STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

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ILLINOIS STATE COMPTROLLER

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

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02	Internal Controls	Matt Ciotti	Matt.Ciotti	785-6257
03	Accounting and Financial Reporting Policies and Procedures	Katie Madonia	Katie.Madonia	782-5198
05	Terminology	Matt Ciotti	Matt.Ciotti	785-6257
07	Financial Information	Matt Ciotti	Matt.Ciotti	785-6257
09	Funds	Chris Hankins	Christopher.Hankins	524-1583
	Petty Cash	Chris Hankins	Christopher.Hankins	524-1583
11	Expenditure Authority	Chris Hankins	Christopher.Hankins	524-1583
	Appropriation/Expenditure Transfers	Susan Bryant	Susan.Bryant	782-8290
	Detail Object Corrections	Susan Bryant	Susan.Bryant	782-8290
	Reversions	Susan Bryant	Susan.Bryant	782-8290
15	Obligations	Nate Bileck	Nathan.Bileck	557-0365
		Jeanette Goza	Jeanette.Goza	785-0009
17	Pre-Audit & Commercial Vouchering	Genna Best	Genna.Best	782-3060
		Kari Pender	Kari.Pender	557-3376
19	Vendor Identification Structure	Genna Best	Genna.Best	782-3060
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20	Electronic Commerce	Scott Stauder	Scott.Stauder	782-9969
21	Warrants	Richard Damron	Richard.Damron	785-1128

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	Payroll Reversals and Adjustments	Mike Sterner	Mike.Sterner	558-1601
	Salary Warrant Pick-Up	Bobbi Keehner	Bobbi.Keehner	524-1116
25	Receipts and Cash Refunds	Susan Bryant	Susan.Bryant	782-8290
26	Receivables Reporting	Katie Madonia	Katie.Madonia	782-5198
	Claims in Favor of the State Procedures	Susan Bryant	Susan.Bryant	782-8290
27	Agency Reporting	Katie Madonia	Katie.Madonia	782-5198
29	State Property Reporting	Katie Madonia	Katie.Madonia	782-5198
31	Bonded Indebtedness	Tim Burch	Tim.Burch	558-4811
33	Miscellaneous:			
	University Imprest System	Chris Hankins	Christopher.Hankins	524-1583
	Locally Held Fund Reporting	Katie Madonia	Katie.Madonia	782-5198
	Tax Expenditure Reporting	Jennifer Kovats	Jennifer.Kovats	782-0124
	Fee Imposition Reporting	Jennifer Kovats	Jennifer.Kovats	782-0124
	Debt Transparency Act Reporting	Chris Maley	Chris.Maley	557-0259
	IT Milestone Reporting	Kevin Zanger	Kevin.Zanger	524-6982
	Public Accountability Reporting	Tara Burke	Tara.Burke	524-5408
		Katie Seck	Katherine.Seck	524-6988

01	Introduction
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19	Vendor Identification Structure
20	Electronic Commerce
21	Warrants
23	Payroll
25	Receipts and Cash Refunds
26	Accounts Receivable Reporting
27	Agency Reporting
29	State Property Reporting
31	Bonded Indebtedness
33	Miscellaneous

01 Introduction

10 Overview

10 Organization of the SAMS Manual

20 Revision and Maintenance of the SAMS Manual

30 Overview of the Office of the Comptroller

40 Description of SAMS

50 User Responsibilities

60 Statutory References

PURPOSE AND SCOPE OF THE MANUAL

The Comptrollers' Statewide Accounting Management System Procedures Manual (SAMS Manual) has been developed to assist State agencies with the operation of the statewide accounting system. Documented in this manual are the fiscal policies, accounting principles, controls, operating procedures and reporting requirements for the Statewide Accounting Management System.

Proper use of this manual will assist management of State agencies by:

indicating the method to be used for the processing of accounting information between State agencies and the Office of the Comptroller,

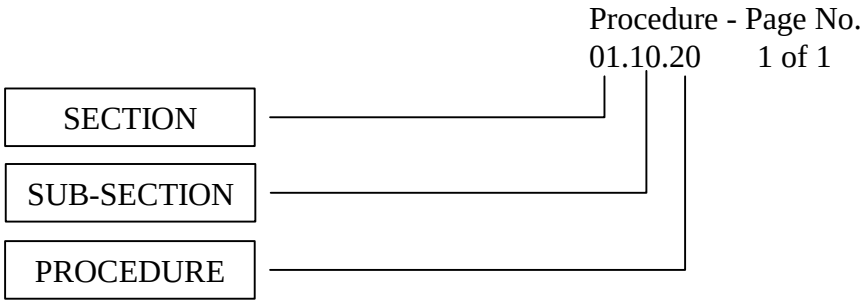
documenting the statewide accounting processing required so that the execution of the procedures is not completely dependent on an individual,

providing a training device and reference material for operating and supervisory personnel, and

providing a source of information to help eliminate uncertainties and confusion caused by verbal communications.

ORGANIZATION OF THE SAMS MANUAL

The SAMS Manual presents to all State agencies a standardized approach to finance and accounting matters within the area of authority of the Comptroller. The standardized approach used to provide SAMS users with access to procedures contained herein was to prepare the manual in the following format:



1. Section

The section number groups major related material together, such as Accounting Principles, Warrants and Payroll. The sections are numbered sequentially with allowance for expansion, such as 03, 05, 07, etc.

2. Sub-Section

The sub-sections within each section are generally arranged according to the following format and page numbering:

SYSTEM OVERVIEW	10
INPUT DOCUMENT PROCEDURES	20
OUTPUT DOCUMENT PROCEDURES	30
CONTROL PROCEDURES	40
REFERENCE OR SUPPLEMENTAL	50

The System Overview sub-section is devoted to a general description of the system discussed in the section. It includes the information necessary for an individual to acquire a general understanding of the system.

The Input Document Procedures sub-section explains the steps necessary to prepare the input to the system. These procedures include the forms to be used, the coding of accounting transactions, verification of the footings and calculation, the review and approval steps required and the distribution of the source document copies.

The Output Document Procedures sub-section describes each report produced by the system. These procedures describe how to interpret and use the information provided by the accounting system.

The Control Procedures sub-section describes the specific control procedures to be performed by operating personnel. Included in this sub-section are input controls to insure that all data is correctly entered into the system and the output controls to insure that the information printed on the report is complete and accurate.

The Reference or Supplemental sub-section contains reference material or other material which does not conform to the organization or scope of the above sub-sections.

3. Procedure

All procedures are numbered sequentially with allowance for expansion, such as 10, 20, 30, etc.

The first page number designates the page number of the procedure followed by the total number of pages in the procedure.

Following each procedure are exhibits (if applicable) of the material explained in the procedure. Each exhibit will be designated by a letter such as 01.10.20-A and 02.30.10-B. These exhibits will be arranged sequentially from A to Z.

4. Effective Date

The effective date designates the date on which the procedure becomes effective according to the rules and regulations issued by the Comptroller.

REVISION AND MAINTENANCE OF THE SAMS MANUAL

The SAMS Manual has been designed to facilitate the adding of new procedures and the revising of existing procedures. A master control copy of the procedures will be maintained by the Systems Administration Department of the Comptroller's Office. This Department will be responsible for updating the manual and distributing the new or corrected procedures to the State agencies.

All users of this manual are encouraged to recommend revisions to any part of the manual. Following this procedure is a Change Request Form for recording and submitting suggested changes to the Comptroller's Office. Recommended revisions should be sent to:

Comptroller's SAMS Manual Coordinator
Office of the Comptroller
325 West Adams Street
Springfield, Illinois 62704-1871

REVISION NUMBER

Whenever a procedure is revised, all revised pages will be updated and will include the year and the revision number. The first two digits of the revision number designate the fiscal year of issuance of the revision, and the next three numbers are the revisions made during the fiscal year numbered sequentially, such as:

12-001
12-002

Each new or revised page will have a vertical line in the left margin to identify specific items of change. Examples of the identification are the lines which highlight the above changes. When a completely new procedure is issued to an existing section, the term "new" will be recorded as the revision number.

REVISION CONTROL

Revised SAMS material is issued and distributed as attachments to consecutively numbered Procedure Bulletins. (See Exhibit 01.10.20-B for an example of a Procedure

Bulletin.) These Bulletins are designed to give instructions for the insertion and removal of pages, to state the purpose of the new or revised material and to specify any regulations or published instructions which are superseded. Upon receipt of each Procedure Bulletin, the recipients should place their initials following the Bulletin number on the "Remove/Insert" pages. The remove/insert pages should then be filed to document the Manual's update. A break in the continuity of "initialed" Bulletins may indicate missing issues. Each manual holder is encouraged to file all new material promptly and to call to the attention of the Comptroller's SAMS Manual Coordinator any matters that require amendment, change or revision.

AGENCY SAMS MANUAL COORDINATOR

Each agency should designate an Agency SAMS Manual Coordinator who is familiar with the agency's operations. The Coordinator's name, address, telephone number, and e-mail address should be sent to the Comptroller's SAMS Manual Coordinator. The agency should notify the Comptroller's SAMS Manual Coordinator in writing of any change in this assignment.

All notices of updates to the SAMS Manual will be sent via e-mail, with a hyperlink to the current SAMS Manual and to the Procedure Bulletin, to the Agency SAMS Manual Coordinator, who will have responsibility for distributing them to all holders of the SAMS Manual within the agency.

Suggested Procedures for the Agency SAMS Manual Coordinator:

- maintain an up-to-date record of the assignment of each complete and subsidiary manual in the agency,
- evaluate all agency requests for additional manuals in accordance with distribution policies,
- periodically determine if all manuals in the agency are kept up-to-date and used sufficiently to warrant continued maintenance, and
- reassign the SAMS Manual as necessary to achieve maximum utilization of manuals assigned to the agency.

SAMS DISTRIBUTION POLICY

This manual is designed to be a reference bank for State agencies. Accordingly, the manual should be assigned to positions and not to individuals. When an employee leaves a position to which a manual is assigned, the manual should be left for his successor.

The manual has been segmented in a manner which will permit distribution of photostatic copies of certain sections to specialized units within a State agency. For example, the Payroll Section could be furnished to individual payroll clerks of the agency, or the Voucher and Pre-Audit Section could be furnished to individual voucher clerks of the agency.

1. Additional Copies

Requests for additional copies of the SAMS Manual or a particular section of the manual should be channeled through the Agency SAMS Manual Coordinator, who will forward them to the Comptroller's SAMS Manual Coordinator. Considerable time can be saved in receiving additional manuals if all requests contain a reason for the request. Requests for additional manuals should be based on the following general guidelines.

a. A copy of the SAMS Manual should be readily available to employees whose work is concerned with its content and who make frequent reference to it.

b. The SAMS Manual is available on the Comptroller’s web site.

c. Whenever possible, the manual should be kept at a central point for reference and use by several employees.

d. Consider using a subsidiary Section rather than a complete manual.

Exhibit 01.10.20-A
July 1, 2001
(02-001)

SAMS MANUAL CHANGE REQUEST
OFFICE OF THE COMPTROLLER

REASON FOR CHANGE

DESCRIPTION OF CHANGE

COMMENTS

		COMPTROLLER'S OFFICE USE ONLY	
REQUESTED BY		CHANGE BY	APPROVED BY
AGENCY			
ADDRESS		TITLE	TITLE
DATE	TELEPHONE	DATE	DATE

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number ##

Date: _____

Effective Date: _____

SAMS MANUAL

Material Transmitted: _____

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

REMOVE	INSERT

OVERVIEW OF THE OFFICE OF THE COMPTROLLER

The Comptroller is the State's Chief Fiscal Control Officer.

The Illinois Constitution of 1970 provided for the establishment of the Office of the Comptroller in 1973 to assume the duties of the former Auditor of Public Accounts, a position abolished by the new Constitution. The Comptroller's Act, defining the duties and responsibilities of the Comptroller's Office, was passed by the General Assembly in 1972. The first Comptroller, George W. Lindberg, was elected and took office in January 1973.

In addition to the former duties of the Auditor of Public Accounts, the Comptroller was assigned the following new responsibilities:

- preparation of meaningful and comprehensive statewide fiscal reports for use by State management personnel and other individuals interested in statewide fiscal activities,
- processing of warrants for income tax refunds and state universities' payrolls to facilitate the capturing of fiscal information and to centralize the warrant preparation function,
- development and issuance of statewide accounting procedures and principles for use by all State agencies to improve the classification and reporting of fiscal information, and
- maintenance of the State's fiscal accounts.

The Office of the Comptroller provides fiscal control over State spending through its voucher approval and warrant writing functions. Each day, warrants totaling millions of dollars are written on funds held by the State Treasurer. It is the Comptroller's responsibility to determine that the claims against the State are valid prior to issuing the applicable warrants.

Statewide fiscal information is primarily captured as a by-product of the Comptroller's vouchering and warrant writing systems. This information is then summarized for management reporting purposes.

DESCRIPTION OF SAMS

The Comptroller's Statewide Accounting Management System (SAMS) operates through interaction and cooperation between State agencies and the Comptroller's Office. An important function of the Comptroller's Office is to verify and approve all requests for payments to be made from funds held by the State Treasurer and to prepare financial reports necessary for fiscal management at both the individual agency and statewide levels.

Agencies participate in the operation of SAMS by submitting to the Comptroller such information as:

vouchers, requesting the Comptroller to approve payment to a vendor for goods or services rendered;

payroll information, requesting the Comptroller to prepare payroll checks for an agency;

receipt deposits, requesting the Comptroller to deposit monies with the State Treasurer;

monthly and yearly financial information reports which the Comptroller uses to prepare financial statements for all fund groups;

fund creations, deletions or transfers, requesting the Comptroller to create or delete a Treasurer-held fund or to transfer monies from one fund to another;

reversions, requesting the Comptroller to prohibit spending within an appropriation/expenditure account;

obligations, informing the Comptroller of an agency's intent to make an expenditure; and/or

appropriation transfers, requesting the Comptroller to transfer spending authority from one appropriation to another.

The Comptroller's Office uses several computer systems which, taken together, allow the Comptroller's Office to maintain the official accounting records of the State of Illinois. At the center of these various systems is SAMS, the Statewide Accounting Management System. SAMS records and tracks the receipts, disbursements, account balances and other transaction information for all Treasury-held funds. In addition, SAMS writes all commercial warrants.

There are also separate warrant-writing systems that interface with SAMS at a summary and detail level while maintaining information that pertains to their functional areas. These interfacing systems are: payroll, retirement, public aid, State income tax refunds and replacement warrants. All warrants are sent to the State Treasurer for approval and signature prior to mailing them. Finally, the Comptroller's Office has developed an electronic funds system to accommodate those payees who desire to be paid electronically.

A diagram illustrating the functions discussed above is presented in Exhibit 01.10.40-A. Exhibit 01.10.40-B presents a simplified table of organization for the State government of Illinois.

DESCRIPTION OF SAMS

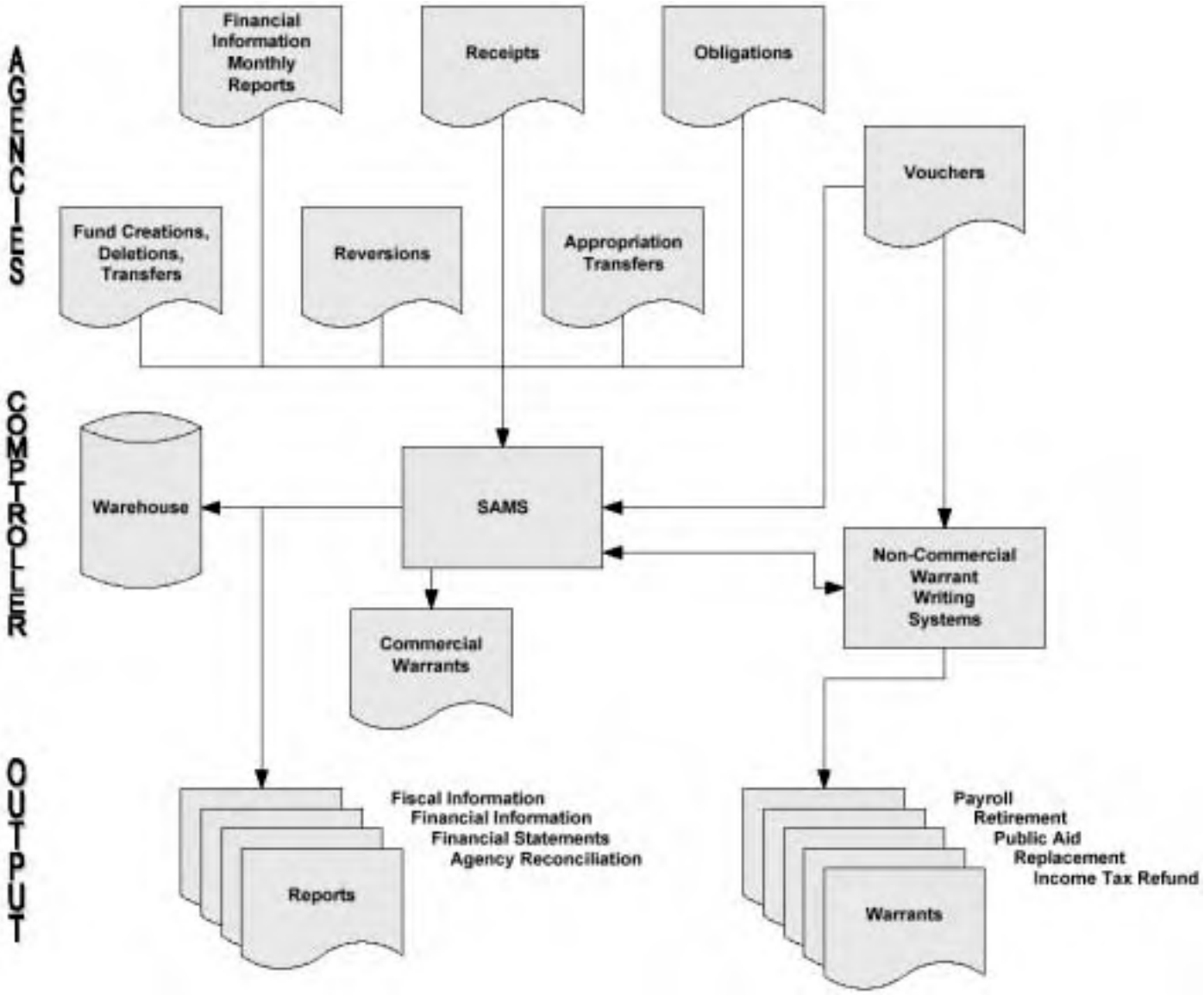
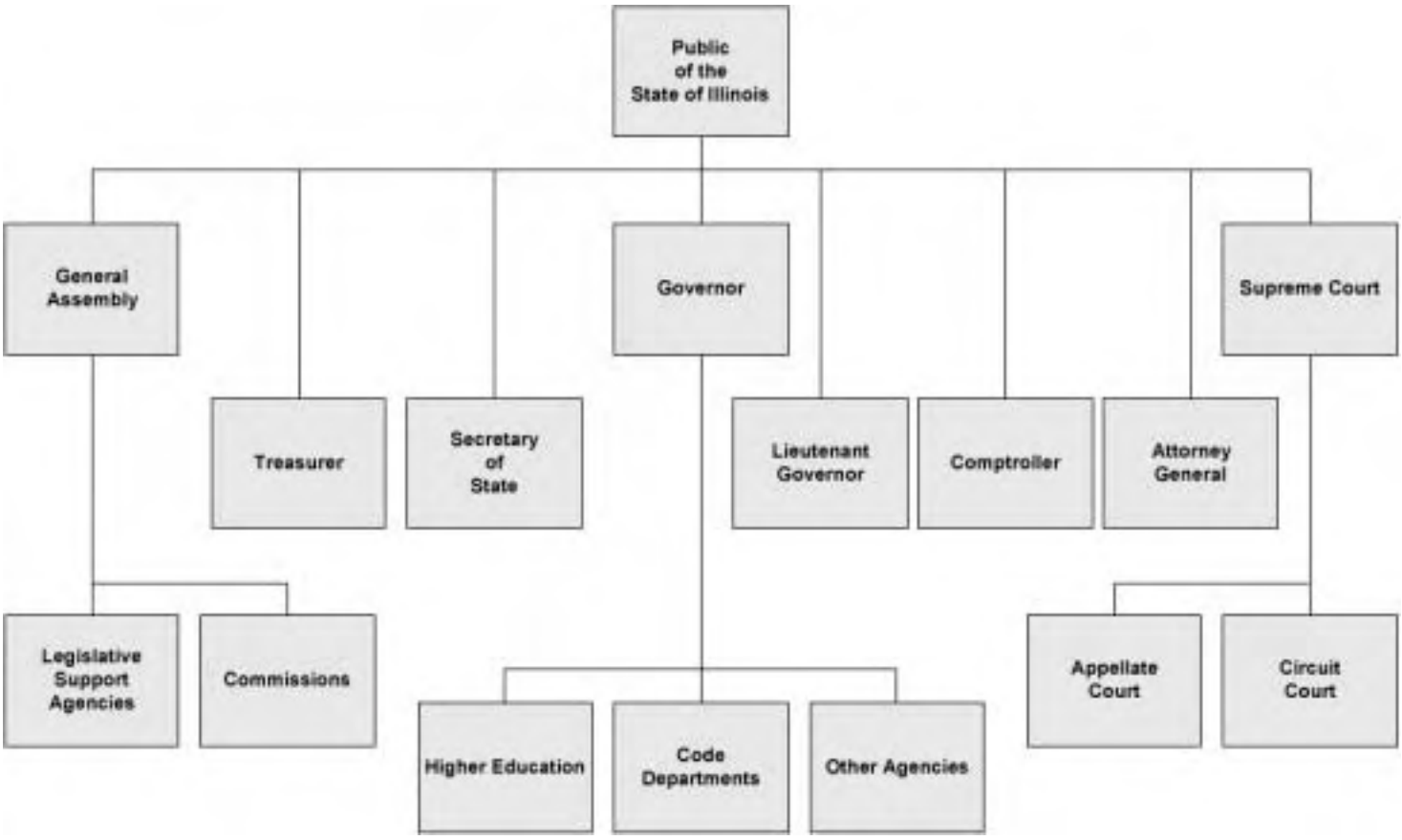


Exhibit 01.10.40-B
July 1, 2001
(02-001)

STATE OF ILLINOIS ORGANIZATION CHART



USER RESPONSIBILITIES

The types of responsibilities a person has regarding the Comptroller's Statewide Accounting Management System (SAMS) depend upon the position within an agency and the size of the agency. In the case of larger agencies, the responsibilities may be clearly segregated as to agency head, chief accounting officer, accounting supervisors, accountants, etc. In the case of smaller agencies, such a delegation of responsibilities may not be feasible due to the limited number of persons in the agency.Agencies are responsible for monitoring their employees' SAMS user access. To assist with this, agencies can request a report from the Comptroller's Office or schedule routine reports listing staff with active logins and access permissions.

The following paragraphs briefly describe the responsibilities users of the SAMS system may want to assume. These responsibilities are not intended to be all-inclusive, but are guidelines to follow.

Agency Heads

Agency heads have the overall responsibility to see that the fiscal management programs and procedures prescribed by the Comptroller are carried out. Depending on the size of the agency, the agency head may have a wide range of responsibilities. These could range from being familiar with detail processing procedures to being in a review position where he would evaluate operating results with his management staff.

Agency Accountants

Agency accountants may have the operating responsibility of supervising and training the clerical staff who perform the actual document processing. For effective training and supervision, agency accountants should have a thorough knowledge of the various invoice-voucher, receipt deposit and other forms as well as reference material, such as the charts of accounts. The review and resolution of SAMS-generated agency reconciliation reports may also be the responsibility of the chief accountant of the agency.

Agency Clerical Personnel

Agency clerical personnel usually work under the direct supervision of agency accountants who determine their specific duties and responsibilities in preparing SAMS input documents. Clerical employees will want to be thoroughly knowledgeable in operating procedures necessary for the proper performance of their duties.

STATUTORY REFERENCES

Chapter 15, Paragraph 207, Sub-paragraph 7 **(15 ILCS 405/7)**, of the Illinois Revised Statutes, 1981, requires that:

> "In accordance with generally accepted accounting principles applicable to Government the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting and so designed as to insure compliance with all legal and constitutional requirements including those respecting the receipt and expenditure of and the accountability for public funds...."
>
> It further states:
>
> "...'State agencies' or 'agencies' mean all departments, officers, authorities, public corporations and quasi-public corporations, commissions, boards, institutions, State colleges and universities and all other public agencies created by the State, other than units of local government and school districts. The Comptroller shall keep accounts with respect to each State agency which shall accurately reflect the receiving, expending or contracting for the receipt or expenditure of money or other assets on behalf of the State and shall keep accounts of all amounts which may be paid into or out of the State treasury or held or paid out by the State Treasurer..."

As a result of these two directives, the Statewide Accounting Management System has been developed for use by all State agencies in order to provide meaningful financial information.

02 Internal Controls

10 Overview

10 Introduction

20 Purpose and Scope

30 Statutory Reference

50 Reference

10 Internal Controls in Government

20 Internal Fiscal and Administrative Control Review Objectives

30 Certification by Chief Executive Officers

40 Evaluation of Internal Controls

50 Appendices

- A--Sample Certification by Chief Executive Officer
- B--Sample Corrective Action Plan
- C--Certification Review Checklist
- D--Glossary

Supplement - Internal Control Review Checklist (Available only upon request)

INTRODUCTION

This section provides the reader with background on the internal control evaluation and certification guidelines process. It defines the purpose and scope, and provides a background of the Fiscal Control and Internal Auditing Act legislation.

The Fiscal Control and Internal Auditing Act (the "Act" or "FCIAA") was enacted in 1989 and revised in 2010. This Act serves to repeal its predecessor Internal Auditing Act, and provides a framework for improving the systems of internal fiscal and administrative control within State government.

FCIAA contains three articles. Articles 1 and 2 establish the requirement for internal auditing, the qualifications for the Chief Internal Auditor's position, the internal auditing program requirements and establish an Internal Audit Advisory Board.

Article 3 addresses "fiscal control" and establishes internal control guidelines and certification requirements. Specifically, Article 3 sets into law the current responsibility of state agencies to establish a system of internal fiscal and administrative controls. The FCIAA guidelines, which are to be established by the Comptroller in consultation with the Department of Central Management Services and approved by the Legislative Audit Commission, require the chief executive officers of all State agencies to certify annually, by May 1, to the Auditor General whether or not the systems of internal fiscal and administrative control fully comply with the FCIAA. The Illinois Supreme Court is permitted to establish its own procedures for annually assessing the adequacy of internal controls for state-funded activities of the judicial branch.

The Office of the Comptroller was required by this Act to establish guidelines for: 1) state agencies to evaluate their systems of internal fiscal and administrative controls to determine whether the systems comply with the requirements of the Act, and 2) the certification by chief executive officers as required by the Act. The Act requires that all state agencies establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that:

1. Resources are utilized efficiently, effectively, and in compliance with applicable law;

2. Obligations and costs are in compliance with applicable law;

3. Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;

4. Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and

5. Funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

PURPOSE AND SCOPE

Fiscal Control and Internal Auditing Act

The Fiscal Control and Internal Auditing Act (FCIAA) requires each Illinois State agency to establish, maintain, and annually evaluate internal control systems sufficient to provide reasonable assurance of accountable government. Agency internal control systems must reasonably assure compliance with applicable law and effective agency management.

FCIAA requires certain designated State agencies to establish full-time internal auditing programs and generally encourages the use of professional internal auditing programs as means of helping assure effective internal control systems.

FCIAA requires agency chief executive officers ("ACEOs") to certify annually to the effectiveness of agency internal control systems and, if applicable, to identify, plan, and schedule needed refinements.

FCIAA also requires the Comptroller, in consultation with the Director of Central Management Services, to establish guidelines for the required annual internal control evaluation and certification. These guidelines are set forth and explained in this section, the following sections and related supplement to Procedure 2.

ACEOs, Internal Control Systems, and Internal Auditing

The Act fixes responsibility for establishing, maintaining, and evaluating agency internal control systems squarely on ACEOs. ACEOs have very challenging jobs. They are expected to meet complex and often conflicting public needs with scarce resources.

ACEOs are expected to be problem solvers, responsive and responsible managers, effective people motivators, and statesmen who effectively balance the needs of their most direct constituents with the needs of the larger community.

ACEOs need effective internal control systems and professional internal auditing both defensively and offensively as means of assuring adherence to sound management principles.

Most ACEOs do not initially have sophisticated internal control systems or internal auditing backgrounds. These guidelines are intended to help ACEOs approach their internal control and internal auditing responsibilities and opportunities more assertively, effectively, and efficiently.

Internal Controls Defined

Broadly defined, internal controls are all of the means employed by an ACEO in managing his or her agency. That is, internal controls are all of the means used by the ACEO in getting agency personnel to achieve agency objectives.

Effective internal controls assure reasonable adherence to sound management principles. Internal control weaknesses or deficiencies indicate violations of one or more basic management principles.

