSURANCE PREMIUM-EMPLOYEES
442	0119	INS PREMIUM-LOCAL GOVERNMENT
442	0120	INS PREM-OPTIONAL LIFE
442	0121	INS PREM-OPTIONAL LIFE/UNIV
442	0122	INS PREM-TEACHER DIRECT PAY
442	0123	INS PREMIUM-RETIRED TEACHERS
441	0124	INS PREMIUM REIM-EMPLOYERS
431	0125	HEALTH FAC-LIFE/HEALTH
442	0126	HAZARD WASTE RESEARCH & INFO
442	0127	HAZARD WASTE COST RECOVERIES
443	0128	HEALTH CARE PRO QUARTER FEE
443	0129	HEALTH CARE PRO SUP. FEE
442	0130	SCHOOL FOR VISUALLY IMPAIRED
442	0131	ILLINOIS SCHOOL FOR THE DEAF
442	0132	REHABILITATION & EDUCATION
424	0133	HEALTH CARE PROVIDER TAX
421	0137	HEALTH CARE PROV-HOSPITAL
421	0138	HOTEL OPERATORS TAX
421	0139	HOTEL OPERATORS OCCU TAX
421	0140	METROPO PIER & EXPO AUTH
421	0141	SUBSIDY ACCOUNT
421	0142	ADVANCE ACCOUNT
421	0143	CHICAGO HOTEL OPERATORS-TAX
421	0144	HOTEL OPERATOR TAX/ADDITION
441	0145	IHFA MEDICAID PROVIDER
443	0146	ILLINOIS MICHIGAN CANAL

GAAP Report	SAMS Source	SAMS Source Description
401	0147	INDIVIDUAL
401	0148	CORPORATE
401	0149	PPRT-PERSON PROP TAX REPLACE
431	0150	INDEX DIVISION
421	0151	INHERITANCE TAX-ADAMS
421	0152	INHERITANCE TAX-ALEXANDER
421	0153	INHERITANCE TAX-BOONE
421	0154	INHERITANCE TAX-BOND
421	0155	INHERITANCE TAX-BROWN
421	0156	INHERITANCE TAX-BUREAU
421	0157	INHERITANCE TAX-CALHOUN
421	0158	INHERITANCE TAX-CARROLL
421	0159	INHERITANCE TAX-CASS
421	0160	INHERITANCE TAX-CHAMPAIGN
421	0161	INHERITANCE TAX-CHRISTIAN
421	0162	INHERITANCE TAX-CLARK
421	0163	INHERITANCE TAX-CLAY
421	0164	INHERITANCE TAX-CLINTON
421	0165	INHERITANCE TAX-COLES
421	0166	INHERITANCE TAX-COOK
421	0167	INHERITANCE TAX-CRAWFORD
421	0168	INHERITANCE TAX-CUMBERLAND
421	0169	INHERITANCE TAX-DEKALB
421	0170	INHERITANCE TAX-DEWITT
421	0171	INHERITANCE TAX-DOUGLAS
421	0172	INHERITANCE TAX-DUPAGE
421	0173	INHERITANCE TAX-EDGAR
421	0174	INHERITANCE TAX-EDWARDS
421	0175	INHERITANCE TAX-EFFINGHAM
421	0176	INHERITANCE TAX-FAYETTE
421	0177	INHERITANCE TAX-FORD
421	0178	INHERITANCE TAX-FRANKLIN
421	0179	INHERITANCE TAX-FULTON
421	0180	INHERITANCE TAX-GALLATIN
421	0181	INHERITANCE TAX-GREENE
421	0182	INHERITANCE TAX-GRUNDY
421	0183	INHERITANCE TAX-HAMILTON
421	0184	INHERITANCE TAX-HANCOCK
421	0185	INHERITANCE TAX-HARDIN
421	0186	INHERITANCE TAX-HENDERSON
421	0187	INHERITANCE TAX-HENRY
421	0188	INHERITANCE TAX-IROQUOIS
421	0189	INHERITANCE TAX-JACKSON
421	0190	INHERITANCE TAX-JASPER
421	0191	INHERITANCE TAX-JEFFERSON
421	0192	INHERITANCE TAX-JERSEY
421	0193	INHERITANCE TAX-JODAVIESS
421	0194	INHERITANCE TAX-JOHNSON

GAAP Report	SAMS Source	SAMS Source Description
421	0195	INHERITANCE TAX-KANE
421	0196	INHERITANCE TAX-KANKAKEE
421	0197	INHERITANCE TAX-KENDALL
421	0198	INHERITANCE TAX-KNOX
421	0199	INHERITANCE TAX-LAKE
421	0200	INHERITANCE TAX-LASALLE
421	0201	INHERITANCE TAX-LAWRENCE
421	0202	INHERITANCE TAX-LEE
421	0203	INHERITANCE TAX-LIVINGSTON
421	0204	INHERITANCE TAX-LOGAN
421	0205	INHERITANCE TAX-MACON
421	0206	INHERITANCE TAX-MACOUPIN
421	0207	INHERITANCE TAX-MADISON
421	0208	INHERITANCE TAX-MARION
421	0209	INHERITANCE TAX-MARSHALL
421	0210	INHERITANCE TAX-MASON
421	0211	INHERITANCE TAX-MASSAC
421	0212	INHERITANCE TAX-MCDONOUGH
421	0213	INHERITANCE TAX-MCHENRY
421	0214	INHERITANCE TAX-MCLEAN
421	0215	INHERITANCE TAX-MENARD
421	0216	INHERITANCE TAX-MERCER
421	0217	INHERITANCE TAX-MONROE
421	0218	INHERITANCE TAX-MONTGOMERY
421	0219	INHERITANCE TAX-MORGAN
421	0220	INHERITANCE TAX-MOULTRIE
421	0221	INHERITANCE TAX-OGLE
421	0222	INHERITANCE TAX-PEORIA
421	0223	INHERITANCE TAX-PERRY
421	0224	INHERITANCE TAX-PIATT
421	0225	INHERITANCE TAX-PIKE
421	0226	INHERITANCE TAX-POPE
421	0227	INHERITANCE TAX-PULASKI
421	0228	INHERITANCE TAX-PUTNAM
421	0229	INHERITANCE TAX-RANDOLPH
421	0230	INHERITANCE TAX-RICHLAND
421	0231	INHERITANCE TAX-ROCK ISLAND
421	0232	INHERITANCE TAX-SALINE
421	0233	INHERITANCE TAX-ST. CLAIR
421	0234	INHERITANCE TAX-SANGAMON
421	0235	INHERITANCE TAX-SCHUYLER
421	0236	INHERITANCE TAX-SCOTT
421	0237	INHERITANCE TAX-SHELBY
421	0238	INHERITANCE TAX-STARK
421	0239	INHERITANCE TAX-STEPHENSON
421	0240	INHERITANCE TAX-TAZEWELL
421	0241	INHERITANCE TAX-UNION
421	0242	INHERITANCE TAX-VERMILLION

GAAP Report	SAMS Source	SAMS Source Description
421	0243	INHERITANCE TAX-WABASH
421	0244	INHERITANCE TAX-WARREN
421	0245	INHERITANCE TAX-WASHINGTON
421	0246	INHERITANCE TAX-WAYNE
421	0247	INHERITANCE TAX-WHITE
421	0248	INHERITANCE TAX-WHITESIDE
421	0249	INHERITANCE TAX-WILL
421	0250	INHERITANCE TAX-WILLIAMSON
421	0251	INHERITANCE TAX-WINNEBAGO
421	0252	INHERITANCE TAX-WOODFORD
442	0253	TINLEY PARK MH/DD CENTER
442	0254	DIXON DEVELOPMENTAL CENTER
442	0255	ALTON MENTAL HEALTH CENTER
442	0256	LINCOLN DEVELOPMENTAL CENTER
442	0257	ANNA MH/DD CENTER
441	0258	STATE PSYCHIATRIC INSTITUTE
442	0259	CHICAGO-READ MH/DD CENTER
442	0260	UNIT DOSE PROCURE FAC
442	0261	H.DOUGLAS SINGER MH/DD CTR
442	0262	WAUKEGAN DEVELOPMENT CENTER
442	0263	JOHN J. MADDEN MH/DD CENTER
442	0264	WARREN G. MURRAY MH/DD CTC
442	0265	ELGIN MENTAL HEALTH CENTER
442	0266	GEORGE A. ZELLER MH/DD CTR
442	0267	CHESTER MENTAL HEALTH CENTER
442	0268	JACKSONVILLE MH/DD CENTER
442	0269	ANDREW MCFARLAND MH/DD CTR
442	0270	SAMUEL H. SHAPIRO MH/DD CTR.
441	0271	ADOLPH MEYER MH/DD CENTER
442	0272	WILLIAM W. FOX MH/DD CENTER
442	0273	ELIZABETH LUDEMAN MH/DD CTR
442	0274	WILLIAM A. HOWE MH/DD CENTER
441	0275	INSURANCE CLAIMS REIM
441	0276	INS CLAIMS REIM-WORKERS COMP
421	0277	INS CO REPLACEMENT AUTO TAX
440	0278	INTEREST/IMPREST ACCOUNT
411	0279	INTRA-STATE REVENUE TAX/P.U.
421	0280	INTRA-STATE REV TAX/CARRIERS
442	0281	JUNIOR COLLEGE
441	0282	JUVENILE DIVISION-FIELD SERV
442	0283	IYC PERE MARQUETTE
442	0284	IYC VALLEY VIEW
442	0285	IYC ST. CHARLES
442	0286	IYC WARRENVILLE
442	0287	IYC HARRISBURG
442	0288	IYC JOLIET JUVENILE CENTER
442	0289	LABOR STANDARDS
441	0292	LAND MORTGAGE PAYMENTS

GAAP Report	SAMS Source	SAMS Source Description
443	0293	LEASES ON LAND
421	0294	LIQUOR TAX
441	0295	LOAN REPAYMENTS
440	0296	LOAN REPAYMENTS-INTEREST
441	0297	LOAN REPAYMENTS-PRINCIPAL
441	0298	RAIL FREIGHT LOAN PROGRAM
441	0299	LOCAL FUNDS OF INVESTMENT BD
441	0300	LOCAL FUNDS
443	0301	IMSA FOUNDATION
442	0302	LOTTERY-DAILY SETTLEMENT
442	0303	LOTTERY-SUBSCRIPTION SALES
441	0305	MATURE/UNREDEEMED BONDS 551
441	0306	MATURE/UNREDEEMED BONDS 553
441	0307	MATURE/UNREDEEMED BONDS 554
441	0308	MATURE/UNREDEEMED BONDS 141
441	0309	MATURE/UNREDEEMED BONDS 143
441	0310	MATURE/UNREDEEMED BONDS 409
431	0311	MEAT, POULTRY, LIVESTOCK
421	0312	METRO EAST-AUTO USE TAX
421	0313	METRO EAST-SALES TAX
421	0314	METRO EAST-SALES TAX/EXCEL
431	0315	MICS VEHICLE & OPERATORS LIC
416	0316	MOTOR FUEL TAX
416	0317	REGULAR MFT
416	0318	INTERNAT'L FUEL TAX AGREEMENT
416	0319	TRIP PERMIT
416	0320	MILEAGE
416	0321	MOTOR FUEL TAX/DECALS
416	0322	MOTOR FUEL TAX/STORAGE
431	0323	MOTOR VEHICLE LICENSES
431	0324	BRONZE STAR LICENSE PLATES
431	0325	ENVIRONMENTAL LICENSE PLATES
431	0326	IL CONGRESSIONAL DELEGATION
431	0327	KOREAN WAR LICENSE PLATES
431	0328	PUBLIC UNIVERSITY & COLLEGES
431	0329	PUBLIC UNIVERSITY & COLLEGES
431	0330	VIOLENCE PREVENTION LICENSE
431	0331	NURSING HOME FEES
441	0334	STATE NATURAL HISTORY SURVEY
441	0335	NON-GAME WILDLIFE DONATIONS
441	0336	IRS COLLECTIONS
441	0337	IRS COLLECT/NON-PUBLIC AID
441	0338	EARNFARE EMPLOYMENT/TRAINING
441	0339	NON-PUBLIC AID CLIENTS
441	0340	CHILD SUPPORT-AFDC NON-ILL
441	0341	CHILD SUPPORT-OUT-OF-STATE
441	0343	OIL OVERCHARGES-USDOE
442	0344	1/2% COMP PD EMPLOYER

GAAP Report	SAMS Source	SAMS Source Description
431	0345	OPERATORS LICENSES
442	0346	OPTION HEALTH-ADMIN SER ORG
442	0347	OPTIONAL HEALTH-HMO
441	0348	OPTIONAL HEALTH-DENTAL
442	0349	OPTION HEALTH-UNIV/LOCAL SI
442	0350	OPTIONAL HEALTH-UNIV/LOCAL
442	0351	OPTION HEALTH-UNIV/LOCAL HMO
442	0352	OPTION HEALTH-RETIREMENT SI
442	0353	OPTION HEALTH-RETIRE/DENTAL
442	0354	OPTION HEALTH-RETIREMEMT HMO
431	0355	PARENT CONTRIB/CARE OF CHILD
442	0356	OPTIONAL LIFE INS-RETIREMENT
421	0357	PARI-MUTUEL BREAKAGE TAX
441	0358	GALESBURG ST. RESEARCH HOSP
442	0359	TINLEY PARK MH/DD CENTER
442	0360	DIXON STATE SCHOOL
442	0361	ALTON STATE HOSPITAL
442	0362	GENERAL OFFICE
442	0363	LINCOLN STATE SCHOOL
442	0364	ANNA STATE HOSPITAL
441	0365	ST PSYCH INST/OUT-PATIENT
442	0366	STATE PSYCHIATRIC INSTITUTE
442	0367	CHICAGO-READ MH/DD CENTER
442	0368	H.DOUGLAS SINGER ZONE CENTER
442	0369	WAUKEGAN DEVELOPMENTAL CTR
442	0370	JOHN J. MADDEN ZONE CENTER
442	0371	WARREN G MURRAY CHILDREN CTR
442	0372	ELGIN STATE HOSPITAL
442	0373	GEORGE A. ZELLER ZONE CENTER
442	0374	CHESTER MENTAL HEALTH CENTER
442	0375	JACKSONVILLE STATE HOSPITAL
442	0376	ANDREW MCFARLAND ZONE CENTER
442	0377	SAM H. SHAPIRO MH/DD CENTER
442	0378	ADOLPH MEYER ZONE CENTER
442	0379	WILLIAM W. FOX CHILDREN CTR
441	0380	MANTENO STATE HOSPITAL
442	0381	ELIZABETH LUDEMAN MH/DD CTR
442	0382	WILLIAM A. HOWE MH/DD CENTER
441	0383	PEORIA STATE HOSPITAL
441	0384	PAYROLL/COMM CONSOLIDATION
441	0385	STATE INCOME TAXES
441	0386	FEDERAL INCOME TAXES
441	0387	CONSOLIDATION/DEPENDENT CARE
441	0388	CONSOLIDATION/MED CARE PLAN
441	0389	CONSOLIDATE/UNIV DEPEND CARE
441	0390	CONSOLIDATION/UNIV-MED ASSIS
441	0391	POLITICAL SUBDIVISIONS
442	0392	PRISON INDUSTRY REVENUES

GAAP Report	SAMS Source	SAMS Source Description
421	0393	PRIVILEGE TAX
421	0394	PRIVILEGE TAX - INSURANCE
443	0395	PROGRAM INCOME
442	0396	ADVERTISING SALES
442	0397	ROYALTIES
441	0398	GRANTEE INTEREST INCOME
441	0399	RSV-RESERVE
442	0400	RSV-DEVELOPMENT & EDUCATION
442	0401	RSV-REST AREA DEVELOPMENT
442	0402	RSV-SET ASIDE
442	0403	RSV-PURCHASE OF STOCK
441	0404	RSV-BUSINESS INSURANCE
441	0405	REAL PROPERTY RENTAL
441	0406	ROYALTY REPAYMENT
441	0407	PRO RATA SHARE EXPENSE/CTYS
421	0408	RTA PUBLIC TRANS TAX
421	0410	RTA SALES TAX
421	0411	SALES TAX-QUARTERLY/MONTHLY
421	0412	COOK COUNTY PROTEST
411	0413	P.U. TAX-MESSAGE/REGULAR
411	0414	P.U. TAX-MESSAGE/EXCEL
411	0415	P.U. TAX-GAS/REGULAR
411	0416	P.U. TAX-GAS/EXCEL
411	0417	P.U. TAX-ELECTRIC/REGULAR
411	0418	P.U. TAX-ELECTRIC/EXCEL
411	0419	ELECTRICITY DISTRIBUTION TAX
431	0423	PULL TABS & JAR GAMES LIC.
421	0424	PULL TABS AND JAR GAMES TAX
431	0425	RACETRACK SECURITY POLICE
421	0426	REAL ESTATE TRANSFER TAX
443	0427	RECIPIENT-ADMIN SUPPORT
443	0428	RECIPIENT-EXCESS ASSISTANCE
443	0429	RECIPIENT-FOOD STAMP PROGRAM
441	0430	FUNERAL & BURIAL RECOVERIES
442	0431	MEDICAL
443	0432	NON-MEDICAL
443	0433	REFUGEE-ENTRANT PROGRAM
441	0434	SSI-INTERIM ASSISTANCE
442	0435	MEDICAL-CIRCUIT CLERK
441	0436	NON MEDICAL-CIRCUIT CLERK
431	0437	REGISTRATION, DIVISION OF
442	0438	PHARMACY-3RD PARTY COLLECT
426	0439	REIMBURSE AUDITS-FED PROGRAM
426	0440	REIMBURSE AUDITS-DNR
426	0441	REIMBURSE AUDITS-DPA
441	0442	REIMBURSE AUDITS-LOCAL FUNDS
421	0443	IFTA AUDIT REIMBURSEMENTS
426	0444	REIMBURSE AUDITS-IMAS

GAAP Report	SAMS Source	SAMS Source Description
442	0445	COURT REIM/INCARCERATE INDIV
442	0446	ELECTRIC DEVICE MONITOR SYS
442	0447	INMATE MAINTENANCE RECOVERED
442	0448	EPIDEMIOLOGICAL STUDY
442	0449	REIM-LIBRARY CARDS,COPIES
442	0450	OTHER INMATE COSTS RECOVERED
441	0451	RECOVERED WORKERS COMP
442	0452	LIBRARY CARDS/COPIES & BOOKS
443	0453	REPURCHASED STUDENT LOANS
442	0454	REIMBURSEMENT/THIRD PARTY
442	0455	RENTAL INCOME
441	0456	REPAY LOAN GUARAN-PRINCIPAL
443	0457	REPAY TEACHERS SCHOLARSHIPS
443	0458	REPAY/NW SUBURBAN MASS TRANS
441	0459	RETURNED DIRECT DEPOSIT
442	0460	RELATIVE/NON-ADC-AFDC
442	0461	RELATIVE/NON-ADC-NON ASSIS
441	0462	RELATIVE/NON-ADC-TITLE IV-E
441	0463	RELATIVE/NON-ADC-CIRCT CLERK
442	0464	RELATIVE/NON-ADC-AFDC-CIRCT
442	0465	NON-ADC/NON-ASSIS/CIRCUIT
441	0466	NON-ADC-TITLE IV-E/CIRCUIT
423	0467	RIVERBOAT WAGERING TAX
421	0468	RETALIATORY TAX
441	0469	RESPONSE ACTION CONTRACTORS
431	0470	SAFETY VEHICLE INSPECTION
441	0471	SALE OF LAND & STRUCTURES
441	0473	SALE OF USED AUTOS & EQUIP
406	0474	HOME RULE MUNICI SALES TAX
406	0475	METROPO PIER & EXPO AUTH.
406	0476	COUNTY HOME RULE SALES TAX
406	0477	NON-HOME RULE MUNI SALES TAX
406	0478	NON-HOME RULE R O T-EXCEL
406	0479	HOME RULE MUNI R O T-EXCEL
406	0480	CO HOME RULE SALES TAX-EXCEL
406	0481	ST RETAILER'S OCCUPATION TAX
406	0482	STATE ROT-2.2%
406	0483	STATE ROT QUARTERLY/MONTHLY
406	0484	STATE ROT QTRLY/MNTLY 2.2%
406	0485	STATE ROT-PREPAID
406	0486	SALES ROT-PREPAID 2.2%
406	0487	ST ROT PREPAID-QUARTER/MONTH
406	0488	ROT PREPAID-QUARTER/MONTH 2.2%
406	0489	HOME RULE MUNICI SOFT DRINK
431	0491	PHEASANT STAMP REPRINT ETC
431	0492	SECURITIES DIVISION
441	0493	SECURITY DEPOSITS
475	0494	SHORT TERM BORROWING