Any internal control system can always be improved. Identified needs for internal control system refinements should be viewed cooperatively as management opportunities, rather than negatively as indications of past problems.

Professional Internal Auditors Are Internal Control Experts

FCIAA holds ACEOs responsible for establishing, maintaining, and evaluating agency internal control systems. To meet these responsibilities effectively, ACEOs need competent advice. Professional internal auditors with adequate resources are invaluable to an ACEO in this regard.

It takes detailed expertise in management principles and specialized information gathering, processing, and reporting skills to establish and evaluate internal control systems effectively. Professional internal auditors are management science and internal control systems examination and evaluation experts.

Wise ACEOs insist on having at their sides a competent and independent chief internal auditor with adequate financial and policy resources and a commitment to professional ethics and standards.

Distinguishing Internal Auditors From External Auditors

Auditing is an independent examination and evaluation of something performed to provide an objective second opinion. Effective auditing enhances confidence in management and accountability processes. Internal and external auditing have related but distinctly different confidence-enhancing roles.

Internal auditing is management-oriented. Internal auditors are management team members who report to ACEOs and who are responsible for assuring that ACEOs are in a position to make optimally informed decisions.

External auditing is oversight-oriented. External auditors report to other branches and levels of government and the public in the interest of assuring effective legislative and public oversight of government activities.

Distinguishing Internal Auditors From Line Managers

Agency Chief Executive Officers are fully responsible for establishing, maintaining, and annually evaluating agency internal control systems. Line managers and internal auditors are responsible for helping ACEOs meet these responsibilities.

ACEOs delegate day to day responsibilities for establishing and maintaining effective agency internal control systems to their line managers. Establishing and maintaining internal control systems are line management responsibilities, not internal auditor responsibilities.

Line managers should thoroughly document agency internal control systems in a narrative file. Any changes in programs, applicable law, job descriptions, responsibility assignments, etc., should be recorded in this file on a timely basis.

Internal auditors should be independent of line managers and free of line management responsibilities. In this way, internal auditors can provide ACEOs with objective evaluations of agency internal control systems.

What Type of Annual Internal Control Evaluation is Required?

There is no one "right" way to evaluate internal control systems. Rigid rules and extensive prescriptions of mandatory evaluation procedures are generally **counterproductive of effective evaluations.**

The acceptability of particular approaches to annual internal control evaluations is determined by their results. Effective internal control evaluations enlighten agency chief executive officers and line managers and produce steadily improving internal control systems.

Determination of the appropriate specific form and content of agency annual internal control evaluations is necessarily a matter of professional judgment. However, it should always provide persuasive evidence to support conclusions as to the effectiveness of existing controls and needed refinements.

Agency annual internal control evaluations should be designed to assure that agency internal control systems meet the internal control objectives identified in the Act. They should determine the extent to which agency internal control systems assure adherence to sound general

management principles, adherence to sound governmental management principles, and compliance with applicable law. In addition, agencies should develop internal control evaluations to determine if sufficient controls are in place to ensure the agency accomplishes its mission and objectives as well as ensures compliance with grant agreements, inter-governmental agreements and other key elements of agency operations.

Do Agency Internal Control Systems Meet the Objectives Identified in the Act?

FCIAA requires the annual evaluation of the extent to which agency internal control systems assure that:

1. Resources are utilized efficiently, effectively, and in compliance with applicable law;

2. Obligations and costs are in compliance with applicable law;

3. Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;

4. Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and

5. Funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

Do Agency Internal Control Systems Assure Adherence to Basic Management Principles?

Sound management entails persistence in a refining cycle of planning, controlling, and evaluating activities focusing at all times on both goals and objectives and the means used to achieve them. In management science literature, the term control is used both narrowly to describe the central controlling element of the planning, controlling, and evaluating management cycle and more broadly to describe the entire cycle.

Clear goals and objectives are established, and means reasonably likely to achieve them are planned. The planned means are used to control operations in the attempt to achieve the

established goals and objectives. Both goals and objectives and means are systematically evaluated and refined on an ongoing basis in light of experience and circumstances.

Annual agency internal control evaluations should determine the extent to which agency internal control systems assure refining persistence in this basic management cycle.

Do Agency Internal Control Systems Assure Adherence to Governmental Management Principles?

Sound governmental management entails the identification and prioritization of public needs, the justification of planned and actual government activities in terms of prioritized public needs, and the establishment of formal funding policies that fairly and candidly determine which present and future taxpayers pay for which government activities.

Annual agency internal control evaluations should determine the extent to which agency internal control systems assure sound government management.

Do Agency Internal Control Systems Assure Compliance With Applicable Law?

In our system of government, the people are sovereign and the responsibilities for planning, controlling, and evaluating government activities are shared by separate branches and levels of government. Government activities are authorized and constrained by laws designed to assure effective legislative and public oversight and accountable government.

Annual agency internal control evaluations should determine the extent to which agency internal control systems assure compliance with applicable law.

Where applicable law is contradictory or otherwise counterproductive of sound management, ACEOs are responsible for informing the public and other branches and levels of government and seeking legislative resolution.

Are Needed Refinements in Agency Internal Control Systems Effectively Communicated?

ACEOs should state on their annual internal control system certifications whether agency internal control systems meet the internal control objectives identified in FCIAA on the date of the certification.

Where agency internal control systems do not provide reasonable assurance of sound management and compliance with applicable law, the Act requires ACEOs to identify, plan, and schedule needed refinements in their annual internal control certifications.

ACEO annual internal control certifications should be clear and to the point. To the extent possible, they should be stated in a positive tone and in positive terms. For each needed refinement, the ACEO's annual internal control certification should clearly and concisely communicate the condition observed, the criteria used to evaluate the condition, its effect on internal control system effectiveness, and the cause of the condition.

Who Should Perform Annual Agency Internal Control Evaluations?

ACEOs, their line managers, and internal auditors all have roles in annual agency internal control evaluations. ACEOs are fully responsible for assuring effective annual evaluations. Line managers and internal auditors are responsible for helping them meet that responsibility.

Line managers should review findings from prior internal and external audits and determine the extent to which they have been resolved. They should also review needed refinements in agency internal control systems identified in prior annual evaluations and determine the extent to which they have been affected.

Line managers can and should also use appropriately designed internal control checklists and questionnaires to help themselves understand the nature and importance of effective internal controls and to help determine the extent to which needed controls are in place, adequately designed, and effectively applied.

However, since no one can objectively evaluate his or her own performance, there are limits to the effectiveness with which line managers can evaluate agency internal control systems. Competent and independent internal auditors have the technical expertise and objectivity that are required for effective internal control evaluations.

Evaluations in Agencies With Sufficient Internal Auditing Resources

Agencies with professional internal audit units with sufficient resources will generally already be, in effect, performing the annual internal control evaluations required by the Act. In such agencies, internal auditors will already be performing audits of agency internal control systems pursuant to the two-year internal audit cycle contemplated by the Act.

Reliance on relevant audit work performed in these cycles for purposes of the required annual evaluations is altogether appropriate. The Act's requirement for annual internal control evaluations is not intended to require redundant evaluation work. On the contrary, it is intended to encourage ACEOs to establish and thoughtfully employ professional management-oriented internal auditing programs on an ongoing basis.

Agency chief internal auditors should be responsible for advising ACEOs on the establishment and maintenance of effective internal control systems and for coordinating and overseeing the annual internal control evaluation.

ACEOs and chief internal auditors should work together to assure the availability of sufficient competent audit resources and the development and implementation of a responsive and responsible agency internal audit program.

Evaluations in Other Agencies

Agencies with internal audit units lacking sufficient resources should re-evaluate their approach to internal auditing. Agencies presently lacking professional internal auditing capabilities should investigate opportunities for obtaining them. In the meantime, these agencies should seek internal auditing assistance from the Department of Central Management Services, as provided for in FCIAA.

Agencies without professional internal auditing capabilities must nevertheless perform annual internal control evaluations consistent with these guidelines. The sample evaluation program, procedures, and checklists included in the detailed guidelines document and supplement portions of these guidelines should prove helpful in these instances but are not mandatory and should be used or modified as necessary to be appropriate to the specific operations of the agency.

Guidelines Manual and Related Supplement

The detailed evaluation program, and specific procedures and checklists set forth in the following sections and separate detailed checklist, illustrate just one of many possible approaches to the annual internal control evaluations required by the FCIAA.

There is no intent in these guidelines to suggest that the manual's specific approach is mandatory or optimum. They are intended primarily to assist ACEOs and line managers in agencies lacking sufficient competent internal auditing resources.

Importance of ACEO Attitudes Toward Internal Controls and Internal Auditing

The most critical step toward effective agency internal control systems is convincing line managers that effective internal controls are in their own, the agency's, and the public's best interests.

ACEOs must lead by example with respect to internal control systems. Sustained effective internal control systems are possible only where ACEOs maintain and demonstrate a positive and insistently supportive attitude toward them and toward internal auditing.

Line managers take their cues from their ACEOs. Where line managers are not convinced that effective internal controls are the top priority of the ACEO, effective internal controls won't be their top priority either.

Continuing Education Essential to Effective Internal Control Systems

Agency chief executive officers are responsible for assuring that their line managers understand the nature, purposes, and importance of effective internal control systems.

To assist agency chief executive officers in meeting this responsibility, the Internal Audit Advisory Board created by the Act should consider developing annual continuing professional education sessions for agency chief executive officers. ACEOs should attend and participate personally, and bring their chief internal auditor and key line managers with them.

These sessions should be designed to inform and enlighten ACEOs regarding their internal control responsibilities and opportunities. They should also be designed to encourage closer professional relationships between agency chief executive officers and chief internal auditors.

STATUTORY REFERENCE

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

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

ARTICLE 1. GENERAL PROVISIONS

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

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

1003. Definitions.

(a) "Designated State agencies" include the offices of the Secretary of State, the State Comptroller, the State Treasurer, and the Attorney General, the State Board of Education, the State colleges and universities, the Illinois Toll Highway Authority, the Illinois Housing Development Authority, the public retirement systems, the Illinois Student Assistance Commission, the Illinois Finance Authority, the Environmental Protection Agency, the Capital Development Board, the Department of Military Affairs, the State Fire Marshal, and each Department of State government created in Article 5, Section 5-15 of the Civil Administrative Code of Illinois.

(b) "State agency" means that term as defined in the Illinois State Auditing Act, as now or hereafter amended,[1] except the judicial branch which shall be covered by subsection (c) of Section 2001 and Section 3004 of this Act.[2]

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

[1] 30 ILCS 5/1-7

[2] Paragraph 3004 of this chapter.

director of the Illinois Housing Development Authority, as well as the chief executive officer of each designated other State agency.

ARTICLE 2. INTERNAL AUDITING

2001. Program of internal auditing.

(a) Each designated State agency as defined in Section 1003(a) shall maintain a full-time program of internal auditing. In the event that a designated State agency is merged, abolished, reorganized, or renamed, the successor State agency shall also be a designated State agency.

(a-5) Within 30 days after the effective date of this amendatory Act of the 96th General Assembly, each chief internal auditor transferred under Executive Order 2003-10 to the Department of Central Management Services shall be transferred to the auditor's designated State agency, and if an auditor does not have a designated State agency or has more than one designated State agency, then the chief executive officer of a State agency shall appoint such person as the chief internal auditor of a State agency. A chief internal auditor transferred under this amendatory Act of the 96th General Assembly shall be appointed to a 5-year term beginning on the effective date of this amendatory Act of the 96th General Assembly.

The rights of employees and of the State and its agencies under the Personnel Code and applicable collective bargaining agreements or under any pension retirement or annuity plan shall not be affected by this amendatory Act of the 96th General Assembly.

All books, records, papers, documents, property (real and personal), unexpended appropriations, and pending business pertaining to the functions transferred by this amendatory Act of the 96th General Assembly shall be delivered to the respective State agency pursuant to the direction of the chief executive officer of that State agency.

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

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

2002. Qualifications of chief internal auditor.

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

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

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

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

(c) The chief internal auditor shall serve a 5-year term beginning on the date of the appointment. A chief internal auditor may be removed only for cause after a hearing before the Executive Ethics Commission concerning the removal. Any chief internal auditor who is appointed to replace a removed chief internal auditor may serve only until the expiration of the term of the removed chief internal auditor. The annual salary of a chief internal auditor cannot be diminished during the term of the chief internal auditor.

2003. Internal auditing program requirements.

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

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

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

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

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

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

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

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

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

2005. Internal Audit Advisory Board.

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

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

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

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

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

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

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

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

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

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

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

(e) The Board shall select a chairman from its members, who shall serve for a one-year term as chairman. Board members shall receive no additional compensation for their services, but shall be reimbursed by their employing agency for expenses necessarily incurred in the performance of their duties as Board members.

(f) The Board shall be responsible for:

(1) promulgating a uniform set of professional standards and a code of ethics (based on the standards and ethics of the Institute of Internal Auditors, the General Accounting Office, and other professional standards as applicable) to which all State internal auditors must adhere;

(2) serving as a clearinghouse for the correlation of internal audit training needs and training designed to meet those needs; and

(3) coordinating peer review activities among the State's internal audit units.

ARTICLE 3. FISCAL CONTROLS

3001. Internal controls required. All State agencies shall establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that:

(1) resources are utilized efficiently, effectively, and in compliance with applicable law;

(2) obligations and costs are in compliance with applicable law;

(3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;

(4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and

(5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

3002. Certification guidelines for chief executive officers.

(a) By the next March 1 after the date this Act takes effect, the Comptroller, in consultation with the Director of Central Management Services, shall establish guidelines for:

(1) the evaluation by State agencies of their systems of internal fiscal and administrative controls to determine whether the systems comply with the requirements of Section 3001;[3] and

(2) the certification by chief executive officers required by Section 3003.[4]

(b) The guidelines must be approved by the Legislative Audit Commission and may be modified, as needed, with the Commission's approval.

3003. Certification by chief executive officers.

(a) By May 1 of each year, each chief executive officer of all State agencies shall, on the basis of an evaluation conducted in accordance with guidelines established under Section 3002,[5] prepare and transmit to the Auditor General a certification that:

(1) the systems of internal fiscal and administrative controls of the State agency fully comply with the requirements of this Act; or

(2) the systems of internal fiscal and administrative controls of the State agency do not fully comply with the requirements of this Act.

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[3] Paragraph 3001 of this chapter.

[4] Paragraph 3003 of this chapter.

[5] Paragraph 3002 of this chapter.

(b) If the systems do not fully comply with the requirements of this Act, the certification shall include a report describing any material weaknesses in the systems of internal fiscal and administrative controls and the plans and schedule for correcting the weaknesses, or a statement of the reasons why the weaknesses cannot be corrected.

3004. The Supreme Court will establish by its rulemaking authority or by administrative order procedures to annually assess the adequacy of internal controls for State-funded activities of the judicial branch, using procedures consistent with the intent of this Article.

INTERNAL CONTROLS IN GOVERNMENT

INTERNAL CONTROL DEFINED

Internal control is the overall plan of organization and all the coordinate methods a government uses to: safeguard its assets; ensure the reliability of its accounting data; promote efficient operations and ensure compliance with established governmental policies, laws, regulations and contracts.

A system of internal control pertains to more than the functions of accounting and financial reporting in State agencies. It pertains to the operation of each and every function of State government; all Constitutional Officers and State agencies. It pertains to your agency. In these guidelines, the word "agency" refers to any executive branch agency, independent agency, or other establishment of State of Illinois government except the judicial branch. (See the glossary for a complete definition of State "agency".)

Control Systems

Control systems embrace two elements: administrative controls and internal accounting (fiscal) controls. **Administrative controls** are the broad controls on all activities which officials use to accomplish their objectives (e.g., planning, organization, productivity monitoring and improvement, and quality control) economically, efficiently, and effectively. **Fiscal controls** are the controls on authorizing, processing, recording, and reporting transactions. Fiscal controls are part of the administrative controls environment.

Administrative controls are typically designed to encourage adherence to managerial policies and to promote operational efficiency. Fiscal controls deal primarily with safeguarding assets and the accuracy and reliability of financial reports. The two elements of control frequently overlap. For example, procedures designed to assure timely assessment, billing and collection of revenues help to safeguard assets and also promote efficiency. Internal audits or special productivity reports, which test compliance with established fiscal and administrative controls or objectives, are important ingredients of a system of internal control.

Fiscal and administrative controls are most effective when:

1. Key control duties and responsibilities are separated among different employees,

2. Responsibilities of all personnel are assigned and clearly communicated,

3. There exists checks and balances on clerical activities, with a minimum duplication of effort, and

4. Feedback mechanisms such as special reports, internal audits, etc. are monitored to assure conformance over time.

Perhaps the best way to understand the concept of internal control is to speculate "What can go wrong with my operation?" and "What can I do to prevent it?" Some examples are as follows:

What Can Go Wrong?		**What Can I Do To Prevent It?**	
	Problem		Prevention
1.	Payment for materials or services not received.	1.	Make certain that invoices are prepared for payment only after there is adequate documentation supporting the ordering and receipt of the materials or services verified by separate individuals.
2.	Vendors complain about late payments of invoices.	2.	Documentation supporting the ordering and receipt of materials or services should be promptly forwarded to the individual responsible for payment who promptly verifies and processes the invoice for payment.

	Problem		Prevention
3.	Receipts remitted from the public are lost or stolen due to inadequate or improper employee acts.	3.	Through an adequate separation of duties among employees: billing of taxes and charges for services are performed promptly and in proper amounts, self-assessed taxpayer and service user accounts are monitored, and exemptions are only provided by those authorized.
4.	Payroll checks are issued to individuals who never worked for the agency.	4.	Payroll processing should be based upon authorized positive time records. Time records should be verified by supervisors who are in positions to know that services were rendered to the agency.

In summary, internal control is the plan of organization and methods and procedures adopted by management at all levels to insure that:

- Resource use is consistent with laws, regulations and policies,
- Resources are safeguarded against waste, loss, and misuse, and
- Reliable data is obtained, maintained and fairly disclosed in reports for decision makers.

INTERNAL CONTROL STANDARDS

Internal control provides management with reasonable assurance that 1) financial and other resources are safeguarded from unauthorized use or disposition; 2) transactions are executed in accordance with related authorizations; 3) financial and statistical records and reports are reliable; 4) applicable laws, regulations, policies and contractual/grant provisions are adhered to; and 5) resources are effectively and efficiently managed.

To accomplish these objectives, certain basic standards must be present in any effective system of internal control. The general standards are: reasonable assurance of achieving control objectives, supportive attitude, competent personnel, and control objectives and techniques. Specific standards which are central to the standard of control objectives and techniques involve: documentation; recording of transactions and events; execution of transactions and events; separation of duties; adequacy of supervision; access to and accountability for resources; and, efficient and effective use of resources. An explanation of each basic standard follows:

Reasonable Assurance

Internal control systems shall provide reasonable, but not absolute, assurance that the objectives of the system will be accomplished. This standard recognizes that the cost of internal controls should not exceed the benefits derived. Reasonable assurance means a satisfactory level of confidence given considerations of costs, benefits and risks.

Supportive Attitude

Executives, managers and employers must maintain and demonstrate a positive and supportive attitude toward internal controls at all times. This means that all individuals will be attentive to internal control matters and take steps to promote the effectiveness of the controls.

Competent Personnel

Executives, managers and employees must have high standards of personal and professional integrity and must be competent, by education, training and experience to discharge their responsibilities.

Control Objectives and Techniques

Internal accounting and administrative control objectives to be identified or developed for each agency's activity must be logical, applicable and reasonably complete. This recognizes the uniqueness of each agency and requires the objectives and techniques be tailored to an agency's operations. Techniques are the mechanisms by which objectives are achieved. They include, but are not limited to such things as specific policies, procedures, plans of organization (including separation of duties), and physical arrangements (such as locks and fire alarms). Techniques must be structured to insure that the control objectives are being achieved. Techniques must be effective and efficient.

Documentation

Written procedures and flowcharts must be prepared to adequately document the internal control systems and processes for authorizing, executing, and recording transactions. Such documentation must be easily accessible for examination.

Recording of Transactions and Events

Transactions must be recorded as executed, and be properly classified. This means that financial transactions and significant program activities and events must be promptly and accurately recorded if they are to be useful to management in controlling operations and making decisions.

This applies to all of the processes associated with the transaction or event, including its initiation and authorization, all aspects while it is in process, and its final classification in all levels of summary records of the State. Proper classification is the organization and format of information or summary records from which reports and statements are prepared.

Execution of Transactions and Events

Agencies must maintain independent evidence that authorizations are issued by persons acting within the scope of their authority and that transactions and events conform with the terms of the authorizations. Management's decisions to exchange, transfer, use or commit resources for specified purposes are covered by this standard. This evidence assures that only valid transactions and other events are entered into. The conditions and terms of authorization should be clearly communicated to managers and employees.

Separation of Duties

Key duties and responsibilities such as authorizing, processing and recording transactions or events, issuing or receiving assets, making payments and reviewing or auditing transactions should be separated among individuals to minimize the risk of loss. Internal control relies largely on eliminating opportunities to conceal errors or irregularities. No one individual should control all key aspects of a transaction or event. Duties and responsibilities should be assigned systematically to a number of individuals to ensure that effective checks and balances are in place and are routinely practiced. The work of one employee serves to verify that of another and any errors which occur tend to be detected promptly.

Adequacy of Supervision

Qualified and continuous supervision must be provided to achieve internal control objectives. This means that supervisors must review and approve the assigned work of their staffs. They must provide necessary guidance and training to their staffs to minimize errors, waste, and wrongful acts and to achieve specific management policies and directives.

Access to and Accountability for Resources

Access to resources and records must be limited to authorized individuals. Supervisors must assign accountability for the custody and use of resources. Supervisors must periodically reconcile resources to the related records of accountability. The frequency of the comparison shall be based on the vulnerability of the asset.

Efficient and Effective Use of Resources

Resources are to be used as economically as possible. This happens when actual program output is achieved at the lowest reasonable cost. Program managers should develop administrative techniques which measure the efficiency and effectiveness of organizational performance. Periodically, performance data should be compared with realistically established goals, objectives, and statutory mandates.

The remaining sections of these guidelines provide suggestions to assist agencies in evaluating and improving their accounting and administrative control systems and procedures.

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. Budgeting, Accounting, and Reporting:

   - 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. Purchasing, Contracting, and Leasing:

   - 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. Expenditure Control:

   Payables, Debt, and Other Liabilities

   - 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.

CERTIFICATION BY CHIEF EXECUTIVE OFFICERS

This section discusses the FCIAA requirements for certification by chief executive officers as to the adequacy of their agency's systems of internal fiscal and administrative control.

PURPOSE OF THE FCIAA CERTIFICATION

The certification provides evidence that the chief executive officer of each State agency (ACEO) is cognizant of the importance of internal control and is fully responsible for its necessary evaluation and improvement processes. The certification process assures the ACEO that the agency has established and is maintaining a system of internal fiscal and administrative controls (control system) that provides reasonable assurances that:

1. Resources are utilized efficiently, effectively, and in compliance with applicable law;

2. Obligations and costs are in accordance with applicable law;

3. Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;

4. Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and,

5. Funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

RESPONSIBILITIES OF THE CHIEF EXECUTIVE OFFICER

In addition to executing the powers and discharging the duties vested by law in his/her respective agency, the ACEO is responsible for the establishment and maintenance of the control system within his/her agency. This responsibility includes ensuring that the control system is documented and evaluated, and on the basis of that evaluation, certifying annually the status of the agency's control

system (i.e., whether it complies with FCIAA, Article 3, Section 3001.) Accordingly, in an evaluation of internal fiscal and administrative controls, the ACEO and his/her management team should provide a control environment that facilitates:

1. Identifying risks inherent in the agency and the potential for errors and irregularities.

2. Monitoring achievement of internal control objectives.

3. Monitoring compliance with specific internal controls to assure compliance with legal and regulatory requirements (e.g., budgeting, purchasing, contracting, leasing, expenditure control, personnel and payroll, property and equipment, inventory control, revenues and receivables, cash, petty cash, local funds, EDP, grant administration, etc.)

4. Evaluating costs and benefits of internal control system improvements.

5. Initiating revisions in laws and policies to improve controls or eliminate unnecessary controls.

CERTIFICATION PROCEDURES

As head of a State agency, the ACEO is responsible for the agency's systems of internal controls and therefore must ensure that adequate controls exist, and that they are implemented in a cost effective manner and in conformity with applicable statutory mandates. The process of attaining assurances regarding the adequacy of the agency's control system is the evaluation process. To fulfill his/her responsibilities, the ACEO must be knowledgeable of and involved in the evaluation of internal controls to the extent necessary to facilitate an efficient and effective evaluation.

There are a number of resources within an agency from which the ACEO can obtain assistance or rely upon in the conduct of the FCIAA evaluation. These are:

Agency Internal Auditors - Internal auditors normally review internal control structures and report the results of their reviews to the highest levels of management in organizations. Internal auditors are a valuable resource to the agency and

should provide technical guidance and oversight for all aspects of the evaluation process in each agency.

Agency Managers - This group of individuals is responsible for managing all administrative, programmatic, and operational functions within an agency.

A combination of the two - Assembling a FCIAA review team with representatives from each of the above areas could greatly enhance the overall scope and depth of understanding about agency operations needed to perform a comprehensive FCIAA evaluation. The FCIAA review team could serve as the internal control coordinators and assist the agency head by coordinating and managing the agency's internal control evaluations.

The following should be given consideration by ACEOs in performing the FCIAA evaluation:

Competence

Reviewers should have high standards of personal and professional integrity and are competent, as to education, training and experience, to perform evaluations.

Scheduling

Scheduling should take into consideration, resource availability, statutory and other administrative requirements, cyclical operations, and other factors. It is essential, however, that work is completed in time to provide a basis for the preparation and submission of the annual certification report on May 1. Internal control evaluations should ordinarily be conducted annually, and, in larger agencies, throughout the year and throughout subsequent years. This is necessary because the degree of compliance with established procedures may deteriorate over time, and changes in conditions may require changes in controls.

Documentation/reporting

Results of the evaluation should be clearly documented by the reviewer.

The approach presented in these guidelines establishes upward lines of communication for the results of the evaluation process (Exhibit 02.50.30-A). The ACEO should consider receiving the following for all transaction/event cycles evaluated:

A. Evaluation Letter to the ACEO (See Procedure 02.50.50, Appendix A.)

An evaluation letter prepared by the FCIAA reviewers which

summarizes the results of the FCIAA review should be provided to the ACEO. This letter will serve as the reviewers' representation that systems of internal control were evaluated in accordance with established guidelines and if applicable, all weaknesses were reported in the form of a Corrective Action Plan.

B. Corrective Action Plan (See Procedure 02.50.50, Appendix B.)

The Corrective Action Plan is used to document identified internal control weaknesses. Specifically, the Corrective Action Plan outlines:

- The transaction/event cycle.
- A description of the weakness.
- Cause of weakness.
- Reasons why weakness cannot be corrected.
- Cost of weakness.
- Cost and benefits of corrective action.
- Materiality of weakness.
- Corrective action scheduled.

C. Certification Review Checklist (See Procedure 02.50.50, Appendix C.)

This document identifies determinations that the ACEO should make prior to signing the Certification.

In conjunction with the documentation and reporting of the evaluation, a system should be developed by each agency to track the status of all identified weaknesses.

CERTIFICATION REPORTING

Section 3003 of FCIAA requires that by May 1 of each year, the chief executive officer, shall, on the basis of an evaluation conducted in accordance with guidelines established under Section 3002 of the Act, prepare and transmit to the Auditor General a certification that:

1. The systems of internal fiscal and administrative controls of your State agency fully comply with the requirements of the Fiscal Control and Internal Auditing Act (See Procedure 02.50.50, Appendix A); or

2. The systems of internal fiscal and administrative controls of your State agency do not fully comply with the requirements of the Fiscal Control and Internal Auditing Act, (See Procedure 02.50.50, Appendix A).

FCIAA further requires that if the agency's systems do not fully comply with the requirements of this Act, the certification shall include a report describing any material weaknesses in the agency's system(s) of internal fiscal and administrative controls and a plan and schedule for correcting the weaknesses, or a statement of the reasons why the weaknesses cannot be corrected.

The FCIAA certification letter should consist, at a minimum, the following five basic elements:

1. A statement that internal fiscal and administrative controls were evaluated in accordance with guidelines established by the Comptroller in consultation with the Director of Central Management Services.

2. A statement of the objectives of an internal control system as outlined in the Fiscal Control and Internal Auditing Act Article 3, Section 3001.

3. A statement outlining the concept of reasonable assurance.

4. A statement of compliance or noncompliance.

5. A statement regarding required attachments.

The statute requires that a summary of material weaknesses and attendant corrective action plan(s) must be prepared and provided to the Auditor General.

A corrective action plan must be prepared for each material weakness noted in the control system (See Procedure 02.50.50, Appendix B.) For example, if while doing an evaluation of internal controls of the payroll, personnel, and purchasing systems, a material weakness was noted in each system, three separate corrective action plans would be prepared.