GAAP Report	SAMS Source	SAMS Source Description
441	0496	S. S. CONTRIBUTIONS-EMPLOYER
441	0497	S. S. CONTRIBU-EMPLOYEES
442	0499	SELF-INSURED EMPLOYERS
441	0500	SURETY BONDS
442	0501	STATE ARCHIVES
442	0502	SPACE RENTALS/FAIR
442	0503	MEGA PASS PURCHASE
442	0504	TICKET SALES/FAIR
442	0505	GATE RECEIPTS/FAIR
442	0506	ENTRY FEES/FAIR
442	0507	ST FAIR OPERATIONS-WESTERN
442	0508	STATE FAIR OPERATIONS-MISC
442	0509	SOCIETY HORSE SHOW ADVANCE
442	0510	NON-FAIR ACTIVITY FEE
442	0511	STATE LIBRARY
442	0512	STATE MUSEUM
441	0513	STATE OFFSET CLAIMS
431	0514	STATE HIGHWAY POLICE
443	0515	SURETY BOND FORFEITURES
442	0516	TOLLS
441	0517	UNCASHED PARI-MUTUAL TICKETS
441	0518	UNCLAIMED ASSETS
421	0519	UI EMPLOYER CONTRISURCHARGE
431	0520	UNIFORM COMM INDEX CODE
421	0521	PRIVATE SALE/USE CAR USE TAX
441	0523	WAGE CLAIMS
443	0524	WATERWAYS
431	0525	WATER SURVEY
431	0526	HABITAT STAMP
431	0527	STAMPS-INLAND TROUT
431	0528	SALMON STAMP
431	0529	WATERFOWL STAMP
442	0530	WORKERS COMP REIMBURSEMENTS
421	0531	BREAKAGE-ARLINGTON PARK RACE
421	0532	BREAKAGE-BALMORAL RACE CLUB
441	0533	LOCAL OFFSET CLAIMS
421	0534	BREAKAGE-FAIRMONT PARK-OGDEN
421	0535	BREAKAGE-HAWTHORNE/SUB DOWNS
421	0536	BREAKAGE-HAWTHORNE RACE INC
421	0537	MAYWOOD PARK EGYPTIAN TROT
421	0538	BREAKAGE-MAYWOOD PARK TROT
421	0539	BREAKAGE-MAYWOOD PARK ASSOC
421	0540	BREAKAGE-QUAD CITY DOWNS,
421	0541	SPORTSMAN PARK-CHICAGO DOWNS
421	0542	SPORTSMAN/PARK-FOX VAL TROT
421	0543	SPORTSMAN/PARK-NAT'L JOCKEY
421	0544	INTERTRACK:AURORA/MAYWOOD
421	0545	INTERTRACK:AURORA/CRESTWOOD

GAAP Report	SAMS Source	SAMS Source Description
421	0546	INTERTRACK:CHAMPAIGN/BALMORAL
421	0547	INTERTRACK:CHICAGO/BALMORAL
421	0548	INTERTRACK:CARBONDALE/OGDEN
421	0549	INTERTRACK:CHICAGO-MAYWOOD
421	0550	INTERTRACK:CHICAGO HAWTHORNE
421	0551	INTERTRACK:DANVILLE/BALMORAL
421	0552	INTERTRACK:EFFINGHAM/OGDEN
421	0553	INTER-TRACK:ARLINGTON-WEED
421	0554	INTERTRACK:JOLIET/NATIONAL
421	0555	INTERTRACK:OAKBROOK/HAWTHORN
421	0556	INTERTRACK:PEORIA/QUAD CITY
421	0557	INTERTRACK:PERU/NATIONAL
421	0559	INTERTRACK:QUINCY/QUAD CITY
421	0560	INTERTRACK:ROCKFORD/QUADCITY
421	0561	INTERTRACK:SPRINGFIELD/OGDEN
421	0562	INTERTRACK:OGDEN
421	0563	ITERTRACK:QUAD CITY/RICHMOND
421	0564	ITERTRACK:WAUKEGAN/ARLINGTON
421	0565	INTERTRACK:ALTONBELLE/FAIRMT
421	0566	INTERTRACK:BLOOMING/BALMORAL
421	0567	INTERTRACK:JOLIET/MAYWOOD
441	0568	BENE DIST:ANNUITY PURCHASE
441	0569	BENE DIST:TRANS OTHER GOVT
440	0570	ACCRUED INTEREST ON BOND SALE
475	0571	BOND ISSUE PROCEEDS
441	0572	CONTRIBUTIONS BY EMPLOYEE
441	0573	CURRENT YR/EMPLOYEE
441	0574	CURRENT YR/EMPLOYER
441	0576	REINSTATE OF PRIOR YR
441	0577	CONTRIBUTIONS BY EMPLOYER
431	0578	COUNTY CONTRIBUTION
431	0579	PUBIC LABOR RELATIONS ACT
441	0580	CONTRIB/STATE PENSION FD
441	0581	CONTRIB STATE/ST OFFICERS
441	0582	COURT & ANTI-TRUST DIST
441	0583	COURT DIST/CONSUMER EDUC
441	0584	COURT DIST/CONSUMER ENFORCE
441	0585	COURT DIST/CHARITABLE TRUST
441	0586	COURT DIST/FRANCHISE
441	0587	COURT DIST/ENVIRONMENTAL
441	0590	COURT DIST/HEINEMAN FAMILY
441	0591	EMPLOYEES RECEIVABLE
426	0592	FEDERAL FUNDS RECOVERED
426	0593	FEDERAL GOVERNMENT ACTIONS
426	0594	AGRICULTURE, DEPARTMENT OF
426	0597	ARMY/NAVY-MILITARY YOUTH COR
426	0598	ARMY/ARMY NATIONAL GUARD
426	0599	CIVIL DEFENSE AGENCY

GAAP Report	SAMS Source	SAMS Source Description
426	0600	COMMERCE,DEPARTMENT OF
426	0601	DEPARTMENT OF COMMERCE
426	0602	CONSUMER PRODUCT SAFETY COMM
426	0603	CORP FOR NATIONAL SERVICE
426	0604	DEFENSE,DEPARTMENT OF
442	0605	ARMY, DEPARTMENT OF
426	0606	DRUG ENFORCEMENT ADMIN
426	0607	DEPARTMENT OF EDUCATION-FED
426	0608	ENVIRONMENTAL PROTECTION AGN
426	0609	FEMA/AGREEMENT #997DR
426	0610	ENERGY,DEPARTMENT OF
426	0611	FEMA-0871-HM
426	0612	FEMA-878 DR
426	0613	EMERGENCY MANAGEMENT AGENCY
426	0614	EQUAL EMPLOYMENT OPPORTUNITY
426	0615	FEMA/AGREEMENT #798-DR
426	0616	FEMA/AGREEMENT #860-DR
426	0617	FEMA GRANT #1278
426	0618	HEALTH AND HUMAN SERVICES
426	0619	FEMA-STATE DISASTER #1025DR
426	0620	HEALTH AND HUMAN SERVICES
426	0621	FEMA-AGREEMENT #878
426	0622	FEMA-AGREEMENT #941
426	0623	HEW/EDUC ANNUAL INTEREST
426	0624	HOUSING & URBAN DEVELOPMENT
426	0625	HOUSING & URBAN DEVELOPMENT
426	0626	INTERIOR, DEPARTMENT OF
426	0627	INTERIOR/HISTORIC PRESERV
426	0628	INTERIOR/NATIONAL PARK SERV
426	0629	U S DEPARTMENT OF JUSTICE
426	0630	LABOR,DEPARTMENT OF
426	0631	MEDIATION & CONCILIA SERV
426	0632	LAW ENFORCEMENT ADMIN
426	0634	NATIONAL COMMUNITY SERVICE
426	0635	TRANSPORTATION/NHTSA
426	0636	NAT'L ENDOWMENT FOR THE ARTS
426	0637	NAT'L ENDOWMENT FOR HUMANITY
426	0638	NAT'L INST OF CORRECTIONS
426	0639	NUCLEAR REGULATOR COMMISSION
426	0640	SMALL BUSINESS ADMIN
441	0641	TENNESSEE VALLEY AUTHORITY
426	0642	FEMA/AGREEMENT #1053DR
426	0643	TRANSPORTATION, DEPARTMENT
426	0644	AERONAUTICS ADMIN COST REIM
426	0645	TRANS/RAILROAD ADMIN
426	0646	STATE/FED ENFORCE MTR FUEL LAW
426	0647	TREASURY, DEPARTMENT OF
426	0648	SMITHSONIAN INSTITUTE

GAAP Report	SAMS Source	SAMS Source Description
426	0650	URBAN MASS TRANSIT
426	0651	US CUSTOMS SERVICE
426	0652	UNITED STATES COURTS
426	0653	VETERAN'S ADMINISTRATION
426	0654	FEDERAL AID DISASTER AGENCY
426	0655	HHS FEDERAL BLOCK GRANT
426	0656	CDBG FEDERAL BLOCK GRANT
426	0657	FEMA/AGREEMENT #1112DR
426	0658	FEMA/AGREEMENT #1110DR
426	0659	FEMA/AGREEMENT #1129DR
426	0660	HHS/HOSPITAL PARTICIPATION
426	0661	USDA FOOD STAMP ADMIN
426	0662	HHS-AT RISK CHILD CARE
426	0663	USDA FOOD NUTRITION SERVICE
426	0664	USDA SUPPLIES COMMODITIES
426	0667	HHS/FAMILY SUPPORT ADMIN
426	0668	FAMILY SUPPORT ADMIN/AFDC
426	0669	HEALTH AND HUMAN SERVICES
426	0670	AFDC ADMINISTRATION
426	0671	AFDC ASSISTANCE
426	0672	FAMILY VIOLENCE PREVENT/SERV
426	0673	EMERGENCY ASSISTANCE
426	0674	HEALTH STANDARDS QUALITY
426	0675	MEDICAL ADMINISTRATION
426	0676	MEDICAL ASSISTANCE
426	0677	REFUGEE/ENTRANT PROGRAM
426	0678	SSI INTERIM ASSISTANCE
426	0679	TITLE IV-D
426	0680	TITLE IV-D ADMINISTRATION
426	0681	TITLE IV-F JOBS
426	0682	WAIVE/COMMUNITY LIVE ARRANGE
426	0683	HHS-DISPROPORTION SHARE HOSP
426	0684	US REPATRIATES
426	0685	IMMIGRATION REFORM & CONTROL
426	0686	HHS/AT RISK CHILD CARE
426	0687	FOOD STAMP ADMINISTRATION
426	0688	TITLE IV-F JOB BILLS PROGRAM
426	0689	AFDC ADMINISTRATION
426	0690	AFDC ASSISTANCE
426	0691	MEDICAL ADMINISTRATION
426	0692	MEDICAL ASSISTANCE
426	0693	REFUGEE/ENTRANT PROGRAM
426	0694	TITLE IV-D/CHILD SUPPORT
426	0695	FED REIM DUE FROM 957 FUND
426	0696	ILLINOIS GOVERNMENTAL UNITS
426	0697	JOB TRAINING PARTNERSHIP ACT
426	0698	UNIVERSITIES
426	0700	COUNCIL OF GREAT LAKES GOV

GAAP Report	SAMS Source	SAMS Source Description
426	0701	MIDWEST RESEARCH INSTITUTE
426	0702	VIA OTHER IL STATE AGENCY
426	0703	GENERAL REVENUE/SBE.
426	0704	ROAD FUND/ISTEA
426	0705	ALCOHOL & SUBST ABUSE BGF
426	0706	TITLE III S. S. & EMPLOYMENT
426	0707	US PUBLIC HEALTH SERV FUND
426	0708	US ENVIRONMENTAL PROTECTION
426	0709	CHILD CARE & DEVELOP BLOCK
426	0710	VOCATIONAL REHABILITATION
426	0711	NARCOTICS PROFITS FORFEITURE
426	0713	SELF INSURANCE
426	0714	IPCDD
426	0715	LEARN AND SERVE AMERICAN
426	0716	DCFS CHILDREN'S SERVICES
426	0718	NATIONAL COMMUNITY SERVICES
426	0719	SBE DEPARTMENT OF LABOR
426	0720	SPECIAL PURPOSE TRUST FUND
426	0721	SBE FED DEPT OF AGRICULTURE
426	0723	LIBRARY SERVICES FUND
426	0724	CRIMINAL JUSTICE TRUST FUND
426	0725	IL EMERGENCY MANAGEMENT AGN
426	0726	ICCB
426	0727	EPA TRUST FUND COMMISSION
426	0728	SBE FED DEPT OF EDUCATION
426	0729	EASTERN ILLINOIS UNIVERSITY
426	0731	LOCAL GOVT AFFAIRS TRUST
426	0732	NORTHERN ILLINOIS UNIVERSITY
426	0733	ALCOHOLISM & SUBSTANCE ABUSE
426	0734	IL ARTS COUNCIL FED GRANT
426	0738	WOMEN,INFANT & CHILDREN FUND
426	0740	FEDERAL ENERGY FUND
426	0741	LIHEA BLOCK GRANT
426	0744	COMM DEVELOP/SMALL CITIES
426	0745	ALCOHOL, DRUG ABUSE & MENTAL
426	0746	PETROLEUM VIOLATION FUND
426	0747	JUVENILE JUSTICE TRUST
426	0748	FEDERAL WORKFORCE TRAINING
426	0749	CHILD SUPPORT ENFORCEMENT
426	0750	STATE MONEY VIA LOCAL ENTITY
426	0751	SBE FED DEPT OF EDUCATION
426	0752	FEDERAL PROGRAM INCOME
426	0753	GENERAL REVENUE FUND
426	0754	SALE OF EQUIPMENT
426	0755	FEDERAL PROGRAM INCOME/HHS
442	0756	CONFERENCE FEES
426	0757	RECOVERED FUNDS-WIC PROGRAM
426	0758	JUSTICE, DEPARTMENT OF

GAAP Report	SAMS Source	SAMS Source Description
441	0759	LENDING INST INTEREST INCOME
426	0760	GRANTEE INTEREST INCOME
426	0761	LOAN REPAYMENT PRINCIPAL
426	0762	INTEREST EARNED ON WIC ACCT
426	0764	INDIRECT COST REIMBURSEMENT
426	0765	US DEPARTMENT OF AGRICULTURE
426	0766	DEPARTMENT OF COMMERCE
426	0767	DEPARTMENT OF DEFENSE
426	0768	EDUCATION, US DEPARTMENT OF
426	0769	ENVIRONMENTAL PROTECTION
426	0770	ENERGY, DEPARTMENT OF
426	0771	HEALTH & HUMAN SERVICES
426	0772	HOUSING & URBAN DEVELOPMENT
426	0773	US DEPARTMENT OF INTERIOR
426	0774	LABOR, DEPARTMENT OF
426	0775	TRANSPORTATION
426	0776	ISBE FED NATL COMMUNITY SERV
426	0777	VOCATION EDUCATION ADVISORY
426	0778	LOCAL GOVT AFFAIRS TRUST
426	0779	SBE & JOB TRAINING PARTNERS
441	0780	FINES/PENALTY OR VIOLATIONS
441	0781	BOAT
442	0782	CIVIL PENALTIES
442	0783	CIVIL PENALTIES
442	0785	CEMETERIES & BURIAL TRUST
441	0786	FISHING/CONFISCATED FISH
442	0787	AGGREGATE MINING
441	0788	FORESTRY
442	0789	FISHING/POLLUTION FINES
442	0791	LONG TERM CARE
442	0792	HAZARDOUS MATERIALS PENALTY
441	0793	HUNTING/CONFISCATED FUR
441	0794	INTEREST
440	0795	INTEREST ON LATE FILING FEES
442	0796	LANDFILL SURETY BOND FORFEIT
442	0797	LEGAL VIOLATIONS
441	0798	ST POLICE/OVERWEIGHT FINES
441	0799	PAYROLL TAX PENALTIES
441	0800	UNEMPLOYMENT INSURANCE
441	0801	JUDGMENT INTEREST/U I CLAIM
442	0802	UNDERGROUND STORAGE TANK
441	0803	POLLUTION CONTROL FINES
441	0804	SNOWMOBILE
441	0805	SURCHARGE/TRAFFIC VIOLATIONS
442	0806	FINES & PENALTIES
441	0807	EMS AMBULANCE COMPANIES
441	0810	DEPARTMENT OF PUBLIC AID
441	0811	DEPARTMENT OF PUBLIC HEALTH

GAAP Report	SAMS Source	SAMS Source Description
442	0812	WIC PROGRAM VENDORS
441	0814	TANNING FACILITIES
442	0816	WEIGHTS & MEASURES ACT
441	0817	EMS/TRAUMA CENTER FINES
441	0818	OUTFITTER FINES
442	0819	FISHING/CIRCUIT CLERK
442	0820	HUNTING/CIRCUIT CLERK
441	0821	CIRCUIT CLERK
442	0822	BOAT/CIRCUIT CLERK
442	0823	SNOWMOBILE/CIRCUIT CLERK
441	0824	SURCHARGE/TRAFFIC OR CRIMINAL
441	0825	OVERWEIGHT FINES/CRT CLERK
441	0826	LOCAL BUILD ILLINOIS RESERVE
441	0827	GENERAL REVENUE FUND
421	0828	REPAYMENT/SPORTS FACILITY
441	0829	ROAD FUND
441	0830	ALCOHOL/DRUG ABUSE/BLOCK GRANT
441	0831	SSU. INCOME FUND
441	0832	GSU. INCOME FUND
441	0833	ISU INCOME FUND
441	0834	NIU. INCOME FUND
441	0835	CSU. INCOME FUND
441	0836	U OF I INCOME FUND
441	0837	EIU. INCOME FUND
441	0838	SIU. INCOME FUND
441	0839	NEIU INCOME FUND
441	0840	WIU. INCOME FUND
441	0841	S. S. ACT TITLE III
441	0842	UNEMPLOY COMP SPECIAL ADMIN
441	0843	VOCATIONAL REHABILITATION FUND
441	0844	EMPLOYMENT SECURITY ADMIN
441	0845	YOUTH ALCOHOL & SUBSTANCE
441	0846	FLEXIBLE SPENDING ACCOUNT
442	0847	SPORTS FACILITIES TAX TRUST
441	0848	IL HEALTH FACILITIES PLAN
441	0849	HORSE RACING TAX ALLOCATION
441	0850	STATISTICAL SERVICES REVOLVE
441	0851	HEALTH INSURANCE RESERVE FUND
441	0852	TELECOMMUNICATIONS REVOLVING
406	0853	METRO PIER & EXPO AUTH TRUST
441	0854	SPECIAL PURPOSE TRUST
421	0856	LOCAL GOVT DISTRIBUTIVE
441	0857	IL COMMUNITY COLLEGE BOARD
441	0858	ANTI-POLLUTION FUND
441	0860	SBE & JOB TRAINING PARTNER
441	0862	DMH/DD PRIVATE RESOURCE FUND
441	0864	ST EMPLOYEES UNEMPLOY BENE
441	0865	INR SPECIAL STATE PROJECTS