If an agency is unable to correct a particular control weakness, a statement of the reasons why the weakness cannot be corrected, must be provided to the Auditor General.

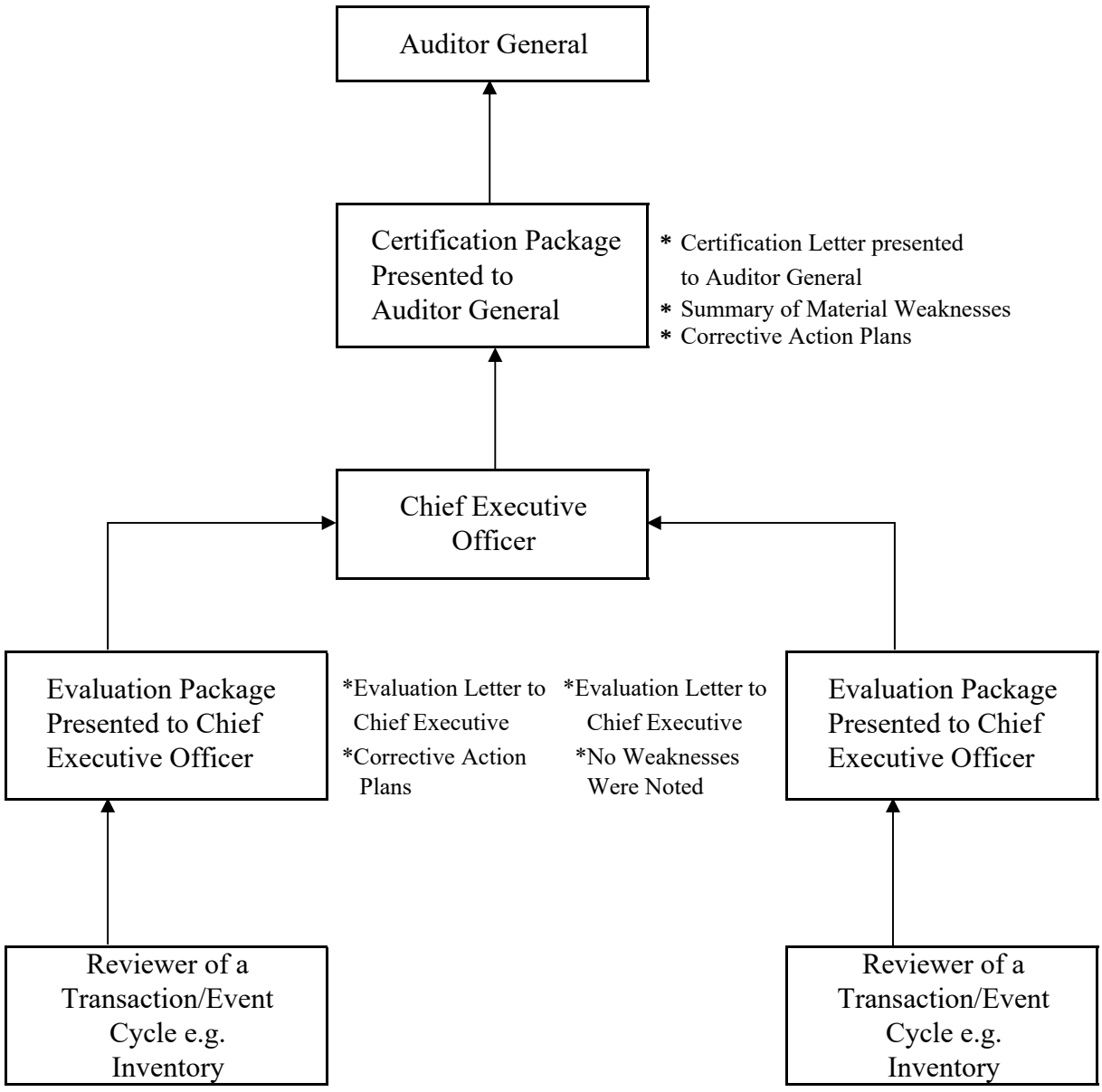
Exhibit 02.50.30-A illustrates the primary flow of documents in the FCIAA certification process.

The certification and any supporting reports should be presented in a sealed package to:

Hon. Frank J. Mautino
Auditor General
State of Illinois, Office of the Auditor General
400 West Monroe Street, Suite 306
Springfield, Illinois 62704

Annual FCIAA certifications must be received by the Auditor General by no later than May 1 of each year.

Flowchart Depicting Flow of Documents in the Certification Process



EVALUATION OF INTERNAL CONTROLS

PURPOSE OF THE FCIAA INTERNAL CONTROL EVALUATION

The purpose of the FCIAA internal control evaluation is to enable the chief executive officer of each State of Illinois agency to prepare and transmit to the Auditor General a certification that:

1) The systems of internal fiscal and administrative controls of the State agency fully comply with the requirements of FCIAA; or

2) The systems of internal fiscal and administrative controls of the State agency do not fully comply with the requirements of FCIAA.

STATE CONTROL STRUCTURE AND AGENCY RESPONSIBILITIES

This section discusses the control environment of the State of Illinois and describes the responsibilities of State agencies in assuring proper internal controls are in place and are operative.

Responsibilities

The control environment in Illinois, like that of most other states, is complex. The State constitution and laws establish the framework for our control structure. For example, the Governor, the Comptroller, the Attorney General, the Secretary of State and the Treasurer exercise control at the highest levels. The Governor allocates resources to operate programs consistent with program objectives. The Comptroller, the State's chief fiscal control officer, prescribes the form and methods of keeping certain accounts. The Attorney General, as the chief legal counselor of the State, is responsible for advising state agencies regarding the correct interpretation of the laws and for enforcing the laws of the State. The Secretary of State's responsibilities include administering the State's motor vehicle and securities laws, acting as the State librarian, and maintaining the State Archives and capitol complex, among other duties. The Treasurer has the responsibility for cash management. The President of the Senate and the Speaker of the House of Representatives are presiding officers of their respective houses and jointly administer the legislative branch.

Some controls are exercised by statewide elected officials and some controls are exercised by operating agencies. Elected officials disseminate policies, procedures and detailed technical guidance to operating agencies by statute and by management directives. This is accomplished through the preparation and distribution of manuals, memoranda, and other formal communicae.

The specific control responsibilities associated with FCIAA are as follows:

Governor - Internal control is primarily a management responsibility of the Governor. He has management/ enforcement authority over State agencies and can allocate resources where necessary.

Comptroller - The State Comptroller's Office promulgates accounting and financial reporting policies and procedures, provides SAMS training and technical guidance to agencies on fiscal control and accounting matters.

Auditor General - Under FCIAA, the Auditor General will receive the annual internal control certification letter/report from State agencies. The Auditor General is required by law to make financial, compliance and performance audits. Such audits, by their nature, require the Auditor General to review the internal control structure of the State agencies, and his reports contain recommendations for improvements in internal controls. The Auditor General will continue the normal statutory audits which include a review of internal controls. These examinations by the Auditor General, as well as those of the Internal Auditors, are valuable tools for responsible agency personnel. To the extent internal controls have been evaluated by the auditors, their examinations will help management understand the degree to which controls are functioning.

Constitutional Offices also function as operating agencies in carrying out their responsibilities. Therefore, good systems of internal control are the responsibility of each and every Constitutional Officer, agency, or unit of State government.

In addition to developing controls to assure compliance with control agency manuals, State agencies must also develop controls for situations unique to them. Each State agency must make sure its internal controls are consistent with its own mission and organizational structure and with Statewide controls.

Transactions and events are initiated at the operating agency level and, therefore, the remainder of this manual is targeted to the documentation and evaluation of the control structure within each State agency.

EVALUATION AND IMPROVEMENT

Executives and managers of the State's agencies are responsible for maintaining an adequate internal control structure. Earlier sections of these guidelines establish broad coverage of internal control structure, and of internal control as the framework for efficiency and economy in State government. An internal control structure concerns not only the financial and administrative activities of an agency, but also the agency's related programs and operational activities. To summarize, an internal control structure consists of the following:

INTERNAL CONTROL STRUCTURE

Financial/Accounting Controls - The controls on authorizing, processing, recording, and reporting transactions (which operate within the broader control environment of administrative controls). For example: authorization and classification of expenditures under established guidelines. These guidelines should be clearly defined, documented, approved by appropriate authorities, and communicated. Contracts must be entered into the accounting systems in a timely manner. Timely payments to contractors/vendors must be based on proper invoices approved by authorized persons and reconciled with ordering and receiving documents.

Administrative Controls - The broad controls on all activities carried out by officials to accomplish their objectives. Primarily, these activities concern planning, organization, productivity monitoring, improvement and quality control activities. For example: the planning and budgeting activity should be synchronized with the management reporting system. Budget and management reports should be in the same format, at the same level of detail and contain data classified in a manner consistent with the plans/budgets and should display planned and actual results. Agencies should hire and train competent qualified personnel. The plan or organization should provide for an appropriate segregation of functions. Determining need for contracts, seeking prospective contractors, negotiating contracts, and authorizing payments to contractors are activities which should be separated.

Program and Operational Controls - The controls on planning and accomplishing the agency's missions and objectives. For example: Procedures exist to develop policies and procedures. Results of agency activities are regularly evaluated; and procedures exist for periodically evaluating the agency's/organization's method of operation (centralized vs. decentralized organization structure).

Programmatic controls are directly linked to financial internal controls (financial accounting and administrative controls) as an important part of the overall internal control structure of each State agency.

Evaluations And Reporting

There are several ways to evaluate and report on internal controls. These guidelines provide one effective approach based on five proven techniques applied in complex entities similar to the State of Illinois. **This is only one of many acceptable approaches to conducting the FCIAA review.** It has been developed at a level of detail sufficient for use by those agencies without an established or effective internal audit program.

In all cases, efforts should be made to build upon the work of agency internal and external auditors in determining the nature and scope of necessary FCIAA internal control review work. The five step process is summarized as follows:

1. Organizing the Evaluation - Assigning responsibilities for all participants to assure that each agency completes the appropriate analysis and reports. It concerns: planning, directing, and controlling the evaluation process; and tracking the status of the evaluation and corrective actions and other information necessary to manage the process.

2. Segmenting the Agency - Is usually required because agencies and institutions are too large to be included in a single control evaluation and because agencies' programs are too diverse to be included in a single comprehensive review. It is recommended that each agency be segmented into organizational or functional components, each identified as a "review entity".

3. Conducting Internal Control Reviews - For the selected internal control entities, conduct internal control reviews to ensure that the defined control objectives and techniques are functioning as intended. Then develop recommendations to correct weaknesses in either the design or functioning of the Internal control structure.

4. Taking Corrective Action - The reported recommendations resulting from the internal control reviews are analyzed and corrective actions

are scheduled if the anticipated cost of implementing the recommendation will not exceed the expected benefit. (See Procedure 02.50.30)

5. Preparing Annual Certification Reports - Each agency combines the results of each of its review entity internal control reviews into an annual certification report to the Auditor General. The report reflects the current status of each agency's internal control structure. A copy of the annual certification report and all supporting documentation will be maintained in each agency for use by the Auditor General, Legislative Audit Commission, and other appropriate State authorities. (See Procedure 02.50.30)

ORGANIZING THE EVALUATION

As previously explained, the first technique of the internal control evaluation is to organize the evaluation process. It is critical that an agency, whether large or small, carefully organize and assign responsibilities to ensure that the evaluation, improvement and reporting on internal controls is effective. Key considerations should include, among other things, the following:

1. Assigning responsibilities,
2. Internal reporting,
3. Documentation,
4. Personnel and supervision, and
5. Scheduling the evaluation process.

Assignment of Responsibility

Each participant in the evaluation process must be identified and responsibilities clearly assigned to prevent confusion and provide an orderly method for collecting and reporting information. Responsibility for the internal control evaluations should be assigned to the lowest supervisory level. The suggested responsibilities of each participant are described as follows:

Agency Chief Executive Officers - Responsible for the overall review of information, evaluating the organizations under their authority and reporting annually on the status of the internal control structure of their agencies. Specific responsibilities should include the following:

- Select an evaluation approach.
- Assign responsibilities throughout the organization.
- Appoint an internal control coordinator.
- Maintain and demonstrate a positive attitude toward all participants concerning the necessity of an effective internal control environment.
- Review internal control evaluation reports and discuss at progress meetings.
- Report annually on the status of the agency's internal controls.
- Ensure that subsequent actions, including the correction of control weaknesses, are performed.

Agency Internal Auditors - Internal auditors normally review internal control structures and report the results of their reviews to the highest levels of management in organizations. These reviews are usually undertaken on the auditors' own initiative or at the request of the agency head. They are either separate reviews of internal controls or are reviews performed in conjunction with internal audits. Internal auditors are a valuable resource to the agency and should provide technical guidance and oversight for all aspects of the evaluation process in each agency. Specifically, the internal auditors:

- Perform or provide technical assistance on conducting internal control evaluations.

- Prepare or provide guidance on preparing internal control reports for submission to the agency chief executive officer.

- Provide advisory service to agency heads and key agency managers on preparing the annual internal control certification reports.

The internal auditor may also serve as the designated agency coordinator for the FCIAA internal control review process. In this capacity, the internal auditor would be responsible for providing assistance to the agency head by coordinating and managing the agency's evaluations. Internal

control review coordinators also serve as contacts between the agency and other individuals who are interested in the agency's internal control structure. Specifically, the FCIAA internal control review coordinator should:

- Determine that the agency is segmented into manageable "review entities" to facilitate conducting the FCIAA review.
- Formalize an agency-wide evaluation reporting and tracking system to make sure that FCIAA internal control reviews are completed on a timely basis.
- Review internal control review results and discuss at progress meetings.
- Prepare the annual certification report for the agency chief executive officer.

If there is no agency internal auditor, or it is determined that the internal auditor should, for whatever reason, not serve in this "coordinator" role, the ACEO should identify another agency manager to perform the FCIAA review coordinator function.

Internal Reporting

The internal control coordinator, as explained earlier, maintains the evaluation, data collection and tracking system. This system should monitor the accomplishments of the various tasks that make up the evaluation and improvement process. The system should identify each review (segmented) entity and the responsible entity manager, track the conduct of the FCIAA review, and track the completion of subsequent actions.

Documentation

The methods used, the personnel involved and their roles, the key factors considered, and the conclusions reached must be documented to provide a permanent record. Written narratives and flowcharts should be used when necessary to describe and illustrate various internal control processes.

Personnel and Supervision

It is important that an adequate level of resources be committed to the process. It is likely that internal control reviews will be performed by persons from various parts of the agency. These persons need to be competent on matters concerning internal control and the process described in these guidelines so proper judgments can be made. Some specific considerations to help are as follows:

- Hold an orientation meeting to explain the objectives of and procedures for conducting the assessments and reviews.

- Assign personnel using a "team" approach so small groups of individuals can perform assessments/reviews jointly. This will provide some assurance that limitations of one individual can be offset by the strengths of another.

- Provide adequate and active supervision of the entire process.

Scheduling the Evaluation Process

The FCIAA review should be scheduled after carefully considering resource availability, statutory and other administrative requirements, cyclical operations, and other factors. It is essential, however, that work is completed in time to provide a basis for the preparation of the annual certification report. Internal control reviews should be conducted annually, and, in larger or "designated" agencies, throughout each year to enable all major systems of internal accounting and administrative control to be audited at least once every two years. This is necessary because the degree of compliance with established procedures may deteriorate over time, and changes in conditions may require changes in controls.

In summary, it is critical that agency management commit the time and resources of its key personnel to planning and organization to ensure a good start. In the next section, an approach to segmenting the agency into review entities will be discussed.

SEGMENTING THE AGENCY

Most State agencies are large, complex organizations with broad responsibilities over a variety of programs. As a result, it is often difficult to perform an internal control review on the agency as a whole. Accordingly, it is recommended that the agency be divided into "segmented" or "review" entities. With small, manageable entities, the internal control review processes can be delegated to lower levels in the agency, where they can be better managed.

As mentioned earlier, an agency can be segmented according to the following two basic approaches or a combination thereof.

1. Transaction cycle approach, and

2. Organizational structure approach.

A description of the two basic methods and factors to be considered follows:

Transaction Cycle Approach

First, appropriate functional transactional cycles must be identified. A transaction cycle is a stream of related events and processes which satisfy one overall functional need of the agency.

This method will result in broad review entities (cycles) such as the revenue cycle, disbursement cycle, and budget cycle which cut across organizational lines. For example, the Budget Transaction Cycle would include processes performed in the budget office as well as in the operating offices and accounting offices.

This method best clarifies the interaction of controls between different units. Controls in each unit will be evaluated and reviewed to see how they affect the agency as a whole. The transaction cycle approach might be preferred for a small independent agency which is not as complex as a large agency.

The drawbacks of this method include the need to cross over organizational lines of authority, often involving many managers, and the lack of an organizational structure along cycle lines. These drawbacks can seriously impede an orderly and successful evaluation.

Organization Structure Approach

This method involves delegating internal control responsibilities to managers along formal organization lines. Factors to be considered in segmenting the agency into review entities under this method are as follows:

Organizational Chart - Segmentation that closely follows the agency's formal structure is usually efficient and effective when the organizational lines are clearly shown. When lines of authority and reporting responsibilities are interwoven, the organization chart becomes less useful as a tool for segmentation.

Physical Location - An agency's programs or administrative functions could operate in several locations. Since the control systems would be separate, it may be necessary to perform separate evaluations at each location. On the other hand, if an agency's operations are confined to one location, it may be appropriate to have review entities that include more functions.

Autonomy - The more independent a function, the more likely the function should be considered a separate review entity.

Materiality - An important consideration in any organization is the commitment of personnel and dollars. The larger the program, the greater the likelihood that the function should be considered a separate review entity.

When segmenting the agency, the support activities (cash receipts, cash disbursements, etc.) must be examined to determine whether they should be a separate review entity based on the degree of centralization and control. The greater the autonomy, the greater the risk and, therefore, the greater the need for accountability and emphasis of this function as a separate review entity. For example, in a large agency, the support activity may be centralized at the "Office of the Director" organizational level. This activity should be studied to determine the extent of its control and responsibility to decide if it should be segregated from the administrative office as a separate review entity.

Persons responsible for support activities should answer applicable questions on the internal control review forms. However, minor delegations of authority may require other entities to answer some of the questions.

For example, although there might be a centralized cash disbursement function, other units might be responsible for receiving and forwarding invoices or for petty cash funds and would answer the questions pertaining to these specific functions.

Examples of support activities that could be considered review entities at the agency or institutional level are:

Strategic and Long Range Planning - This involves establishing and implementing broad, long range goals and objectives. This process is important since it charts the general direction of the entity for the future.

Operational Planning - This concerns setting objectives for the current budget cycle. The annual budget expresses the current year's objectives in financial terms.

Program Operations, Planning and Management - This includes maintaining performance standards and reports so that management may analyze performance (such as construction completion milestones, claims administered per employee, accounts processed for collection, and transaction processing time).

Loan and Accounts Receivable Collection - This support activity includes all procedures concerning collection of the organization's loans and accounts receivable.

Cash Receipts/Revenues/Sales - This activity includes all actions associated with the receipt, depositing and safeguarding of cash, including imprest/working funds.

Cash Disbursements/Procurement - This concerns all of the purchasing processes, accounting for the related liabilities and authorizations for payment.

Payroll - This activity encompasses all duties and procedures related to time, attendance and payroll functions performed within the organization.

Property, Plant and Equipment - This includes all policies, procedures, and operations concerning the acquisition, maintenance, and disposition of the organization's fixed assets, including accounting.

Electronic Data Processing - This includes general and application controls on electronic data processing. Due to the widespread use of computers, the assessment process will require a significant commitment of resources to this area on a continuing basis.

Travel - This process includes all policies related to travel by employees including authorization, reporting, expenditure guidelines, and cash advances.

The advantages of segmenting on an organizational basis include:

- An entity manager-in-charge is usually in place who has authority and responsibility for internal controls;
- There is a greater understanding of operations by personnel; and,
- It is easier to segment an agency along lines of authority and responsibility that already exist.

A disadvantage of this method is that the flow of transactions may be disrupted. For example, information regularly flows between personnel, payroll, and accounting activities. Breaking these activities along organizational lines may cause inefficiencies later in the evaluation process.

Review Entity Characteristics

Regardless of which approach to segmentation is used, all review entities should have the following characteristics:

- An entity facilitates management's efforts to reduce inherent risks caused by:
  - Material budget levels.
  - Significant procurement/assistance responsibility.
  - Significant complexity in the programs'/ systems' services.
  - Significant amounts of cash, negotiable instruments, or other assets.
  - Significant decentralization of activities.
  - Increasing/decreasing age and "life expectancy" (e.g., the entity is being phased out).
  - Special concerns outside the entity (entity being scrutinized/ investigated).

- An entity has logical cycles for use, disposition or maintenance of the resources.
- An entity has specific control objectives relating to transaction/event cycles.
- In an entity, all managers directly accountable for its functions are included in the assessment process.

All major functions and activities must be included in the review entity. The exclusion of activities from an entity may result in improper management conclusions on the activities subject to vulnerability assessment and on the agency's overall internal control structure.

Another source of information that should not be overlooked is the segmentation approach used by the Auditor General in conducting audits of agencies. The Auditor General is similarly concerned about controls/functions and often structures examinations giving consideration to the factors described earlier in this section.

Remember, the purpose of segmentation is to identify manageable entities of an agency's activities to assure that:

1) All important inherent risks are identified,
2) Meaningful evaluations are made to determine if the environment is conducive to effective internal control techniques, and
3) Knowledgeable individuals assess how well internal controls are meeting their stated objectives.

After each review entity has been identified, it should be assigned a control number and an entity manager.

The next section, explains how to perform the FCIAA internal control review.

PERFORMING THE FCIAA FISCAL AND ADMINISTRATIVE CONTROLS REVIEW

An internal control review is a "detailed examination" of a system of internal control to determine whether adequate control "measures" 1) exist and 2) are implemented either in a cost effective manner or in response to statutory mandates to "prevent" or "detect" the occurrence of potential risks. Procedures within transaction or event cycles are targeted in detail control reviews.

The internal control review approach described in these guidelines has six steps:

1. Identifying transaction/event cycles.
2. Analyzing the general control environment.
3. Documenting each transaction/event cycle.
4. Evaluating the internal controls within each transaction/event cycle.
5. Testing the internal controls.
6. Assessing the results of the internal control review and developing corrective action plans.

The remainder of this section discusses these steps and suggested sub-steps in detail. Once again, it is important to note the following detailed internal control review program is intended to be sufficiently comprehensive to enable an agency without an effective internal audit program to perform a thorough FCIAA internal control review. Every effort should be made to build and rely upon work performed by internal and external auditors in determining the nature and scope of additional work required to satisfy the FCIAA. A sample checklist for use in conducting the FCIAA internal control review is presented in Volume II of these guidelines.

Step 1

Identifying Transaction/Event Cycles - The first step in conducting an internal control review is to identify the review entity "transaction/event cycles." Transaction/event cycles isolate the various processing systems of the entity in logical work flow patterns for conducting effective reviews.

Transaction/event cycles are defined as a series of processes which initiate and achieve an end product, create the necessary documentation and gather and report related data. In other words, a transaction/event cycle is a stream of related transaction/events and processes which satisfy one overall functional need of the entity. Or, putting it yet still another way, a transaction/event cycle is a series of steps taken to get something done, document and report it.

Each transaction/event cycle is structured with defined beginning and ending points. For example, the disbursement cycle in the State Comptroller's Office begins with the receipt of the disbursement voucher form from a State agency and ends with the delivery of a warrant drawn on the State Treasury. Another example might be a student loan transaction/event cycle which could begin with the receipt of an

application and conclude with the disbursement of the loan. It is important to note that transaction/event cycles typically are framed in totality within a review entity. Therefore in a large organization, the ending point for the transaction/event cycle in one entity might be the starting point for the transaction/event cycle in another review entity.

All transaction/event cycles in a review entity selected for review should be identified. Also, all functions and activities performed within the review entity should be included in one of the transaction/event cycles identified.

On the other hand, management in some cases may determine that certain activities are performed uniformly within many review entities and, therefore, these activities should be considered for internal control review as a totality in another review entity. An example might be time and attendance processing which should be an activity performed throughout the organization in accordance with standard policy and uniform procedures. Where such standards and uniformity exist, management may decide to perform the detail internal control review on the whole activity once and not repeat the review or portions of it with each review entity.

Identifying transaction/event cycles in a review entity is accomplished by the following sub-steps:

1a. Gathering background information.
1b. Conducting interviews.
1c. Completing a general narrative and/or flowchart of the review entity.
1d. Preparing a list of transaction/event cycles.
1e. Selecting transaction/event cycles for detail internal control reviews.

Sub-Step 1a. Gathering Background Information

The person assigned to perform the internal control review must become familiar with the day-to-day activities of the review entity, if they aren't already. Background information gathered in the vulnerability assessment may be helpful to the person conducting the detailed internal control review. Such background information may include:

- Agency goals/objectives
- Budgets/plans
- Vulnerability assessments
- Organizational charts/functional statements
- Process flowcharts/narratives
- Policies and procedures manuals
- Program evaluations and other reviews
- Financial statements

The reviewer should also study reports issued by the agency internal auditor, or the Auditor General. The reports usually provide clues in identifying areas needing management attention.

Sub-Step 1b. Conducting Interviews

The reviewer should interview review entity personnel to make sure that he or she has identified and understands all activities and functions accurately.

Sub-Step 1c. Completing a General Narrative and/or Flowchart of the Review entity

The responsible reviewer should document the entity with a general systems narrative and flowchart. This process ensures that the reviewer has considered all the significant processes and workflows within the entity. The systems narrative and flowchart should be of a high level or summary nature. Entity operating personnel should review the document to make sure it is accurate and complete.

Sub-Step 1d. Preparing a Listing of Transaction/ event Cycles

After identifying and listing all functions, the reviewer should determine if each function merits its own transaction/event cycle or if it combines with other functions to form a transaction/event cycle. Transaction/event cycles should not be defined in such detail as to create unnecessary burdens on the entity in the form of numerous,

costly and perhaps, duplicate reviews. For example, perhaps receiving student tuition payments could be combined with depositing payments.

Sub-Step 1e. Selecting Transaction/event Cycles for Detail Internal Control Reviews

After all transaction/event cycles are identified, the reviewer should list them and determine which transaction/event cycles are to be reviewed. An explanation/justification for this determination should be provided in the workpapers.

STEP 2

Analyzing the General Control Environment - Evaluating the general control environment is an important part of an internal control review. This environment includes: management attitude, organization structure, personnel, delegation and communication of authority and responsibility, policies and procedures, budgeting and reporting practices, organization checks and balances, etc.

Before the reviewer prepares a transaction/event cycle's flowcharts and narratives, he or she must analyze its general control environment to identify weaknesses in the control environment, which affect control techniques. As each evaluative criteria is assessed, the reviewer should determine whether corrective action is needed and what form corrective action should take. These decisions should be documented.

The review staff member with the most knowledge of the review entity should analyze the general control environment of each transaction/event cycle. The assigned reviewer should:

1) Review all completed evaluative documentation,
2) Visit the location,
3) Review documented policies and procedures,
4) Observe practices, and
5) Interview management to draw upon its familiarity with the operations and functions of the review unit.

STEP 3

Documenting Each Transaction/event Cycle - To document each transaction/event cycle for a thorough understanding of how it operates, the reviewer should:

1) Interview the persons involved in the cycle,
2) Review existing documentation,
3) Observe the activity, and
4) Prepare either a narrative explanation or a flowchart accompanied by appropriate narrative information in sufficient detail to permit an in-depth analysis of the existence and adequacy of internal controls.

The documentation should identify for each cycle such things as the procedures, the personnel performing the procedures, the forms and records developed and maintained, and the number and dollar value of transaction/events processed and any error rates.

The reviewer should verify the accuracy of the flowchart and narrative by conducting interviews or walkthroughs. Walkthroughs consist of tracing transactions or events from start to finish, noting specifically how the transaction or event is processed.

Proper documentation allows the reader to visualize an individual transaction/event moving through the cycle from start to finish, identifying all key control points and processes.

STEP 4

Evaluating the Internal Controls Within Each Transaction/Event Cycle - The reviewer must study the flowcharts, narratives and other documentation to determine if the current techniques as documented meet control objectives. There are three sub-steps in this process:

4a. Identify control objectives.
4b. Identify control techniques.
4c. Match objectives and techniques and make a preliminary assessment of controls.

Sub-Step 4a. Identify Control Objectives

Control objectives are desired goals or conditions for a specific transaction/event cycle. By achieving control objectives, the potential for waste, loss, unauthorized use or misappropriation is minimized. Procedure 02.50.20 lists sample internal control review objectives which can be used for typical review entities. Once identified, the control objectives should be summarized.

For control objectives to be effective, compliance must be measurable and observable. To measure compliance, the reviewer must identify and evaluate control techniques.

Sub-Step 4b. Identify Control Techniques

The reviewer must identify existing control techniques from detailed transaction/event cycle narratives and flowcharts prepared in Step 3. A control technique is defined as "a procedure, process or document that is being relied on to efficiently and effectively accomplish a control objective and thus help safeguard an activity from error."

Sub-Step 4c. Match Objectives and Techniques and Make a Preliminary Assessment of Controls

In this sub-step, the reviewer matches the control objectives identified in sub-step 1 and the control techniques identified in sub-step 2. The reviewer must then make a preliminary assessment of the validity of control techniques and note the results in the workpapers. This helps the reviewer to identify:

1. Internal control techniques which are strengths and must be tested under the next step, Step 5.

2. Control objectives for which control techniques are not adequate and for which system corrections must be made.

3. Control techniques that are unnecessary or excessive and can be eliminated.

STEP 5

Evaluating the Internal Controls - All internal controls (other than those determined to be inadequate and/or unnecessary) should be evaluated to verify that they are functioning as intended. The internal controls to be evaluated should be listed in the workpapers.

The evaluation should be based on 1) ongoing work performed by agency internal auditors, 2) the results of the work performed in Steps 1-4 above, and 3) any additional testing of internal controls deemed necessary to sufficiently evaluate their adequacy. The evaluation should serve as the basis for the chief executive officer's annual FCIAA certification, as discussed in Procedure 02.50.30 of these guidelines.

In those instances when testing of internal controls is deemed necessary, such testing may be done by selecting a sample of transactions or events, reviewing the documentation supporting those transactions, making other observations and inquiries, and determining whether the specified techniques are satisfactorily employed.

A sample includes, a representative number of transactions or events. The sample size will vary depending on: the nature and significance of the technique being tested, the characteristics of the individual transactions and the degree of assurance required. Sampling is used because verifying the entire population is unnecessary and impractical. The number of transactions to be tested should be the minimum necessary to provide the reviewer reasonable assurance that control techniques are functioning as intended. Test documentation must support the reviewer's conclusions. This documentation typically includes pertinent information such as personnel interviewed, observations performed, documents tested, dates, transaction types, amounts and any other distinguishing data.

After the documentation is completed, each transaction/event cycle control objective is evaluated to determine whether the existing control techniques provide reasonable assurance that the objective is achieved in an efficient and effective manner and/or that legally mandated control objectives are being achieved. Collect and summarize results in the workpapers. First, evaluate the control technique as either functioning or not functioning and then, if it is functioning, assess the adequacy of the technique in meeting the objective. The reviewer should note:

- Test results which indicate that the technique is not being performed.
- Test results which indicate that the technique is either not necessary (over control) or not meeting the stated objectives (weakness).

The reviewer then makes corrective action recommendations for further consideration.

APPENDIX A

SAMPLE CERTIFICATION BY CHIEF EXECUTIVE OFFICER
OF THE STATE AGENCY'S SYSTEM OF INTERNAL CONTROL

Honorable Frank J. Mautino
Auditor General
400 West Monroe Street, Suite 306
Springfield, Illinois 62704

An evaluation of the internal fiscal and administrative controls of the (name of agency) in effect during the reporting period _____ was performed in accordance with guidelines established by the Comptroller in consultation with the Director of Central Management Services.

The objectives of the system of the internal fiscal and administrative controls of the (name of agency) are to provide reasonable assurance that:

1. resources are utilized efficiently, effectively, and in compliance with applicable law;

2. obligations and costs are in compliance with applicable law;

3. funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;

4. revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and

5. funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

The concept of reasonable assurance recognizes that the cost of inherent control should not exceed the benefits expected to be derived therefrom, and that the benefits consist of reductions in the risks of failing to achieve the stated objectives. Estimates and judgments are required to assess the expected benefits and related costs of control procedures. Furthermore, errors or irregularities may occur and not be detected because of inherent limitations in any system of internal accounting and administrative control, including those limitations resulting from resource constraints, legislative restrictions, and other factors.

Finally, projection of any evaluation of the system to future periods is subject to the risk that procedures may be inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate. Nonetheless, I have taken the necessary measures to assure that the evaluation, identified in the first paragraph, has been conducted in a thorough and conscientious manner.

(Select the appropriate paragraph)

1. The systems of internal fiscal and administrative controls of the (name of agency) comply with the requirements of this Act.

2. The systems of internal fiscal and administrative controls of the (name of agency) do not fully comply with the requirements of this Act. Attachment A to this letter is a summary of material weaknesses. Attachment B is the corrective action plan which outlines a schedule for correcting the weakness. A separate corrective action plan is presented for each weakness.

(Signature of Chief Executive Officer)

APPENDIX A
(CONTINUED)

SAMPLE EVALUATION LETTER TO THE ACEO FROM AGENCY FCIAA REVIEWER OR REVIEW TEAM

Dear (ACEO):

In accordance with your delegation of responsibilities to me (us), I (we) have performed an evaluation of the system of internal accounting and administrative control of the (name of transaction/event cycle) in effect during the year ended _____. As required by the Fiscal Control and Internal Auditing Act, Article 3, Section 3003, this evaluation has been conducted in accordance with the guidelines established by the Comptroller, in consultation with the Director of Central Management Services.

The objectives of the internal accounting and administrative control of the (name of transaction/event cycle) are to provide reasonable assurance that:

(Check applicable objective)

___ Resources are utilized efficiently, effectively, and in compliance with applicable law;

___ Obligations and costs are in compliance with applicable law;

___ Funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation;

___ Revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and

___ Funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

I (we) have identified all the objectives that are applicable to the (name of transaction/event cycle).

The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits expected to be derived therefrom, and that the benefits consist of reductions in the risks of failing to achieve the stated objectives. Estimates and judgments are required to assess the expected benefits and related costs of control procedures. Furthermore, errors or irregularities may occur and not be detected because of inherent limitations in any system of internal accounting and administrative control, including those limitations resulting from resource constraints, legislative restrictions, and other factors. Finally, projection of any evaluation of the system to future periods is subject to the risk that procedures may be inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate. Nonetheless, I (we) have taken the necessary measures to assure that the evaluation, identified in the first paragraph, has been conducted in a thorough and conscientious manner.

(Select the appropriate paragraph)

1. The systems of internal fiscal and administrative controls of the (name of transaction/event cycle) comply with the requirements of this Act.

2. The systems of internal fiscal and administration controls of the (name of transaction/event cycle) do not fully comply with the requirements of this Act. Attachment A to this letter is a corrective action plan for each weakness which:

    a. fully describes the weakness,

    b. provides a plan and schedule for correcting the weakness; and

    c. includes a determination as to whether the weakness is material.

(Signature of Reviewer)

APPENDIX B

SAMPLE CORRECTIVE ACTION PLAN

INSTRUCTIONS FOR COMPLETING CORRECTIVE ACTION PLANS

1. AGENCY: The title of the agency the reviewer is working for should be placed on this line (e.g., Comptroller). This would not apply to all state agencies.

2. TRANSACTION/ EVENT CYCLE: The transaction/event cycle that the reviewer is directly accountable for should be placed in this space (e.g., Accounts Receivable).

3. DESCRIPTION OF MATERIAL WEAKNESS: Provide a three to five sentence description of the weakness. Be specific with respect to how fiscal/administrative weakness are in noncompliance with Article 3 Section 3001 of the Fiscal Control and Internal Auditing Act.

4. CAUSE OF CONDITION: Provide an explanation for how the material weakness was created.

5. REASON WHY WEAKNESS CANNOT BE CORRECTED Provide and explanation for why the weakness cannot be corrected.

6. COST OF WEAKNESS How much is the weakness currently costing the agency or how much is it projected that the weakness will cost the agency if not corrected?

7. COST AND BENEFITS OF CORRECTIVE ACTION: How much will it cost to correct the weakness. What benefits to the internal control structure will be realized by implementing the recommended actions.

APPENDIX B
(CONTINUED)

Prepared by _____ Date _____

Reviewed by _____ Date _____
(Supervisor's Signature)

STATE OF ILLINOIS

CORRECTIVE ACTION PLAN
(For reporting to ACEO)

AGENCY:_____

TRANSACTION/EVENT CYCLE:_____

DESCRIPTION OF MATERIAL WEAKNESS:

_____

_____

CAUSE OF CONDITION:_____

_____

_____

REASONS WHY WEAKNESS CANNOT BE CORRECTED:

_____

_____

_____

APPENDIX B
(CONTINUED)

COST OF WEAKNESS:

_____

_____

_____

COST AND BENEFITS OF CORRECTIVE ACTION:

_____

_____

_____

MATERIALITY OF WEAKNESS:

_____

_____

_____

CORRECTIVE ACTION SCHEDULED

RESPONSIBLE PERSON:

	Dates	
	Begin	End
TASK – 1 _____	_____	_____
TASK - 2 _____	_____	_____

Chief Executive Officer's
Signature _____

Date _____

APPENDIX B
(CONTINUED)

STATE OF ILLINOIS

CORRECTIVE ACTION PLAN
(For reporting to the Auditor General)

AGENCY:_____

DESCRIPTION OF MATERIAL WEAKNESS:

_____

_____

_____

REASONS WHY WEAKNESS CANNOT BE CORRECTED:

_____

_____

_____

CORRECTIVE ACTION SCHEDULED

RESPONSIBLE PERSON:

	Dates	
	Begin	End
TASK – 1 _____	_____	_____
TASK - 2 _____	_____	_____

Chief Executive Officer's
Signature _____

Date _____

APPENDIX C

CERTIFICATION REVIEW CHECKLIST

The objective of the Certification Review Checklist is to identify inquiries and determinations the chief executive officer should make prior to signing the certification letter. "Yes" responses to the questions appearing below will provide a reasonable degree of assurance that agency systems of internal fiscal and administrative controls comply with Article 3, Sections 3001 and 3002 of the Fiscal Control and Internal Auditing Act, or, if not in compliance, that all material weaknesses have been reported.

QUESTIONS

		Yes	No
1.	All Evaluation Letters have been received for each transaction/event cycle that was evaluated.	____	____
2.	All Evaluation Letters indicated that all applicable internal control objectives had been identified.	____	____
3.	The Evaluation Letters clearly indicate compliance or lack of compliance with FCIAA.	____	____
4.	For those evaluations that identified control weaknesses a Corrective Action Plan was submitted for each weakness.	____	____
5.	The Corrective Action Plans were complete as to:		
	. Transaction/Event Cycle Evaluated	____	____
	. Description of Material Weakness	____	____
	. Cause of Condition	____	____
	. Reason Why Weakness Cannot Be Corrected	____	____
	. Cost of Weakness	____	____

		Yes	No
.	Cost and Benefits of Corrective Action	____	____
.	Scheduling for Correcting Weaknesses	____	____

APPENDIX D

GLOSSARY

Activities - Major services or goods provided by an organizational unit. Major activities directly related to the program's objectives.

Agency - Any office, officer, department, commission, board, bureau, division, school, college, university, institution or other agency or unit of the State government subject to audit by the Auditor General of this State as defined in the State Auditing Act.

Agency Component - A functional subdivision, a major organization, a program or a functional subdivision of an agency.

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

Certification Report on the Status of Internal Control - See "Internal Control Certification".

Control Techniques - The mechanisms used to achieve control objectives and which prevent, detect or correct errors.

Detail Internal Control Review - See "Internal Control Review".

Event Cycle - The processes used to initiate and perform related activities, create the necessary documentation and gather and report related data.

General Control Environment - Various environmental factors that can influence the effectiveness of internal controls over program and administrative functions.

Inherent Risk - The potential for fraud, waste and abuse due to the nature of an activity. For example, activities conducted within severe time constraints have greater inherent risk that those which are not subject to time constraints.

Internal Control - The steps that an agency takes to provide reasonable assurance that obligations and costs are in compliance with applicable law; funds, property and other assets are safeguarded against waste, loss, unauthorized use or misappropriation; revenues and expenditures

APPENDIX D

GLOSSARY

applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the assets; and resources are used efficiently and effectively in pursuit of program objectives, and reliable information is maintained for evaluating managerial and organizational performance.

Internal Control Certification - A comprehensive annual report prepared by ACEO which certifies whether the system/s of fiscal and administrative accounting controls are adequate, identifying any material weaknesses and plans and schedules to rectify them.

Internal Control Review - Examining existing internal controls to determine whether existing measures are adequate to prevent or detect the occurrence of potential risks in a cost-effective manner. An internal control review cannot be equated to an audit, since the latter is much more comprehensive and requires the application of standards not appropriate for the internal control review.

Internal Control System - The sum of the organization's methods and measures used to achieve the objectives of internal control.

Internal Control Technique - A process or document that is being relied on to efficiently and effectively accomplish a control objective and thus help safeguard an activity from waste, loss, unauthorized use or misappropriation.

Internal Administrative Controls - The plan of organization and procedures and records that are part of the decision processes leading to management's authorization of transactions. Administrative controls can be divided into two groups: organizational and operational.

Internal Fiscal Controls - The controls on authorizing, processing, recording and reporting transactions, and which operate within the broader control environment of administrative controls.

Material Weakness - A situation in which the designed procedures or degree of operational compliance with those procedures do not provide reasonable assurance that the objectives of internal control specified in the Act are being accomplished.

Materiality - The significance of an event, amount or error, when measured in the light of surrounding circumstances by a reasonable person. In making a decision or judgment, an event, amount or error would be material if it affects the reasonable person's decision.

Operating Agencies - The principal responsibility of operating agencies is the delivery of programmatic services to the general public.

Operational Controls - The controls which provide assurances that the goals and objectives of agency are met effectively, economically and efficiently, and that only authorized activities are carried out.

Organizational Controls - The controls on how the agency assigns responsibility and defines authority through its organization structure and delegation of authority within the structure.

Reasonable Assurance - A satisfactory level of confidence considering costs, benefits and risks. Reasonable assurance recognizes that the cost of internal control should not exceed the benefit derived.

Segregation of Duties - Assigning duties to individuals so that no one individual controls all phases of the processing of a transaction, thereby permitting errors of omission or commission to go undetected.

Standards of Internal Control - These include: documentation, recording of transactions, execution of transactions, separation of duties, adequate supervision, access to resources, competent personnel, reasonable assurance, and records.

Transaction Cycle - The route by which an event (transaction) flows from inception to final reporting.

Vulnerability Assessment - A review of the susceptibility of an agency, program or function to the occurrence loss or unauthorized use of resources, errors in reports and information, illegal or unethical acts, and/or adverse or unfavorable public opinion.

03 Accounting and Financial Reporting Policies and Procedures

10 General Topics

10 Introduction

.. Purpose and Scope

.. Recognition of Authoritative Sources

.. Evolutionary Nature of Accounting Principles

20 Statute Reference

30 Organization Structure of State Government

.. Funds

.. Agencies

.. Interrelation of Funds and Agencies

.. Intergovernmental Relations

40 Budgetary Accounting and Legal Compliance

20 Methods of Accounting

10 Fund Accounting and Fund Classification

20 Measurement Focus and Basis of Accounting

30 Capital Asset and Depreciation Expense Reporting

10 Overview and Definitions

20 Valuation of Capital Assets

30 Capitalization

40 Depreciation

40 Revenue and Related Asset (Receivable) Reporting

10 General Recognition Procedures

20 Program and General Revenues

50 Expenditure/Expense and Related Liability Accounting

- 10 General Recognition Procedures
- 20 Long-Term Debt Instruments
- 30 Compensated Absences
- 40 Grants, Entitlements, and Shared Revenues Including Appropriations to Component Units
- 50 Claims, Judgments, and Contingencies
- 60 Leases/Financed Purchases/Certificates of Participation

60 Other Assets

- 10 Restricted Assets
- 20 Inventory

70 Financial Statement Presentation

- 10 Financial Reporting
- 20 Equity
- 30 Special and Extraordinary Items and Other Significant Transactions
- 40 Reporting Segment Information
- 50 Retirement Plan Reporting

PURPOSE AND SCOPE

The Constitution of 1970 created the elective Office of the Comptroller to assume broadly defined fiscal duties, including those formerly performed by the Auditor of Public Accounts. This Constitutional provision is implemented by the State Comptroller Act, which required the Comptroller to establish a Uniform Statewide Accounting System which will be applicable to the recording of transactions of "all State agencies." (See Procedure 01.10.60.) Also, Public Act 86-1415 (15 ILCS 405/6.01) requires that "the Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies." The purpose of this document is to define the principles of accounting which will underlie the development, implementation and operation of the Statewide Accounting Management System (SAMS).

An accounting principle is defined as "a general law or rule adopted or proposed as a guide to action; a settled ground or basis of conduct or practice." [1]

This document will define principles in each of the following broad categories:

- Methods of Accounting
- Capital Asset and Depreciation Expense Reporting
- Revenue and Related Asset (Receivable) Reporting
- Expenditure/Expense and Related Liability Accounting
- Other Assets
- Financial Statement Presentation

Each of the defined principles will be discussed in relation to the particular environment of the State of Illinois. The accounting principles are intended to facilitate the development and maintenance of a reliable central source of timely fiscal information which will describe the financial condition of the State, report upon the stewardship of public officials, and provide analytical data for legislators, agency administrators, investors and the citizens of Illinois.

SAMS is not intended to displace the internal accounting systems of individual State agencies. However, these principles do apply to agency internal accounting, and prescribe the nature of SAMS. Accordingly, they underlie the development of formats and procedures by which all State agencies must report fiscal information to the Comptroller within the meaning of the Constitution of 1970 and the State Comptroller Act.

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1 American Institute of Certified Public Accountants (AICPA), Accounting Terminology Bulletin Number 1

RECOGNITION OF AUTHORITATIVE SOURCES

In order to foster general acceptability of these accounting principles, the significant literature which enjoys general acceptance in governmental accounting and related fields has been researched. Those sources which have contributed to the definition of these accounting principles include:

- Government Finance Officers Association, Governmental Accounting, Auditing and Financial Reporting
- Governmental Accounting Standards Board, Codification of Governmental Accounting and Financial Reporting Standards
- AICPA, Audits of State and Local Governmental Units
- AICPA, Audits of Colleges and Universities
- AICPA, Audits of Providers of Health Care Services
- National Association of College and University Business Officers, College and University Business Administration

Several other respected sources have been consulted, including widely accepted accounting texts, relevant pronouncements and publications of the AICPA, other publications, articles and accounting literature and individual governmental accounting experts.

The literature has historically addressed the general area of state and local government, rather than consider the more specific discipline of recording, classifying and reporting state government financial information. SAMS addresses the unique requirements of statewide accounting in Illinois by adapting widely accepted principles, as set forth in the literature, to the environment in which they must operate.

Comptroller accounting standards or principles established in accordance with P.A. 86-1415 will conform to the GAAP hierarchy (AICPA Codification of Audit Standards AU 411.12) listed below:

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

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

EVOLUTIONARY NATURE OF ACCOUNTING PRINCIPLES

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

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

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

STATUTE REFERENCE

The statutory authority requiring the Comptroller to specify and establish accounting and reporting standards and principles to be used by all State agencies is contained in Section 6.01 of the State Comptroller Act, **(15 ILCS 405/6.01)** as set forth below.

> "The Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies. The standards and principles shall be effective upon filing by the Comptroller with the Auditor General. The Comptroller shall maintain and publish the standards and principles as a public document. These standards and principles shall be known as the Generally Accepted Accounting Standards and Principles for Illinois State Government, and shall, whenever possible, be compatible with any similar nationally existing generally accepted accounting standards and principles for government.
>
> In establishing the Generally Accepted Accounting Standards and Principles for Illinois State Government, the Comptroller shall consult with the Governor and the other members of the Executive Branch, the Chief Justice of the Supreme Court, and the leadership of the General Assembly and shall provide to these officials draft copies of any proposed standards at least 90 days prior to their adoption and shall consider any responses or suggestions that these officials may present."

FUNDS

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

AGENCIES

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

INTERRELATION OF FUNDS AND AGENCIES

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

INTERGOVERNMENTAL RELATIONS

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

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

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

APPROPRIATION, OTHER EXPENDITURE AUTHORITY AND BUDGETARY ACCOUNTING

The Comptroller's Accounting records shall provide for the control of fiscal activity against established fiscal plans in the form of appropriations, other expenditure authority and budgets.

Budgeting is a well-established practice of State government which provides a mechanism for control over revenues and expenditures. Budgets are prepared for appropriated funds by individual State agencies, which submit them for review through the Governor's Office of Management and Budget. The Governor may adjust the budgets of agencies responsible to the Governor and may recommend changes in the budget to the General Assembly. After due legislative consideration the budgets mature in the form of appropriation acts, which contain provisions that should be entered into the accounts of appropriated funds in order to facilitate the presentation of fiscal information which will demonstrate that these legal requirements have been satisfied.

For many State agencies, other levels of restrictions of resources are made to enforce further expenditure control. Entry of these restrictions (reversions) into the Comptroller's statewide accounting records is desirable and, in some cases, required to comply with language of the Appropriation Act which requires the Governor's release.

In cases of non-appropriated funds, allotments should be prepared and, where practicable, entered into the Comptroller's statewide accounting system.

Within the State of Illinois, there are essentially two forms of budget and appropriations--"line item" budgeting and "program" budgeting. The form in which the budget is prepared by the agency and the form in which the General Assembly enacts the appropriation are, to a large extent, mutually dependent.

Traditional, or line-item budgets emphasize the exchange of resources for goods or services classified on an organizational basis by the purpose or object of expenditure--such as personal services, commodities, and so forth--as defined in the Finance Act. Their primary purpose is the imposition of accounting and administrative control with respect to readily defined object classifications over organizational units authorized to expend public funds.

Within the traditional budget, planned expenditures for ordinary operations should be clearly segregated from those planned for capital or permanent improvements.

Program budgeting implies the prior definition of governmental activities, functions or programs. It provides a facility for estimating the total costs of specific programs. Using estimates of planned programmatic results, as established by respective program plans, agency officials may assess the prospective cost of these results, and accordingly may make or recommend rational decisions concerning the allocation of scarce resources. By thoughtfully defining and classifying governmental programs, it would be possible to examine results and costs on a statewide basis, rather than agency by agency. State agencies and the General Assembly should have the flexibility to utilize this method of financial planning and control. SAMS should therefore provide for recording and classifying fiscal plans and transactions in either budgetary format.

LEGAL COMPLIANCE

When the presentation of fiscal information in accordance with SAMS accounting and financial reporting policies and procedures conflicts with the presentation required to demonstrate legal compliance, such legal compliance should be demonstrated through the use of supplementary schedules (NCGAS 1, ¶12; GASB Cod. Sec. 1200.113).

If financial statements prepared in accordance with these policies and procedures fail to present information in a manner required to show compliance with legal or contractual provisions, the principles should govern financial statement presentation. This position is justified by the postulate of consistency and comparability, as well as the provisions of Sections 19 and 20 of the State Comptroller Act which require presentation "in such form as will most clearly and accurately set out the current fiscal condition of the State." Presentation of data to demonstrate legal compliance—for instance, a Federal Trust Fund which may be required to present fiscal data on a cash basis—should be accomplished through the use of supplementary schedules to the financial statements.

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.

OVERVIEW

Capital assets include infrastructure, land, land improvements, site improvements, buildings, building improvements, equipment, works of art and historical treasures, and intangible assets that are used in operations and that have expected useful lives extending beyond a single reporting period. Capital assets are accounted for differently in the basic financial statements depending on the measurement focus used.

- 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.
- Capital assets acquired with proprietary or fiduciary fund resources or donated to those funds are capitalized in those funds and depreciated in those funds over their estimated useful lives.
- In the government-wide financial statements, capital assets, including general capital assets, are capitalized and depreciated over their estimated useful lives (except for land, land improvements, construction in progress, infrastructure being accounted for under the modified approach and certain works of art and historical treasures).

The following table provides an overview of capital asset reporting for different situations.

Activity	Government-wide Financial Statements	Governmental Fund Financial Statements	Proprietary Fund Financial Statements	Fiduciary Fund Financial Statements (excluding agency funds)
Capital assets purchased; or received through donations (except noncapitalized works of art and historical treasures)	► Capitalize assets ► Report donations as revenue or contribution to term or permanent endowment	► Report assets purchased as an expenditure ► Do not report donations as an asset or a financial resource inflow	► Capitalize assets ► Report donations as capital contribution or contribution to term or permanent endowment	► Capitalize assets ► Report donations as addition

Activity	Government-wide Financial Statements	Governmental Fund Financial Statements	Proprietary Fund Financial Statements	Fiduciary Fund Financial Statements (excluding agency funds)
Noncapitalized works of art and historical treasures purchased; or donated	► Report assets purchased as an expense ► Report donations as revenue or contribution to term or permanent endowment	► Report assets purchased as an expenditure ► Do not report donations as an asset or a financial resource inflow	► Report assets purchased as an expense ► Report donations as capital contribution or contribution to term or permanent endowment	► Report assets purchased as a deduction ► Report donations as an addition
Capital assets accounted for using the depreciation method:				
Use of exhaustible capital assets;	► Charge depreciation expense and increase accumulated depreciation	► Not applicable	► Charge depreciation expense and increase accumulated depreciation	► Charge depreciation deduction and increase accumulated depreciation
Outlays that extend the initial estimated useful lives of the assets (preservation costs) or improve their efficiency (improvements) or capacity (additions); or	► Capitalize and depreciate	► Report as expenditures	► Capitalize and depreciate	► Capitalize and depreciate
Outlays for repairs and maintenance	► Report as expenses	► Report as expenditures	► Report as expenses	► Report as deductions
Infrastructure capital assets accounted for using the modified approach:				
Use of infrastructure capital assets	► No charge for depreciation	► Not applicable	► No charge for depreciation	► No charge for depreciation

Activity	Government-wide Financial Statements	Governmental Fund Financial Statements	Proprietary Fund Financial Statements	Fiduciary Fund Financial Statements (excluding agency funds)
Outlays that improve the assets' efficiency (improvements) or capacity (additions)	► Capitalize	► Report as expenditures	► Capitalize	► Capitalize
Outlays that extend the estimated useful lives of the assets (preservation costs) and outlays for repairs and maintenance	► Report as expenses	► Report as expenditures	► Report as expenses	► Report as deductions
Sales and other dispositions of capital assets	► Remove the assets' cost and any accumulated depreciation ► Report gain or loss on sale as special item or as general revenue or general government-type expenses (See GASB 34 Q&A, item 131)	► Report proceeds as other financing source or special item	► Remove the assets' cost and any accumulated depreciation ► Report gain or loss on sale as special item or as revenue or expense (usually non-operating)	► Remove the assets' cost and any accumulated depreciation ► Report gain or loss on sale as an addition (deduction)

DEFINITIONS

Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, waterways, water and sewer systems, dams, and lighting systems (attached to infrastructure assets, e.g., interstate lighting, airport runway lighting). Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

Land

Land is unimproved realty (typically the total closing cost).

Land Improvements

Land improvements are the non-depreciable costs and betterments of preparing the land for its intended use. An example of a land improvement is leveling and grading.

Site Improvements

Site improvements are the depreciable costs and betterments affixed to land that generally add to its value and functionality. Examples of site improvements include, but are not limited to, temporary structures, access roads, parking lots, fencing, lighting (e.g., lights in parking lots, lights along walkways), tunnels that connect buildings, gas, electricity or steam transmission lines, and campsites.

Buildings

Buildings are permanent structures designed to house persons or personal property, together with the initial cost of fixtures attached to and forming a permanent part of the building (i.e. immovable).

Building Improvements

Building improvements are capital expenditures that materially extend the useful life of a building, increase the capacity and/or efficiency of the building, or adapt to a new use. Building improvements also include capital expenditures that add value, extend the useful life, or adapt a leased building to a new use.

Works of Art and Historical Treasures

Works of art and historical treasures are assets that have cultural, aesthetic, or historical value and often are protected and preserved in a manner greater than that for other assets. Works of art and historical treasures are collections or individual items of significance that are owned by an agency which are not held for financial gain, but rather for public exhibition, education or research. Examples include Lincoln manuscripts, historic buildings, and civil war flags.

Equipment

Equipment assets are typically any **movable**, non-consumable, tangible personal property used in the operations of the State. Equipment includes the following assets:

- **Vehicles** – including, but not limited to, automobiles, trucks, trailers, aircraft, motorcycles, and farm vehicles.
- **Furniture and Fixtures** – movable equipment incorporated in a building including, but not limited to, office and building furnishings, communication devices, and other assets necessary to the use of the premises.
- **Library Assets** – includes assets that do not meet the requirements of non-capitalization for Works of Art and Historical Treasures (under paragraph 27 of GASB 34). Examples of library assets include: information sources that are circulated to students or the general public; including books, journals, periodicals, audio/visual media, computer-based information, manuscripts, maps, documents, and similar items which provide information essential to the learning process or which enhance the quality of academic, professional, or research libraries.
- **All other moveable tangible personal property used in the operations of the State.**

Capital expenditures that add value, extend the useful life, or adapt "equipment" (including leased equipment) to a new use and exceed the capitalization threshold for "equipment" should also be included in this category.

Construction in Progress

The accumulation of costs incurred during construction of assets. The accumulated costs are held in Construction in Progress until such time as the project is determined to be "substantially complete" (i.e. ready for its intended use).