GAAP Report	SAMS Source	SAMS Source Description
441	0866	ALCOHOLISM & DRUG ABUSE
421	0867	REPLACEMENT VEHICLE TAX-ST
441	0868	BUILD IL LOCAL ESCROW ACCT.
440	0869	INTEREST PAID BY MEMBERS
440	0870	INVESTMENT INCOME
440	0871	ROAD FUND INTEREST
440	0872	BANK NOTES
440	0873	CRT COURT ORDER # 83CH942
440	0874	INT/GO DEBT SERVICE FUND
440	0875	DEFERRED COMP PRIME RESERVE
440	0876	EMERGENCY REVOLVING FUND
440	0880	IBA. ESCROW TRUST FUND
440	0881	REPURCHASE AGREEMENTS-REG
440	0882	REBATE - MSTC
440	0883	INT INCOME-STATE LOTTERY
440	0884	TIME DEPOSITS-REGULAR
440	0885	TREASURY INVESTMENT
440	0886	SBA-FHLMC INVESTMENT
440	0887	BANK OF AMERICA MONEY MARKET
440	0888	BANK OF AMERICA MONEY MARKET
440	0889	FEDERATED MONEY MARKET FUND
440	0890	F.N.M.A. DEBENTURES
440	0892	FNB CHICAGO
440	0893	J P MORGAN MONEY MARKET
440	0894	MONEY MARKET MUTUAL FUNDS
440	0895	IL MORTGAGE PILOT PROGRAM
440	0896	FIRST TRUST MONEY MARKET
440	0897	LASALLE NATIONAL BANK MMF
440	0898	INDUSTR DEVELOP AUTH BONDS
440	0899	COMMERCIAL INSTRUMENTS
440	0900	US TREASURY NOTES
440	0901	PUBLIC INVESTMENT POOL-REG
440	0902	CHILD SUPPORT CLEARING
440	0903	MILESTONE MONEY MARKET FUND
440	0904	REPURCHASE/INTEREST-CLEARING
440	0905	TIME DEPOSIT INTEREST-CLEAR
440	0906	COMMUNITY INVEST PORTFOLIO
440	0907	FARM CREDIT BANK BONDS
440	0908	CIVIC CENTER BOND PROCEEDS
440	0909	FEDERAL HOME LOAN BANK
440	0910	TRANSPORTATION BOND SERIES A
440	0911	REAL ESTATE RECOVERY FUND
440	0912	STATE LOTTERY FUND
440	0913	FED GOVT NON CMIA PROGRAM
440	0914	CHILD SUPPORT ENFORCE FUND
431	0915	LICENSES/FEE OR REGISTRATION
431	0916	INVESTMENT EXCHANGE
431	0917	AUDIOLOGISTS

GAAP Report	SAMS Source	SAMS Source Description
431	0918	AGENT & BROKER EXAMINATION
431	0919	ADMINISTRATIVE HEARING FEES
431	0920	ADVERTISING
431	0921	ADMISSION FEES
431	0922	INSURANCE PRODUCER LICENSES
431	0923	AGGREGATE MINING
431	0924	ASBESTOS REMOVAL/PERSONNEL
431	0925	AIR POLLUTE EMISSION PERMITS
431	0926	AIR POLLUTION OPERATING
431	0927	CLERK-APPEARANCE FEES
431	0928	APPLICATION FEES
431	0929	AUTOMOTIVE DEALER FEES
431	0930	BOAT
431	0931	CAMPING FEES,STATE PARKS
431	0932	CEMETERY PRE-NEED SALES
431	0933	CERTIFICATE OF TITLE
431	0934	COAL QUALITY TESTING
431	0935	CHARITABLE GAMES ACT
431	0936	COMM FEED MANUFACT & DIST
431	0937	CONFERENCE FEES
431	0938	COURT ORDERED CHILD SUPPORT
441	0939	COPY FEES
431	0940	CLERK-CORPORATION CERTIFICATE
431	0941	CORN MARKETING ACT
431	0942	COST RECOVER/SPECIAL WARRANT
431	0943	CONTRACT ADMINISTRATION
431	0944	CLERK-COURT OPINION
431	0945	LIBRARY FEES
431	0946	CREDIT UNION-EXAM FEES
431	0947	CREDIT UNION - ADMIN
431	0948	CURRENT YEAR
431	0949	DATABASES, SALE OF PRIME GIS
431	0950	CLERK-DOCKET
431	0951	ECONOMIC RESEARCH & INFO
431	0952	EMS AMBULANCE COMPANIES
431	0953	EXAMINATION FEES,BANKING
431	0954	EXAMINATION FEES,EDP
431	0955	CORPORATE FIDUCIARY REG
431	0957	EXPEDITED SERVICE FEES
431	0958	EXPLOSIVE CERTIFICATES
431	0959	FILING FEES
431	0960	ANNUAL ASSET CHARGE
431	0961	INTERSTATE REGISTRATIONS
431	0962	FINANCIAL EXAMINATION
431	0963	FINNANCIAL INST-EXAMINATION
431	0964	LATE FILING FEES
431	0965	FINANCIAL INST-LICENSES
431	0966	FIRE EQUIP DISTR & EMPLOYEES

GAAP Report	SAMS Source	SAMS Source Description
431	0967	FISHING LICENSES
431	0968	FISHING LICENSE/LAKE MICH
431	0969	FERTILIZER INSPECTION FUND
431	0970	FOOD MANAGERS
431	0971	FRANCHISE FEES
431	0972	GINSENG LICENSES
431	0973	FUEL HAULERS
431	0975	HABITAT STAMP REPRINT FEES
431	0976	HAZARDOUS WASTE SITES
431	0977	HAZARDOUS WASTE DISPOSAL FAC
431	0978	HIGHER EDNET
431	0979	H. S. EQUIVALENCY TESTING
431	0980	HIGHWAY TRAFFIC & SIGNS
431	0981	HISTORICAL WATER CRAFT ID
431	0982	HUNTING LICENSES
431	0983	INTERNATL FUEL TAX AGREEMENT
431	0984	NON-INTERNATIONAL FUEL TAX
431	0985	LENDING INSTITUTIONS
431	0986	INDUSTRIAL RADIOGRAPHERS
431	0987	INSURANCE USER FEES
431	0988	LAND RECLAMATION
431	0989	LABORATORY FEES
431	0990	CLERK-LAW LICENSE
431	0992	UNIFORM LIMITED PARTNERSHIP
431	0993	LIFETIME LICENSES
431	0994	LIMITED LIABILITY CO ACT
431	0995	LIMITED LIABILITY PARTNER
431	0996	LIQUOR LICENSES
431	0997	DUPLICATE LIQUOR LICENSES
431	0998	LOTTERY AGENTS
431	0999	LOW LEVEL WASTE 13(A) (B1)
431	1000	LOW LEVEL WASTE 13(C) & (D)
431	1001	MILK LICENSING
431	1002	MANDATORY ARBITRATION/BOONE
431	1003	MANIFEST
431	1004	MANDATORY ARBITRATION/COOK
431	1005	MANDATORY ARBITRATION/LAKE
431	1006	MANDATORY ARB/WINNEBAGO
431	1007	MANDATORY ARBITRATION/DUPAGE
431	1008	MANDATORY ARBITRA/ST.CLAIR
431	1009	MINERS EXAMINATIONS
431	1010	MANDATORY ARBITRAT/MCHENRY
431	1012	MANDATORY ARBITRATION/KANE
431	1013	MANDATORY ARBITRATION/WILL
431	1015	MISCELLANEOUS
431	1016	MISCELLANEOUS-BANKING
431	1017	MORTGAGE BANKING FULL SERV
431	1018	MISCELLANEOUS-TRUST

GAAP Report	SAMS Source	SAMS Source Description
431	1019	MORTGAGE BANKING EXAM
431	1020	CLERK-MISC CERTIFICATE
431	1021	MORTGAGE BANKING
431	1022	MOTOR VEHICLE INSURERS
431	1023	MOTOR VEHICLE REGIST DECAL
431	1024	NUCLEAR REACTOR ANN ASSESS
431	1025	NUCLEAR FUEL STORAGE FAC
431	1026	NURSING FEES
431	1027	NURSE AGENCIES
431	1028	OIL CONSERVATION
431	1030	ORIGINAL REGISTRATIONS
431	1031	OCCUPATIONAL LICENSE
431	1032	ORIGINAL & RENEWAL LICENSE
431	1033	OTHER STATE FUNDS
431	1034	OWNERS LICENSE BOAT GAMBLING
431	1035	OTHER STATES
431	1036	OWNER APPLICATION/RIVERBOAT
431	1037	PARKING FEES
431	1038	PATIENT FEES
431	1039	PERFORMANCE EXAMINATION
431	1040	PESTICIDE PRODUCTS
431	1041	PILOT REGISTRATIONS
431	1043	PODIATRIC PHYSICIAN FEES
431	1044	PRINTING
431	1045	ELIGIBLE MEDICAID CHILDREN
431	1046	PRIVATE BUSINESS SCHOOLS
431	1047	PRIVATE DETECTIVES
431	1048	PIMW-MANIFESTS
431	1049	PIMW-HAULER FEES
431	1050	PIMW-TRANSPORT FEES
431	1051	PRIVATE EMPLOYER AGN INSPECT
431	1052	IPTIP
431	1053	PHARMACEUTICAL REGISTRATION
431	1054	PUBLIC WATER SUPPLY CONST
431	1055	RADIATION MACHINE INSPECTION
431	1056	RADIATION TECHNOLOG ACCRED
431	1057	RADIATION PRODUCING MACHINES
431	1058	RADIOACTIVE MATERIAL LICENSE
431	1059	RENEWAL LICENSES
431	1060	RECYCLING FEES
431	1061	REINSTATE/OPERATORS LICENSE
431	1062	RADON DETECTION FEES
431	1063	RETALIATORY FEES
431	1064	SALE OF TIRES
431	1065	SAVINGS & LOAN EXAM
431	1066	SAVINGS & LOAN SUPER. FEES
431	1067	SCHOOL BUS DRIVERS
431	1068	SECURITIES AUDIT & ENFORCE

GAAP Report	SAMS Source	SAMS Source Description
431	1069	SANITARY LANDFILL
431	1070	SEWER CONSTRUCTION PERMITS
431	1071	SECURITIES ISSUANCE FEE
431	1072	SNOWMOBILE
431	1073	SPORTSMAN LICENSES
431	1074	SPECIAL OR COMMERCIAL PERMIT
431	1075	SPECIAL WASTE HAULING PERMIT
431	1077	STORAGE FEES
431	1078	SOLID WASTE SITE OPERATOR
431	1079	SUBPOENA /WITNESS FEES
431	1080	TEACHER'S CERTIFICATION
431	1081	OUTREACH PROGRAMS
431	1082	TANNING FACILITIES
431	1083	SUB-ACUTE CARE FACILITIES
431	1084	TIMBER BUYERS OR GROWERS
431	1085	TOXIC POLLUTION PREVENTION
431	1086	TOXIC CHEMICAL RELEASE
431	1087	TRAPPING LICENSES
431	1088	TRIPLICATE PRESCRIPT BLANK
431	1089	UNDERGROUND INJECTION CONTL
431	1090	UNDERGROUND STORAGE TANK
431	1091	LIBRARY CHARGES
431	1092	USER FEES
431	1093	USED TIRE STORAGE SITE
431	1095	WATERCRAFT TITLING
431	1096	WATER PERMIT
431	1097	WELL ASSESSMENT FEES
431	1098	WEIGHTS & MEASURES ACT
431	1099	MANDATORY ARBITRATION/FORD CO
431	1100	MANDATORY ARBITRATION/MCCLEAN
431	1101	VITAL RECORDS
431	1102	LABORATORY ANALYSIS
431	1103	CERTIFICATION OF NEED
431	1104	LIFE CARE FACILITIES
431	1105	FEDERAL GOVERNMENT
431	1106	EMERGENCY MEDICAL SERVICE
431	1107	CERTIFY/HEARING AID DISPENSE
431	1108	LEAD INSPECTOR FEES
431	1109	DIV OF ENVIRONMENTAL HEALTH
431	1110	DIV OF FOODS, DRUGS & DAIRY
431	1112	HEALTH CARE FACILITY & PROG
431	1113	TRANSFER/REGION FUND BALANCE
442	1114	LOCAL IL GOVERNMENTAL UNITS
443	1115	AIRPORT AUTHORITY
441	1116	PROPERTY SALES CITY-COUNTY ETC
443	1117	CHICAGO-G. A. PROGRAM
441	1118	COOK COUNTY
442	1119	SCH DIST FED PROPERTY SALE

GAAP Report	SAMS Source	SAMS Source Description
442	1120	TRAINING EXPENSES
441	1121	MISCELLANEOUS
441	1122	HOUSE OPERATION MAJORITY
441	1123	HOUSE OPERATION MINORITY
441	1124	SENATE OPERATIONS
441	1125	DISTRICT OFFICE ALLOTMENT
441	1126	MAJ LEADERSHIP & RESEARCH
441	1127	OTHER IL STATE AGENCIES
441	1128	GENERAL REVENUE FUND
441	1129	ROAD FUND
441	1131	LIVE AND LEARN FUND
441	1134	SOLID WASTE MANAGEMENT FUND
441	1135	CLEAN AIR ACT (CAA) PERMIT
442	1136	STATE GAMING FUND
441	1137	MOTOR VEHICLE THEFT PREVENT
441	1138	STATE SUPPORTED PROGRAMS
441	1140	ST ATTORNEY APPELLATE
441	1141	GOVERNOR'S OFFICE
441	1142	LT. GOVERNOR
442	1143	ATTORNEY GENERAL
442	1144	SECRETARY OF STATE
441	1145	STATE TREASURER
441	1146	LITERACY SERVICES FUND
442	1147	AGRICULTURE,DEPARTMENT OF
441	1148	CENTRAL MANAGEMENT SERVICES
441	1149	CHILDREN & FAMILY SERVICES
441	1150	COMMERCE & ECON OPPORTUNITY
442	1151	NATURAL RESOURCES
442	1153	IL STATE TOLL HIGHWAY AUTH
442	1154	STATE LOTTERY
442	1155	HUMAN SERVICES
441	1156	DNR/MINES&MINERALS
442	1157	PROFESSIONAL REGULATION
441	1158	HEALTHCARE AND FAMILY SERVICES
441	1159	PUBLIC HEALTH-GRF
442	1160	REVENUE
441	1161	STATE POLICE
442	1162	TRANSPORTATION
441	1163	ILLINOIS ARTS COUNCIL
442	1164	ILLINOIS COMMERCE COMMISSION
443	1165	EPA TRUST FUND COMMISSION
442	1166	ENVIRONMENTAL PROTECTION AGN
442	1167	HISTORIC PRESERVATION AGENCY
441	1168	IL CRIMIN JUSTICE INFO AUTH
442	1169	LIQUOR CONTROL COMMISSION
441	1170	LAW ENFORCE OFFICER STANDARD
442	1171	ILLINOIS RACING BOARD
441	1172	STATE BOARD OF EDUCATION

GAAP Report	SAMS Source	SAMS Source Description
442	1173	STATE FIRE MARSHAL
441	1174	CHICAGO STATE UNIVERSITY
441	1175	EASTERN ILLINOIS UNIVERSITY
441	1176	GOVERNOR'S STATE UNIVERSITY
441	1177	NORTHEASTERN ILLINOIS UNIV
442	1178	WESTERN ILLINOIS UNIVERSITY
441	1180	SANGAMON STATE UNIVERSITY
441	1181	SOUTHERN ILLINOIS UNIVERSITY
441	1182	UNIVERSITY OF ILLINOIS
441	1184	A. G. COURT ORDER & DIST
441	1185	ENVIRONMENT PROTECTION TRUST
441	1186	VIOLENT CRIME VICTIMS ASSIS
441	1187	ENVIRONMENT PROTECT P&I FUND
441	1188	CHILD SUPPORT ENFORCEMENT
441	1189	PARK & CONSERVATION FUND
441	1190	DRUG TRAFFIC PREVENTION FUND
441	1191	OTHER INCOME
442	1194	OTHER STATES
441	1195	AFDC COLLECTIONS
441	1196	NON-ASSISTANCE
441	1197	AFDC COLLECTION/CRCUIT CLERK
441	1198	NON-ASSISTANCE/CIRCUIT CLERK
441	1199	CHECK WRITE OFF/GO BACK FUND
441	1200	PRIVATE ORGANIZA OR INDIV
441	1201	STATE PROPERTY SALES
442	1202	ADMINISTRATIVE REIMBURSEMENT
441	1203	MOVIE COMPANIES
442	1204	MEDICAL
441	1205	THIRD PARTY LIABILITY
441	1206	ASSISTANCE TO THE HOMELESS
441	1207	BEQUEST TO STATE
442	1208	DONATION BOX
441	1210	EPIDEMIOLOGICAL STUDIES
441	1212	CRIMINAL JUSTICE INFORMATION
442	1214	PRODUCT SALES
441	1215	LOAN REPAYMENT
442	1217	PROGRAM INCOME
442	1218	ARMORY RENTALS
442	1219	ARMORY RENTAL/INDIVIDUALS
442	1220	BOAT DOCK & RELATED FEES
442	1221	BUILDING AND SPACE RENTALS
442	1222	CONCESSION REVENUE
442	1223	EXECUTIVE MANSION
442	1224	MISCELLANEOUS
442	1225	PROPERTY
442	1226	WINTER STORAGE
442	1227	UNDERGROUND PARKING
441	1228	REIM/JURY DUTY & RECOVERIES

GAAP Report	SAMS Source	SAMS Source Description
441	1229	MANTENO VETERANS HOME
441	1230	FIELD SERVICES
441	1231	QUINCY VETERANS HOME
441	1232	LASALLE VETERANS HOME
441	1233	ANNA VETERANS HOME
442	1234	REIM/COST ON BEHALF OF OTHER
442	1235	REIM/COST ON BEHALF OF OTHER
442	1236	VETERANS ADMINISTRATION
442	1237	LOCAL IL GOVERNMENTAL UNITS
442	1238	OTHER STATE AGENCIES
442	1239	OTHER STATES
443	1240	REPAYMENT DUE TO FINAL AUDIT
441	1241	FAMILY PRACTICE SCHOLARSHIPS
441	1243	REPAYMENT PURSUANT TO LAW
442	1244	ASBESTOS ABATEMENT RECOVERY
441	1245	CERTIFICATE OF PARTICIPATION
441	1246	CRIME VICTIMS
441	1247	GRANTEE INTEREST INCOME
442	1248	INVESTIGATIVE COST
443	1249	FEDERAL/LOCAL AIRPORT
442	1250	DAMAGE & WORKER'S COMP CLAIM
442	1251	MISSING & EXPLOITED CHILDREN
441	1260	LOCAL TRANSIT DISTRICTS
442	1264	PREPAID BLOOD TESTING FEES
441	1267	RETURNED LOCALLY HELD FUNDS
441	1270	RETURNED PETTY CASH FUND
441	1271	RETURNED PETTY CASH FUND
441	1272	TAX INCRE FINANCE SURPLUS
441	1274	EXCESS FUNDS
441	1277	SALE OF FORFEIT/SEIZED PROP
441	1282	TRI-CITY REGIONAL PORT DIST
441	1283	RESTITUTIONS
441	1284	REPAYMENT TO STATE PURSUANT TO
440	1286	SALE OF INVESTMENTS
431	1288	STUDENT FEES
442	1289	SUBSCRIPTION OR PUBLICATION
442	1290	BOOKS/MAGAZINE & PERIODICALS
442	1291	COMPLAINT BOOKS
442	1294	SUBSCRIPTION OR PUBLICATION
442	1295	NEWSLETTER
442	1296	OPINION SALES
442	1297	PUBLIC HEALTH-FORMULARY
442	1298	STATE GEOLOGICAL SURVEY
442	1299	STATE NATURAL HISTORY SURVEY
442	1300	TRIAL ADVOCACY PROGRAM
441	1301	STATE WATER SURVEY
442	1302	HAZARD WASTE RESEARCH & INFO
442	1303	COPY PETITIONS & MATERIALS

GAAP Report	SAMS Source	SAMS Source Description
441	1304	UNIDENTIFIED REMITTANCES
441	1306	98 HAYES #24 FILLY TROT
441	1307	DUQUOIN STATE FAIR-MISC.
431	1308	DARE LICENSE PLATES
431	1309	IL FIREFIGHTERS LICENSE
431	1310	MASTER MASON LICENSE
431	1311	KNIGHTS OF COLUMBUS LICENSE
431	1312	WILDLIFE PRAIRIE LICENSE
431	1313	SPORTSMAN SERIES LICENSE
431	1314	US VETERANS LICENSE
431	1315	CHARITY ORGANIZATION LICENSE
421	1316	PARI-MUTUEL TAX-ARLINGTON PARK
421	1317	PARI-MUTUEL TAX-BALMORAL PARK
421	1318	PARI-MUTUEL-FAIRMONT PARK
421	1319	PARI-MUTUEL-HAWTHORNE PARK
421	1320	PARI-MUTUEL TAX-MAYWOOD PARK
421	1321	PARI-MUTUEL-QUAD CITY DOWNS
421	1322	PARI-MUTUEL-SPORTSMANS PARK
421	1323	PRIVILEGE TAX-QUARTERHORSE
421	1324	PRIVILEGE TAX-ARLINGTON PARK
421	1325	PRIVILEGE TAX-BALMORAL PARK
421	1326	PRIVILEGE TAX-FAIRMONT PARK
421	1327	PRIVILEGE TAX-HAWTHORNE PARK
421	1328	PRIVILEGE TAX-MAYWOOD PARK
421	1329	PRIVILEGE-QUAD CITY DOWNS
421	1330	PRIVILEGE-SPORTSMANS PARK
406	1331	HOME RULE MUNI SALES TAX
441	1332	COURT DIST/CRIMINAL ENFORCE
426	1333	HEALTH/HUMAN SER-CCDBG MATCH
426	1334	HEALTH/HUMAN SER-CCDBG DISC
426	1335	HEALTH/HUMAN SER-CCDBG MATCH
426	1336	CCDBG MANDATORY
426	1337	HEALTH/HUMAN SER-CCDBG MATCH
426	1338	CCDBG MANDATORY DISC
426	1339	HEALTH/HUMAN SER-CCDBG MATCH
426	1340	LAND & WATER RECREATION
426	1341	US ENVIRONMENTAL PROTECTION
426	1342	IL COMM COLLEGE BOARD FUND
441	1343	DRUG ASSET FORFEITURE
441	1344	AABD
441	1345	AFDC
441	1346	CHILD SUPPORT
441	1347	EMPLOYABILITY DEVELOP SERV
441	1348	UNIV. INCOME BANK ACCT.
441	1349	GENERAL ASSISTANCE-ADULT
441	1350	GENERAL ASSISTANCE-FAMILY
441	1351	REFUGEE
441	1352	TRANSITIONAL CHILD CARE