Repairs and Maintenance

Repairs and maintenance include the ordinary and necessary projects needed to keep an asset serviceable through its expected life. Repairs and maintenance projects, by definition, do not increase the capacity or operating efficiency or extend the useful life of the asset. Repairs and maintenance costs are not capitalized, but rather expensed in the period incurred.

Network

A network is composed of all assets that provide a particular type of services for the State or an agency. A network of assets may be only one asset that is composed of many components. For

example, a network of infrastructure assets may consist of a series of inter-connected highways and roads.

Subsystem

A subsystem is composed of all assets that make up a portion or segment of a network. For example, all the roads of the State could be considered a network of infrastructure, while interstate highways, state highways, and rural roads could each be considered a subsystem of that network.

Capitalization Threshold

The dollar value at which the State elects to capitalize tangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Depreciation

A systematic and rational method of allocating the cost of a capital asset to the periods benefiting from its use.

Composite Methods

Calculating depreciation for a collection of similar assets (group depreciation method), such as traffic signals or lane-miles or dissimilar assets, such as all assets composing a transportation network or building.

Modified Approach (Infrastructure)

The election not to depreciate infrastructure assets that are part of a network or subsystem of a network that meet two specific requirements. First, the agency manages the eligible infrastructure assets using an asset management system that has certain specified characteristics, second, the agency documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the agency.

Intangible Assets

Intangible assets are assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period. Examples of intangible assets include, but are not limited to, software (both internally generated and non-internally generated),

easements and rights of way, water and land use rights, and subscription-based technology arrangements.

Internally-Developed Intangible Assets in Progress

The accumulation of costs incurred during development of intangible assets, such as software, patents, trademarks, and copyrights. The accumulated costs are held in Internally-Developed Intangible Assets in Progress until such time as the project is determined to be "substantially complete" (i.e., ready for its intended use).

POLICY

Capital assets should be reported at actual or estimated historical cost or, if donated, at their estimated fair value at the time of acquisition. Historical cost includes the amount paid for the asset, capitalized interest for constructed proprietary fund assets, and ancillary charges necessary to place the asset into its intended location and condition for use. Interest should not be capitalized for constructed governmental assets.

PROCEDURES

Capital assets should be reported at historical cost and should include ancillary costs to place the asset in service such as the cost of freight, site preparation, architect and engineering fees, etc. If something other than cash is used to pay for the asset, then the fair-market value at the time of acquisition of the non-cash payment or consideration determines the asset's cost or acquisition value. When the value of the consideration paid cannot be determined, the asset's fair market value at the time of acquisition determines its cost.

The following is a description of capital asset valuation by asset category:

Infrastructure

The cost of infrastructure includes all labor, material and professional services to construct the asset together with insurance, interest (for proprietary funds only), and other indirect costs incurred during the period of construction, to place the asset into its intended use. The cost should also include the amount paid for buildings (i.e. purchase price or labor, material and professional services if constructed) that are ancillary to a network or subsystem of infrastructure. The amount (type) of costs that should be capitalized depends on whether the modified approach is used to account for the respective network (or subsystem) of infrastructure. See the capitalization policy for infrastructure assets in Procedure 03.30.30.

Land and Land Improvements

The total asset value of land includes two basic elements - acquisition cost (land) and all non-depreciable costs to prepare land for its intended use (land improvements). The acquisition cost of land includes the purchase price of the real estate parcel together with all ancillary expenses up to and including transfer of title. These consist specifically of the contract price, delinquent tax liabilities assumed, expenses for settling other liens against the property, title search, and legal fees.

Land acquired through eminent domain proceeding should be reported at the settlement amount up to the fair value of the land. Amounts paid in excess of the fair value should be expensed.

Before land is ready for its intended use, costs related to non-depreciable land improvements may be incurred. These costs may be related to grading, filling, drainage, landscaping, and similar items. The costs of improvements become integral to the land cost. Land improvements should be reported at cost, estimated cost, or estimated fair value at the date of acquisition.

Site Improvements

Site improvements should be reported at cost, estimated cost, or estimated fair value at date of acquisition.

Buildings and Building Improvements

An agency may obtain buildings by purchasing them, by contracting with an outside party to construct them, or by constructing them internally. Regardless of the way a building is acquired, the general valuation guideline remains the same: the Agency should capitalize all necessary costs to obtain the building and to get it ready for its intended use. The cost of the building includes all labor, material and professional services to construct the building together with insurance, interest (for proprietary funds only), and other indirect costs incurred during the period of construction, to place the building into its intended use.

The valuation of building improvements includes all costs incurred to complete the improvement. The valuation of building improvements is similar to that described for buildings above.

Intangible Assets

The cost of intangible assets would depend on the type of asset. For non-internally generated assets, the cost is recorded as the amount paid for the asset. If the asset was donated, the cost is recorded based on the fair value of the asset at the time of donation. For internally generated assets, such as software, the project must be separated into three stages: the Preliminary Project Stage, the Application Development Stage, and the Post-Implementation/Operation Stage. Only those costs associated with the Application Development Stage should be included when determining valuation. Costs associated with the other two stages should be expensed as incurred.

Equipment

The basic cost of equipment usually is determined by all of the costs necessary to acquire the asset and place it into service. Included in the cost of equipment in addition to the net invoice cost are freight charges, in-transit insurance, applicable taxes, the cost of special foundations or bases; and assembly, installation, and testing costs.

Works of Art and Historical Treasures

The cost of works of art and historical treasures includes the amount paid or fair value at the date of acquisition if donated, and other costs necessary to put the asset into its intended use or place of exhibition. Included in the cost of works of art and historical treasures are freight charges, in-transit insurance costs, applicable taxes, the cost of special foundations or bases, and assembly, and installation costs. All of these costs are necessary to obtain the asset and get it ready for its intended use or exhibition.

Valuation of Donated Property

Land, buildings, works of art, historical treasures, equipment, and/or intangible assets 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.

Capitalization of Interest on Constructed Assets for Proprietary Funds

Agencies that construct assets, where construction of those assets are accounted for in a proprietary fund (e.g., an enterprise fund) should capitalize interest (in accordance with FASB Statement No. 34, Capitalization of Interest Costs) as part of the ancillary cost of the asset if long-term debt is recorded within the proprietary fund. Interest should not be capitalized on constructed capital assets accounted for as part of governmental activities, including the capital assets of internal service funds incorporated into governmental activities for the purpose of government-wide financial reporting or on capital assets constructed by the Capital Development Board (with general government resources/appropriations) that are subsequently transferred (contributed) to a proprietary fund.

The amount of interest to be capitalized represents interest that the proprietary fund could have avoided had the asset not been constructed. The amount of interest to be capitalized is determined by:

- multiplying the actual expenditures for the qualifying asset during the period
- multiplied by the number of months outstanding,
- multiplied by the appropriate interest rate.

The interest rate for capitalization purposes is to be based on the rates of the proprietary fund's outstanding borrowings. If the proprietary fund associates a specific new borrowing with the asset, it may apply the rate on that borrowing to the appropriate portion of the expenditures for the asset. A weighted average of the rates on other borrowings of the proprietary fund is to be applied to expenditures not covered by specific new borrowings.

Capitalized interest cannot exceed actual interest costs incurred during the period. If the effect of interest capitalization is immaterial (10% of the capitalization threshold of the category of capital asset being constructed or $10,000; whichever is less), interest capitalization is not required. Capitalization of interest should cease upon the constructed asset being ready for use or put into use.

Additionally, interest shall not be capitalized for the following types of assets:

- Assets that are in use or ready for their intended use in the activities of the proprietary fund
- Assets that are not being used in the State's operations and that are not undergoing the activities necessary to get them ready for use in the State's operations
- Land that is not undergoing activities necessary to get it ready for its intended use

The amount of capitalized interest should be included as part of the asset's historical cost and reported on Form SCO-538. Capitalized interest included as part of the historical cost of an asset, should be depreciated over the useful life of the asset.

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
Intangible Assets:	
Internally Generated Software	$1,000,000
Non-Internally Generated Software	$25,000
Right-to-Use Lease Assets	$100,000
Subscription-Based Information Technology Arrangements	$100,000

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.

Capitalization of Library Resources

Library resources should be capitalized as a collection. Annual additions to the collection should be capitalized as a single record if the addition exceeds the capitalization threshold for equipment.

GENERAL GUIDANCE ON DETERMINING OWNERSHIP OF CAPITAL ASSETS FOR REPORTING PURPOSES

Capital assets, including infrastructure, should be reported by the agency that owns the asset. In some situations, ownership of assets may be supported by legal documentation, such as deeds or title that is conveyed when the government acquires the assets. In other situations, ownership may be supported by legal or contractual provisions that stipulate ownership under certain conditions. However, in still other situations, ownership may be unclear.

Custodians of capital assets generally have the responsibility to document the ownership to such assets. If ownership to an asset cannot be documented, the asset and corresponding depreciation expense should not be reported by agencies. Documents supporting ownership to an asset should generally be maintained throughout the service life of the asset. In most cases, the ownership of these assets is straightforward; however, in certain cases (e.g., assets that are jointly owned by the State of Illinois and neighboring states), the ownership of an asset may be unclear. These procedures provide guidance to State agencies in determining the ownership of capital assets that they manage and/or maintain.

Guidance on Ownership of Capital Assets Other Than Infrastructure

Capital assets other than infrastructure include such items as land, land improvements, site improvements, buildings, building improvements, equipment, works of art and historical treasures. Agencies should follow the following guidance to ensure that assets recorded are properly owned by the State.

Documentation Requirements Supporting Ownership:

- **Land** (including right-of-way and easements) that is capitalized by an agency should be supported by legal documentation (e.g., legal title documentation, purchase documents, grant documents, etc.) that substantiates the State's legal title to the asset. This documentation should be maintained by an agency in perpetuity due to the inexhaustible nature of the asset. Further, this documentation should be organized and maintained in a manner such that it is available for review by internal and external auditors, Comptroller's Office staff and other interested parties.

- **Land improvements, site improvements, buildings, and building improvements** should be supported by purchasing documentation (e.g., contracts, requisitions, purchase orders, payment documents, etc.). The documentation should include content such that the type of asset, location of asset, purchase cost, and date of purchase may be determined by an independent third party. This documentation should be maintained as long as these assets are in use by the State or they become obsolete.

- **Equipment** that is capitalized by an agency should be supported by the legal title of the asset. This documentation should be maintained by the agency until the agency disposes of the asset. In cases where legal titles to these types of assets are not commonly issued, the ownership of the asset should be substantiated by purchasing documentation (e.g., requisitions, purchase orders, receipting documents, payment documents, etc.). The documentation should identify a specific asset and include content such that the type of asset, purchase cost and date of purchase may be determined by an independent third party.

- **Works of art and historical treasures** that are capitalized by an agency should be supported by purchasing documentation (e.g., contracts, payment documents, etc.) if the assets have been purchased by the State. If the assets have been donated, the agency should maintain records related to the donation such as title transfers, donor agreements, etc. In addition, records of the appraisals of assets that are donated should be similarly maintained. These records should be maintained as long the State maintains or disposes of the asset.

These documentation requirements apply to all capital assets regardless of whether they were originally purchased/placed into service by an agency or donated to the State by a third party (e.g., private entities, the federal government, etc.).

Guidance on Determining the Reporting Agency for Capital Assets

For reporting purposes, the following guidance should be followed by State agencies:

- **For a capital asset that may be shared or used by more than one State agency**, the asset should be recorded by the agency that originally purchased the asset (or placed it in service).
- **When an asset is transferred from one agency to another**, the legal title to the asset should be assigned to the receiving agency.
- **In the case where an agency occupies a building that is owned by another agency**, the owner agency is responsible for reporting both the value of the building and all costs

of improvements made to the building, whether by the owner agency or occupying agency, that extends the useful life of the building beyond one year.

Guidance on Ownership of Infrastructure Assets

Infrastructure assets include items such as roads, bridges, tunnels, drainage systems, waterways, water and sewer systems, dams, and lighting systems. In the majority of cases, a legal title document is not created when these assets are constructed or placed into service. Thus, the ownership of these assets should be supported by purchasing documentation (e.g., contracts, requisitions, purchase orders, payment documents, etc.). The documentation should include content such that the method of acquisition, type of asset, location of asset, vendor name/address, purchase cost and date of purchase may be determined by an independent third party.

In cases where infrastructure assets are jointly developed or constructed by the State of Illinois and neighboring states, Illinois agencies should record only those assets which are ***maintained*** by the State. For example, in the case where a bridge spanning the Mississippi River is jointly funded by the states of Illinois and Missouri, the State of Illinois should record the bridge only if it has the primary responsibility for ***maintaining*** the asset. Alternatively, if the State of Illinois contributes financial resources to the ongoing maintenance of the bridge, but maintenance procedures are performed by the State of Missouri, the State of Illinois would not record the asset.

Based on the criteria established above, agencies should record the cost of infrastructure assets that they maintain. As such, the full cost of an asset should be recorded regardless of the manner in which the asset construction costs are financed. For example, if a bridge is jointly funded by the State of Illinois and the State of Wisconsin and the State of Illinois has the responsibility to maintain the bridge, the State of Illinois should record the full cost of construction, with Wisconsin's portion of the funding being recorded as an other financing source.

Location of infrastructure assets does not determine what entity should report particular infrastructure assets. Roads within a county may be owned or managed by a city, the State, or a special district. Those roads would not be considered county assets, even though they are physically located within the county, because the county does not own the roads or (if ownership is unclear) have primary responsibility for managing the roads.

TRANSFERRING OWNERSHIP OF CAPITAL ASSETS

This section describes the procedures to be followed by State agencies and component units when accounting for and reporting transfers of capital assets. In all situations described below, if an agency or component unit is transferring an asset in which it is evident that the asset has been

impaired (the economic value of the asset is substantially below the book value), the asset should be written down to reflect impairment prior to the transfer of the asset.

Transfers to/from Other Governments

On occasion, the State may transfer ownership of capital assets (including infrastructure) to a local government. In such cases, the transferring agency should remove the net book value of those capital assets from its financial statements and capital asset records. Also, the transferring agency should report an expense of the applicable function equal to the fair market value of the transferred assets. The difference between the fair market value and the net book value at the time of the transfer should be recorded as a gain or loss on the disposition of capital assets. Similarly, local governments (and others) may donate capital assets to the State. Agencies that receive donated capital assets should capitalize the donated assets at their fair market value at the date of donation. The receiving State agency should also report the fair market value of the donated capital assets as a program revenue of the applicable function. Agencies should refer to GASB Statements No. 33 and No. 34 for additional guidance.. The transaction may involve the reporting of extraordinary or special items.

Transfers from Capital Development Board (CDB)

The costs of projects involving the construction of new 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" 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 use 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 Construction in Progress (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 or as a repair and maintenance costs for that period. The guidance for distinguishing between repairs and maintenance and capital items is provided in SAMS 03.30.10.

Transfers between Primary Government Agencies

Sometimes, a capital asset may be transferred from one primary government State agency to another primary government State agency. In this situation (except for transfers to CMS Surplus

Property, which is discussed separately below), the receiving agency should record the asset's original cost and related accumulated depreciation at the time of the transfer, and depreciate the asset over the useful life remaining when it is transferred. Gains and losses should not be recorded by the transferring agency. Instead, the transferring agency should record a transfer-out equal to the net book value at the time of the transfer and write off the cost of the asset and related depreciation. Similarly, the receiving agency should record a transfer-in equal to the net book value at the time of the transfer and record the asset at cost with related depreciation.

Transfers involving Component Units

Occasionally, capital assets are transferred between the primary government and component units, or between component units of the State. In these situations, agencies and component units should follow the applicable guidance provided above for "Transfers to/from Other Governments". Receiving entities should follow the same guidance as the receiving agency above, while disposing entities should follow the same guidance as the transferring agency above.

ASSETS TRANSFERRED TO CENTRAL MANAGEMENT SERVICES (CMS) FOR DISPOSAL

Agencies and component units commonly transfer assets to make optimum use of the asset lives. Most equipment items and other low value assets are transferred to CMS for disposal at the end of their useful lives. The assets are transferred to CMS at zero value. CMS considers the transferred items to be inventory. Some inventory items are transferred to State agencies and others in compliance with the Property Control Act (30 ILCS 605/). CMS disposes of the remaining inventory items in accordance with the provisions of Section 7 of the Property Control Act (30 ILCS 605/ 7).

Generally, if assets transferred to CMS Surplus Property have net book value, and the net book value is not significant, a loss should be recognized on the transfer according to the guidance below. If the asset is later transferred by CMS to another State agency, the receiving entity should record the receipt of the asset at zero cost.

In extremely rare cases, high value assets such as aircraft, land, buildings or technical equipment items may be transferred to and/or from CMS. In such rare cases, the financial reporting treatment would be prescribed by the Comptroller's Office Financial Reporting Department on a case-by-case basis.

Recognition of Loss on Disposal

Capital Assets transferred to CMS for disposal are generally at or beyond the end of the expected useful lives. However, occasionally some assets may be transferred with a net book value. In cases where assets are transferred to CMS before they are fully depreciated, or where there exists a salvage value, agencies should report a loss on the disposition of the asset. The process to be used to report a loss on disposal of a capital asset is described in the table below.

Recognition of Gain on Disposal of Capital Assets

CMS generally reports as revenue to an internal service fund the amounts realized upon disposal of assets sold at auction periodically throughout the year. However, in the event that an agency has been granted authority to dispose of assets, and a gain has been realized, the gain should be reported in the manner described in the table below.

Disposal of Capital Assets

Upon disposition of an asset to a non-State entity, a gain or loss must be recognized as the difference between the net book value of the assets disposed and net proceeds received (i.e. cash and or fair value of dissimilar assets). The following table describes the accounting for disposals of assets:

Accounting Treatment	**Governmental Funds**	**Proprietary Funds**	**Fiduciary Funds** *(excluding agency funds)*
Financial Statements	Report proceeds as other financing sources or special item	Remove the assets' cost and any accumulated depreciation Report gain or loss on sale as special item or as revenue or expense (usually nonoperating)	Remove the assets cost and any accumulated depreciation Report gain (or loss) on sales as an addition (or deduction)
Form SCO 538	Remove the asset's cost and any accumulated depreciation. Report proceeds, net book value, and gain or loss.	Remove the assets' cost and any accumulated depreciation Report proceeds, net book value, and gain or loss.	Remove the assets' cost and any accumulated depreciation Report proceeds, net book value, and gain or loss.

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.

Agencies should depreciate capital assets on an individual unit basis unless written permission is obtained from the Comptroller's Office to use a group or composite depreciation method for certain networks or subsystems of infrastructure. Once a method for a particular asset is chosen, it must generally be used for the life of the asset.

Example Straight-line Depreciation Calculation

To illustrate the straight-line depreciation calculation, assume an agency purchases a one-ton truck. Pertinent data includes the following:

Cost of truck	$32,000
Estimated useful life	10 years
Estimated salvage value	$ 2,000

The annual depreciation expense for the truck would be calculated as follows:

$\frac{\text{Cost of truck less salvage value}}{\text{Estimated useful life}}$	= Annual Depreciation expense
$\frac{\$32,000 - \$2,000}{10}$	= $3,000

Depreciation of works of art and historical treasures

Capitalized collections or individual items that are exhaustible, such as exhibits whose useful lives are diminished by display or educational or research applications, should be depreciated over their estimated useful lives. Depreciation is not required for collections or individual items that are inexhaustible.

Depreciation of Library Resources

Additions to library resources are capitalized as a single record in the year added and depreciated over the estimated useful life using one of the five averaging conventions discussed above. The same averaging convention should be used consistently from year to year to report depreciation.

Classification of Depreciation Expense in Government-wide Statement of Activities

Depreciation expense should be reported in the government-wide statement of activities as a direct expense of the function that is specifically identified with the underlying capital assets. Each agency's applicable function is defined in SAMS procedure 11.50.50. Most agencies report all their activities only under one function. For these agencies, depreciation expense should be reported entirely as a direct expense of the applicable function for that agency. For those agencies that report their activities under multiple functions, depreciation expense should be allocated to the appropriate functions based on the function of the underlying asset. In some situations, an asset may be shared by multiple functions. Accordingly, depreciation expense for shared assets should be allocated rationally and ratably to the appropriate functions based on each function's estimated use of the asset.

Modified Approach for Infrastructure

The modified approach for infrastructure asset reporting is not a required approach, but rather an option that may be adopted by agencies that own and manage them. If an agency is contemplating the use of the modified approach, agency management should be fully aware of the policy, information systems and reporting requirements and the related costs and benefits of implementing this reporting approach. Further, an agency that is planning to utilize the modified approach in the future is required to contact appropriate Comptroller's Office personnel to ensure that its plans are congruent with those of other agencies with similar assets. This coordination is critical to ensure consistency in the statewide reporting of similar assets managed under the modified approach.

Agencies that manage several types of, networks, or subsystems of infrastructure assets may utilize the modified approach for reporting information on all these assets or a particular type, network or subsystem of assets. If the modified approach is used, the agency must meet all the requirements contained in this Procedure.

Notification of Election to Adopt Modified Approach

At a minimum, an agency that intends to report infrastructure assets under the modified approach, must provide a written request to the Comptroller's Office prior to the year of adoption. The notification must contain the following elements:

1. A clear description of the infrastructure assets for which the agency proposes to report under the modified approach and how those assets are currently classified (e.g., network, subsystem, etc.);

2. Capitalized cost and related depreciation of these assets as of last reporting period;
3. Description of the agency's asset management system and related functionalities that address the reporting requirements established in this Procedure;
4. Brief description of the agency's proposed condition assessment methodology;
5. Proposed established condition level of assets;
6. Estimated budgetary implications of utilizing the modified approach; and
7. Other useful information related to this reporting approach.

Before implementing the modified approach, the agency should be prepared to work closely with Comptroller's Office personnel to develop and/or revise appropriate policies, procedures, systems reporting standards, etc. in order to utilize the modified approach on a prospective basis.

Requirements for Using Modified Approach

In order to utilize the modified approach, an agency must satisfy the following requirements (in addition to the basic notification requirements outlined above):

- **Asset Management System** - The agency must manage its infrastructure assets utilizing an asset management system that includes an inventory of the assets that are currently managed and maintained by the agency. The inventory and related asset data must be maintained in sufficient detail to produce the information required by this Procedure for disclosure purposes; however, the inventory does not have to provide a detail of individual assets. For example, an inventory for a road subsystem may provide an aggregate of pavement miles by type and not provide detail by specific location. The nature and degree of aggregation should be defined in the agency's implementation policies and procedures.

- **Establish Condition Level** - The agency must establish a minimum infrastructure asset condition level at which it plans to maintain and preserve its assets. Asset condition levels should be established as an integral part of an agency's normal planning and budgeting process with input from appropriate agency management, the Governor's Office and citizens. Asset condition levels may be established by the agency for a network, subsystem or type of asset depending on its overall asset management methodology. For example, if an agency defines a transportation network consisting of several subsystems (three types of roads, two types of bridges and lighting systems), it could establish an individual condition level for each subsystem. Alternatively, it

could establish a condition level for the entire network based on an aggregate asset management methodology that takes into account the condition levels of each subsystem. The agency must document its planned condition level goals and measurement policies and procedures for review by external auditors and/or Comptroller's Office financial reporting personnel.

- **Estimate Annual Maintenance Expenditures** - The agency's asset management system must be capable of estimating the annual amount of expenditures necessary to maintain and preserve its assets at the established condition level(s).

- **Perform Condition Assessment** - The agency must perform or have established procedures to perform condition assessments of its infrastructure assets on a consistent and periodic basis (but at least every three years). These condition assessments must be summarized into information that is useful to users of the financial statements utilizing a measurement scale. These assessments may be based on sampling techniques and/or revolving evaluations of assets. For example, an agency could establish an asset condition methodology that assigns a condition rating (scale from 1 to 10) to concrete bridges based on a weighting of three factors: 1) visual inspection; 2) structural evaluation utilizing detection equipment; and 3) age of the bridge. Each year, the agency conducts condition assessments on a sample of bridges and assigns an overall rating to each bridge based on the three factors. The results of the condition assessments are utilized to extrapolate the overall condition of the agency's bridges utilizing the established scale. The documentation supporting the condition assessment should be sufficiently clear to permit review by external auditors and/or representatives of the Comptroller's Office. The documentation of the condition assessment should include coverage of the significant steps of the process, the results and the conclusions. The documentation should permit the independent reviewers to reach the same conclusions reached by the technicians that prepared the assessment.

- **Document Asset Management Methodology** - The agency must document its asset management methodology, the basis for its established asset condition levels and related assessments, and related assumptions. Generally, this documentation should be summarized into an asset management plan that is adopted by the agency. The plan and related supporting documentation should be available upon request for use by the Comptroller's Office, auditors, legislators, citizens or other stakeholders.

- **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 Annual Comprehensive 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 Annual Comprehensive 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 Annual Comprehensive Financial Report reporting process.

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

BACKGROUND

This procedure summarizes the basic generally accepted accounting principles (GAAP) that apply to the recognition of revenue, receivables and resulting deferred revenues related to exchange and nonexchange transactions. This procedure will describe the characteristics of exchange and nonexchange transactions, revenue recognition principles, and the related "asset accounting," including the recognition, valuation, and reporting of related accounts receivable.

This procedure includes guidance on financial reporting of accounts receivable in accordance with GAAP. It is not intended to replace quarterly accounts receivable guidance currently provided in SAMS Chapter 26. Chapter 26 describes statewide accounts receivable reporting requirements designed to comply with the Illinois State Collection Act of 1986 (30 ILCS 210/1).

PROCEDURES

Classifying Transactions as Exchange or Nonexchange

The accounting for revenue transactions is based on their classification as exchange or nonexchange. The determination of whether a particular revenue arises in whole or in part from nonexchange transactions or, instead, from exchange or exchange-like transactions is a matter of professional judgment, depending on the facts and circumstances surrounding the transactions.

Exchange and Exchange-Like Transactions

Exchange transactions are those in which the State gives and receives essentially equal values. An example of an exchange transaction is a lease of a state-owned building to a corporation or individual. The exchange would yield cash to the State and potentially a receivable at year-end for rent earned. Exchange-like transactions are those, in which there is an identifiable exchange between the State and another party, but the values exchanged may not be quite equal, or the direct benefits of the exchange may not be exclusively for the parties to the exchange. Examples include certain fees for regulatory or professional licenses and permits, fees for drivers licenses and vehicle registrations, passenger facility charges, certain grants and donations, and other transactions that, regardless of the label applied to them, are based on an exchange of similar but not equal values.

Nonexchange Transactions

Nonexchange transactions are those in which the State receives value without directly giving equal value in return. Income and sales tax revenues are examples of nonexchange revenues. Nonexchange revenue transactions account for most of the revenue recorded by the State, and are classified as follows:

Derived tax revenues result from assessments imposed by the State on exchange transactions. Examples include taxes on personal income, corporate income, and retail sales of goods and services. The principal characteristics of these transactions are: (1) the State imposes the provision of resources on the provider; and (2) the State's assessment is on an underlying exchange transaction, such as the exchange of an employee's services for a wage or salary or the exchange of motor fuel for the market price for the fuel.

Imposed nonexchange revenues result from assessment by the State on nongovernmental entities, including individuals, other than assessments on exchange transactions. Examples include fines, penalties, and property forfeitures, such as seizures and escheats. The principal characteristic of these transactions is that the required transmittal of resources is imposed by the State on an act committed or omitted by the provider that is not an exchange transaction.

Government-mandated nonexchange transactions (revenues) occur when another government (i.e. Federal government) provides resources to the State (or an agency) and requires that State to use them for a specific purpose or purposes established in the provider's enabling legislation. That is, the provider establishes purpose restrictions and also may establish time requirements. Examples of government-mandated nonexchange transactions include federal programs that the State is required to perform including Medicaid, Title I, and TANF (Temporary Assistance to Needy Families). The provider usually establishes purpose restrictions and eligibility requirements. The principal characteristics of these transactions are: (1) a provider (i.e. Federal) government mandates that the State perform a particular program or facilitate its performance by another government; and (2) fulfillment of certain requirements is essential for a transaction to occur. These essential requirements may include time requirements and are referred to as eligibility requirements.

Voluntary nonexchange transactions (revenues) result from legislative or contractual agreements, other than exchanges, entered into willingly between the State (or agency) and one or more other parties. Examples of voluntary nonexchange transactions include certain grants such as: Highway Construction and Planning; Social Services Block Grant; Child Care programs; State appropriations received by component units; and donations by nongovernmental entities, including individuals. Both parties to a voluntary nonexchange transaction may be governments, or one party may be a nongovernmental entity, including an individual. As with Government-mandated nonexchange transactions, the provider (i.e. Federal government) often establishes purpose restrictions and eligibility requirements. In many cases, the provider may require the return of the resources if the purpose restrictions or eligibility requirements are not fulfilled. The principal characteristics of voluntary nonexchange transactions are: (1) they are not imposed on the provider or the recipient; and (2) fulfillment of eligibility requirements is essential for a transaction to occur.

Distinguishing Between Exchange and Nonexchange Transactions

Exchange and exchange-like transactions are distinguished from nonexchange transactions by the proportionate value exchanged. Exchange and exchange-like transactions are characterized by a reasonably equal value exchanged between the parties. Nonexchange transactions are characterized by a highly disproportionate or relatively unequal exchange of value.

Generally, fees and similar charges represent some exchange of value and are considered exchange or exchange-like transactions. Most grants and gifts represent nonexchange transactions. However, there may be grants in which the provider is receiving a direct value in exchange such as intellectual property rights from a research grant. A careful evaluation must be performed for each transaction to determine whether or not there is an exchange of relatively equal value, especially in the area of grants. This determination can be subjective and will often require professional judgment.

Example 1 – Social Services Block Grant (Nonexchange)

A State agency receives a grant from the Federal government for the Social Services Block Grant (SSBG) program. The purpose of the SSBG program is to provide funds to states to provide various social services to individuals, families, and entire population groups on a reimbursement basis.

This grant represents a nonexchange transaction because there is not an exchange of relatively equal values. Even though the State is providing a service that the Federal government desires to be performed for some public purpose, there is no direct value received by the Federal government.

Example 2 – Research Grant (Exchange and Nonexchange)

A State agency receives a research grant from the Federal government in return for patent rights to the research. This grant represents an exchange transaction because there is an exchange of relatively equal value (i.e. the Federal government is receiving the intellectual (patent) rights from the research). If, on the other hand, the Federal government does not receive the patents or other intellectual property rights, the grant would represent a nonexchange transaction.

Example 3 – Fees (Exchange-Like)

A State agency issues driver's licenses for a four year period. The license represents the privilege to operate a motor vehicle in exchange for a fee. This transaction represents an "exchange-like" transaction because it is more similar to an exchange than a nonexchange transaction. That is, there is an identifiable exchange between the State and the individual

receiving the drivers license, but the value exchanged is not quite equal. Exchange-like transactions should be accounted for in the same manner as "pure" exchange transactions.

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

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting (see Procedure 03.20.20). Under the accrual basis of accounting, revenues and receivables resulting from exchange and exchange-like transactions are recognized when the exchange takes place; revenues and receivables from nonexchange transactions are recognized as explained in the following procedures.

Exchange and Exchange-Like Transactions

Revenues and the related receivable that result from exchange and exchange-like transactions are recognized when the exchange takes place. Resources (i.e. cash) received before the exchange has occurred are reported as deferred revenues (liabilities).

Example 1– Fees

A State agency issues driver's licenses for a four year period. The license represents the privilege to operate a motor vehicle in exchange for a fee. This transaction is an "exchange-like" transaction because it is more similar to an exchange than a nonexchange transaction. Revenue from an exchange-like transaction should be recognized when the exchange takes place. Because the State is not obligated to perform any further services after issuing the license and will not be required to refund any portion of the fees, it has completed the exchange and the earning process. This concept is further explained in FASB Concept Statement 5, paragraph 83b which states in part that, "Revenues are not recognized until earned. An entity's revenue-earning activities involve delivering or producing goods, rendering services, or other activities that constitute its ongoing major or central operations, and revenues are considered to have been earned when the entity has substantially accomplished what it must do to be entitled to the benefits represented by the revenues."

Example 2– Lease of State Building

A State agency leases a portion of its building to a corporation at market rates. This transaction represents an exchange of equal value between the State and the corporation. Revenue should be recognized as earned over the period of the lease (i.e. on a straight-line basis over the term of the lease). Receivables for uncollected revenues should be reported when revenue is recognized. Payments received before revenue is recognized should be reported as deferred revenues.

Nonexchange Transactions

The accounting for nonexchange transactions is based on the classification of the revenue as follows:

Derived tax revenues. Assets (receivables or cash) should be recognized when the underlying exchange transaction occurs or resources are received, whichever is first. Revenues should be recognized when the underlying exchange transaction occurs. Resources (i.e. cash) received before the underlying exchange has occurred are reported as deferred revenues (liabilities).

Example – Sales Taxes

The State imposes a tax on sales of goods by retail merchants (i.e. sales tax). The tax is collected by merchants from customers (providers) at the time of sale. Most merchants are required to submit sales tax receipts to the State on a weekly basis; however, small retail sales merchants are required to submit receipts only on a monthly, quarterly, or annual basis.

This example illustrates the characteristics of derived tax revenues (i.e. a tax is imposed on an underlying exchange transaction between a merchant and consumer). Under the accrual basis of accounting, the State should recognize revenues, net of estimated refunds, as each sales transaction occurs. (From a practical standpoint, the State will likely base the amount to be recognized on total merchants' sales as reported or estimated for the weeks or quarters that make up the State's fiscal year.) Receivables for uncollected revenues should be reported when revenue is recognized. Payments received before revenue is recognized should be reported as deferred revenues or as part of a tax refund amount.

Imposed nonexchange revenues. Assets should be recognized when the government has an enforceable legal claim to the resources or resources are received, whichever is first. If the enabling legislation includes time requirements, revenues should be recognized in the period when the use of the resources is required or first permitted. Otherwise, revenues should be recognized at the same time as the assets. Resources received or recognized as receivables before the time requirements are met should be reported as deferred revenues.

Example – Fines

A State agency imposes fines and seizes property for violation of the rules and regulations governing hunting and fishing. Seized property is auctioned from time to time during the year and the proceeds from the auctions are deposited into the appropriate fund.

This example illustrates the characteristics of an imposed nonexchange transaction. Under the accrual basis of accounting, receivables for fines should be recognized when the government

has an enforceable legal claim to the resources. Due to the difficulty in establishing when an enforceable legal claim exists and the practical limitation of estimating the ultimate collectibility of fines, the State should recognize revenue when the fine is collected. Receivables and deferred revenue should be reported for imposed but uncollected fines. Revenue from seized property should be recognized when an enforceable legal claim exists.

Government-mandated and voluntary nonexchange transactions. Assets should be recognized when all applicable eligibility requirements are met or the resources are received, whichever is first. Revenues should be recognized when all applicable eligibility requirements are met. For transactions in which the provider requires the recipient (State) to use (sell, disburse, or consume) the resources in or beginning in the following period, resources received before that period should be recognized as deferred revenues. However, if the provider stipulates that resources be maintained intact in perpetuity, for a specified number of years, or until a specific event has occurred (such as permanent or term endowments), time requirements are met and revenues should be recognized when the resources are received, provided that all other eligibility requirements have been met.

The four types of eligibility requirements are:

a. *Required characteristics of recipients.* The provider specifies certain characteristics for the recipient or secondary recipient. For example, under a certain federal program, recipients are required to be states and secondary recipients are required to be counties.

b. *Time requirements.* Time requirements specify the period when resources are required to be used or when use may begin, or require that the resources be maintained intact as specified by the provider.

c. *Reimbursements.* The provider offers resources on a reimbursement ("expenditure-driven") basis and the State (or agency) has incurred allowable costs under the applicable program.

d. *Contingencies (applies only to voluntary nonexchange transactions).* The provider offers resources contingent upon a specified action of the State (or agency) and that action has occurred. For example, the recipient is required to raise a specific amount of resources from third parties or to dedicate its own resources for a specified purpose and has complied with those requirements.

GASB Statement No. 33 distinguishes between two kinds of stipulations on the use of resources: *time requirements* and *purpose restrictions*. Time requirements specify the period when resources are required to be used or when use may begin, or require that the resources be maintained intact as specified by the provider. Time requirements affect the timing of recognition of nonexchange transactions. Purpose restrictions, on the other hand, specify the purpose for which the resources

should be used. Purpose restrictions do not affect when revenue from a nonexchange transaction is recognized; instead, they affect the reporting of equity (i.e. restricted net assets).

Example 1 - Grants

The federal government issued a grant to a State agency to study the health related effects of exercise on a targeted population of individuals with sedentary lifestyles. The grant permits 100 percent reimbursement for direct and indirect costs. The period of availability of the grant is two years, beginning October 1st of the current fiscal year. The agency is permitted to retain the rights to the grant research. The agency incurs qualifying reimbursable expenses, and complies with all administrative requirements throughout the course of the grant. There are no significant contingencies.

This is an example of a voluntary nonexchange transaction. Under the accrual basis of accounting, revenue should be recognized when the qualifying expenditures are incurred. Receivables for uncollected revenues should be reported when revenue is recognized. Payments received before revenue is recognized should be reported as deferred revenues.

Example 2 – Private Contribution

An individual (provider) makes a large cash donation to a State university (recipient). The donation is to be used in the business school at any time for operations, scholarships, or any other purposes deemed appropriate by the university.

This example illustrates the characteristics of voluntary nonexchange transactions. There is no eligibility requirement. Assuming that the donation was not announced in advance, the university should recognize cash and a revenue when the money is received. If, on the other hand, the donor announces the donation a year before paying it and the university believes that collection is probable, the university should recognize a receivable and a revenue when the donation is announced. Because of the purpose restriction, the university should report resulting net assets (or fund balance) as restricted until used.

Example 3 – Endowment and Similar Transactions

An individual (provider) makes a large cash donation to a State university's permanent endowment. The provider stipulates that the original donation (corpus) must be invested and maintained in perpetuity, and the related investment earnings must be used to provide scholarships.

This example illustrates the characteristics of voluntary nonexchange transactions. Under the accrual basis of accounting, revenues should be recognized when the resources are received. For this transaction, the time requirement is met as soon as the university begins to honor the

provider's stipulation not to sell, disburse, or consume the resources and continues to be met for as long as the university honors that stipulation. Because of the purpose restriction, the university should report resulting net assets for the corpus as restricted – nonexpendable and the resulting net assets from investment earnings as restricted – expendable.

Recognition Standards for Governmental Funds Financial Statements (Modified Accrual)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting (see Procedure 3.20.20). The only difference between accrual-basis recognition of financial resource inflows and modified accrual-basis recognition of financial resource inflows relates to availability. Under the modified accrual basis of accounting, revenue should be recognized in the accounting period in which they become both measurable and "available". The term available generally means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The State considers all revenues reported in the governmental funds to be available if collected within the State's lapse period (i.e. 60 days after year-end). Accordingly, revenue should be deferred if the receivable is not collected within 60 days after year-end.

Example – Reimbursement Grant Not Received Prior to End of the State's Lapse Period

A State agency receives a grant from the United States Department of Agriculture to monitor Illinois bovine herds for signs of hoof and mouth disease which represents a nonexchange transaction. The grant is funded on a reimbursement basis allowing direct and indirect costs. The State agency incurs qualifying expenditures under the grant prior to the current year-end (June 30, 20XX), but does not receive reimbursement until the following September. Because the reimbursement was received after the State's lapse period, the period of availability to fund current year operations, the reimbursement should be reported as a receivable and as deferred revenue as of the current year-end (June 30, 20XX). This deferral will result in a timing difference in recognition of revenues and expenditures. The expenditures will be recognized in the current fiscal year and the related revenue will be recognized in the subsequent fiscal year.

Summary of Recognition Standards

The following table provides a summary of the revenue and related receivable recognition for both exchange and nonexchange transactions.

Class of Transaction	Asset Recognition—Both Accrual and Modified Accrual Bases of Accounting	Revenue Recognition	
		Accrual Basis of Accounting*	Modified Accrual Basis of Accounting*
Exchange and exchange-like transactions	• Record receivables when underlying exchange transaction occurs or record cash when the resources are received, whichever is first	• When the exchange occurs	• When the exchange occurs, subject to "availability" criterion
Nonexchange:			
Derived tax revenues, which generally would include income, sales, and similar assessment on earnings or consumption	• Record receivables when underlying exchange transaction occurs or record cash when the resources are received, whichever is first	• When the underlying exchange occurs	• When the underlying exchange occurs, subject to "availability" criterion
Imposed nonexchange revenues, which generally would include fines and certain fees	• Record receivables when the State has an enforceable legal claim to the resources or record cash when the resources are received, whichever is first	• When use of the resources is required or first permitted by time requirements in enabling legislation, or at the same time as the assets are recognized if there are no time requirements	• When use of the resources is required or first permitted by time requirements in enabling legislation, or at the same time as the assets are recognized if there are no time requirements, subject to "availability" criterion
Government-mandated and voluntary nonexchange transactions, which generally would include Federal grants and donations by nongovernmental entities	• Record receivables when all applicable eligibility requirements are met or record cash when the resources are received, whichever is first	• When all applicable eligibility requirements are met (For endowments, time requirements are met when resources are received.)	• When all applicable eligibility requirements are met, subject to "availability" criterion (For endowments, time requirements are met when resources are received.)

*If cash is received before revenue is recognized, deferred revenue should be reported.

Presentation and Valuation of Receivables

Presentation

All receivables should be reported net of estimated uncollectible amounts. The allowance for estimated uncollectible receivables should be disclosed in the face of the financial statement (either parenthetically or as a separate line item) or in the notes to the financial statements. Long-term receivables (defined as not expected to be collected within the State's availability period of 60 days (lapse period)) should be reported at net realizable value.

All assets, including, receivables and liabilities will be presented in the government-wide statement of net assets and governmental fund balance sheets in order of liquidity (i.e. non classified format). Assets and liabilities for proprietary fund balance sheets will be presented in a classified format (i.e. current vs. noncurrent). Accordingly, receivables for proprietary funds should be classified as short term (i.e. expected to be collected during the lapse period) or long-term (expected to be collected after lapse period).

Collectibility

An estimated loss for uncollectible receivables should be reported as an expense/expenditure or reduction of revenue, if appropriate and a contra asset (i.e. allowance for uncollectible receivables) if both of the following conditions are met:

a. Information available before the financial statements are issued indicates that it is probable that all or part of the receivable at the date of the financial statements will not be collectable; and

b. The amount of the loss can be reasonably estimated.

These conditions can be considered with respect to individual receivables or in relation to groups of similar types of receivables. If the above two conditions are met, an accrual should be made even though a particular receivable may not be identifiable.

FASB Statement 5 provides guidance for determining the probability of loss. Specifically, it defines the possible outcomes as follows:

- **Probable**: The future event or events (loss) are likely to occur.
- **Reasonably possible**: The chance of the future event or events (loss) occurring is more than remote but less than likely.
- **Remote**: The chance of the future event or events (loss) occurring is slight.

Discounting Long-Term Receivables

Long-term receivables arising from exchange transactions are required to be discounted using the time value of money concept. When a stated interest rate for such receivables does not exist, expected future cash flows should be discounted to reflect the time value of money. Accounting Principles Board Opinion No. 21 provides guidance on selecting a discount rate. Discounting for long-term receivables arising from nonexchange transactions is not required but is recommended. Agencies should have procedures in place to identify and accumulate this information for reporting these long-term amounts in their GAAP reporting packages.

Net realizable value is computed by calculating the present value of the expected future collections over the period of years. Present value is determined by discounting the future amount or amounts at a predetermined discount rate. For example, an agency has entered into a transaction whose terms require repayment of $100,000 per year over a period of ten years. Assuming a discount rate of 8%, the present value of future cash collections would be approximately $671,000, which is the net realizable value. The difference between the face value ($1,000,000) and the net realizable value should be recognized as an element of interest income.

BACKGROUND

Within the government-wide statement of activities, the operations of the State will be presented in a format that reports the net (expense) revenue of its individual functions. Revenues reported in this statement will be classified as either program or general revenues unless they are required to be classified as contributions to term and permanent endowment, contributions to permanent fund principal, special items, or extraordinary items.

PROCEDURES

Program revenues are derived directly from the program (or functions) itself or from parties outside of the State's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the State's general revenues. All program specific revenues should be reported in the statement of activities by the functional categories established in procedure 11.50.50.

General revenues are all other revenues that are not required to be reported as program revenues.

Guidance for determining whether revenues are considered program or general revenues is as follows:

Revenue Source	Revenue Type
Those who purchase, use, or directly benefit from the program's goods or services	Always **program revenue**
Parties outside the reporting government's citizens as a whole	**Program revenue** if restricted to a specific program; **general revenue** if unrestricted
All the reporting government's taxpayers	Always **general revenue**, even if restricted to a specific program
The governmental entity itself, for example, through investing	Usually **general revenue**

Program Revenues

There are three categories of program revenues:

a) Charges for services;
b) Program-specific operating grants and contributions; and
c) Program-specific capital grants and contributions.

Charges for Services

Charges for services include a broad category of revenues that arise from charges to customers or applicants who directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services. These transactions usually result from exchange or exchange-like transactions. Examples of charges for services include:

- License and permit fees;
- State park camping fees;
- Insurance premiums;
- Lottery sales;
- Tolls;
- Prison industry revenues;
- Payments from other governments that are exchange transactions; and
- Fines and forfeitures.

Fines and forfeitures are included in this category because they result from direct charges to those who are "otherwise directly affected" by a program or service, even though they receive no benefit.

Charges for services are always reported in the function or program from which the revenue is derived, even if the use of the revenue is restricted to another function or program.

Example of Functional Classification

Assume that a State law requires that a percentage of the State's lottery sales revenue must be used for elementary and secondary education programs in the State. Even though the law restricted the use of revenue for education, the entire ticket sales should be recorded as program revenues of the lottery function (as opposed to the education function) because the revenue derives directly from the lottery program.

Program-Specific Operating Grants and Contributions

Program-specific operating grants and contributions are revenues that arise from government-mandated and voluntary non-exchange transactions with other governments, organizations, or individuals that can be used for operating purposes and are restricted for use in a particular function of the State. Grants and contributions should be considered "operating" if they are restricted solely for "operating" purposes, or if the agency has the discretion to use them for either operating or capital purposes.

Example of Program-Specific Operating vs. Capital

Assume that a federal grant can be used for either maintenance expense or for the purchase of capital assets used in the operations of the State. This grant should be considered to be operating because the State has the discretion to use the revenues for either operating or capital purposes. If, on the other hand, the State could only use the grant for capital purposes, it would be classified as a capital grant.

Further, for operating grants and contributions to be considered program-specific, the restrictions must be identifiable to a particular function(s). If the restrictions can not be associated with a particular function(s), the revenue must be considered general revenue.

Example of Operating Grant Classified as Program Specific Revenue

Assume an agency reports all of its governmental activities under the transportation function. If the agency receives a federal grant that is restricted for maintenance (operating) purposes for the State highway system, this grant should be classified as a program specific operating grant because it is restricted for operating purposes and can not be used for any purpose other than transportation.

Example of Operating Grant Classified as General Revenue

Assume an agency reports its governmental activities under two functions: 1) health and social services; and 2) general government. If the agency receives a federal grant that can be used for multiple purposes that would qualify under either function, then the grant should be classified as general revenue because it is not restricted to a specific function of the State. If, on the other hand, the grant specifically identifies the amount that should be used under both functions, then the grant should be classified as program revenue of the applicable functions.

Program-Specific Capital Grants and Contributions

Program-specific capital grants and contributions are revenues that arise from government-mandated and voluntary nonexchange transactions with other governments, organizations, or individuals that are restricted for capital purposes — to purchase, construct, or renovate capital assets associated with or used in a program reported under a specific function of the State. The rules are the same as for "operating grants and contributions," to be considered program-specific the restrictions must be identifiable to a particular function(s). If the restrictions can not be associated with a particular function(s), the revenue must be considered general revenue.

Example of Capital Grant Classified as Program Specific Revenue

Assume an agency reports all of its governmental activities under the transportation function. If the agency receives a federal grant that is restricted for State highway construction, this grant should be classified as a program specific capital grant because it is restricted for capital purposes and acquired/constructed assets are used in or associated with transportation function.

General Revenues

All revenues are general revenues unless they are required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax—for example, sales tax, property tax, franchise tax, income tax. All other nontax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

Classification of Earnings on Endowments, Permanent Funds, and Resources from Grant Revenues

Earnings on endowments or permanent fund investments should be reported as program revenues (i.e. with program specific operating grants and contributions) if restricted to a program or programs specifically identified in the endowment or permanent fund agreement or contract. Earnings from endowments or permanent funds that finance "general fund programs" or "general operating expenses," for example, should be reported as general revenue (i.e. as investment earnings). Similarly, earnings on investments not held by permanent funds also may be legally restricted to specific functions or programs. For example, interest earnings on federal grants may be required to be used to support a specific program. When earnings on the invested accumulated resources of a program are legally restricted to be used for that program, they should be reported as program revenues and should be classified the same as the underlying grant revenue (i.e. as program specific operating or capital grant revenue).

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 financed 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.

Activity	Government-wide Financial Statements *(accrual basis of accounting)*	Governmental Fund Financial Statements *(modified accrual basis of accounting)*	Proprietary and Fiduciary Fund Financial Statements *(accrual basis of accounting)*
Deferred charges:			
Inventory	► Record initial purchase of inventory as an asset ► Report expenses on the first-in, first-out basis	► Record initial purchase as expenditure ► Record adjusting entry at year end to report inventory on hand as an asset and a reduction of expenditures	► Same as government-wide financial statements
Prepaid assets	► Defer amount paid for services in advance and record as an asset ► Report expenses as services are received	► Record expenditure when paid	► Same as government-wide financial statements
Salaries, professional services, supplies, utilities and travel	► Report as expenses in the period for which the liability is incurred ► Report liability as accounts payable or accrued liabilities	► Report as expenditures in the period for which the liability is incurred ► Report liability as accounts payable or accrued liabilities	► Same as government-wide financial statements
Grants, entitlements, and shared revenues	► Report an expense and liability when all applicable eligibility requirements are met by the recipient	► Report an expenditure and liability when all applicable eligibility requirements are met by the recipient	► Same as government-wide financial statements
Issuance of long-term debt:			
Principal	► Report liability and classify as current and non-current in statement of net assets	► Report face amount in operating statement as other financing source	► Report liability and classify as current and non-current in statements of net assets

Activity	Government-wide Financial Statements *(accrual basis of accounting)*	Governmental Fund Financial Statements *(modified accrual basis of accounting)*	Proprietary and Fiduciary Fund Financial Statements *(accrual basis of accounting)*
Issuance premiums and discounts	► Report as a direct deduction from or addition to face amount of the debt in statement of net assets	► Report premium and discount separately from bond proceeds in operating statement as other financing source or use	► Report as a direct deduction from or addition to face amount of the debt in statement of net assets
Debt issuance costs	► Defer and record as an asset	► Report as expenditures	► Defer and record as an asset
Debt service and amortization:			
Principal payments on long-term debt instruments	► No expense recorded ► Reduce liability reported in statement of net asset.	► Report as expenditures when due ► No liability recorded in statement of net assets	► No expense recorded ► Reduce liability reported in statement of net assets
Interest expense and related liability	► Report (accrue) expense and related liability in the period for which the underlying debt is outstanding	► Report as expenditures when due ► No liability recorded	► Report (accrue) expense and related liability in the period for which the underlying debt is outstanding
Amortization of issuance premiums and discounts on issued debt	► Amortize as interest expense or income over life of debt using effective interest method	► Not applicable	► Amortized as interest expense or income over life of debt using effective interest method
Amortization of bond issue costs	► Amortize over life of debt using a method that approximates the effective interest method	► Not applicable	► Amortize over life of debt using a method that approximates the effective interest method

Activity	Government-wide Financial Statements *(accrual basis of accounting)*	Governmental Fund Financial Statements *(modified accrual basis of accounting)*	Proprietary and Fiduciary Fund Financial Statements *(accrual basis of accounting)*
Claims and judgments including loss contingencies	► Report an estimated loss as an expense and liability if it is probable that an asset has been impaired or a liability has been incurred and amount of loss can be reasonably estimated. Estimated loss should include IBNR amounts.	► Report an expenditure and fund liability when payment is due	► Report an estimated loss as an expense and a fund liability if it is probable that an asset has been impaired or a liability has been incurred and amount of loss can be reasonably estimated. Estimated loss should include IBNR amounts.
Compensated absences	► Report expense and liability as employees earn the right to benefits using the vesting method	► Report expenditure and fund liability when payments come due each period upon the occurrence of relevant events such as employee resignations and retirements	► Report expense and liability as employees (that perform services for and are paid out of a proprietary or fiduciary fund) earn the right to benefits using the vesting method
Pension:			
Employer participation in single-employer and agent multiple-employer defined benefit plans	► Report expense equal to the annual pension cost as defined in GASB 27 ► Report net pension obligation (as defined in GASB 27) as liability in statement of net assets	► Report expenditure equal to the amount contributed to the plan or expected to be liquidated with expendable available financial resources ► A positive (or negative) year-end balance net pension obligation amount should not be reported in the governmental fund financial statements	► Report expense in the operating statement equal to the annual pension cost as defined in GASB 27 ► Report net pension obligation (as defined is GASB 27) as liability in statement of net assets

Activity	Government-wide Financial Statements *(accrual basis of accounting)*	Governmental Fund Financial Statements *(modified accrual basis of accounting)*	Proprietary and Fiduciary Fund Financial Statements *(accrual basis of accounting)*
Employer participation in cost-sharing multiple-employer defined benefit plans	► Report expense equal to contractually required contributions to the plan ► Report liability in statement of net assets as cumulative difference between contributions required and contributions made	► Report expenditure equal to contractually required contributions to the plan ► Report liability in statement of net assets as cumulative difference between contributions required and contributions made	► Report expense equal to contractually required contributions to the plan ► Report liability in statement of net assets as cumulative difference between contributions required and contributions made
Employer participation in defined contribution plans	► Report expense equal to required contributions to the plan ► Report liability in statement of net assets as cumulative difference between contributions required and contributions made	► Report expenditure equal to required contributions to the plan ► Report liability in statement of net assets as cumulative difference between contributions required and contributions made	► Report expense equal to required contributions to the plan ► Report liability in statement of net assets as cumulative difference between contributions required and contributions made
Other Post Employment Benefits	► Report an expense and liability when liability matures (i.e. when due.)	► Report as expenditures and liability when liability matures (i.e. when due.)	► Same as government-wide financial statements
Conduit Debt	► Footnote disclosure only	► Footnote disclosure only	► Footnote disclosure only

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 financed 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 financed 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).
- **Financed Purchase Obligations.** Financed purchase obligations are liabilities for the payments under an financed 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).

Accounting for General Long-term Debt

Liabilities

Long-term debt that is not proprietary or fiduciary fund debt should be accounted for as general long-term liabilities. Those liabilities should not be reported as liabilities in governmental funds but should be reported in the governmental activities column of the government-wide statement of net assets. Matured but unpaid portions of general long-term debt should be reported as liabilities in the governmental fund and government-wide financial statements. The accounting for general long-term debt that is reported in the government-wide financial statements is the same as described above for proprietary fund debt.

Issuance of Long-Term Debt

In the governmental funds, except for certain demand bonds as discussed below, the face amount of long-term debt issuances is reported as an other financing source in the fund that receives the debt proceeds. Debt issuance premiums and discounts should be reported separately from the face amount of long-term debt as other financing sources and uses, respectively, and debt issue costs paid out of debt proceeds, such as underwriter and attorney fees, should be reported as expenditures.

Payment of Principal and Interest

Expenditures for the payment of principal and interest on general long-term debt are reported when the payments are due (matured). In addition, debt service expenditures may be reported if the State has provided financial resources to a debt service fund for payment of debt that will mature early in the following year. The State has "provided" financial resources to a debt service fund if it has deposited in or transferred to that fund financial resources that are dedicated for payment of debt service. “Early in the following year” refers to a short time period—usually one to several days and not more than one month.

Demand Bonds

Demand bonds are long-term debt issuances of the State with demand ("put") provisions that require the State to repurchase the bonds upon notice from the bondholder at a price equal to the principal plus accrued interest. GASB Interpretation No. 1, *Demand Bonds Issued by State and Local Governmental Entities*, as amended by GASB Statement No. 34, provides guidance for bonds that have demand provisions that can be exercised at the date of the financial statements or within one year thereafter.

Demand bonds should be reported by the State as general long-term debt liabilities (and reported only in the government-wide statement of net assets), or excluded from current liabilities of proprietary funds, if all of the following conditions are met:

1. Before the financial statements are issued, an agency has entered into an arm's-length financing (take out) agreement to convert bonds "put" but not resold into some other form of long-term obligation;
2. The take out agreement does not expire within one year from the date of the State's balance sheet;
3. The take out agreement is not cancelable by the lender or the prospective lender during that year, and obligations incurred under the take out agreement are not callable by the lender during that year; and
4. The lender or the prospective lender or investor is expected to be financially capable of honoring the take out agreement.

If all of these conditions are not met, demand bonds should be classified as fund liabilities, or as current liabilities of proprietary funds.

Agencies should report demand bonds activity to the Comptroller's Office annually utilizing form SCO-535 or SCO-585 as part of the GAAP reporting process.

Conduit Debt

Conduit debt obligations are certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by the State or an agency for the purpose of providing capital financing for a specific third party that is not a part of the State or agency as appropriate. The State, by action of the General Assembly, created various authorities for the express purpose of providing private entities with an available low cost source of capital financing for construction of facilities. The proceeds from the sale of such debt usually advance or achieve some public purpose, such as the expansion of a private business to increase employment or to increase the State's tax base. Although conduit debt obligations bear the name of the State, the State has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued.