GAAP Report	SAMS Source	SAMS Source Description
441	1353	EARNFARE
441	1354	FOOD STAMP EMPLOY & TRAINING
441	1355	PUBLIC HEALTH FED PROJ FUND
440	1356	FED FARM CREDIT BANK NOTE
440	1357	FED FARM CREDIT DISC NOTE
440	1358	FED HOME LOAN BANK NOTE
440	1359	FED HOME LOAN BANK NOTE
440	1360	FED HOME LOAN MORT CORP NOTE
440	1361	FED HOME LOAN MORT CORP DISC
440	1362	GOLDMAN SACHS MONEY MARKET
440	1363	EBT FUNDS
431	1364	ANNUAL CHARITY ASSESSMENT
431	1365	OCCUPATION LICENSES
431	1366	LIVESTOCK MANAGEMENT FEES
431	1367	CRIM JUST INFO AUTH
431	1368	ORGANIZATION LICENSES
441	1369	PARTICIPANT TRANSFERS
441	1370	SELF INSURANCE
441	1371	DENTAL REIMBURSEMENTS
441	1372	CORRECTIONS
441	1373	CRIMINAL JUSTICE TRUST
441	1374	OFF. OF BANKS & REAL ESTATE
441	1375	HAZARDOUS WASTE FUND
441	1376	FAMILY PRACTICE SCHOLARSHIPS
441	1377	BACCALAUREATE NURSING LOANS
441	1378	98 HAYES #24 COLT TROT
441	1379	IRS TAX LEVY
426	1380	ST CRIMINAL ALIEN ASSIST PROG
426	1381	FEDERAL MONEY VIA OTHER STATE
441	1382	DMHDD FEDERAL FUND
426	1383	REIMBURSE AUDITS-LOCAL GOVT
426	1384	IL COMM COLLEGE BD FUND
431	1385	FINGERPRINT FEES
442	1386	OPINION SUBSCRIPTIONS
441	1387	MADDEN MENTAL HEALTH CTR
426	1388	INDIRECT COST/FEDERAL NAT COMM
426	1389	FED GOV/FEMA GRANT 1170
426	1393	FED MONIES - TANF GRANT
431	1395	LONG TERM CARE
440	1396	G.O. ESCROW ACCOUNT
441	1400	STATE COMPTROLLER
431	1401	SANITARY LANDFILL
431	1402	REINSTATEMENTS
426	1403	FEMA GRANT 3871
441	1406	COLLEGE CREDIT HR REIMB
442	1407	REPAYMENT-LOTTERY EXCESS
431	1408	PUB WAT SUPPLY OPR LIC FEES
431	1409	CERTIFICATE OF NEED/NURSE HOME

GAAP Report	SAMS Source	SAMS Source Description
442	1410	IYC MURPHYSBORO
441	1411	EARLY INTERVENTION REVOLVING
431	1412	CERTIFICATE OF NEED/HOSPITALS
431	1413	CRIME OFFENDERS FINE
426	1414	NAT'L ASSOCIATION OF GOVERNORS
431	1416	VEHICLE INSPECTION FEES
441	1417	EMPLOYMENT SECURITY
426	1418	FEMA GRANT 1170
406	1419	SALEM CIVIC CENTER R.O.T.
406	1420	ROT SALEM C--ACCELERATED
406	1421	COUNTY PUBLIC SAFETY R.O.T.
406	1422	CTY PUBLIC SAFETY--ACCELERATED
441	1423	CONSUMER LAW/ELDERLY VICTIMS
411	1424	TELECOMMUNICATION TAX
426	1425	HHS BLOCK GRANT/ABSTINENCE
421	1428	DRYCLEANER TAX
426	1429	FEMA/GRANT #1188 DR
441	1430	RAIL FREIGHT REPAYMENT
431	1431	DRYCLEANERS LICENSE
441	1432	CRIMINAL JUSTICE INFORMATION
441	1435	OTHER STATES
440	1437	501/941 MMF
431	1438	BASE STATE IL/INTERSTATE REG
441	1439	RAIL FREIGHT REPAYMENT
440	1440	UNIV PAYROLL-IPTIP
431	1442	DRYCLEANER ADMIN FEE
431	1443	RENEWABLE ENERGY RESOURCE
431	1444	ILLINOIS/MICHIGAN CANAL
411	1445	SUPPLEMENT ENERGY ASST/ELECTRI
411	1446	SUPPLEMENT ENERGY ASST/GAS
441	1447	ICJIA/FAMILY VIOLENCE
426	1448	ICJIA/FAMILY VIOLENCE
431	1449	EDUCATIONAL NETWORK FEES
441	1450	TRAFFIC/CRIM CONVICT SURCHARGE
426	1451	FEMA GRANT #1170
431	1452	CIRCUIT CLERK COLLECTIONS
441	1453	UNAUTH RIVERBOAT WINNINGS
431	1454	RECOVERY & REMEDIATION FEES
426	1455	FED MONIES/WASHINGTON STATE
431	1456	MAYORS/VILLAGE PRESIDENTS
441	1457	UNREDEEMED BONDS DUE #133
440	1458	FNMA DISCOUNT NOTE
441	1460	HAYES MEMORIAL-COLT PACE
441	1461	HAYES MEMORIAL-COLT TROT
441	1462	HAYES MEMORIAL-FILLY PACE
441	1463	HAYES MEMORIAL-FILLY TROT
441	1464	WORLD TROT-FILLY
441	1465	WORLD TROT-COLT

GAAP Report	SAMS Source	SAMS Source Description
441	1466	HUMAN SERVICES
441	1467	MATURE/UNREDEEMED BONDS 971
441	1471	CAPITAL DEVELOPMENT BOND
441	1472	ISD SCHOOL DIST REIM
441	1473	TELEPHONE UTILITIES
426	1474	U.S. COAST GUARD
426	1480	FEDERAL MONIES VIA MICH. ST. U
440	1481	IPTIP UC SPCIAL ADMIN
442	1482	PARTICIPANT PREPAYMENT
431	1483	ADMINISTRATIVE FEES
441	1484	LATE PAYMENT PENALTY
426	1485	HHS/ABSTINENCE ED BLOCK GRANT
441	1489	REPAYMENT OF SCHOLARSHIP GRANT
426	1490	MOTOR FEDERAL TAX COMPLIANCE
431	1491	PRO RATA SHARE ELEC. UTILITY
441	1492	DMH/DD FEDERAL PROJECTS
421	1493	OIL AND GAS ASSESSMENT
431	1494	RADON LICENSING
431	1495	UNIFORM HAZARD WASTE
441	1496	TOXIC WASTE RELEASE
411	1497	ELECTRICITY EXCISE TAX
421	1498	ELECTRIC SELF ASSESSOR
411	1499	ELECTRIC EXCISE TAX-ACCEL
431	1500	CHILDREN'S HEALTH INSURANCE
441	1501	REPAYMENT TO STATE/EPA
426	1502	GREAT LAKES COMMISSION
431	1504	ALTERNATIVE FUEL REGISTRATION
431	1505	ENVIRONMENTAL HEALTH DIVISION
431	1510	ENTRANTS FEES
431	1511	ACADEMY TRAINING FEES
426	1520	MIGRANT HEAD START
441	1521	CHA/TENANT TO TENANT
440	1522	TRIAS CAPITAL MONEY MARKET
431	1523	MAMMOGRAPHY INSTALLATION FEES
441	1524	REIMBURSEMENTS OF PRIOR COSTS
431	1525	FOREIGN LANGUAGE INTERPRETER
431	1526	POLICE MEMORIAL COMMITTEE
431	1527	MAMMOGRAM LICENSE PLATE
426	1530	MEDICAID MATCHING
426	1531	DHS FEDERAL PROJECTS
441	1532	AGRICULTURE PREMIUM
431	1533	SELF-INSURANCE
440	1534	ESCROW INTEREST INCOME
440	1535	MERCANTILE CLEARING
440	1536	SEI MONEY MARKET
431	1537	CARNIVAL AMUSEMENT INSPECTION
431	1538	NUCLEAR SPENT FUEL
431	1539	LANDSCAPE ARCHITECTS

GAAP Report	SAMS Source	SAMS Source Description
431	1540	ACCIDENT REPORTS
431	1541	PUBLIC WATER SUPPLY OPERATOR
442	1542	FEDERAL PROPERTY SALES
431	1543	PLUMBING LICENSURE PROGRAM
411	1544	TELECOM TAX-QUARTER/MONTHLY
441	1550	SURS MEMBER PAYMENT
441	1551	SURS RETIRED MEMBER
426	1552	DHHS/FFP-MEDICAID REHAB OPTION
441	1553	NONCERTIFIED ESTATE TX COOK CO
443	1555	DISPOSAL OF EQUIPMENT
440	1556	IPTIP/MMF INVESTMENT
440	1557	STUDENT LOAN MARKET DISCOUNT
441	1558	VIOLENCE PREVENTION AUTHORITY
441	1559	NATL CTR FOR STRATEGIC PLANNG
426	1560	MATCH/NAT'L CTR FOR STRAT PLAN
440	1561	IL FUNDS ACH SETTLEMENT
441	1562	LOAN PROCEEDS-IDAPP PROGRAM
441	1563	COMMONWEALTH EDISON
440	1564	INTEREST/DRINKING WATER
441	1565	PRINCIPAL/DRINKING WATER
440	1566	LOCAL GOVT UNIT/DRINKING WATER
442	1567	PINCKNEYVILLE CORRECTION CTR
441	1568	DRYCLEANERS ENVIRON RESPONSE
426	1569	HEALTH SURVEY QUALITY BOARD
431	1570	VEHICLE EMISSION INSPECTION
426	1571	FEMA #3134-EM-IL
426	1572	GRANT #DR871-IL
426	1573	ISP FEDERAL PROJECTS FUND
441	1574	SCHOOL TECHNOLOGY REV. LOAN
440	1575	STUDENT LOAN MARKET ASSOC NOTE
441	1577	EMPLOYEE VACATION/SICK REPAY
426	1578	NATIONAL ARCHIVES
441	1579	MID CONTINENT BENEFIT TRUST
426	1580	SOCIAL SECURITY ADMINISTRATION
441	1581	NCSSSMST
441	1582	PUBLIC BUILDING FUND
441	1583	ENVIRONMENTAL HEALTH
441	1584	C&FS FEDERAL PROJECTS FUND
441	1585	U.S. PUBLIC HEALTH SERVICES
440	1586	1ST CHICAGO 1 MMF
440	1587	NAT'L CITY CREDIT CARD MMF
441	1588	LOAN REPAYMENT - 557
440	1589	BANK ONE SPFLD 1 GROUP MMF
442	1590	MOTOR FUEL TAX-DECALS
426	1591	US FISH & WILDLIFE SERVICE
441	1592	DRYCLEANER TRUST FUND
441	1593	BUILD ILLINOIS ESCROW
431	1594	DRYCLEANER LATE PAYMENT FEE

GAAP Report	SAMS Source	SAMS Source Description
442	1595	DRYCLEANER INSURANCE PREMIUMS
442	1597	DECATUR CORRECTIONS
442	1598	IYC CHICAGO
411	1599	SOLID WASTE FACILITIES
440	1600	DNR/FEMA GRANT REPAY
411	1601	QSWEF TAX CREDIT REPAYMENT
431	1602	CHECK PRINTER FEES
431	1603	EXAMINATIONS/INTERNATIONAL
431	1604	MISC-INFORMATIONS SYSTEMS
431	1605	MISC-INTERNATIONAL
440	1606	IL FIRST - OCT 99
475	1607	ILLINOIS FIRST
441	1608	TOBACCO SETTLEMENT
426	1609	FEMA GRANT #1278
441	1610	VETERANS AFFAIRS
426	1611	JUSTICE/COURT RESTITUTIONS
431	1612	RADIATION MACH. INSPECT/REGIS
431	1613	RADIATION IMAGE/THERAPEUTIC OP
442	1614	IL STATE FAIR/SPRINGFIELD
442	1615	IL STATE FAIR/DUQUOIN
442	1616	DAY LABOR AGENCIES
431	1617	MANDATORY ARBITRATION/HENRY CO
431	1618	MANDATORY ARBITRATION/MERCER C
431	1619	MANDATORY ARBITRATION/ROCK ISL
431	1620	MANDATORY ARBITRATION/WHITESID
443	1621	BOARD OF HIGHER EDUCATION
442	1623	ADOPTION REGISTRY
441	1624	FUND FOR IL FUTURE
441	1625	FUND TRANSFER - 703
426	1626	NASDA
431	1627	NON-INSURD INST RECIVRSHIP FEE
441	1628	BUILD IL BOND
441	1629	STATE GARAGE REVOLVING
441	1630	APA GATE ADMISSIONS
442	1631	AGING
431	1632	LOAN PROCESSING AND ISSUE FEE
431	1633	PORTFOLIO MAINTENANCE FEE
431	1634	FEDERAL DIRECT CONSOLIDATION
411	1635	WIRELESS 0911 SURCHARGE
441	1636	PUBLIC HEALTH SPEC ST PROJECTS
441	1637	REHAB SVC ELEM & SEC ED FUND
431	1638	REAL ESTATE FEES
431	1639	LAND SALES FEES
431	1640	TIMESHARE FEES
431	1641	THRIFT FEES
441	1642	COMMUNITY COLLEGE BOARD
431	1643	DIESEL EMISSION FEES
441	1644	STUDENT LOAN OPERATING FUND

GAAP Report	SAMS Source	SAMS Source Description
442	1645	SEXUALLY VIOLENT PROGRAM
426	1646	UNIV OF NEVADA
442	1647	FEDERAL STUDENT LOAN
440	1648	INB CLEARING MONEY MARKET
442	1649	SBC/AMERITECH LIQUIDATED DAMAG
441	1650	ROYALTIES
443	1651	REED ACT
440	1652	IPTIP PRIME FUND REGULAR
441	1653	MILITARY AFFAIRS
426	1654	PUBLIC AID RECOVERIES TRUST
442	1655	LINCOLN HISTORIC LIBRARY CONTR
426	1656	SR HEALTH INS PRG
426	1657	DHS/FEDERAL PROJECTS FUND
431	1658	SILVER STAR PLATE
431	1659	VIETNAM VETERAN PLATE
431	1660	WW II VETERANS PLATE
431	1661	ORGAN DONOR AWARENESS
441	1662	NAT'L SCIENCE TEACHERS ASSOC
441	1663	TOBACCO SETTLEMENT
441	1664	LOCAL AIRPORTS
441	1665	FED/LOCAL AIRPORT FUND
441	1666	TRANSPORTATION-B BOND
426	1667	GALLAUDET UNIVERSITY
426	1668	FEMA #3161
441	1669	CIVIC CENTER BONDS
441	1670	AMTRACK RAIL SERV
442	1671	KEWANEE IYC
431	1672	RETIRED IL CONGRESS DELEGATION
441	1673	COMMUTING EXPENSE
441	1674	PARKING EXPENSE
426	1675	FARMERS HOME ADMINISTRATION
406	1676	METRO EAST PARK REG
406	1677	METRO EAST PARK-EXCEL
441	1678	LUST FUND
431	1679	ACCESS FEES
441	1680	BUILD IL ESCROW ACCOUNT
441	1681	WATER POLLUTION REVOLVING
441	1682	CHILD SUPPORT
441	1685	LAWRENCE CORRECTIONAL CENTER
441	1686	THOMSON CORRECTIONAL CENTER
443	1687	CHIEF ST SCH OFFICER
442	1688	STATE APPELLATE DEFENDER
442	1689	ONE STOP PARTICIPANTS
431	1690	PARENT FEES
431	1691	MEDICAID PAYMENTS
440	1692	IL FUNDS CLEARING MMF
440	1693	BUDGET STABILIZATION FUND
431	1694	SWIMMING FACILITIES

GAAP Report	SAMS Source	SAMS Source Description
442	1695	SWIMMING FACILITIES
441	1696	HEARING FEES
431	1697	TEACHER SCHOLARSHIP
440	1698	FFCB PLACEMENT (LT)
441	1699	2001 CH 45
441	1700	METROPOLITAN PIER & EXPO AUTH
443	1701	ALCOHOL & SUBSTANCE ABUSE
426	1702	FEMA GRANT #1368
426	1703	MATHEMATICA POLICY RESEARCH
440	1704	G. O. BOND ESCROW ACCOUNT
426	1705	FEDERAL RAILROAD ADMINISTRATIO
421	1707	SALES TAX-COURT ORDER DISTRIB
421	1708	INCOME TAX-COURT ORDER DISTRIB
421	1709	PHOTO PROCESSING COURT DISTRIB
431	1710	HOSPITAL TRAUMA CENTERS
441	1711	PLUMBING VIOLATIONS
431	1712	MANUFACTURE HOME LICENSE
431	1713	TRAINING FEES
441	1714	CONTRIB.- ST. OFFICER SALARY
441	1715	MEDICAID REIMBURSEMENT
426	1716	JUVENILE ACCT INCENTIVE BLOCK
440	1717	IPTIP CLEARING PRIME
440	1718	MMF AMERICAN FREEDOM FUND
431	1719	RADIATION MACHINE SERVICERS
431	1720	ICN PUBLIC K12 SCHOOLS
431	1721	ICN OTHER PUBLIC ED FACILITIES
431	1722	ICN INTERMEDIATE SVC CNTRS
431	1723	ICN REGIONAL OFC OF EDUCATION
431	1724	ICN SPECIAL ED JOINT AGREEMENT
431	1725	ICN SPECIAL ED FACILITIES
431	1726	ICN OTHER ST FUNDED SCHOOL
431	1727	ICN AREA VOC SCHOOLS & DISTRIC
431	1728	ICN ALTERNATIVE SCHOOL
431	1729	ICN PRIVATE K12 SCHOOLS
431	1730	ICN COMMUNITY COLLEGES
431	1731	ICN PRIVATE COLLEGES & UNIV
431	1732	ICN PUBLIC COLLEGES & UNIV
431	1733	ICN LIBRARIES
431	1734	ICN MUSEUMS
431	1735	ICN MUNICIPAL GOVERNMENT
431	1736	ICN OTHER
441	1737	TELEPHONE COMMISSIONS
431	1738	TOURISM PROMOTION
441	1739	BUILD ILLINOIS
441	1740	IL EMERGENCY MANAGEMENT
426	1741	FEMA
441	1742	COURT OF CLAIMS
441	1743	CASH RECEIPT OVERAGES

GAAP Report	SAMS Source	SAMS Source Description
426	1744	ICCB ADULT EDUCATION
441	1745	LOCAL DEBT SERVICE ACCT
441	1746	HOUSING DEVEL AUTH
431	1747	HOSP ACCRED DATA
426	1748	FED GOVERNMENT/VARIOUS
475	1749	SHORT TERM BORROWING
440	1750	SHORT TERM BORROWING
441	1751	AMBULATORY/SURGICAL TREATMENT
431	1752	WEST POINT BICENTENNIAL
431	1753	PET FRIENDLY LICENSES
441	1754	TOBACCO SETTLEMENT FUND
431	1756	ICN HEALTH INSTITUTIONS
431	1757	OFFSET CLAIM FILING FEE
431	1758	LIEN FILING & RELEASE FEES
431	1759	FREE SALES; HEALTH CERTIFICATE
411	1760	SIMPLIFIED MUNI TELE TAX
411	1761	SIMPLE TELECOMM/EXCEL
441	1770	FEDERAL TAX OFFSETS
441	1771	STATE TAX OFFSETS
441	1772	IL CLERK OF CIRCUIT COURT
441	1773	UNEMPLOYMENT BENEFITS
441	1774	EARN FARE EMPLOYMENT TRAINING
441	1775	INTERSTATE COLLECTIONS
441	1776	FIN INSTITUTIONS DATA
441	1777	IL DEPT OF REVENUE
441	1778	PRIVATE COLLECTION AGENCIES
441	1779	STATE DISBURSEMENT
441	1780	RESPONSIBLE RELATIVE
426	1781	FEMA - CHECKS
440	1782	EVERGREEN MONEY MARKET FUND
440	1783	STATE OF ISRAEL BONDS-INTEREST
431	1784	CALL REGISTRY FEES
442	1785	CALL REGISTRY FINES
441	1786	CHILD SUPPORT ENFORCEMNT RECOV
441	1787	CREDIT BUREAU REPORTING
441	1788	REIMBURSE-LOCALLY HELD FUNDS
442	1789	GA RETIREMENT SYSTEM
426	1790	IEMA-FEMA
426	1791	IL DOT/U.S. DOT
441	1792	AMALGAMATED BANK
441	1793	WATER REVOLVING ESCROW ACCOUNT
441	1794	DISASTER RELIEF REFUNDS
440	1795	VICTORY FEDERAL MMF INTEREST
440	1796	INTEREST INCOME-FIRST STAR MMA
426	1797	TELCO PROVIDERS-FED E-RATE PRG
431	1798	POW LICENSE PLATES
440	1799	STATE DISBURS. UNIT REV. FUND
475	1800	REFUNDING BOND ISSUE PROCEEDS

GAAP Report	SAMS Source	SAMS Source Description
475	1801	EXCESS BOND ISSUE PROCEEDS
431	1802	SOS POLICE SERVICES FEES
431	1804	PAN HELLENIC LICENSES
431	1805	PARK DIST YOUTH PRG LICENSES
431	1806	HOSPICE LICENSES
431	1807	PROF. SPORTS TEAMS LICENSES
431	1808	SEPTEMBER 11TH LICENSES
431	1809	STOP NEUROBLASTOMA LICENSES
441	1810	INVOLUNTARY WITH. COLLECTIONS
441	1811	COUNTY NURSING FACILITIES
441	1812	COOK COUNTY OVERTIME REIMB.
441	1813	COUNTY REIMB. FOR EXPENSES
431	1814	OFFENDER REGISTRATION FEES
442	1816	SHIPPING CHARGES
442	1817	MEAL TICKET
475	1818	PENSION BOND
475	1819	CAPITALIZED INT.-PENSION BOND
441	1820	OUTDATED DRUG REIMBURSEMENT
426	1821	U.S. DEPT. OF JUSTICE-DEA
441	1822	GRANTEE INT. INCOME - REFUNDED
441	1823	ILLINOIS GRAIN INSURANCE CORP
440	1824	NORTHERN GOVERNMENT MMF
440	1825	NORTHERN GOVT SELECT MMF
431	1826	PUBLIC UTILITY PRO RATA SHARE
431	1827	IL ROUTE 66 LICENSES
441	1828	PENSION CONTRIBUTION FUND
431	1829	WATER NPDES FEES
431	1830	WATER QUALITY CONSTRUCTION
431	1831	WATER INDUSTRIAL CONSTRUCTION
431	1832	AIR ASBESTOS FEES
431	1833	AIR CONSTRUCTION PERMIT FEE
431	1834	LRG HAZARD WASTE GENERATOR
431	1835	SHARED DATA ACCESS FEES
431	1836	LABOR MARKET INFORMATION
441	1837	MISCELLANEOUS - RACING BOARD
441	1838	MISCELLANEOUS-LIQUOR CONTROL
441	1839	ICN SPECIAL PURPOSES FUND
441	1840	REPAY OF EMPLOYEE WITNESS FEES
426	1841	U.S. DEPT OF LABOR - TAA PRG.
441	1842	FEDERAL RESERVE RECALL FUND
431	1843	LOBBYIST REGISTRATION FEES
431	1844	SHORT TERM PERMITS
431	1845	AUDIT FEES
421	1846	SURPLUS LINE TAX INSURANCE
431	1847	IND COMM OPER FUND SURCHARGE
431	1848	COMMERCIAL DISTRIB FEE
426	1849	FED JOBS & GROWTH TAX RELIEF
431	1850	GRAIN WAREHOUSING LICENSE FEES

GAAP Report	SAMS Source	SAMS Source Description
426	1851	IEMA-U.S. HOMELAND SECURITY
426	1852	FEDERAL RAILROAD ASSOCIATION
442	1853	DUI/CIRCUIT CLERK
431	1854	SALE OF VEHICLE OR DRIVER DATA
441	1855	REPAY STATE-UPWARD MOBILITY
431	1856	SALES/INDIV. DRIVING RECORD
441	1857	MEDICAL DIST COMMISSION
426	1858	DHS - TANF GRANT
426	1860	GENERAL SERVICES ADMIN
431	1861	COMMERCIAL DISTRIBUTION FEE
442	1862	BID BONDS-CONTRACTOR DEFAULT
431	1863	PERSONALIZED LICENSES PLATES
441	1864	HONEYWELL SETTLEMENT
431	1865	SURVIVING SPOUSE-FIREFIGHTER
431	1866	SURVIVING SPOUSE-POLICE OFFICR
431	1867	MARINE CORPS LICENSE PLATES
431	1868	EDUCATION LICENSE PLATES
440	1869	REPUBLIC OF ITALY BONDS
426	1870	USDA-FOREST SERVICE
443	1871	PRIVATE ORGS/FOUNDATION GRANTS
442	1872	WORKSHOP MATERIALS
441	1873	NATIONAL GUARD GRANT REPAYMENT
440	1874	IL FUNDS-CIVIC CNTR BONDS 1991
441	1875	SR CTZ/DIS PRSNS DRG DIS FEES
426	1876	SBE-FED.DEPT OF AG/LUNCH REIMB
426	1877	SBE-FED DEPT OF AG-BRKFST REIM
441	1878	SALES OF GOODS & SVCS - ICI
442	1879	CIVIL MONETARY PENAL L/T CARE
431	1880	END STAGE RENAL DISEASE FCLTY
442	1881	LOST OR DAMAGED BOOKS
443	1882	MONETARY GIFTS OR BEQUESTS
441	1883	TRANSPORTATION BOND SERIES A
440	1884	IL FUNDS MMF - E-PAY ACCOUNT
443	1885	UTILITY ASSISTANCE DONATIONS
441	1886	GROUP HOME LOAN REVOLVING FUND
442	1887	ARSON FINES
441	1888	PROFIT-INMATE COMMISSARY SALES
426	1889	DHS-TANF BLOCK GRANT
426	1890	DOL-YOUTH ACADEMIC & WORKSKILL
441	1891	CHICAGO STATE UNIVERSITY
441	1892	EMPLOYEE REIMBURSEMENTS
441	1893	COMMON SCHOOL FUND
426	1894	IEMA-HOMELAND SECURITY
441	1895	EXCELEON DONATION
441	1896	SSA-CASE CLOSURE INCENTIVES
426	1897	IEMA-U.S. DEPT HOMELAND SEC
441	1898	STATE BOARD OF ELECTIONS
426	1899	COMMERCE& ECONOMIC OPPORTUNITY

GAAP Report	SAMS Source	SAMS Source Description
421	1900	CHARITABLE GAMES TAX AMNESTY
406	1901	RETAILERS OCCUP. TAX AMNESTY
421	1902	PRIV SLS/USED CAR USE AMNESTY
406	1903	AUTO RENTING TAX AMNESTY
421	1904	HOTEL OPER USE TAX AMNESTY
401	1905	INDIV. INCOME TAX AMNESTY
401	1906	CORP INCOME TAX AMNESTY
421	1907	LIQUOR TAX AMNESTY
411	1908	P.U. TX-GAS REGULAR AMNESTY
411	1909	ELECTRICITY EXCISE TAX AMNESTY
416	1910	UNDERGRND STORAGE TAX AMNESTY
421	1911	OTHER TOBACCO PROD TAX AMNESTY
431	1912	PULL TABS & JAR GAMES AMNESTY
416	1913	MOTOR FUEL TAX AMNESTY
421	1914	CIGARETTE TAX AMNESTY
421	1915	CIGARETT USE TAX AMNESTY
411	1916	P.U. TAX-TELECOMM TAX AMNESTY
421	1917	BINGO TAX AMNESTY
421	1918	REPL . VEHICLE TAX AMNESTY
421	1919	DRY CLEANER TAX AMNESTY
406	1920	AUTO RENT TAX/MPEA-AMNESTY
406	1921	AUTO RENT TAX/MUNI AMNESTY
406	1922	AUTO RENT TAX/COUNTY AMNESTY
401	1923	PERS PROP REPL TAX AMNESTY
421	1924	PULL TABS & JAR GAMES AMNESTY
421	1925	CHGO HOTEL OPER TAX AMNESTY
421	1926	METRO PIER & EXPO AUTH AMNESTY
421	1927	HOTEL OPERATORS' TAX AMNESTY
431	1928	RENEW. ENERGY RESOURCE AMNESTY
411	1929	SUPP ENERGY ASST/ELEC AMNESTY
411	1930	SUPP ENERGY ASST/GAS AMNESTY
421	1932	METRO EAST-SALES TAX AMNESTY
406	1933	METRO EAST PK & REC AMNESTY
421	1934	RTA SALES TAX AMNESTY
416	1935	CNTY OPTION MFT - AMNESTY
406	1936	CNTY PUBLIC SAFETY TAX AMNESTY
431	1937	SALES OF TIRES - AMNESTY
406	1938	METRO PIER & EXPO AUTH AMNESTY
406	1939	CNTY HOME RULE SALES AMNESTY
421	1940	CO WATER COM SLS TX AMNESTY
406	1941	NON HOME RLE MUNI SLS AMNESTY
406	1942	HOME RULE MUNI SLS TX AMNESTY
406	1943	HOME RUL MUNI SFT DRNK AMNEST
431	1944	CHARITABLE GAMES AMNESTY
411	1945	TELECOMMUNICATION TAX-AMNESTY
411	1946	P.U. INVESTED CAPITAL-AMNESTY
421	1947	HOTEL OPER-1% ADD'L-AMNESTY
431	1948	LOAN ORGINATOR LICENSE FEES

GAAP Report	SAMS Source	SAMS Source Description
441	1949	AGRIFIRST GRANT REPAYMENT
431	1950	SEX OFFENDER REGISTRATION FEE
442	1951	ISP-STATE ASSET FORFEITURE
426	1952	DEPT OF HOMELAND SECURITY-FEMA
443	1953	CONTRACTS & GRANTS-PRIVATE ORG
441	1954	MEDICAL REIMBURSEMENTS
431	1955	PRIVATE,ORG OR INDIVID-ICN
426	1956	FEDERAL GOVERNMENT - ICN
431	1957	MISCELLANEOUS - ICN
431	1958	ILLINOIS CENTURY NETWORK
431	1959	OTHER STATE AGENCIES - ICN
441	1960	CORPORATE SPONSERSHIPS
426	1961	FED MOTOR CARRIER SAFETY ADM
431	1962	M OR L ENDORSEMENT
440	1963	CMS-ELGIN ESCROW IL FUNDS MM
426	1964	DHHS-REFUGEE SERVICES
426	1965	DHHS-TRNG SCHOOL HEALTH PERSNL
426	1966	ICCB-U.S.DEPT OF EDUCATION
431	1967	ELIGIBILITY REVIEWS-BROWNFIELD
441	1968	PHARMACEUTICAL REBATES
440	1969	IL TECHNOLOGY DEVELOPMENT ACCT
426	1970	FED ELECT ASSIST-IND W/DISABLT
426	1971	DEPT OF HOMELAND SECURITY
442	1972	MARKETING INCOME
442	1973	SALES OF MERCHANDISE
442	1974	AGRICULTURAL PROCEEDS
426	1975	HOMELAND SECURITY
431	1976	SPRINKLER CONTRACTOR LICENSES
442	1977	SPRINKLER CONTRACTOR VIOLATION
441	1978	FIRE TRUCK REVOLVING LOANS
431	1979	DELINQ VEHICLE REG RENEWAL FEE
431	1980	STANDARD IL ID CARDS
441	1981	REPAYMENT-UNUSED GRANT FUNDS
441	1982	STATE EMPLOY RETIREMENT SYSTEM
441	1983	INDUSTRIAL COMM OP FUND
441	1984	COOK COUNTY STATES ATTORNEY
441	1985	ANNA VETERANS' HOME
431	1986	SAFE BOTTLED WATER ACT FEES
442	1987	STATE AIRCRAFT USE
441	1988	NEW YORK STATE-ATTORNEY GENERA
441	1989	REBATES
431	1990	APPELLATE COURT-FIRST DISTRICT
426	1991	LOW INCOME HOME ENERGY ASSIST
426	1992	LIHEAP - WEATHERIZATION
426	1993	DOE - WEATHERIZATION
431	1994	FINGERPRINTING FEES-HAZMAT
441	1995	REPAYMENT-OTHER EMPLOYEE COMP
442	1996	TRAFFIC SIG MAINT-PRIVATE SECT

GAAP Report	SAMS Source	SAMS Source Description
441	1997	HWY SIGN MAINT-PRIVATE SECTOR
441	1998	JOINT HWY IMPR PROJ-OTHERS
441	1999	SALE OF LAND &/OR OTHR ST PROP
441	2000	PROPERTY ADD/OR LAND
442	2001	PRIVATE SECT-HWY RELATED PRG
426	2002	DEPT OF JUSTICE-FORFEITURES
441	2003	INVOLUNTARY WITH-SALARY REFUND
441	2004	US NRC AGREEMENT REIM
440	2005	WELLS FARGO TREASURY FUND
441	2006	GOV.'S PARTNERSHIP AGREEMENT
426	2007	SBE FED AGENCY SVCS FUND
440	2008	RESERVE FUNDS MONEY MARKET
441	2009	COURT & ANTI-TRUST DISTRIB.
441	2010	INFANT FORMULA REBATES
426	2011	DEPT OF HOMELAND SECURITY-ODP
441	2012	IL ENVIRONMENTL PROTECTION ACT
440	2013	MONEY MARKET-HICKORY PT BANK
431	2014	LOGO & DIRECTIONAL SIGNING
421	2015	RENTAL HOUSING SUPP SURCHARGE
441	2016	CAPITAL DEVELOPMENT BOARD
406	2017	BUSINESS DISTRICT R.O.T.
440	2018	TOLL HWY REVENUE REPO INTEREST
440	2019	TOLL HWY REV PFIC INTEREST
440	2020	TOLL HWY REV INVEST. REPO INTE
440	2021	TOLL HWY INV PFIC INTEREST
440	2022	TOLL HWY GENL REPO INTEREST
440	2023	TOLL HWY GENL PFIC INTEREST
440	2024	T/H I-PASS ESCROW REPO INT
440	2025	T/H I-PASS ESCROW PFIC INT
440	2026	T/H I-PASS CLEARING REPO INT
440	2027	T/H I-PASS CLEARING PFIC INT
441	2028	INSURANCE PROCEEDS
441	2029	RETURNED UTILITY DEPOSITS
426	2030	FEMA-DISASTER 3230
440	2031	ISTHA TRUST-TREASURY PLUS FUND
440	2032	ISTHA CLEARING TRUST TRSY PLUS
441	2033	DFI AWARDS
441	2034	DEBT COLLECTION RETAINAGE
442	2035	TICKET FOR THE CURE GAME
441	2036	BRIGHT DIRECTIONS FEES
441	2037	DEPOSITS-AGENCY EQUIPMENT
431	2038	TRAINING EDUCATION FEES
431	2039	U OF I - CHAMPAIGN
442	2040	SPONSORSHIP/ADVERT REVENUE
431	2041	U OF I - CHICAGO
431	2042	U OF I - SPRINGFIELD
431	2043	EASTERN IL UNIVERSITY
431	2044	SIU - EDWARDSVILLE

GAAP Report	SAMS Source	SAMS Source Description
431	2045	SIU - CARBONDALE
431	2046	NORTHERN IL UNIVERSITY
431	2047	IL STATE UNIVERSITY
431	2048	MALCOM X COLLEGE
431	2049	WESTERN IL UNIVERSITY
431	2050	BRADLEY UNIVERSITY
431	2051	DE PAUL UNIVERSITY
431	2052	LOYOLA UNIVERSITY
431	2053	NORTHWESTERN UNIVERSITY
431	2054	AUGUSTANA COLLEGE
431	2055	CONCORDIA UNIVERSITY
431	2056	MILLIKEN UNIVERSITY
431	2057	ALPHA KAPPA ALPHA
431	2058	DELTA SIGMA THETA
431	2059	ZETA PHI BETA
431	2060	SIGMA GAMMA RHO
431	2061	ALPHA PHI ALPHA
431	2062	OMEGA PSI PHI
431	2063	KAPPA ALPHA PSI
431	2064	PHI BETA SIGMA
431	2065	IOTA PHI THETA
441	2066	KATRINA-EMAC
431	2067	STATE CERTIFICATION EXAM
441	2068	DEMUTUALIZATION-INSURANCE COMP
442	2069	METHAMPHETAMINE FINES
426	2070	U.S. FISH & WILDLIFE SERVICE
442	2071	IL VETERANS' SCRATCH-OFF GAME
441	2072	CHILD SUPPORT OVERPAYMENTS
441	2073	IDOR 711 FUND
406	2074	R.O.T.-SPECIFIED AMT. DEFICIEN
442	2075	RESTITUTION
426	2076	IDPH-HHS/CMS
426	2077	U S ARMY CORP OF ENGINEERS
431	2078	5010 INSPECTIONS
431	2079	PYROTECHNIC DIST & OPER LICENS
440	2080	IL FUNDS - SOS E-PAY
442	2081	ANML CONTRL ACT-PUB SFTY FINES
431	2082	CANDIDATES-INTERNET GUIDE FEES
421	2083	3% ADJUSTED GROSS RECEIPTS
441	2084	MISCELLANEOUS REIMBURSEMENTS
441	2085	IL GLOBAL PARTNERSHIP
441	2086	IL CLEAN ENERGY COMMUNITY FOUN
440	2087	IL FUNDS-CHILD SUPPORT E-PAY
442	2088	INSURANCE PREMIUMS-VETERANS
431	2089	COURT SUPERVISN-CIRCUIT CLERKS
431	2090	COURT SUPERVISION-INDIVIDUALS
440	2091	IL FUNDS-IDFPR E-PAY

GAAP Report	SAMS Source	SAMS Source Description
441	2092	COURT OF CLAIMS
431	2093	DEFAULT FEES
440	2094	IL FUNDS MMF ISTHA-GENERAL
440	2095	IL FUNDS MMF ISTHA-REVENUE
440	2096	IL FUNDS MMF ISTHA-CLEARING
440	2097	REPUBLIC OF FINLAND BOND
440	2098	UNITED KINGDOM BOND
440	2099	FHLB NOTES - ISTHA
431	2100	WSC-GROUP EVENT FEES
431	2101	WSC-INDIVIDUAL FEES
441	2102	LOCAL GOV S- SCHOOL DISTRICT
441	2103	OTHER REIMBURSEMENTS
426	2104	MEDICARE PART D
431	2105	PUTATIVE FATHER REGISTERY FEES
431	2106	ELEVATR SAFTY/REGLATN ACT FEES
431	2107	MANDATORY ARBITRATION
440	2108	FHLMC TOLL HGWY-I-PASS ESCROW
440	2109	FNMA-TOLL HGWY-I-PASS ESCROW
426	2110	OK DEPART OF MOTOR VEHICLES
441	2111	WETLAND MITIGATION RIGHTS
441	2112	JURISDICTIONAL TRANSFERS
431	2113	CRIMINAL BACKGROUND CHECKS
426	2114	MEDICAL SPECIAL PURPOSES TRUST
441	2115	IDAPP LOAN SALE PROCEEDS
441	2116	HOME LOAN REPAYMENTS-RECAPTURE
442	2117	PUBLIC HEALTH
426	2118	DHHS-CHAFEE AWARD
431	2119	UNIFIED CARRIER REGISTRATION
426	2120	DHS-USDA FOOD NUT SVC
441	2121	MATURED/UNRDMD BONDS & COUPONS
441	2122	SETTLEMENT PROCEEDS
441	2123	AURORA UNIVERSITY
441	2124	GENERATING COMPANIES
441	2125	LARGE UNIT DISTRICT ASSOC
431	2126	SOYBEAN MARKETING PROGRAM
441	2127	MEDICAID SPENDDOWN PAYMENTS
431	2128	MOBILE HOME PARK SPACES
441	2129	SMOKE FREE ILLINOIS ACT
426	2130	FEMA-1729-DR-IL
441	2131	NOT-FOR-PROF ENT/PUBLIC AGENDA
441	2132	FOR-PROF INST/PUBLIC AGENDA
442	2133	IL PUBLIC UNIV/PUBLIC AGENDA
442	2134	IL STUDENT ASSISTANCE COMM
440	2135	SECURITIES LENDING INCOME
441	2136	PLAN RECORD KEEPER REIMBURSMNT