The following disclosures for conduit debt are required to be presented in the notes to the financial statements:

- a general description of the conduit debt transactions;
- the aggregate amount of all conduit debt obligations outstanding at the financial statement date; and
- a clear indication that the State (agency) has no obligation for the debt beyond the resources provided by related leases or loans

Comptroller's Office Requirement to Account for Bonded Indebtedness

The Illinois Compiled Statutes (15 ILCS 405/18) requires the Comptroller's Office to maintain current records for all bonded indebtedness outstanding including a description of the bonds, amount authorized, amount issued, amount authorized which has not been issued, the outstanding balance, maturity schedules, interest rates, and, if applicable, a copy of the bond resolution, a copy of the official bid, a copy of the prospectus/official statement, and a copy of the sale notice. To meet this requirement, the Comptroller's Office must receive specific information for each debt issue from State agencies. Further guidance and procedures for reporting bonded indebtedness to the IOC is included in Chapter 31 of the SAMS manual.

Background

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

Procedures

Accounting for Compensated Absences in Proprietary and Fiduciary Funds

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

Vacation Leave and Other Compensated Absences with Similar Characteristics

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

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

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

Sick Leave and Other Compensated Absences with Similar Characteristics

A liability for sick leave and other compensated absences with similar characteristics (hereinafter referred to as "sick leave") should be accrued using the vesting method. Under this method, the sick

leave liability should be estimated based on sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations should be reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future should be based on assumptions concerning the probability that individual employees or classes or groups of employees will become eligible to receive termination payments.

Calculation of Compensated Absences Liability

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

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

BACKGROUND

Government Accounting Standards Board Statement 33, (GASB 33) *Accounting and Financial Reporting for Nonexchange Transactions,* and GASB Statement 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*, establishes accounting and financial reporting standards to guide the State's decisions about when to report the results of nonexchange transactions involving cash and other financial and capital resources. The revenue recognition policies related to GASB 33 and 36 are addressed in Procedure 03.40.10 of this manual. These procedures address when to recognize the expenditure/expense side of these transactions.

As it relates to expenditures /expenses of the State, GASB 33 defines a nonexchange transaction as "a transaction in which the State (or an agency or component unit) gives value without directly receiving equal value in exchange". Under GASB 33, expenditures/expenses for nonexchange transactions are classified into one of two categories:

1. **Government-mandated nonexchange transactions** – This occurs when the State or an agency provides resources to another government at another level and requires the recipient to use the resources for a specified purpose. Examples include entitlements provided to local governments.

2. **Voluntary nonexchange transactions** – This results from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement. Types of these transactions include certain grants and shared revenues given to local governments.

PROCEDURES

Recognition of Expenditures/Expenses and Liabilities

An agency should recognize expenditures/expenses and liabilities for government-mandated and voluntary nonexchange transactions when all applicable eligibility requirements are met by the recipient. The four types of eligibility requirements are:

a. **Required characteristics of recipients**. The State or an agency specifies certain characteristics for the recipient or secondary recipient.
b. **Time requirements**. The State or an agency specified a time (period) of when the resources are required to be used.
c. **Reimbursements**. The State or an agency offers resources on a reimbursement ("expenditure-driven") basis *and the recipient has incurred allowable costs under the applicable program.*

d. **Contingencies (applies only to voluntary nonexchange transactions)**. The State or an agency offers resources contingent upon a specified action of the recipient and that action has occurred. For example, the recipient is required to raise a specific amount of resources from third parties or to dedicate its own resources for a specified purpose and has complied with those requirements.

Time Requirements vs. Purpose Restrictions

GASB Statement No. 33 distinguishes between two kinds of stipulations on the use of resources: time requirements and purpose restrictions. Time requirements specify the period when resources are required to be used or when use may begin, or require that the resources be maintained intact as specified by the provider. Time requirements affect the timing of recognition of nonexchange transactions. Purpose restrictions specify the purpose for which the resources should be used. Purpose restrictions do not affect when revenue from a nonexchange transaction is recognized; instead, they affect the reporting of equity (i.e. restricted vs. unrestricted).

Modified Accrual vs. Accrual Basis of Accounting

The recognition criteria in relation to expenditures/expenses and liabilities for nonexchange transactions is the same under both the modified accrual basis and accrual basis of accounting.

Eligibility Requirements or Purpose Restrictions Not Met

After a nonexchange transaction has been recognized in the financial statements, it may become apparent that (a) the eligibility requirements are no longer met or (b) the recipient will not comply with the purpose restrictions within the specified time limit. In those circumstances if it is probable that the State will not provide the resources or will require the recipient to return all or part of the resources already received, the State should recognize a decrease in liabilities or an increase in assets, and a revenue for the amount that is expected to be cancelled or reclaimed.

BACKGROUND

Claims and judgments include risk financing and insurance related activities, which are addressed in Governmental Accounting Standards Board Statement (GASB) No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, GASB 30 *Risk Financing Omnibus,* and GASB Interpretation No. 4, *Accounting and Financial Reporting for Capitalization Contributions to Public Entity Risk Pools.* Risk financing activities of the State include, but are not limited to, the following:

Risk Retention

The State retains risk of loss (i.e. self-insured) as it relates to:

- Health and dental insurance;
- Workers compensation;
- Vehicle insurance;
- Employee fidelity and surety;
- Legal representation and employee indemnification;
- General liability; and
- Other tort liability.

Purchase of Commercial Insurance

The State purchases commercial insurance for various risks of loss including coverage for certain university facilities.

Public Entity Risk Pools

The State administers various public entity risk pools including the following for non-State employers:

- **The Local Government Health Insurance Reserve Fund** offers a health insurance program to local governments for its employees and retirees.
- **The Teacher Health Insurance Security Fund** offers health insurance to school districts for its teachers and retirees.
- **The Community College Health Insurance Security Fund** offers health insurance to community college retirees and their dependent beneficiaries.

Claims and judgments also involve loss contingencies. Contingencies are defined as an existing condition, situation, or set of circumstances involving uncertainty as to a possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur. Financial Accounting Standards Board No. 5, *Accounting for Contingencies,* provides guidelines for recognizing a loss liability in these situations. Examples of contingencies include the following:

- Collectibility of receivables;
- Threat of expropriation of assets;
- Tax refund claims;
- Unemployment compensation;
- Pending or threatened litigation;
- Actual or possible claims and assessments;
- Guarantees of indebtedness of others; and
- Agreements to repurchase receivables or the related property that have been sold.

PROCEDURES

Accounting for Claims and Judgments in Proprietary and Fiduciary Funds

Expenses and related liabilities for claims and judgments arising from the operations (activities) of proprietary funds should be reported in the proprietary fund and government-wide financial statements. Expenses and related liabilities for claims and judgments arising from the operations (activities) of fiduciary funds should be reported in the fiduciary fund (trust) financial statements.

An estimated loss for claims and judgments (including loss contingencies) activity should be reported as an expense and liability in the government-wide, proprietary fund, and fiduciary (trust) fund financial statements for claims and judgments if both of the following conditions are met:

a. Information available before the financial statements are issued indicates that it is probable that an asset had been impaired or a liability has been incurred at the date of the financial statements; and

b. The amount of the loss can be reasonably estimated.

The estimated loss should include incurred but not reported (IBNR) amounts as follows:

a. Known loss events that are expected to later be presented as claims;

b. Unknown loss events that are expected to become claims; and

c. Expected future development on claims already reported—if those losses can be reasonably estimated and it is probable that a claim will be asserted.

Claims liabilities, including IBNR, should be based on the estimated ultimate cost of settling the claims (including the effects of inflation and other societal and economic factors), using past experience adjusted for current trends, and any other facts that would modify past experience. Claims liabilities should include specific incremental claim adjustment expenditures/expenses. In addition, estimated recoveries on unsettled claims, such as salvage or subrogation, should be evaluated in terms of their estimated realizable value and deducted from the liability for unpaid claims. Estimated recoveries on settled claims should also be deducted from the liability for unpaid claims.

Assessing the Probability of Loss

FASB Statement 5 provides guidance for determining the probability of loss. Specifically, it defines the possible outcomes as follows:

- **Probable**: The future event or events are likely to occur.
- **Reasonably possible**: The chance of the future event or events occurring is more than remote but less than likely.
- **Remote**: The chance of the future event or events occurring is slight.

Estimating IBNR Amounts

As noted in Question 87 of the GASB Statement 10 Implementation Guide, IBNR claims generally are estimable and should be based on historical experience. Initially, it may take time to accumulate a history of the proper data if it is not currently available. When historical experience is used, the outstanding claims should be stratified by amount and type of claim, and the strata should be sufficiently refined to ensure that the estimation is reasonable.

If the historical results of an agency are not reliable or indicative of future results, supplementary analysis, including use of historical actual results of other entities or agencies with similar structure, risk assumptions, and risk exposure, should be considered. Other factors to be considered are changes in operations or operating environment, demographic changes, and statutes and regulations.

Other sources of data may also be used. For example, the AICPA Audit and Accounting Guide, Audits of Providers of Health Care Services, Chapter 10, provides guidance on the use of statistical and other data to estimate the amount and probability of medical malpractice IBNR claims for a hospital. The concepts in that guide can be applied to risks other than healthcare. In any case, the help of an actuary may be desirable, although the GASB does not require that an actuary's services be used.

If the ultimate amount of the liability cannot be estimated but a reasonable estimate of the range can be derived, a determination should be made as to which amount in the range is the better estimate.

That amount should be accrued. If no amount in the range is better than the others, the minimum amount in the range should be accrued.

Accounting for Claims and Judgments in Governmental Funds

Claim and judgments not accounted for in proprietary or fiduciary funds should be accounted for as general long-term liabilities. Those liabilities should not be reported as liabilities in governmental funds but should be reported in the governmental activities column of the government-wide statement of net assets. The accounting for claims and judgments that is reported in the government-wide financial statements is the same as described above for proprietary funds. Governmental funds should recognize expenditures and related fund liabilities for those claims and judgments when payment is due.

Internal Service Funds

If an internal service fund is used to account for a risk financing activity, the total charges by the internal service fund to the other funds for the period should equal the expense and liability recognized or be based on an actuarial method or historical cost information and adjusted over a reasonable period of time so that internal service fund revenues and expenses are approximately equal. Those interfund charges should be recognized as revenue by the internal service fund and as expenditures/expenses by the other funds.

Financial Statement Disclosures

The following disclosures should be made relating to claims and judgments and loss contingencies:

- If no accrual is made for a loss contingency because one or both of the required conditions are not met, or if an exposure to loss exists in excess of the amount accrued, but there is a reasonable possibility that a loss or an additional loss may have been incurred, the financial statements should disclose the nature of the contingency and an estimate of the possible loss or range of loss, or state that such an estimate cannot be made.
- The risks of loss to which the State is exposed and the ways in which those risks of loss are handled; significant reductions in insurance coverage from coverage in the prior year by major categories of risk; whether the amount of settlements exceeded insurance coverage for each of the past three fiscal years; and the nature of participation in risk pools, including the rights and the responsibilities of both the entity and the pool.
- The basis for estimating the liabilities for unpaid claims.
- The carrying amount of liabilities for unpaid claims that are presented at present value in the financial statements and the range of discount rates used to discount those liabilities.

- The aggregate outstanding amount of claims liabilities for which annuity contracts have been purchased in the claimants' names and for which the related liabilities have been removed from the balance sheet. (Annuity contracts used to settle claims for which the claimant has signed an agreement releasing the entity from further obligation and for which the likelihood that the pool will be required to make future payments on those claims is remote should not be included in this disclosure.)
- A reconciliation of changes in the aggregate liabilities for claims for the current fiscal year and the prior fiscal year, in the following tabular format:
    - Amount of claims liabilities at the beginning of each fiscal year.
    - Incurred claims, representing the total of a provision for events of the current fiscal year and any change (increase or decrease) in the provision for events of prior fiscal years.
    - Payments on claims attributable to events of both the current fiscal year and prior fiscal years.
    - Other, such as miscellaneous adjustments. (Provide an explanation of each material item.)
    - Amount of claims liabilities at the end of each fiscal year.

LEASES/FINANCED 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 financed 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 FINANCED PURCHASES

Financed 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.

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 financed 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)."[1]

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 FINANCED PURCHASES

The following information with respect to financed 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. Financed 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 financed purchases must be recorded in the year end GAAP package as an increase in other financing sources. Payments made on financed 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 financed 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.

PROCEDURES

Restricted assets should be separately reported and identified as "restricted" in the applicable statement of financial position if the restriction changes the nature or perception of the availability of the asset for future operations. Restricted assets are defined as assets whose use is subject to constraints that are **either**:

1. externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **or**
2. imposed by law through constitutional provisions or enabling legislation.

The following are examples of restricted assets that should be separately reported as restricted in the statement of financial position (because the nature of their availability for future use may not be clear solely based on the financial statement caption):

- Cash held in bond and interest account by trustee that is required to pay principal maturities in future years;
- Cash and investments restricted by revenue bond indenture or debt covenants; and
- Accounts receivable which are pledged as collateral for long-term debt.

Classification in Statement of Financial Position

Government-wide Statement of Net Assets and Governmental Fund Balance Sheets– Assets are presented in order of liquidity in both the government-wide statement of net assets and governmental fund balance sheets. When determining the liquidity of restricted assets, agencies should consider the nature of the restrictions and the ability to use the asset. An asset with restrictions placed on it will not necessarily be reported as restricted. For example, if the restrictions are short lived – such as cash that is held in a bond and interest account that is required to be used to pay current maturities – the cash should be reported with unrestricted cash. On the other hand, if the conditions underlying the restrictions are such that they will not be met in the next year, restricted assets should be reported lower in the statement of net assets or balance sheet. Further, assets with permanent restrictions are essentially as illiquid as capital assets and should be reported towards the bottom of the statement of financial position.

Proprietary Fund Balance Sheet – Assets are presented in the proprietary fund balance sheet in a classified format (i.e. classified as current or noncurrent). In determining whether restricted assets should be classified as current or noncurrent, agencies should consider the nature of the restrictions and the ability to use the asset. If the restrictions will be met in the next year, the restricted assets should be classified as current. If the restrictions will not be met within the next year and the assets are not available for use, the restricted assets should be classified as noncurrent.

Reporting Restricted Assets to Comptroller's Office

Agencies should report the following information regarding restricted assets to the Comptroller's Office annually utilizing form SCO-553 as part of the GAAP reporting process:

Type of asset restricted (cash, investments, etc);

Amount of the restriction;

Description of the specific nature of the restriction; and

Description as to when the restriction expires.

BACKGROUND

Inventory represents the value of materials and supplies on hand for internal consumption or for use, distribution, or resale to other units of State government and to outside parties, including the public. The major categories of inventory are:

a. Equipment parts and accessories which include automobile, truck, airplane, and equipment parts.
b. Food supplies which include inventories at commissaries and food centers, and food for free distribution.
c. Gasoline, oil, and lubricants.
d. Paper and printing supplies that does not include normal office supplies, such as lottery tickets.
e. Road salt and sand.
f. Wearing apparel, which includes clothing for inmates and residents.
g. Other, which includes material inventories not noted above (i.e., tools and chemicals)

PROCEDURES

Inventory Valuation

Inventories for governmental and proprietary funds should be recorded as an asset on the balance sheet. Inventory held by governmental funds should be valued at cost. Proprietary fund inventory should be valued at the lower of cost or market. The cost of the inventory item is the price paid or the consideration given to acquire the inventory item. Included in the cost are all direct and indirect costs incurred during transportation. Market value is the item's current replacement cost by either purchase or reproduction. Exceptions to this definition are:

- The market value should not exceed the net realizable value (ceiling), which is the estimated selling price of the inventory in the ordinary course of business less reasonably predictable costs of completion and disposal
- The market value should not be less than the net realizable value reduced by an allowance for an approximately normal profit margin.

Agencies should use the first in – first out method of valuation (FIFO) or the average cost method, if it approximates FIFO to value inventory. Under the FIFO method, it is assumed that the first items purchased are the first used. Therefore, ending inventory is valued using the most recent unit cost. Under the Average Cost Method, inventories are valued based on the average cost of the items purchased during the year.

Physical Inventory Counts

State agencies may use either the periodic or perpetual inventory methods when accounting for inventory. The periodic inventory method does not require that daily records of inventory be kept, but rather that a physical count of inventories be performed at least once a year. The perpetual inventory method requires agencies to update their records as inventory is purchased and consumed. Agencies must still perform a physical count of the inventory on hand at least once a year under a perpetual system to ensure the completeness and accuracy of the inventory records. Agency management should take into consideration the number of inventory items to be counted and the location of the inventory when determining the timing of the count. Inventory items that are obsolete, damaged or no longer useable in operations should be identified and if necessary removed from the Agency's inventory records. The inventory records should be reconciled to the results of the count and updated accordingly.

Reporting Inventories to the Comptroller's Office

The value of inventories on hand at the end of the fiscal year should be reported to the Comptroller's Office annually utilizing form SCO 577 as part of the GAAP reporting process.

For governmental funds, inventory items should initially be recorded as expenditures when purchased. However, if significant amounts of inventories are on hand at year-end, an adjusting journal entry should be recorded to report the amount of inventory on hand as an asset and a reduction of expenditures. Additionally, a "Reserve for Inventories" (fund balance) should be reported for the total amount of the inventory. This fund balance reserve account indicates that inventories reported do not represent "available spendable resources" even though they are a component of current assets.

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.

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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, an Annual Comprehensive Financial Report that encompasses all funds of the primary government and its component units. The content of the Annual Comprehensive 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 Annual Comprehensive 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.

PROCEDURES

Government-Wide and Proprietary Fund Net Assets

Equity reported in the government-wide statement of net assets and proprietary fund balance sheets should be labeled "net assets" and displayed in three separate categories: invested in capital assets, net of related debt; restricted; and unrestricted.

Invested in Capital Assets, Net of Related Debt

This category represents (1) capital asset balances, net of accumulated depreciation, **less** (2) outstanding principal of related debt, net of any unspent proceeds. Related debt includes debt still outstanding that was originally issued to acquire capital assets for the State of Illinois (i.e. "capital-related") or refund existing capital-related debt. Debt issued to acquire capital assets for other governments is not considered to be capital-related and should not be included in this category. Particular attention needs to be given to debt that is issued for multiple purposes (i.e. issued to purchase assets that are capitalized by a state agency and also to purchase assets that are not capitalized, whether for expense purposes or for acquisition of capital assets for another government). If less than 15 percent of the proceeds are spent on noncapitalizable purposes, the entire amount of the outstanding debt should be considered to be capital-related. If, on the other hand, a significant amount (i.e. more than 15 percent) is spent for noncapitalizable purposes, the amount of the outstanding debt must be allocated based on the percentage determined to be capital-related.

If there are significant unspent proceeds of capital-related debt at year-end, this component does not include the portion of any capital-related debt attributable to those proceeds. Instead, that debt is placed in the net assets component that includes the unspent proceeds. For example, assume the State issues $100,000,000 in general obligation bonds to be used in the following year for capital projects and records the unspent proceeds in a capital projects fund. In the government-wide statement of net assets, the net assets restricted for capital projects should be offset by the amount of unspent proceeds.

Restricted

This category includes net assets whose use is subject to constraints that are **either:**

(1) Externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **or**

(2) Imposed by law through constitutional provisions or enabling legislation.

Only major categories of restricted net assets should be reported. Further, if restricted net assets include permanent endowment or permanent fund principal amounts, the "restricted net asset" component should be presented as either "expendable" or "nonexpendable" to draw a distinction between temporary and permanent restrictions. Nonexpendable restricted net assets are those that are to be maintained in perpetuity.

The basic concept is that restrictions are not unilaterally established by an agency itself, and cannot be removed without the consent of those imposing the restriction or through formal due process. The definition of restricted is intended to identify resources that were received or earned by an agency with an explicit understanding between the agency and the resource providers that the funds would be used for a specific purpose. For example, grants, contributions, and donations are often given under these kinds of conditions. Bond indentures also limit the use of proceeds. Also, see the "Relationship of Reserved Fund Balance to Restricted Net Assets" section below for further discussion on determining when reserved fund balances should be reported as restricted in the government-wide statement of net assets.

Unrestricted

This category includes any remaining balances that do not meet the requirements of the above-mentioned categories (i.e. invested in capital assets, net of related debt, and restricted net assets). Designations of net assets, which represent management intentions for the use of unrestricted resources, should not be reported in the government-wide statement of net assets or in a proprietary fund balance sheet.

Governmental Fund Balances

Equity reported in the governmental fund balance sheet should be labeled "fund balances" and displayed in accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* in five separate categories: nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable

The Nonspendable Fund Balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes long-term amount of notes and loans receivable, as well as property acquired for resale. However, if the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned, then they should be included in the appropriate fund balance

classification, rather than nonspendable fund balance. The corpus (or principal) of a permanent trust is an example of an amount that is legally or contractually required to be maintained intact.

Restricted

Amounts that are restricted to specific purposes, pursuant to the definition of *restricted* in paragraph 34 of GASB Statement 34, as amended by GASB Statement 46, *Net Assets Restricted by Enabling Legislation*, should be reported as *restricted fund balance*. Fund balance should be reported as restricted when constraints placed on the use of resources are either:

a. Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws and regulations of other governments; or

b. Imposed by law through constitutional provisions or enabling legislation.

Committed

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking some type of action (e.g., legislation, resolution or ordinance) it employed previously to commit those amounts. The authorization specifying the purposes for which amounts can be used should have the consent of both the legislative and executive branches of the government, if applicable. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned

Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance, except for stabilization agreements. Intent should be expresses by (a) the governing body, itself, or (b) a body (e.g., budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Both the committed and assigned fund balance classifications include amounts that have been constrained to being used for specific purposes by actions taken by the government, itself. However, the authority for making an assignment is not required to be the government's highest level of decision-making authority. Furthermore, the nature of the actions necessary to remove or modify an assignment is not prescriptive as it is with regard to the committed fund balance classification.

Assigned fund balance includes (a) all remaining amounts (except for negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed, and (b) amounts in the general fund that are intended to be used for a specific purpose.

Unassigned

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes in the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Fiduciary Fund Net Assets

Equity reported in the fiduciary fund statement of fiduciary fund net assets should be labeled "net assets"; however, it should **not** be further categorized into the three net asset categories as discussed above for government-wide and proprietary fund statements. Specific display requirements for pension and other employee benefit trust funds and investment trust funds in GASB Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, No. 26, *Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans*, and No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, require net assets to be labeled to indicate the purpose for which they are held. For example, GASB Statement No. 25, paragraph 27, requires the use of the captions "net assets held in trust for pension benefits" or "fund balance reserved for employees' pension benefits."

Relationship of Reserved Fund Balance to Restricted Net Assets

The amounts reported for restricted net assets for governmental activities in the government-wide statement of net assets generally will differ from amounts reported as reserved fund balances in the governmental fund balance sheet. Although the terms reserved and restricted appear similar, their meanings in a governmental financial reporting context differ significantly. Restricted is based on external, legal constraints, whereas reserved is a function of the budgetary notion of "available for appropriation". Reserved fund balances may include more than resources that are restricted. An example of resources that are reserved in governmental funds but not restricted in the government-wide financial statements are those that are reserved for inventories.

PROCEDURES

Special and extraordinary items should be separately reported in governmental and proprietary fund operating statements and in the government-wide statement of activities. The intent is to report special and extraordinary items separately from normal, recurring operations. This location is intended to draw maximum attention to these items so that users may more easily assess their nature, current effect and ongoing implications. Other significant transactions or events should be disclosed in the notes to the financial statements.

Extraordinary Items

Transactions or events that are **both** *unusual in nature* and *infrequent in occurrence* should be classified as an extraordinary item if they individually are material to (1) the operating statement of a governmental or proprietary fund or (2) the governmental or business-type activities (column) of the government-wide statement of activities.

Unusual in Nature

The underlying transaction or event should possess a high degree of abnormality and be of a type clearly unrelated to, or only incidentally related to, the ordinary and typical activities of the State, taking into account the environment in which the State operates. The specific characteristics of the State, such as type and scope of operations, and operating policies should be considered in determining ordinary and typical activities. The environment of the State includes such factors as the characteristics of the industry or industries in which it operates, its geographical location, and the nature and extent of regulation. Thus, a transaction or event may be unusual in nature for one entity but not for another because of differences in their respective environments. Unusual in nature is not established by the fact that a transaction or event is beyond the control of management.

Infrequent in Occurrence

The underlying transaction or event should be of a type that would not reasonably be expected to recur in the foreseeable future, taking into account the environment in which the State operates. Accordingly, a specific transaction of one entity might meet that criterion and a similar transaction of another entity might not because of different probabilities of recurrence. The past occurrence of a transaction or event for the State provides evidence to assess the probability of recurrence of that type of transaction or event in the foreseeable future. By definition, extraordinary items occur infrequently. However, mere infrequency of occurrence of a particular transaction or event does not alone imply that its effects should be classified as extraordinary. A transaction or event of a type that occurs frequently in the environment in which the State operates cannot, by definition, be considered as extraordinary, regardless of its financial effect.

Materiality

The effect of an extraordinary transaction or event should be classified separately in the applicable operating statements if it is material in relation to revenues, expenditures/expenses, or equity, or it is material by other appropriate criteria. Items should be considered individually and not in the aggregate in determining whether an extraordinary transaction or event is material. However, the effects of a series of related transactions arising from a single specific and identifiable event or plan of action that meet the definition of extraordinary (i.e. unusual in nature and infrequent in occurrence) should be aggregated to determine materiality.

Examples

Examples of extraordinary items include:

- Costs related to an environmental disaster caused by a large chemical spill;
- Significant damage to State buildings due to an earthquake in Northern Illinois; or
- Forest fire in a State park.

Special Items

Significant transactions or other events *within the control of management* that are **either** *unusual in nature* **or** *infrequent in occurrence* should be classified as a special item. Special items differ from extraordinary items in two ways. The first difference is that special items must be *within the control of management*, whereas extraordinary items are not required to be within the control of management. The other difference is that extraordinary items are required to be *both* unusual in nature *and* infrequent in occurrence, whereas special items are only unusual in nature *or* infrequent in occurrence, but not both.

Examples

Examples of special items include:

- Sales of significant parcels of State park land;
- Significant forgiveness of debt; or
- Early-retirement program offered to all employees.

Other Significant Transactions

Other transactions or other events that are **either** unusual in nature **or** infrequent in occurrence **but not** within the control of management should be disclosed in the notes to the financial statements if they

individually are material in relation to a major fund or the government-wide financial statements.

Additionally, there may be circumstances in which a transaction or event is not considered to be significant, but due to its unusual nature or infrequent occurrence should be considered for disclosure in the notes to the financial statements.

Examples

Examples of other significant transactions include:

- Costs incurred to repair damage caused by a flooding. Such flooding occurs infrequently but is not unusual to the damaged location; or
- Significant damage to State buildings caused by fire. Such damage occurs infrequently but is not unusual.

Reporting to Comptrollers' Office

The nature and amounts of special and extraordinary items, other significant transactions, and other unusual or infrequent transactions that should be considered for disclosure as previously discussed in these procedures should be reported to the Comptroller's Office annually. Agencies should use the explanation area on form SCO-510 to report these transactions. In addition, form SCO-535 or SCO-585 should be completed for proprietary and university funds, respectively, to report related footnote disclosures included in the agency's financial statements.

BACKGROUND

Certain disclosures are required to be reported in the notes to the financial statements for activities associated with enterprise funds that are considered to be segments. Whether segment information is required to be reported is based upon whether the enterprise fund represents an identifiable activity or group of activities with outstanding revenue-backed debt for which there are separate accounting requirements.

PROCEDURES

A segment is an identifiable activity or group of activities reported as or within an enterprise fund or a component unit which follows enterprise fund accounting (i.e. University) for which one or more revenue bonds or other revenue-backed debt instruments (such as certificates of participation) are outstanding with revenues pledged in support of that debt. In addition, there must be a requirement imposed by an external party to separately account for the activity's revenues, expenses, gains and losses, assets, **and** liabilities (i.e. accounting and reporting requirements commonly are set forth in the bond indentures).

> **For example**, universities often issue revenue bonds for the construction of dormitories (housing facilities). If the bond indenture specifically requires the university to separately account for the revenues, expenses, gains, losses, assets and liabilities of the dormitories, then this activity is considered to be a segment. If, on the other hand, the requirement was limited to only revenues and expenses, the university would not be required to make segment disclosures.

Segment disclosures are not required when an individual fund is both a segment and is reported as a major fund or for an activity whose only outstanding debt is conduit debt for which the State has no obligation beyond the resources provided by related leases or loans.

Segment disclosures to be reported in the notes to the financial statements for each identifiable segment (as defined above) are as follows:

a. Type of goods or services provided by the segment.

b. Condensed statement of net assets:

   (1) Total assets—distinguishing between current assets, capital assets, and other assets. Amounts receivable from other funds or component units should be reported separately.

(2) Total liabilities—distinguishing between current and long-term amounts. Amounts payable to other funds or component units should be reported separately.