GAAP Report	SAMS Source	SAMS Source Description
441	2137	OFFICE OF MANAGEMENT & BUDGET
421	2138	CORP FRANCHISE TAX AMNESTY
442	2139	QUALITY OF LIFE GAME
442	2140	MATCHING GRANT MONIES
431	2141	BRIGHT START CREDIT CARD FEES
431	2142	FILING FEES
431	2143	NOTRE DAME LICENSE PLATES
431	2144	AGRICULTURE IN CLASSROOM PLATE
431	2145	JUNIOR GOLF LICNESE PLATES
441	2146	MARRIAGE LICENSE FEES
440	2150	GOLDMAN SACHS MM TREASURY CURV
440	2151	FEDERATED MMF-TREASURY CURVE
406	2152	SCHOOL FACILITY OCCUPATION TAX
426	2153	US ELECTION ASSISTANCE COMM
441	2154	WETSA PENALTIES
431	2155	GIRL SCOUT LICENSE
431	2156	BOY SCOUT LICENSE
431	2157	SPECIAL OLYMPICS LICENSE
431	2158	AFGHANISTAN LICENSE
431	2159	IRAQ LICENSE
406	2160	SCHOOL FACILITY OCCUP TAX
406	2161	ACCELERATED SALES TAX
442	2162	MS RESEARCH INSTANT GAME
406	2163	FLOOD PREVENTION OCCUPATION TX
440	2164	IL FUNDS MMF-IDOR E-PAY
431	2165	STATE POLICE ESCORT FEES
431	2166	ELECTRONIC PRODUCTS RECYCLING
426	2167	FEMA-1416
441	2168	MEDICAID FRAUD INVESTIGATIONS
431	2169	MONITRING DEVICE PERMT ADM FEE
431	2170	INSTALLATION FEES-BAIID
441	2171	PEPSI AGREEMENT
431	2172	VEHICLE REGISTRATION SURCHARGE
440	2173	FDIC GUARANTEE NOTES
442	2174	CHILD SUPPORT ENFORCE TRUST
440	2175	WILLIAMS CAPITAL MMF
441	2176	FY09 BUDGET RELIEF FUND
426	2177	UNIVERSITY OF ILLINOIS
426	2178	FEDERAL STIMULUS PACKAGE
441	2179	DIGTL DIVDE ELIM INFRSTRCTR FN
440	2180	AIM INSTITUTIONAL FUNDS MM
440	2181	US BANK NOW ACCOUNT
431	2182	IL POLICE ASSOC LICENSES
431	2183	ELMHURST COLLEGE LICENSES
431	2184	SHEET METAL WORKER LICENSES

GAAP Report	SAMS Source	SAMS Source Description
431	2185	OVARIAN CANCER AWARENESS
426	2186	HEALTHY MARRIAGE REIM
431	2187	CORN MARKETING PROGRAM
441	2188	AG FEDERAL GRANT FUND
431	2189	REMEDIATION REIM REVIEW
431	2190	TATTOO & BODY PIERCING EST
442	2191	TATTOO & BODY PIERCING EST
442	2192	TATTOO & BODY PIERCING EST
426	2193	VEHICLE INSPECTION
441	2194	PRIVATE COLLECTION AGENCIES
441	2195	REFUND FICA CONTRIBUTIONS
431	2196	DEGREE GRANTING FEES-INSTIT
431	2197	OPERATING AUTHORITY FEES
426	2198	IL HOUSING DEVELOPMENT AUTHORI
440	2199	ASSOCIATED BANK NOW ACCOUNT
442	2200	QC HLTH-NON IRS DEPNDNTS (PY)
442	2201	HMO-NON IRS DEPNDNTS (PY)
442	2202	QC DENTL-NON IRS DEPNDNTS (PY)
442	2203	QC HLTH-NON IRS DEPNDNTS (RE)
442	2204	HMO-NON IRS DEPNDNTS (RE)
442	2205	QC DENTL-NON IRS DEPNDNTS (RE)
442	2206	DNTAL-UNIV/LOCL NON IRS DEPNDS
442	2207	ASO/QC-UNIV/LCL NON IRS DEPNDS
442	2208	HMO-UNIV/LCL NON IRS DEPNDS
442	2209	VENDOR COMMISSIONS-PEPSI
440	2210	WESTERN ASSET/TREASURY CURVE M
440	2211	AIM/TREASURY CURVE MMF
440	2212	WILLIAMS CAPITAL/MMF
440	2213	IDOR E-PAY ACCOUNT
440	2214	FARMER MAC ACCOUNT
426	2215	HEALTHCARE & FAMILY SVCS
440	2216	IL FUNDS TOLL HGWY E-PAY CLEAR
440	2217	CITIBANK NOW ACCOUNT
431	2218	ROTARY CLUB PLATES
431	2219	KOREAN SERVICE LICENSE PLATES
431	2220	SUPPORT OUR TROOPS LCNSE PLTS
431	2221	U S ARMY VET LICENSE PLATES
431	2222	U S NAVY VET LICENSE PLATES
431	2223	PARATROOPER LICENSE PLATES
401	2224	HOUSELHOLD PAYROLL
431	2225	RADON MITIGATION INSTALLER TAG
426	2226	GRANTEE INTEREST INCOME-ARRA
421	2227	YOUBET.COM, INC ADVANCE DEP
421	2228	CHURCHILL DOWNS TECH INIT
421	2229	1.5% TAX-YOUBET.COM, INC

GAAP Report	SAMS Source	SAMS Source Description
421	2230	1.5% TAX CHURCHILL DWNS TECH
421	2231	1.5% TAX-TVG NETWORK
421	2232	0.25% TAX-TVG NETWORK
431	2233	PRIVATE SEWAGE DISPSL PRG FEES
441	2234	PRIVATE SEWAGE DISPL PRG FINES
440	2235	FIFTH THIRD CLEARING REPO
441	2236	PERFORMANCE-ENHANCING SUBS
421	2237	PRI-MUT ADV DP-1.5% TX-EXP INC
421	2238	PRI-MUT ADV DP-.25% TX-EXP INC
440	2239	TOLL HI GEN REPUR AGRMNTS
440	2240	TH REVNUE REPURCHASE AGREEMNT
440	2241	TH I-PASS ESCRW CLRNG REPO AGR
440	2242	BOA TOLL HGWY-CLRNG REPUR AGRE
441	2243	POST-TERTIARY CLINICAL SRVCS
441	2244	MEDICAL RESEARCH & DEVELOPMENT
431	2245	TRAINING REGISTRATIONS
431	2246	PUBLIC CONTRACTS-FILING FEES
431	2247	DEPOSIT/RETRIEVAL OF WILLS FEE
431	2248	IL EMS MEM SCHLRSHP & TRNG LIC
431	2249	INTERNT'L BRTHRHD OF TEAMSTRS
431	2250	UNITED AUTO WORKERS
406	2251	FLOOD PREV OCCUP TX-ACCEL
406	2252	SCHOOL FAC OCCUP TX-ACCEL
411	2253	GAS UTIL-ONE TIME PAYMENT
411	2254	ELECTRIC UT ONE TIME PAY
431	2255	REVIEW & INSPECT SCHOOL FACLTY
431	2256	BURN MANAGER CERTIFICATE
442	2257	CIR CLK-EXPUNGE JUV REC'DS
442	2258	CIR CLK ASSESS-DRUG REL OFF
442	2259	ELEVATOR SAFETY & REG ACT
431	2260	VIDEO GAMING APPLICATION FEES
431	2261	VIDEO GAMING LICENSE FEES
431	2262	AUTISM AWARENESS LICENSES
441	2263	YAU HIGH SCHOOL MATH AWARD
441	2264	PROTEST FUND
440	2265	TH GENERAL FHLB NOTES
440	2266	TH GENERAL FNMA NOTES
440	2267	TH GENERAL FHLMC NOTES
440	2268	US BANK-1ST AM MNY MKT FUND
441	2269	LOTTERY FUND
441	2270	PRE-NEED FUNRL CONTRACT
441	2272	ALTERNATE RETAIL ELECTRIC SUPP
431	2273	VGA-MANUFACTURERS' LICENSES
431	2274	VGA-DISTRIBUTOR LICENSES
431	2275	VGA-TERMINAL OPERATOR LICENSES

GAAP Report	SAMS Source	SAMS Source Description
431	2276	VGA-SUPPLIER LICENSES
431	2277	VGA-TECHNICIAN LICENSES
431	2278	VGA-ESTABLISHMENT LICENSES
431	2279	VGA-TERMINAL LICENSES
431	2280	VGA-HANDLER LICENSES
431	2281	VGA-MANUFACTURER APP FEES
431	2282	VGA-DISTRIBUTOR APP FEES
431	2283	VGA-TERMINAL OP APP FEES
431	2284	VGA-SUPPLIER APPLICATION FEES
431	2285	VGA-TECHNICIAN APPLICATION FEE
431	2286	VGA-HANDLER APPLICATION FEES
431	2288	FOIA FEES
431	2289	IPA PROCUREMENT OP FEES
426	2290	FED INT SUBSIDY-B A BONDS
441	2291	IPA TRUST FUND
421	2292	30% VIDEO TERMINAL TAX
426	2293	IEMA-US DEPT OF COMMERCE
426	2294	FED STIM VIA OTHER STATE AGCY
441	2295	MISPLACED LICNS PLTS & STCKRS
431	2296	EXPEDITED TRANSMISSION FILING
431	2297	LICENSES
440	2298	WELLS FARGO EFT CLG-REP SWP IN
441	2299	CARNIVAL & AMSEMNT RIDES FINES
441	2300	CLEAN CONST OR DEMO DBRIS FEE
431	2301	ADMINISTRATION FEE
421	2302	AIRPORT DEPARTURE TAX-INCREASE
441	2303	AMBULANCE REVOLVING LOANS
431	2304	BLACKHAWK LICENSE PLATES
431	2305	SHARE THE ROAD LICENSE PLATES
426	2306	ENHANCED FED FIN PART-ARRA
421	2307	3% TAX ADM TCKTS-BXNG/MRTL ART
426	2308	DHHS-OFC OF CNSMR INFO & INS
475	2309	TOBACCO SETTLE REC BOND PRO
441	2310	TOBACCO SETTLEMENT RESIDUAL
441	2311	HISTORIC PRESER AGCY STTE TRST
431	2312	SOIL & WATER CNSRVATION PLATES
431	2313	ST JUDE CHILDREN RSRCH PLATES
431	2314	DUCKS UNLIMITED PLATES
431	2315	4-H PLATES
426	2316	DEPT OF PUBLIC HEALTH
440	2317	JP MORGAN SWEEP REPRCHS AGRMNT
442	2318	ARSONIST REGISTRATION FINES
431	2319	SOLVENT SUPPLIER PENALTY FEES
431	2320	CHICAGO BEARS LICENSE PLATES
431	2321	CHICAGO CUB LICENSE PLATES

GAAP Report	SAMS Source	SAMS Source Description
426	2322	HOMELAND SECRTY-PORT SEC GRNTS
431	2323	FAILURE TO APPEAR FEES
431	2324	ELECTRONIC CITATION FEES
431	2325	FRTRNL ORDR OF POLICE LIC PLTS
441	2326	UNSOLD STATE ASSETS
411	2327	SIMPLIFIED MUNICIPAL TELE TAX
431	2328	CHICAGO BULLS LICENSE PLATES
441	2329	FINES & PENALTIES/VIDEO GAMING
431	2330	OCCUPATIONAL RENEWAL FEES
431	2331	RIVERBOAT SUPPLIERS APP FEES
431	2332	RIVERBOAT SUPPLIERS LCNSE FEES
431	2333	PHOTO ID FEES
431	2334	MNRTY CNTRCTR OPRTNTY INTV
431	2335	COLLECTION/LOCAL GOV DEBT FEES
431	2336	COLLECTN/NON-TAX FED DEBT FEES
431	2337	NON-ELCTRNC WARRNT PRCSNG FEES
441	2338	UTILITY COMPANIES-PRIV ORGS
431	2339	DUI EQUIPMENT FEES
426	2340	OSHA CONSULTATION GRANT
431	2341	RB BADGE RPLACMNT ISSUED FEES
440	2342	INVESTMENT INCOME-INTEREST
440	2343	INVESTMENT INCOME-PRINCIPAL
421	2344	PRI-MT ADV DP-.25% TX-BETZOTIC
421	2345	PRI-MT ADV DP-1.5% TX-BETZOTIC
431	2346	CHI WHITE SOX LICENSE PLATES
421	2347	ADMISSION FEE - OTB
406	2348	SALES TAX ON SORBENTS
426	2349	HLTH INS RT REV GRNT CYCLE II
426	2350	ST OPERATED HLTH INS EXCHANGES
443	2351	OPP ONLINE HARDWARE GRANT PROG
441	2352	OTHER STATE RELIEF
431	2353	EXPEDITED PERMIT FEE
441	2354	PROGRAM INCOME
441	2355	DISALLOWED COSTS
431	2356	RECOVERY OF SEVERENCE COSTS
431	2357	CHICAGO POLICE MEM LCNSE PLTS
441	2358	CO SHERRIFF & MUNI POLICE DPT
441	2359	WIRELESS CARRIER REIMBURSE FND
441	2360	PRO SPRT TEAMS EDUCATION FND
426	2361	FY12 IL INNOV TALENT PROG-ISBE
441	2362	REIMBRS EMPLOYEE COMMISSARY
431	2363	APPLICATION AND RENEWAL FEES
426	2364	DEPARTMENT OF INSURANCE
441	2365	CONTNING LEGAL ED TRUST FUND
442	2366	CIR CLK FINES PEN & ASSMENTS

GAAP Report	SAMS Source	SAMS Source Description
441	2367	MISCELLANEOUS RECEIPTS
431	2368	REPOSSESSION TOWING COMPANIES
441	2369	JOLIET POLICE DEPARTMENT
441	2370	SETTLEMENT AGREEMENTS
441	2371	RETURNED COLLATERAL
426	2372	TITLE XIX REIMBURSEMENTS
441	2373	ISBE-COMMON CORE ST STANDARDS
421	2374	LTC PROVIDER MNTHLY ASSESSMENT
426	2375	BEHAVIORAL HLTH CARE INTGRTION
421	2376	ROLLED CIGARETTES
421	2377	OP LIC FOR CIG MACHINES
431	2378	APPELLATE COURT CLERK-DIST 1
431	2379	APPELLATE COURT CLERK-DIST 2
431	2380	APPELLATE COURT CLERK-DIST 3
431	2381	APPELLATE COURT CLERK-DIST 4
431	2382	APPELLATE COURT CLERK-DIST 5
441	2383	MISCELLANEOUS-ROYALTIES
421	2384	ESTATE TAXES
431	2385	PREPAID WIRELESS 911 SURCHARGE
421	2386	PROTESTED FLOOR STOCK TAX
421	2387	ONE-HALF MILL CIGARETTE TAX
441	2388	LIEN PAY-OFFS
441	2389	RTA CTA METRA AND PACE
421	2390	.25% TAX-ADW STNDRDBRD PURSE
441	2391	FY13 BACKLOG PAYMENT FUND
426	2392	ISBE - TEACHER QUALITY
431	2393	CHARTER SCHL AUTHORIZATION FEE
431	2394	CONNCT & USAGE FEES - ST AGNC
426	2395	FED ENERGY REGULATORY COMMISS
441	2396	CRT DIST/DISPT RAISE-GRF
441	2397	CRT DIST/DISPT RAISE-OTHR ST
441	2398	CRT DIST/DISPT RAISE-FED
441	2399	HIE-COMMRCL HLTH INS FEES
431	2400	ILHIE DIRECT FEES
441	2401	INTEGRATED DIRECT FEES
431	2402	EHR CONNECT FEES
431	2403	HIE-LAB FEES
431	2404	HIE-PHARMACY FEES
431	2405	HIE-INTGRTD DELVRY NET FEES
431	2406	HIE-REGION HLTH INFO ORG FEES
431	2407	HIE-COMMTY HLTHCARE CNTRS FEES
441	2408	FRAMEWORK PROJECT-AGING
441	2409	FRAMEWORK PROJECT-DCEO
441	2410	FRAMEWORK PROJECT-DCFS
441	2411	FRAMEWORK PROJECT-DHFS

GAAP Report	SAMS Source	SAMS Source Description
441	2412	FRAMEWORK PROJECT-PBLIC HLTH
441	2413	PARTNERS FOR CONSERVATION FUND
431	2414	VEHICLE REGISTRATION FEE
431	2415	EXPEDITED REGISTRATION
431	2416	UNIV OF CHICAGO LICENSE PLATES
441	2417	CIRCUIT CLRK-EMERGENCY RESPONS
441	2418	SALE THOMSON CORR CNTR
441	2419	MASTER AGREEMENT
426	2420	STATE JUSTICE INSTITUTE
442	2421	ENTERTAINMNT FAC SURCHARGE
442	2422	2% ENTERTAINMNT FAC SURCHARGE
431	2423	TAX CREDIT ISSUANCE FEE
431	2424	OFF-HIGHWAY VEHICLE USE STMP
431	2425	CONSULTATION FEES
431	2426	PRMT FEES-RIVER LAKE & STREAM
440	2427	VENTURE CAPITAL PROJECT
431	2428	ATTORNEY GEN-CONTRACT ADMIN
431	2429	DELINQUENT AUDIT FEE
406	2430	IL HYDRAULIC FRACTURING TAX
440	2431	MORGAN STANLEY INSTIT LIQUID
441	2432	ARSON OFFENSE REIMBURSEMENT
431	2433	ATV/OFF-HGHWY MCY: AG DLR-COT
431	2434	SPECIAL CORRECTED-COT
431	2435	COLLECTIONS/IW FEES
431	2436	EXPEDITED-COT
431	2437	DEALER LIEN RELEASE-COT
431	2438	LOW SPEED VEHICLE-COT
431	2439	ATV/OFFHGHWY MCY:NON AG-COT
441	2440	FLORIDA DEPT OF EDUCATION
431	2441	FUNERAL OR BURIAL
431	2442	PRE-NEED CEMETERY-LICNS RENEWL
441	2443	CRT DSPTD RTRE HLTH INS PREM
441	2444	PUB/PRVT COLLEGE AND UNIV
431	2445	TRANSFER OF REGISTRATION
441	2446	DHS STATE PROJECTS FUND
441	2447	DHS RECOVERIES TRUST FUND
431	2448	ACCESS TO JUSTICE
431	2449	DIST GENERATION INSTALLER CERT
441	2450	STATE MATCH - DRINKING WATER
441	2451	STATE MATCH - CLEAN WATER
431	2452	TEMP VISITOR DRIVERS LICENSE
431	2453	HYDRAULIC FRACTURING PERMIT
431	2454	VGA-BADGE REPLACEMENT FEE
441	2455	FOREIGN LANG INTERPRET FUND
431	2456	INDIVIDUALS, PRIVATE ORGANZTNS

GAAP Report	SAMS Source	SAMS Source Description
441	2457	E ST LOUIS FINANCE AUTH
406	2458	SALE PRICE PER OZ./CANNABIS
426	2459	DNR/USEAP
431	2460	AMERICAN RED CROSS PLATES
431	2461	IL POLICE K-9 MEMORIAL PLATES
431	2462	DIABETES AWARENESS PLATES
431	2463	ALZHEIMER'S AWARENESS PLATES
426	2464	US DEP OF TRANS/USEPA
441	2465	RAC BRD FNGRPRNT LICENSE FUND
431	2466	CONFIDENTIAL LICENSE PLATES
441	2467	DEALER ADMIN PENALTIES
426	2468	USDA - FRAMEWORK PROJECT PROG
442	2469	2% WINNING WAGER SURCHARGE
431	2470	RECOVERY COST FEES
441	2471	PRIOR FISCAL YR OVERPAYMENT
431	2472	US AIR FORCE LICENSE PLATES
441	2473	INVOL WITHHOLDING-GRANTS
426	2474	SBE FED DEPT ED-COMMON CORE
441	2475	ELECTRONIC RECYCLING PENALTY
442	2476	DEL VEHICLE DLR TRANSFER FEE
431	2477	CERTIF FEE ELEC VEH CHRG STATN
431	2478	NATL WILD TURKEY LICENSE PLATE
431	2479	CURING CHILD CANCER LCNS PLATE
431	2480	POLICE BENEVOLENT LICNS PLATE
431	2481	ADULT DRIVING SCHOOL FEES
441	2482	NOT-FOR-PROFIT/CCA
431	2483	DEPOSIT FEE ER TAX LAW/HPA
440	2484	PA CHILD SUPRT ENFORC REPURCH
431	2485	SMALL SOURCES PERMITS
441	2486	EMANCIPATION FUNDS/PROVIDERS
441	2487	MERIT BRD-CADET REIMBRSE
401	2488	5% CORP INCOME TAX CASH RECPT
401	2489	5% PPRT CASH RECPTS
411	2490	5% TIMF CASH RECEIPTS
411	2491	5% TELECOM CASH RECEIPTS
406	2492	5% SALES TAX CASH RECEIPTS
441	2493	IL DEPT OF LABOR
401	2494	5% IND INCOME TAX CASH RECPTS
431	2495	HOSPITAL LICENSE FEES
431	2496	MED CANNABIS REGISTRY ID CARD
441	2497	DCEO-PUB SECTR ENGRY EFF REBTS
431	2498	IL NURSE FOUND LICENSE PLATES
431	2499	IL SHERIFF ASSOC LICENSE PLATE
431	2500	ISP MEM PARK LICENSE PLATES
431	2501	LASER REGISTRATION FEES

GAAP Report	SAMS Source	SAMS Source Description
441	2502	HOSP PROV PPR PENALTIES
431	2503	MED CANNABIS CULTVTION CTR REG
426	2504	ICJIA - APPEALS GRANT
426	2505	ICJIA - DRUG GRANT
431	2506	J1 VISA PROG APP FEES
441	2507	PROHIBITED POLITICAL CONTRIB
441	2508	FIRE TRUCK REVOLVING LOAN FUND
431	2509	HOSPITAL FEES
421	2510	INDEPENDENT PROCUREMENT TAX
431	2511	PRIVILEGE REINSTATEMENT FEE
441	2512	BILLETING OPERATIONS PROCEEDS
431	2513	SALE OF PROVISIONAL TITLE
431	2514	LAKE MAINTENANCE FEE/REND LAKE
441	2515	DHS TANF/TECH
442	2516	GO FOR GOLD SCRATCH-OFF GAME
441	2517	PROP SALES (FED) CITY/COUNTY
431	2518	SUPPLIER FEES/PROCURE EVNT
431	2519	BID FEES/PROCURE EVENTS
441	2520	BID DEPOSITS/PROCURE EVENTS
441	2521	PAYROLL/COMM CONSLDTN-ROTH
441	2522	PARTICIPANT TRANSFERS-ROTH
440	2523	SUPRANATIONAL BANK BONDS
441	2524	NOT FOR PROFIT/JOYCE FOUNDTION
441	2525	BSF RAILWAYS DERAILMENT
441	2526	HOSPITAL PROVIDER FUND
421	2527	PRI-MUT ADV DP-1.5% TX-CLB HAW
421	2528	PRI-MUT ADV DP-.25% TX-CLB HAW
431	2529	CIRCUIT CLERK COLLCT-ADMN FEES
441	2530	REIMB PAROLEE INCARCTN EXPNS
441	2531	NOT FOR PROFIT/MHEC
442	2532	THIRD PARTY PMT MEDICAL RECORD
421	2533	8.5% PRI-MTL ADW LIC-TWIN SPIR
421	2534	8.5% PRI-MTL ADW LIC-TVG
421	2535	8.5% PRI-MTL ADW LIC-XPRS BET
421	2536	8.5% PRI-MTL ADW LIC-BETZOTIC
421	2537	8.5% PRI-MTL ADW LIC-CLB HAWTH
440	2538	AIM TREASURY CURV CLEARING MMF
431	2539	STRETCHER VAN LICENSES
440	2540	MPEA TRUST FUND - SURPLUS REVS
441	2541	NOT-FOR-PROFIT/CAEL
431	2542	CLERK-CONTESTING ELECTIONS
431	2543	CLERK-COPY CHARGES
426	2544	SBE FED DEPT OF ED - ILDS
440	2545	5TH THIRD CHLD SPRT CLRNG REPO
441	2546	ARTICLE 36 SEIZURES

GAAP Report	SAMS Source	SAMS Source Description
440	2547	SUPRANATIONAL BNK DISCOUNTS
440	2548	INB IDOR LOCKBX MMF SWEEP INCM
440	2549	FARMER MAC DISCOUNT NOTES
440	2550	INB-MEDICAL CANNABIS CASH
441	2551	50% SALE/CHILD PORNGRAPHY CASE
441	2552	PROG BENEFICIARY REIMBURSEMENT
411	2553	ASSESSMENT-PUT
440	2554	INB-DHS LOCKBOX MMF SWEEP
443	2555	NOT-FOR-PROFIT/COLLEGE BOARD
441	2556	ALL STATE UNIVERSITIES
441	2557	FIRE PREV FINES & PENALTIES
421	2558	MED CANNABIS-INC TX SURCHARGE
443	2559	NOT FOR PROFIT/USAFUNDS
421	2560	ESTATE TAXES-PROTEST
441	2561	JFSIP TRAINING CONTRIBUTIONS
441	2562	ENCOUNTER DATA PENALTY PMTS
440	2563	MUNICIPAL BONDS INTEREST
440	2564	IL TECH DEVELOPMENT II INCOME
441	2565	SETTLEMENT FORM ICC ORDER
443	2566	NOT-FOR-PROFIT/INCCRRA
442	2567	PT OPT-OUT EMPLOYEE INS PREM
431	2568	IL STATE MUSEUM ENTRANCE FEES
441	2569	FUND FOR ILLINOIS' FUTURE
440	2570	NORTHERN TRUST-WMS CAP SHARES
441	2571	MOTOR FUEL TAX FUND
421	2572	P-M ADW .25% BET AMERICA
421	2573	P-M ADW 1.5% BET AMERICA
421	2574	P-M ADW .25% NYRA BETS
421	2575	P-M ADW 1.5% NYRA BETS
440	2576	GRANT ACCOUNTABILITY/TRANSPNCY
421	2577	P-M ADW 8.5% BET AMERICA
421	2578	P-M ADW 8.5% NYRA BETS
441	2579	CANNABIS CONTROL ACT
441	2580	IL POWER AGENCY OPERATIONS
441	2581	LEGAL VIOLATIONS-EEC FINES
401	2582	INDIV. INCOME TAX PASS-THROUGH
426	2583	HOUSING & URBAN DEVELOPMENT
440	2584	CORPORATE BONDS
426	2585	IEMA - U.S. DEPT OF COMMERCE
441	2586	PRIVATE ORG OR INDIV/CHEA
431	2587	LEAD TESTING - LAB ANALYSIS
441	2588	FED CIVIL PEN-HOME HEALTH AGCS
441	2589	PRIVATE ORG OR INDIV/RTI
441	2590	ALTON CENTER BUSINESS PARK
442	2591	KEWANEE LIFE SKILLS RE-ENTRY

GAAP Report	SAMS Source	SAMS Source Description
406	2592	UNDERGROUND STORAGE TANK
441	2593	PRIVATE ORG OR INDIV/IERC
440	2594	MMF SWEEP IDOR E-PAY
440	2595	MMF SWEEP SOS E-PAY
440	2596	MMF SWEEP TREASURER'S E-PAY
440	2597	MMF SWEEP IDFPR E-PAY
440	2598	ISTHA E-PAY SWEEP
440	2599	MM-REG-EXT INV MNGR MUNI BONDS
440	2600	MM-REG-EXT INV MNGR CORP BONDS
440	2601	MM-REG-TREAS MUNI & CORP BONDS
440	2602	MUNI BOND INT-EXT INV MANAGER
440	2603	CORP BOND INT-EXT INV MANAGER
431	2604	COOK COUNTY GED
431	2605	NPDES & STORMWATER PERMIT FEES
431	2606	AVOIDED FEES
441	2607	PRIVATE ORG OR INDIV/SHEEO
441	2608	PRIVATE ORG OR INDIV/SYNERGY
441	2610	UNIVERSITY LOCALLY HELD FUNDS
431	2611	E-PAY ADMINISTRATION FEES
441	2612	GINSENG HARVESTER VIOLATIONS
443	2613	COOK COUNTY REIMBURSEMENTS
426	2614	FED - VARIOUS - CRF
442	2615	LCL IL GOVT UNITS - CRF
441	2616	MISCELLANEOUS - CRF
441	2617	OTHER IL STATE AGENCIES - CRF
441	2618	PRIVATE ORG OR IND - CRF
442	2619	JOLIET TREATMENT CENTER
441	2620	PENSION OFFSET CLAIMS
406	2621	RENTAL PURCH AGRMNT OCC & USE
421	2622	STANDARDBRED PURSE - ADW
421	2623	QUARTERHORSE - TRACKS
421	2624	HORSE RACING - ADW
421	2625	HORSE RACING - TRACKS
441	2626	PRIVATE ORG OR IND/LUMINA
426	2627	USDA FOOD & NUTRITION SERV
431	2628	ENERGY EFF. INSTALLER CERT.
431	2629	SOLAR INSTALLER CERT.
431	2630	FEJA ASSESSMENT
431	2631	HERPETOCULTURE PERMIT
401	2632	IL WITHHOLDING TAX REFUND
431	2633	CED MANUFACTURER REG FEE
431	2634	CED RECYCLER REG FEE
426	2635	ATTORNEY GENERAL
441	2636	COURT DIST/HOME SERV 48-GRF
441	2637	RECYCLED SCRAP METAL

GAAP Report	SAMS Source	SAMS Source Description
440	2638	HUNTINTON BANK-REGULAR FND MMF
440	2639	HUNTINTON BANK-ISTHAGEN 455MMF
440	2640	HUNTINTON BANK-ISTHAREV 455MMF
440	2641	HUNTINTON BANK-DEFLOTT 978 MMF
440	2642	HUNTINTON BANK-CLEARINGFND MMF
440	2643	HUNTINTON BANK-CHLDSUPPEFT MMF
440	2644	HUNTINTON BANK-ISTHACLRFND MMF
426	2645	SECRETARY OF STATE
441	2646	I-CYCLE SALES
441	2647	SCRAP SALES
441	2648	VOLKSWAGEN SETTLEMENT
441	2649	FCRTC ISTHA GEN MMF
440	2650	FCRTC ISTHA REV MMF
440	2651	SALE OF GRANT PURCH EQUIPMENT
426	2652	GOLDMAN SACHS-DREXEL HMLTN MMF
440	2653	AG ST PROJ & CRT ORD DIS FUND
441	2654	FORMULARY REBATES
441	2655	VGA-ESTBLSHMNT APPLCTION FEES
431	2656	STATE POLICE MEM. SCRATCH-OFF
442	2657	MONARCH BUTTERFLY LIC PLATES
431	2658	COAST GUARD LICENSE PLATES
441	2659	ENERGY REBATES
442	2660	CONCESSION REVENUE-FOOD
442	2661	CONCESSION REVENUE-NON-FOOD
441	2662	ST PENSION OBLIG ACC BOND FUND
431	2663	STL CARDINALS LICENSE PLATES
441	2664	PARKER DOAN CHARITABLE TRUST
431	2665	INDUSTRIAL HEMP
441	2666	CONDITION RATING SURVEY COLL
442	2667	OIL SPILL RESPONSE CST RECOVER
431	2668	CANNABIS LICENSE AND REGIST
440	2669	MULTIMODAL TRANPORT BOND FUND
431	2670	CERTIFICATE OF TITLE INCREASES
431	2671	CERT OF TITL INCS-MOTR HM/CMPR
431	2672	CERT OF TITL INCS-MOTRCYCLS
431	2673	WEIGHT TAX - SOS SPEC SRV FUND
431	2674	FY20 REGISTRATION INCREASE
431	2675	JUNKING CERTIFICATE
431	2676	SALVAGE CERTIFICATE INCREASE
431	2677	GAMING POSITIONS
431	2678	RB ORG GAMING LIC APP FEE
431	2679	RB ORG GAMING LIC BCKGRND INV
431	2680	SW OCCUPATIONAL LICENSE FEES
431	2681	SW OCCUPATIONAL RENEWAL FEES
431	2682	SW BADGE REPLACEMENT FEES

GAAP Report	SAMS Source	SAMS Source Description
431	2683	MCO PROVIDER ASSESSMENT
431	2684	CANNABIS BUSINESS DEVELOPMENT
442	2685	CONCESSION REVENUE
431	2686	INITIAL CCR SURF IMPND FEE
431	2687	ANNUAL CCR SURF IMPND FEE
442	2688	HOMELESSNESS SCRATCH-OFF
421	2689	STATE CANNABIS EXCISE TAX
421	2690	LOCAL CANNABIS EXCISE TAX
421	2691	PARKING EXCISE TAX
406	2692	LOCALLY-IMPOSED SALES TAX
431	2693	SW MGMT SRVCS PROVIDER LIC FEE
431	2694	SW TIER2 DATA PROVIDER LIC FEE
431	2695	SW MASTER SPORTS WAGERING LIC
431	2696	SW SUPPLIER APPLICATION FEE
431	2697	SW SUPPLIER LICENSE FEE
431	2698	SW MGMT SRVCS PROVIDER APP FEE
431	2699	RB RECONCILIATION FEE
431	2700	RB ORGANIZATION GAMING LIC FEE
441	2701	MOBILE HOME FINES & PENALTIES
431	2702	LOC LODG 701 IAMAW LIC PLATE
431	2703	IAMAW LICENSE PLATE
431	2704	UN PROTECTION FORCE LIC PLATE
441	2705	ST POLICE MEMORIAL SCRATCH-OFF
421	2706	SPORTS WAGERING TAX
431	2707	PEDIATRIC CANCER LICENSE PLATE
416	2708	MUNICIPAL MOTOR FUEL TAX
431	2709	2ND QUARTER TRAILER
431	2710	4TH QUARTER TRAILER
442	2711	ALZHEIMER'S AWARENESS GAME
442	2712	STEAM SCRATCH-OFF GAME
440	2713	INB ADLT USE CANNABIS CASH TAX
441	2714	TEACHER HLTH INS SECURITY FUND
441	2715	SELF-INSURER
441	2716	ST SMALL BUSINESS CREDIT INIT
431	2717	K9S FOR VETERANS LIC PLATE
441	2718	TMSTR OPTOUT LEGAL & EDUC
441	2719	TMSTR OPTOUT LEGAL & EDU DIRCT
440	2720	BLACK ROCK LIQUIDITY/CABRERA P
440	2721	FEDERATED INST PRIME TREAS CRV
440	2722	DWS ESG LIQUIDITY PRIME
440	2723	JPM ACADEMY PRIME
441	2724	COMMISSION INCOME
441	2725	PRE-TAX/ELECTRONIC FUNDS
441	2726	ROTH/ELECTRONIC FUNDS
441	2727	PRE-TAX/OTHER PAYMENTS

GAAP Report	SAMS Source	SAMS Source Description
441	2728	ROTH/OTHER PAYMENTS
431	2729	NORTH PARK COLLEGE LIC PLATES
441	2730	STATE CURE FUND
441	2731	SOUND-REDUCING WIN/DOOR REPLCE
426	2732	BOARD OF HIGHER EDUCATION
441	2733	UNIVERSITY OF ILLINOIS

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 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.

Summary of Significant Accounting Policies. This footnote includes, but is not limited to, a description of the basis of presentation and the reporting entity (See Exhibit 27.50.60-E); a description of the funds and fund types used in the report; a description of the budgetary process; and a description of the accounting policies used in preparing the financial statements.

Disclosures Concerning Deposits and Investments. Governmental Accounting Standards Board Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements* and GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, require certain disclosures that include classifying deposits and certain types of investments into risk categories. Further information related to GASB Statements No. 3 and No. 40, and their application, can be obtained from SAMS Procedure 27.20.79 and from the Comptroller's Office. For locally held funds, the required information is presented on Form SCO-579, Analysis of Deposits and Investments. GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, GASB Statement No. 28, *Accounting and Financial Reporting for Securities Lending Transactions* and GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, also provide guidance on the valuation and disclosure of investments.

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

Capital Assets Balances and Changes in Capital Assets. The information for each proprietary fund and all governmental funds is presented by asset class and can be obtained from GAAP Form SCO-538, Capital Asset Summary.

Long-Term Obligations Balances and Changes in Long-Term Obligations. In most cases, information for this footnote is available from two sources. For compensated absences, Form SCO-580, Compensated Absences can be used. For capital leases, Comptroller provided schedules should normally be utilized.

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

INTRODUCTION

GENERAL

State property consists of land, land improvements, site improvements, buildings, building improvements and equipment. Equipment is defined in section 5010.200 of the Illinois Administrative Code (Title 44, Subtitle D, Chapter I, Part 5010, Subpart B). Other categories of State property are defined in 03.30.10 of the SAMS Manual.

Reporting by agencies to the Comptroller on State property ensures current statewide information applicable to property held by or on behalf of the State and ensures that agencies update property records, as necessary, to reflect the current balance of State property. It also enhances the accuracy of the statewide information reported by the agencies and the Comptroller.

The objective of the State property reporting process is to maintain current property information at a summary level. The reporting of detailed property information to the Comptroller at the transaction or individual property item level (except capital lease acquisitions) is not required at this time. This detailed information is to be maintained and made available to the Comptroller upon request.

GASB Statement No. 87, Leases, is effective for fiscal year ending June 30, 2022 and establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

The reporting of leases to the Comptroller should be done using the forms SCO-560 (Lessee) and SCO-561 (Lessor). Refer to instructions in 27.20.60 and 27.20.61 of the SAMS Manual.

DETAIL RECORD KEEPING

Although agencies are required to report to the Comptroller on the summary level, supporting detail records must be maintained. Such detail records are to be organized by major asset category and include the following information for each asset: (1) Cost (or other value); (2) function and activity; (3) reference to acquisition source document; (4) acquisition date and date placed in service; (5) name and address of vendor; (6) short description of asset; (7) organization unit charged with custody; (8) location; (9) fund and account from which the item was purchased; (10)

method of acquisition; (11) estimated useful life; (12) estimated salvage value; (13) date, method and authorization of disposition; (14) tag number; (15) accumulated depreciation; (16) depreciation method; (17) depreciation convention; and (18) insured value (if applicable). This list is not exhaustive. An agency may include additional information for its own needs. Items of a nominal value may be excluded from the detail records; however, sound internal controls would still dictate maintaining accountability for items of a nominal value.

REPORTING TO THE DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

The State Property Control Act **(30 ILCS 605)** describes an agency's reporting responsibilities to the Department of Central Management Services (CMS). CMS is required to keep a master record of real property (e.g., land, buildings, etc.). Therefore, agencies are required to report to CMS any changes, additions, deletions, or other transactions affecting real property on a monthly basis. Forms will be furnished by CMS.

Agencies must also maintain a permanent record of all property. A listing of the permanent record is required to be submitted to CMS annually in a format prescribed by CMS. Annual or even more frequent inventories may be required by CMS. Detail reporting requirements will be transmitted to agencies by CMS.

SYSTEM CYCLE

The system cycle begins at the agency level with the preparation of the "Agency Report of State Property" (Form C-15). When the report is completed, it is submitted to the agency official responsible for approving it. After the official has reviewed and signed the report, it is submitted to the Office of the Comptroller for processing.

Purchased assets should generally be included on the Form C-15 in the quarter the assets were received.

Upon receiving the report from the agency, the Comptroller's Office will review it for completion of all data elements, clerical accuracy and reasonableness. The data from the report will be used for reporting purposes and for responding to inquiries by the general public and other users 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 $1,000 or greater must be reported. Additionally, any items with an individual value of less than $1,000 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. 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.).

III. 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.

IV. 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.

INSTRUCTIONS FOR COMPLETION OF THE "AGENCY REPORT OF STATE PROPERTY"

The following instructions present the procedures to follow in preparing the "Agency Report of State Property" (Form C-15). Exhibit 29.20.10-A illustrates a blank form with the reference numbers on it. Exhibit 29.20.10-B illustrates a properly completed "Agency Report of State Property." NOTE: A single Form C-15 should be prepared for all of an agency's governmental funds, while a separate Form C-15 should be prepared for each proprietary and fiduciary fund. In addition, a single Form C-15 should be prepared by each university. *All amounts should be rounded to the nearest dollar.

GENERAL INFORMATION

(1) Print or type the name of the agency, board, commission, university office, etc.

(2) Enter the 3-digit Comptroller assigned agency number. Refer to Section 11 - Expenditure Authority (Procedure 11.50.40) for a complete listing of agency names and numbers.

(3) Enter the official fund name for proprietary and fiduciary funds.

(4) Enter the 4-digit Comptroller assigned fund number.

(5) Enter the last day of the reporting period. For example, December 31, 2001 would be 1 2 3 1 2 0 0 1.

ACCOUNT INFORMATION

Instructions (6) through (10) apply to the cost of land and land improvements, site improvements, buildings and building improvements, equipment, installment purchases, and construction in progress reflected on the reporting agency's records as of the end of the last quarter reported. Cost refers to the historical cost of the assets. Assets should **not** be reported net of depreciation.

The cost of land, land improvements, site improvements, buildings and equipment should include the agency's cost of completed and substantially completed (i.e., ready for its intended use) facilities whether constructed or acquired by the Capital Development Board or the agency. Additionally, installment purchases should be included in the appropriate asset category. (Refer to the Statement of General Policy - Preparation of the "Agency Report of State Property." SAMS Procedure 29.10.30).

(6) Enter the previous quarter's "Amount Per Agency Records" balance for land and land improvements.

(7) Enter the previous quarter's “Amount Per Agency Records” balance for site improvements.

(8) Enter the previous quarter's "Amount Per Agency Records" balance for buildings and building improvements.

(9) Enter the previous quarter's "Amount Per Agency Records" balance for equipment.

(10) Enter the previous quarter's "Amount Per Agency Records" balance for construction in progress. (See SAMS Procedure 29.10.30 for construction in progress reporting requirements.)

(11) Sum amounts reported in (6) thru (10) and enter the result.

(12) Enter, on the appropriate line, all additions to each asset category that occurred during the quarter being reported. <u>This does not include transfers-in.</u> Additions are new purchases, property donated to the State, and acquisitions related to prior years not previously reported. Note: Addition amounts related to prior years' acquisitions should also be separately identified on line (26).

(13) Enter, on the appropriate line, all deletions to each asset category that occurred during the quarter being reported. This does not include transfers-out. Deductions include reductions and corrections of prior year errors. Reductions can include inventory adjustments down and sales or retirements. The majority of corrections are adjustments for prior year errors and material deletions. Note: All corrections must be footnoted. If deductions result in a positive amount, they are to be shown in brackets.

(14) Enter, on the appropriate line, the net amount of transfers in/out that occurred during the quarter being reported. If the balance of net transfers is negative, it must be shown in brackets. Transfers refer to items that have either been moved between agencies (e.g. Capital Development Board construction, Central Management

Services surplus property) or within an agency between property categories. Also, items reported the previous quarter as "Transfers in from CDB" (16) must be included in the current quarter as "Net Transfers" in the appropriate asset category. Because these items were not part of the "Amount Per Agency Records" for the previous quarter, they were not included in the current quarter's beginning balance, and they need to be accounted for in the agency's records.

(15) For each asset category, subtract (13) from the sum of the appropriate beginning balance (6-10), (12), and (14) and enter the result.

(16) Enter, on the appropriate line, the amount of transfers-in from the Capital Development Board (CDB), if any. The amount to be recorded is the amount received from the CDB on the "CDB Agency Turnover Report" for the current quarter. Amounts on the "CDB Agency Turnover Report" are not to be reported as construction in progress, but in the categories designated by CDB. CDB will provide two copies of the "CDB Agency Turnover Report" to the agency when property is transferred. One copy of this document must be attached to the C-15 filed with the Comptroller to support the "Transfers-in from CDB" amount. Note: Because the previous quarter's "Transfers-in from CDB" amount was not included in the "Amount Per Agency Records", it must be included as "Net Transfers" on the current quarter's C-15. (See reference #14 above)

(17) Enter, on the appropriate line, those items which were transferred from CDB that are not capitalized, if any, (e.g., repair and maintenance, equipment items previously added to inventory) by the reporting agency.

(18) For each asset category, subtract (17) from the sum of (15) and (16) and enter the result.

(19) Add all amounts in (12) and enter the result.

(20) Add all amounts in (13) and enter the result.

(21) Add all amounts in (14) and enter the result.

(22) Add all amounts in (15) and enter the result. This should also equal the result of (11) plus (19) minus (20) plus/minus (21).

(23) Add all amounts in (16) and enter the result.

(24) Add all amounts in (17) and enter the result.

(25) Add all amounts in (18) and enter the result. This should also equal the result of (22) plus (23) less (24).

(26) Enter additions related to prior period acquisitions not previously reported.

(27) Enter the name(s) of the State agency(s) involved in the asset transfer(s) reported in "Net Transfers." (See reference #14 above.)

(28) Enter the dollar amount(s) of assets transferred from (to) the corresponding agency(s) identified on line (27).

(29) Enter, if necessary, an explanation for unusual or significant transactions reported during the period.

(30) Enter the name (typed or printed) of the responsible agency official.

(31) Enter the signature of the responsible agency official.

(32) Enter the date of the signature approved report.

(33) Enter the phone number of the agency contact (including area code and extension, if applicable.)

FILING REQUIREMENTS

The report is to be filed on a quarterly basis and should be submitted to the Office of the Comptroller no later than the last day of the month following the last day of the quarter. Failure to submit these reports by the following reporting deadlines will result in a delinquency letter to the Office of the Auditor General.

Quarters Ended	Report Due Date
September 30	October 31
December 31	January 31
March 31	April 30
June 30	July 31

The report should be submitted to the following email address:

financialreporting@illinoiscomptroller.gov

29.20.10-A
22-001

Agency Report of State Property

C-15

Agency Name:____

Agency #:____

Fund Name (Proprietary & Fiduciary funds):____

Fund # (Proprietary & Fiduciary funds):____

Reporting Quarter Ended: ____________________

Asset Class	Beginning Balance	Additions	Deletions	Net Transfers	Amount Per Agency Records	Transfers in from CDB	Non-Capitalized CDB Transfers	Amount for GAAP
Land and land improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Site Improvements					-			-
Buildings and building improvements					-			-
Equipment					-			-
Construction in progress					-			-
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Amount of additions not previously reported: $ -

"Net Transfers" above - Inter-Agency amounts:

_______________________________ $ -
Agency Name — Amount Transferred

_______________________________ $ -
Agency Name — Amount Transferred

Reminder: *Contact the agency with whom you are exchanging assets to insure your records are in agreement.*

Explanation of items above:

____

____
Responsible Agency Official (type or print)

_______________________________ _______________
Responsible Agency Official Signature — Date

____
Telephone Number

Agency Report of State Property

C-15

Agency Name: 1 ____________________
Agency #: 2 ____________________
Fund Name (Proprietary & Fiduciary funds): 3 ____________________
Fund # (Proprietary & Fiduciary funds): 4 ____________________

Reporting Quarter Ended: 5 ____________________

Asset Class	Beginning Balance	Additions	Deletions	Net Transfers	Amount Per Agency Records	Transfers in from CDB	Non-Capitalized CDB Transfers	Amount for GAAP
Land and land improvements	$ 6 -	$ 12 -	$ 13 -	$ 14 -	$ 15 -	$ 16 -	$ 17 -	$ 18 -
Site Improvements	7				-			-
Buildings and building improvements	8				-			-
Equipment	9				-			-
Construction in progress	10				-			-
Total	$ 11 -	$ 19 -	$ 20 -	$ 21 -	$ 22 -	$ 23 -	$ 24 -	$ 25 -

Amount of additions not previously reported: $ 26 -

"Net Transfers" above - Inter-Agency amounts:

27 ____________________ $ 28 -
Agency Name — Amount Transferred

27 ____________________ $ 28 -
Agency Name — Amount Transferred

Reminder: *Contact the agency with whom you are exchanging assets to insure your records are in agreement.*

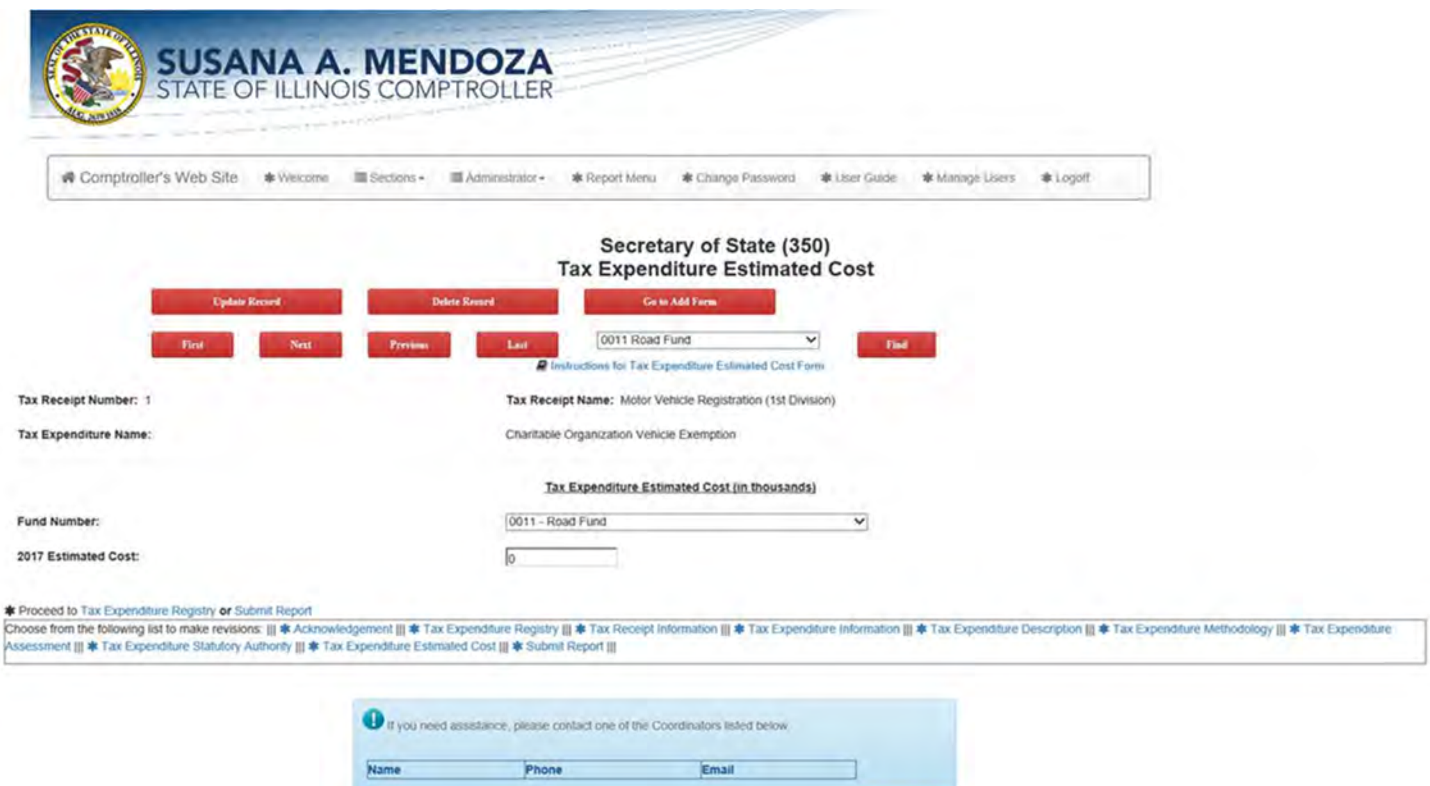
Explanation of items above: 29 ____________________

30 ____________________
Responsible Agency Official (type or print)

31 ____________________
Responsible Agency Official Signature

32 ____________________
Date

33 ____________________
Telephone Number

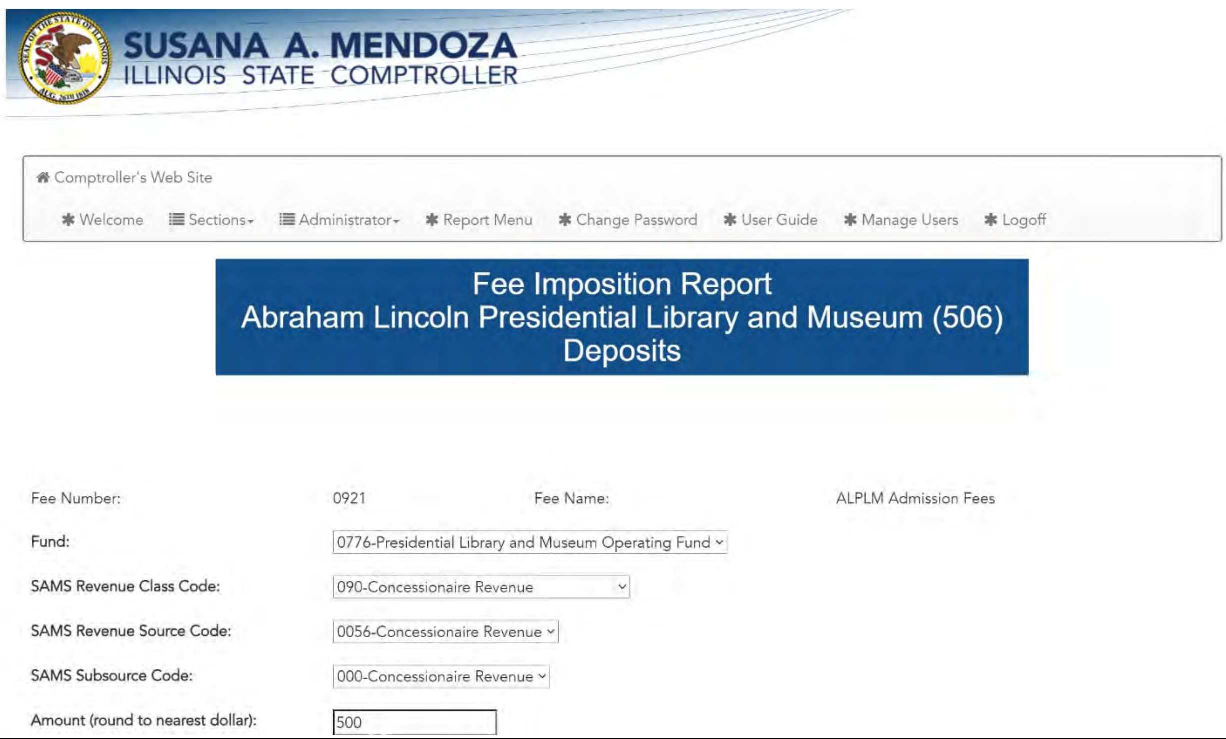


REFERENCE	CONTENTS
(15)	When all the data has been accurately entered, submit the report by pressing the Submit Report button at the bottom of the screen.

FILING INSTRUCTIONS

Most tax expenditure data for each fiscal year must be submitted to the Comptroller's Office by the November 1 following the conclusion of the relevant fiscal year, though reports pertaining to state income taxes may be delayed until April 30 following the conclusion of the relevant fiscal year to obtain more complete data from the preceding tax year. For example, data for fiscal year 2021 must be submitted no later than November 1, 2021, while income tax data must be submitted no later than April 30, 2022.

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, click 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 people 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 on the following page.
	Round up to enter dollar amounts. The system does not accept cents.



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

(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

Pursuant to the Comptroller's authority to develop a uniform state accounting system (15 ILCS 405/7), the Comptroller's authority to examine documentation to determine whether vouchers meet all legal requirements (15 ILCS 405/9), and the Comptroller's authority to require State agencies to use certain forms (15 ILCS 405/14), the purpose of the IT Milestone Report is to provide transparency into the contracts for outside vendors and hold entities accountable for meeting critical deadlines and spending within the guidelines of their agreements with state agencies.

GENERAL

IT Milestone Reports should be submitted to the Illinois Office of Comptroller in a Word document using the appropriate C-20 form, which is available on the Comptroller's website at https://illinoiscomptroller.gov/agencies/resource-library/accounting-forms/.

The C-20 will provide a progress report of each Professional & Artistic (P&A) contract (Class Code 45) greater than $5 million and with a term greater than 12 months associated with an information technology project.

Reports are due annually on October 31. If the 31st calendar day falls on a State holiday and/or weekend, the report is due the workday prior to that State holiday and/or weekend.

The Milestone Report for contracts meeting the established criteria with a start date on or after July 1, 2020 are due October 31, 2021 for progress through September 30, 2021.

Annual updates will be required throughout the contract term with a final report expected by October 31 of the year after the contract ends. The table below summarizes the reporting timeline:

EXAMPLE 1:

A contract started July 1, 2018 that continues through June 30, 2021. The first Milestone Report is due October 31, 2019 (progress through September 30, 2019). An update is due October 31, 2020 with the final report due October 30, 2021.

EXAMPLE 2:

A contract term is April 1, 2019 through March 31, 2025. The first Milestone Report is due October 31, 2019 (progress through September 30, 2019) with updates filed annually in years 2020 through 2024 and a final report due October 31, 2025.

EXAMPLE 3:

A contract begins January 1, 2020 and ends December 31, 2025. The first Milestone Report is due October 31, 2020 (progress through September 30, 2020) with updates filed annually in years 2021 through 2025 and a final report due by October 31, 2026.

EXAMPLE 4:

A contract begins January 1, 2021 and ends December 31, 2026. The first Milestone Report is due October 31, 2021 (progress through September 30, 2021) with updates filed annually in years 2022 through 2026 and a final report due by October 31, 2027.

The report should be sent via email to Milestones@illinoiscomptroller.gov. The subject of the email should be "IT Milestone Report" and the body of the email should include the following fields:

- Agency name;
- Agency number;
- Agency contact person; and
- Agency contact phone number.

For each report attached to the email, the email should list the obligation number and vendor. Multiple reports may be attached to one email, but a separate report is required for each contract. The Word document report should be attached to the email.

The formatting of the IT Milestone Report should be followed using the C-20 form in the format explained below:

CONTENTS

The IT Milestone Document (C-20), when submitted, must contain those data elements indicated on Exhibit 33.18.20-A. The reference numbers next to each data element refer to the items shown in Exhibit 33.18.20-A.

1. Check the appropriate box to indicate the content of the report. Options include:
    a. Contract in Effect for less than 12 months
    b. Contract Complete – Final Report
    c. Progress Report as of: (date)

2. Agency Number – Enter the three-digit agency number.

3. Agency Name – Enter the agency's full name (no abbreviations).

4. Contract Number – Enter the 10 alphanumeric characters. Do not include the fiscal year indicator.

5. Vendor Name – Enter the vendor's full name (no abbreviations).

6. Contract Term – Enter the contract term.

7. Lifetime Contract Amount - Enter the lifetime contract amount.

8. Conflict of Interest Disclosures for all Involved Individuals – Were disclosures obtained for all interested parties? Indicate Yes or No. If no, attach an explanation.

9. Business Enterprise Program (BEP) Goal – Did the solicitation contain a BEP goal? Indicate Yes or No. If no, attach an explanation and/or waiver.

10. Description of Milestone/Deliverables – Reports for contracts in effect for less than 12 months will identify milestones and due dates. Subsequent reports will provide an update for each milestone/deliverable scheduled to be completed during the reporting period. The report will be a composite with future updates added each year to track the progress of the project.

Deliverables are expected work product as defined in the contract: the actual contractual work product as defined in the statement of work; the desired goods or services described in a statement of requirement, specifications, scope of work, or other similar components to be provided under the contract. A description of deliverables received or services rendered is required for all contracts, including time and material contracts.

11. Due Date – For each milestone/deliverable as established in contract.

12. Actual Completion Date – If milestone/deliverable met, date completed. Indicate "ongoing" if project is still in process.

13. Projected Completion Date – If milestone/deliverable was not met in the established timeframe, note projected date to be completed.

14. Comments – Provide explanation as to why due date was not met.

Completed C-20 reports will be posted on the Comptroller's website. Do not include any confidential or proprietary information.