(3) Total net assets—distinguishing among: (1) restricted (separately reporting expendable and nonexpendable components); (2) unrestricted; and (3) amounts invested in capital assets, net of related debt.

c. Condensed statement of revenues, expenses, and changes in net assets:

(1) Operating revenues (by major source).
(2) Operating expenses. Depreciation (including any amortization) should be identified separately.
(3) Operating income (loss).
(4) Non-operating revenues (expenses)—with separate reporting of major revenues and expenses.
(5) Capital contributions and additions to permanent and term endowments.
(6) Special and extraordinary items.
(7) Transfers.
(8) Change in net assets.
(9) Beginning net assets.
(10) Ending net assets.

d. Condensed statement of cash flows:

(1) Net cash provided (used) by:
  (a) Operating activities.
  (b) Non-capital financing activities.
  (c) Capital and related financing activities.
  (d) Investing activities.
(2) Beginning cash and cash equivalent balances.
(3) Ending cash and cash equivalent balances.

Reporting Segment Information to Comptroller's Office

Agencies should report segment footnote disclosures included in their financial statements to the Comptroller's Office annually utilizing form SCO-535 or SCO-585, whichever is applicable, as part of the GAAP reporting process.

RETIREMENT PLAN

A retirement plan's primary asset is its investments, which suggests that its accounting principles and the financial statements may differ from those of other State entities.

The plan should be on an accrual basis of accounting (i.e., accruing dividends and interest receivable on investments). Investments should be recognized at fair value per GASB Statement 27.

The following should be prepared for all retirement plans:

. Statement of Net Assets

. Statement of Changes in Net Assets

. Notes to the financial statements

. Required Supplementary Information
- The Parameters
- Schedule of Funding Progress
- Schedule of Employer Contributions
- Notes to the Schedules

05 Terminology

50 Reference

01 Definition of Terms

02 Definition of SAMS Terms

Accounting Procedures	Written or unwritten procedures designed to achieve operational or control objectives of a given accounting system. Procedures can be detailed, step-by-step or general.
Accounting System	A system involving inputs, processes and outputs of varying nature designed to achieve accountability for assets and related records. Accounting systems usually involve the recording, processing and summarizing of financial transactions, with controls established to prevent or timely detect and correct errors and illegal acts.
Accounts Payable	Liabilities on open account owed to private persons, firms or corporations for goods and services received by the State (but not including amounts due to other funds of the State or to other governmental units).
Accounts Receivable	Amounts owed on open account from private persons, firms or corporations for goods and services furnished by the State or for taxes due (but not including amounts due from other funds of the State or from other governmental units).
Accrual Basis Accounting	The method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of the related cash flows.
Accrued Expense	The recognition of an expense for the use of assets or resources when the use occurs, regardless of the timing of the related cash flow.
Accrued Liabilities	The recognition of an amount due to another fund or entity.
Accrued Revenue	Revenues earned during an accounting period, but not collected until a subsequent accounting period.
Adjusting Journal Entry	A journal entry that adjusts account balances that affect both the statement of financial position and the operating statement.
Agency	Any department, officer, authority, public corporation, quasi-public corporation, commission, board, institution, State university or any other public agency created by the State, other than units of local government and school districts.

Agency Group	A group of agencies which are similar for classification purposes. The agency groups are: legislative, judicial, elected officers, departments, other agencies and higher education.
Agency Name and Number	The agency name and the number assigned by the Comptroller.
Allot	To divide an appropriation or other expenditure authority into amounts which may be obligated or expended during specific periods.
Allotment	An amount administratively authorized to incur obligations and expenditures over a period of time which may be derived from a more general authority, such as an appropriation. Allotments are made in order to control obligations and expenditures over a period of time which is less than one year--generally one fiscal quarter. Certain selected appropriations require the Governor's release to comply with the language of the appropriation act. The amounts allotted or released may be less than or equal to the amount appropriated.
Allotment Reserve	The amount available for future allotment.
Allotment Unobligated	The portion of an allotment not yet expended or obligated. The balance of the allotment remaining after deducting the accumulated expenditures and outstanding obligations.
Allowance	An account that indicates the amount by which the gross book value of certain assets is reduced.
Allowance for Uncollectible Accounts	The portion of accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from accounts receivable to indicate net accounts receivable.
Amortization	The portion of the cost of a limited-life or intangible asset/liability (i.e. bond discount/premium) charged as an expense during each period over the life of the asset/liability.
Appropriation	A statutory authorization granted by the legislative body 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.

Appropriation-Common Object	The common purpose for which the appropriation was made, as defined in Section 13 of the Finance Act such as travel and equipment.
Appropriation-Deficiency	An appropriation which is made when the purpose of the regular appropriation has not been completed but the regular appropriation monies have been exhausted.
Appropriation-Detail Expenditure	An appropriation which covers a narrow range of expenditures which can be classified by a single account or line in the chart of detail expenditure accounts.
Appropriation-Line Item	See Appropriation-Detail Expenditure.
Appropriation-Lump Sum	An appropriation for expenditures of two or more of the standard common objects. Such appropriations are used for projects or activities where a breakdown into a standard common object would be impractical or undesirable.
Appropriation-Reappropriation	An appropriation which is made at the beginning of a fiscal year to carry forward the unexpended portion of an expiring appropriation.
Appropriation-Supplemental	An appropriation which is made when the purpose of a regular appropriation has been expanded or a new purpose is to be funded.
Appropriation Account Name	The purpose of the appropriation.
Appropriation Balance-Unexpended	The portion of an appropriation available for expenditure. Appropriation amount less fiscal year-to-date expenditures.
Appropriation Balance Unobligated	The portion of an appropriation expended or obligated The balance remaining after deducting from the appropriation the accumulated net expenditures and outstanding obligations.
Assets	The entire resources of the State or a fund, including any property, tangible or intangible, of monetary value.
Assigned Fund Balance	That portion of fund balance consisting of amounts constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed.

Bad Debt	An account receivable amount due to the State or its agencies that is deemed uncollectible.
Basis of Accounting	The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.
Batch	A group of similar transactions.
Beginning Status-Available Balance	Unexpended fund balance at beginning of period.
Beginning Year-Available Balance	Fund balance available for expenditure at the beginning of the current fiscal year (July 1).
Bond Discount	The excess of the face value of a bond over the price for which it is acquired or sold.
Bond Premium	The excess of the price at which a bond is bought or sold over its face value.
Bonded Indebtedness	The portion of debt, represented by outstanding bonds, owed by the State government or by State agencies.
Budget	A plan of proposed expenditures and the means of financing them with respect to a specific period of time. The plan may be for a particular organizational unit or for some combination--such as all State agencies.
Budgetary Accounting	A method of accounting which allows for the comparison of actual revenues and expenditures to budgeted figures. In many cases, budgetary accounting applies to appropriations and the expenditures authorized thereby.
Budgetary Fiscal Year	The State Constitution prescribes a process by which the Governor and the General Assembly adopt a budget for each fiscal year. The Budgetary Fiscal Year begins on July 1, and ends on June 30 of each year. By law, unexpended

appropriations at June 30 are available for subsequent expenditure to the extent that encumbrances have been incurred at June 30 provided they are presented for payment during the 2-month "lapse-period."

Building — Permanent structure designed to house persons or personal property together with the initial cost of fixtures attached to and forming a permanent part of the building (i.e. immovable).

Building Improvements — Capital expenditures that materially extend the useful life of a building, increase the capacity and/or efficiency of the building or adapt to a new use. Building improvements also include capital expenditures that add value, extend the useful life or adapt a leased building to a new use.

Capital Assets — Infrastructure, land, land improvements, site improvements, buildings, building improvements, equipment, works of art and historical treasures and all other tangible assets that are used in operations and that have expected useful lives extending beyond a single reporting period.

Capital Debt — Bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets. Capital debt should include any accrued interest on capital appreciation bonds.

Capital Leases — An agreement conveying the right to use property, plant or equipment usually for a stated period of time which meets one or more of the following criteria:

a. The lease transfers ownership of the asset to the lessee by the end of the lease term.

b. The lease contains a bargain purchase option.

c. The lease term is equal to 75 percent or more of the estimated economic life of the leased asset. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used.

d. The present value at the beginning of the lease term of the minimum lease payments, excluding that portion of the payments representing executory costs to be paid by the lessor, including any profit thereon, equals or exceeds 90 percent of the excess of the fair value of the leased asset to

the lessor at the inception of the lease over any related investment tax credit retained by the lessor and expected to be realized by [the lessor]. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used. A lessor shall compute the present value of the minimum lease payments using the interest rate implicit in the lease. A lessee should compute the present value of the minimum lease payments using the incremental borrowing rate, unless (1) it is practicable for [the lessee] to learn the implicit rate computed by the lessor and (2) the implicit rate computed by the lessor is less than the lessee's incremental borrowing rate.

All other leases (i.e., those not meeting the above criteria) are categorized as operating leases.

Capitalization Threshold — The dollar value at which the State elects to capitalize tangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Cash — Currency, checks, postal and express money orders and bankers drafts on deposit with the State Treasurer, in the hands of a State agency or on deposit in the account of a State agency. For funds held by the Treasurer, SAMS operational reports will present the balances currently on deposit with the Treasurer.

Cash Balance (Treasurer) — Currency, checks, postal and express money orders and bankers drafts on deposit with the State Treasurer. SAMS operational reports will present the balances currently on deposit with the Treasurer.

Cash Basis — The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Equivalents — Short-term, highly liquid investments readily convertible to cash with original maturities of three months or less.

Cash Receipt — Cash received by a State agency and ordered by the Comptroller into the State Treasury or into a fund held by the Treasurer or cash received by a State agency for which it acknowledges accountability.

Category	A group of related expenditures aimed at accomplishing a major activity such as operations, awards and grants, capital improvements, waterway improvements, highway construction, debt service and tax refunds.
Certificates of Participation	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 financed 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 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 financed purchase agreements.
Charges for Services	Revenues that arise from charges to customers or applicants who directly benefit from the goods, services, or privileges provided or are otherwise directly affected by the services.
Clearing Account	An account used to accumulate total charges or credits for the purpose of distributing them later among the accounts to which they are allocable or for posting the new difference to the proper account. Also, a check-clearing demand deposit account maintained by the Treasurer.
Collections	Cash received by an agency which may or may not have been deposited in a cash-clearing account.
Combined Financial Statement	A financial statement showing individual statements of each fund of a particular group of funds in separate, adjacent columns. Interfund transactions are not eliminated and financial data of the respective funds is not combined.
Commitments	For GAAP reporting purposes, relates to contracts or projects authorized, but in the pre-contract stage or unobligated.
Committed Fund Balance	That portion of fund balance consisting of amounts that can only be used for specific purposes, pursuant to formal action of the government’s highest level of decision-making authority.

Commodities	Articles of a consumable nature which show a material change or significant depreciation with first usage, as well as repair parts and equipment, having a unit value less than the agency's capitalization policy amount.
Compensated Absences	Paid time off available to employees in connection with vacation leave, sick leave and similar benefits. For financial reporting purposes, compensated absences are strictly limited to leave that (1) is attributable to *services already rendered* and (2) is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.
Component Unit	A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
Composite Methods	Calculating depreciation for a collection of similar assets (e.g. traffic signals or lane-miles) or dissimilar assets (e.g. all assets composing a transportation network or building).
Construction in Progress	The accumulation of costs incurred during the construction of an asset. The accumulated costs are held in Construction in Progress until such time as the project is determined to be "substantially complete" (i.e. ready for its intended use).
Contingency	An existing condition, situation or set of circumstances involving uncertainty as to a possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur. Financial Accounting Standards Board No. 5, *Accounting for Contingencies*, provides guidelines for recognizing a loss liability in these situations. Examples of contingencies include the following: • Collectibility of receivables • Threat of expropriation of assets • Tax refund claims • Unemployment compensation • Pending or threatened litigation • Actual or possible claims and assessments • Guarantees of indebtedness of others • Agreements to repurchase receivables or the related property that have been sold.

Contra Account	An account whose balance, by design, offsets fully or in part the balance(s) of one or more other accounts.
Current	A term which, as applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to part or future periods.
Current Assets	Cash and other assets or resources commonly identified as those which are reasonably expected to be realized in cash or sold or consumed during the normal operating cycle of the State (usually no longer than one year) including such resources as (a) cash available for current operations and items which are the equivalent of cash; (b) inventories of merchandise, raw materials, goods in process, finished goods, operating supplies and ordinary maintenance material and parts; (c) trade accounts, notes and acceptances receivable; (d) receivables from officers, employees and others, if collectible in the ordinary course of business within a year; (e) installment or deferred accounts and notes receivable if they conform generally to normal trade practices and terms within the agency operation; (f) marketable securities representing the investment of cash available for current operations; and (g) prepaid expenses such as insurance, interest, rents, taxes, unused royalties, current paid advertising service not yet received and operating supplies.
Current Financial Resources Measurement Focus	Measurement focus according to which the aim of a set of financial statements is to report to the near-term (current) inflows, outflow and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting financial position and results of operations of governmental funds.
Current Liabilities	Liabilities which are payable within a relatively short period of time, usually no longer than one year.
De-Obligation	The portion of an obligation which was caused to be reduced, either in part or in its entirety, through a process other than expenditure. The amount of the reduction is made available for future obligation and/or expenditure unless such amount lapses.
Debt Issuance Costs	All costs incurred to issue the bonds, including but not limited to insurance costs, financing costs (such as rating agency fees and

	underwriters fees and discounts) and other debt related costs (such as printing, legal, administrative and trustee expenses).
Debt Service	Payment of principal and interest on long-term obligations.
Deferred Losses on Refunding	The difference between the carrying amount of redeemed/defeased debt and its reacquisition price.
Deferred Revenue	(1) Revenues collected in advance of the period in which they were earned; and (2) under the modified accrual basis, revenues earned but not available for collection.
Delinquent Receivables	Receivables that remain outstanding and unpaid after the scheduled due date.
Depreciation	A systematic and rational method of allocating the cost of a capital asset to the periods benefiting from its use.
Derivative	A contract on whose value depends on, or derives from, the value of an underlying asset, reference rate or index. Examples include forwards, futures, options and swaps.
Derived Tax Revenues	Assessments imposed by the State or State agencies on exchange transactions. Examples include taxes on personal income, corporate income and sales tax.
Detail Object	Description of an expenditure at its lowest level in SAMS.
Direct Expenses	Expenses that are specifically associated with a service, program, or department and thus clearly identified to a particular function (or some classification level presented in the Statement of Activities).
Disbursement	Payment by the Treasurer of a valid warrant issued and presented for payment by the payee or by a holder in due course.
Discount Rate	The interest rate used to adjust for the time value of money.
Discounting	A method of reducing long-term receivables to net realizable value based on the time value of money.
Division	Organizational unit; for appropriation purposes within an agency.

Double Entry	A method of accounting which requires that for every entry made to the debit side of an account or accounts an equal entry or entries be made to the credit side of an account or accounts.
Economic Resources Measurement Focus	Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting.
Eligibility Requirements	Term used in connection with government-mandated and voluntary nonexchange transactions. Conditions established by the provider of resources stipulating matters such as the qualifying characteristics of recipients, time requirements, allowable costs and other contingencies.
Encumbrance	Agency contracts, purchase orders or commitments entered into prior to June 30, which relate to the purchase of goods that were not received as of June 30.
Ending Status-Available Balance	The fund balance available for future expenditure at the end of the period.
Entitlement	The amount of payment to which the state is legally allowed, as determined by the federal government pursuant to an allocation formula contained in applicable laws and statutes.
Equipment	Any movable, non-consumable, tangible personal property used in the operations of the State. Equipment includes the following assets: • Vehicles – including, but not limited to, automobiles, trucks, trailers, aircraft, motorcycles and farm vehicles. • Furniture and Fixtures – movable equipment incorporated in a building including, but not limited to, office and building furnishings, communication devices and other assets necessary to the use of the premises. • Library Assets –including, but not limited to, information sources that are circulated to students or the general public including books, journals, periodicals, audio/visual media, computer-based information, manuscripts, maps, documents and similar items which provide information essential to the learning process or which enhance the quality of academic,

professional or research libraries. It also includes assets that do not meet the requirements of non-capitalization for Works of Art and Historical Treasures (under paragraph 27 of GASB 34).

- All other moveable tangible personal property used in the operations of the State.

Capital expenditures that add value, extend the useful life or adapt "equipment" (including leased equipment) to a new use and exceed the capitalization threshold for "equipment" should also be included in this category.

Exchange Transaction

A transfer of value between two or more entities in which each participant receives and gives value. In an exchange transaction revenue should be recognized when earned; that is when the entity has done what it needs to do to complete the transaction.

Expenditure

Exchange of an asset of the State or incurrence of a liability by a State agency for an asset, goods received or services rendered.

(1) At the agency level...when a voucher for goods and/or services is submitted by an agency for approval and payment by the Comptroller.

(2) At the Comptroller level...occurs when the Comptroller approves a voucher for payment.

Expenditures-Current Year Month of XXX (net)

Current month vouchers approved by the Comptroller's Office for goods or services purchased by a State agency less cash refunds and voided warrants for a month.

Expenditures-Fiscal YTD (net)

Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the fiscal year-to-date.

Expenditures-Lapse Period (net)

Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the lapse period.

Expenditures-Net

Vouchers approved by the Comptroller's Office for goods or services purchased by a State agency less cash refunds and voided warrants.

Expenditures Prior Year Fiscal Year-To-Date (net)	Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the same period of time in the prior fiscal year.
Expenditures-Prior Year Month of XXX (net)	Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the same month of the prior year.
Expense	Charges incurred, whether cash or non-cash, which are presumed to benefit operations of the current fiscal period.
Extraordinary Item	A transaction or event that is both unusual in nature and infrequent in occurrence if the item is material to (1) the operating statement of a governmental or proprietary fund or (2) the governmental or business-type activities (column) of the government-wide statement of activities.
Fair Value	An estimated amount at which an asset would be valued assuming an exchange between willing participants at arm's-length, other than in a forced or liquidation sale.
Federal Appropriation	The estimated resources to be received from the Federal Government that are appropriated by the General Assembly for a fund.
Fiduciary Funds	Those funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations and other governmental units. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Fiduciary funds are accounted for in a manner similar to proprietary funds.
Fiscal Year	The Fiscal Year of the State of Illinois begins on July 1, and ends on June 30 of each year. (see also Budgetary Fiscal Year)
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.
Fund(s)	(1) A fiscal and accounting entity, established by Statute or Administrative Action, recording cash and other financial resources, together with all related liabilities, obligations and residual equities or balances and changes therein which are

	segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations; or (2) General resources of a State agency or a fund.
Fund Balance-Remaining Available Unexpended	Fund balance available for future expenditure at the beginning of the period.
Fund Classification-Fiduciary	Classification of GAAP funds used to report assets held in trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. There are four different types of fiduciary funds: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.
Fund Classification-Governmental	Classification of GAAP funds generally used to account for tax-supported activities. There are five different types of governmental funds: general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.
Fund Classification-Proprietary	Classification of GAAP funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Fund Group	A term referring to groups of SAMS budgetary funds which are similar in purpose or character. The fund groups are: General Funds, Highway Funds, Special State Funds, Bond Financed Funds, Debt Service Funds, Federal Trust Funds, Revolving Funds, State Trust Funds and Other Trust Funds.
Fund Group-Bond Financed	The SAMS budgetary group of funds established to receive and administer the proceeds of various bond issues of the State.
Fund Group-Debt Service	The SAMS budgetary group of funds established to finance and account for the payment of principal redemption and interest associated with general and special obligation bond issues of the State.
Fund Group-Federal Trust	The SAMS budgetary group of funds established pursuant to grants and contracts between State agencies and the United States. These funds are administered for the specific purposes established by the terms of the grants and contracts.

Fund Group-General	The SAMS budgetary group of funds established to receive the major portion of tax revenues and to pay the regular operating and administrative expenses of most State agencies.
Fund Group-Highway	The SAMS budgetary group of funds established to receive and distribute special assessments related to transportation, such as Motor Fuel Tax, and to support the construction and maintenance of transportation facilities and activities of the State.
Fund Group-Other Trust	The SAMS budgetary group of funds established to receive and account for resources for subsequent disbursement to a designated recipient. Escrow funds are an example of "Other Trust Funds."
Fund Group-Revolving	The SAMS budgetary group of funds established to finance and account for intergovernmental services. Appropriation of resources of these funds is dependent upon intergovernmental service requirements and appropriations of other State agencies. Revolving Fund resources are provided by expenditures of State agencies for the goods or services financed by the fund.
Fund Group-Special State	The SAMS budgetary group of funds designated in Section 5 of the Finance Act as special funds in the State Treasury and not elsewhere classified. They represent a segregation of accounts for specific purposes on a substantially perpetual basis.
Fund Group-State Trust	The SAMS budgetary group of funds established by statutes or under statutory authority for specific purposes.
Fund Group-Temporary Trust	The SAMS budgetary group of trust funds or bank deposits established upon the written approval of the Governor and the State Comptroller by an officer or employee who receives or has in his possession money under conditions which do not require payment into the State Treasury, and where there is not trust fund or bank deposit authorized by law for the receipt of the monies. The Temporary Trust Fund shall be legal until the thirtieth day after the signed adjournment of the next regular session of the General Assembly.
Fund Name and Number	The Comptroller's official name of a fund and four-digit assigned number.

Fund-Non-appropriated	The expenditures of a fund that are not appropriated by the General Assembly.
Fund Type	A term referring to groups of GAAP-Defined Funds which are similar to purpose or character. The GAAP fund types are: General Funds, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Permanent Funds, Enterprise Funds, Internal Service Funds, Pension (and other employee benefit) Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds and Agency Funds.
Fund Type-Agency	GAAP fiduciary fund type used to report resources held by the State in a purely custodial capacity (i.e. assets are equal to liabilities).
Fund Type-Capital Projects	GAAP governmental fund type used to account for transactions 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 funds).
Fund Type-Debt Service	GAAP governmental fund type used to account for transactions related to resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases and unfunded retirement costs).
Fund Type-Enterprise	GAAP proprietary fund type which 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. • Laws or regulations require that the activity's cost 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).

Fund Type-General	GAAP governmental fund type used to account for transactions related to resources obtained and used for those services traditionally provided by State, which are not required to be accounted for in other funds.
Fund Type-Internal Service	GAAP proprietary fund type 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.
Fund Type-Investment Trust	GAAP fiduciary fund type used to report the external portion of investment pools reported by the sponsoring government (i.e. State of Illinois) in accordance with GASB Statement No. 31.
Fund Type-Pension (and Other Employee Benefit) Trust	GAAP fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans or other employee benefit plans.
Fund Type-Permanent	GAAP governmental fund type used to 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.
Fund Type-Special Revenue	GAAP governmental fund type used to account for transactions related to resources obtained from specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.
Fund Type-Private Purpose Trust	GAAP fiduciary fund type used to account for any trust arrangements not properly classified as a pension trust fund or an investment trust fund under which principal and income benefit individuals, private organizations or other governments.
Fund Type-University	GAAP fund type used to account for those funds which receive revenues such as fees, tuition and excess income from auxiliary enterprises at the State supported institutions of higher education. The General Assembly appropriates resources of these funds for the support, operation and improvement of State supported colleges and universities. Also includes those funds administered by universities and not subject to appropriation.

Funds-Petty Cash	A fund established for the purpose of purchasing items of small cost, payment of postage due and for other nominal expenditures which cannot be administered economically and efficiently through customary procurement practices. Such funds may be established and maintained only from monies which are not required by the Constitution to be paid into the State Treasury.
General Ledger	A book, file or other device which contains the accounts necessary to reflect in summary or in detail the financial position and the results of operations of a governmental unit or fund.
General Obligation Bonds	Obligations secured by the pledge of 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.
General Revenues	Revenues that are not required to be reported as program revenues in the government-wide statement of activities.
Generally Accepted Accounting Principles	The conventions, rules and procedures necessary to define accepted accounting practice at a particular time. The principles have developed on the basis of experience, reason, custom, usage, and to a significant extent, practical necessity.
Government Mandated Nonexchange Transactions	Transactions occurring when a government (including the federal government) at one level provides resources to a government at another level and requires that government to use the resources for a specific purpose or purposes established in the provider's enabling legislation. That is, the provider establishes purpose restrictions and also may establish time requirements. Examples of government-mandated nonexchange transactions include federal programs that state or local governments are mandated to perform, and state programs that local governments are mandated to perform. The principal characteristics of these transactions are (1) a provider government (including the federal government) mandates that a recipient government perform a particular program or facilitate its performance by another government or by a nongovernmental entity (secondary recipient) and (2) fulfillment of certain requirements is essential for a transaction (other than the provision of cash or other assets in advance) to occur.

Governmental Accounting	The composite activity of analyzing recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.
Governmental Funds	Those funds through which most governmental functions typically are financed. The acquisition, use and balances of the government's expendable financial resources and the related current liabilities--except those accounted for in proprietary funds--are accounted for through governmental funds. Governmental fund types include general fund, special revenue funds, capital projects funds, debt service funds and permanent funds. The governmental fund measurement focus is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than upon net income determination.
Grant	A contribution made by one governmental unit (State or Federal) to another unit or to an individual. The contribution is usually made to aid in the support of a specified function, but it may be for general purposes.
Impairment of Capital Assets	A significant, unexpected decline in the service utility of a capital asset.
Imposed nonexchange revenues	Assessments by governments on nongovernmental entities, including individuals, other than assessments on exchange transactions. Examples include property taxes, fines and penalties and property forfeitures (e.g. seizures and escheats). The principal characteristic of these transactions is that the required transmittal of resources to the assessing government is imposed by that government on an act committed or omitted by the provider (e.g. property ownership or the contravention of a law or regulation) that is not an exchange transaction. Enabling legislation sometimes places purpose restrictions on the use of the resources. Alternatively, or in addition to purpose restrictions, the government may specify the period when the resources are required to be used or when use may begin. For example, property taxes generally are required to be used in or beginning in a particular period – the period for which the taxes are levied – which may not be the same period that payment is due or the period when the government has a right to place a lien on the property.

Incurred But Not Reported (IBNR)	Estimated liabilities related to claims that have occurred, but have not been reported as of the date of the financial statements.
Indirect Expenses	Expenses related to a function (or some lower classification level presented in the Statement of Activities) that are not direct expenses. For example, the general government function includes expenses that are, in essence, indirect expenses of other functions.
Inexhaustible Assets	Capital assets that have an infinite useful life.
Infrastructure	Long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, waterways, water and sewer systems, dams and lighting systems (attached to infrastructure assets, e.g., interstate lighting or airport runway lighting). Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.
Income Receipt Adjustments	Adjustments to receipts of the previous fiscal year.
Increase/Decrease-Fund Year to Date	The difference between the current fiscal Year-to-date item (expenditures or receipts) and the prior fiscal year-to-date item (expenditures or receipts).
% Increase/Decrease-Current Month	Percentage increase or decrease of the current item (cash receipts or expenditures) over the item (cash receipts or expenditures) for the same month of the prior fiscal year.
% Increase/Decrease Fiscal Year To Date	Percentage increase or decrease of the current fiscal year-to-date item (cash receipts or expenditures) over the item (cash receipts or expenditures) for the same period of time in the prior fiscal year.
Financed Purchase Agreement	An agreement where title to the property (ownership) vests in the purchaser immediately, in exchange for a written promise to pay the seller a series of future payments at agreed upon dates and amounts.
Financed Purchase Obligations	Liabilities for the payments of principal and interest under an financed purchase contract.

Intangible Assets	Assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period. Examples of intangible assets include, but are not limited to, software (both internally generated and non-internally generated), easements and rights of way, and water and land use rights.
Interfund Activity	Reciprocal and non-reciprocal activity between funds of the primary government.
Interfund Loans	Amounts provided between funds of the primary government with a requirement for repayment within a reasonable time.
Interfund Reimbursements	Repayments from the funds of the primary government responsible for particular expenditures or expenses to the funds of the primary government that initially paid for them.
Interfund Services Provided and Used	Sales and purchases of goods and services between funds of the primary government for a price approximating their external exchange value.
Interfund Transfers	Flows of assets (such as cash or goods) between funds of the primary government without equivalent flows of assets in return and without a requirement for repayment.
Internal (and Interfund) Activity and Balances	Resource flows between funds of the primary government, including its blended component units, fiduciary funds and fiduciary component units.
Internal Control	The plan of organization and all of the methods and measures adopted within a fund or agency to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency and encourage adherence to prescribed managerial policies.
Internally-Generated Intangible Assets	Intangible assets that are developed by a government, including, but not limited to, computer software, patents, trademarks, and copyrights.
Inventory	The value of materials and supplies on hand for internal consumption or for use, distribution or resale to other units of State government and to outside parties, including the public.
Journal	A book of original entry.

Journal Entry	The entry into an accounting journal representing the accounting treatment of a particular transaction by recording debits and credits (in equal amounts) to various accounts depending on the nature of the transaction.
Land	Unimproved realty (typically the total closing cost).
Land Improvements	The non-depreciable costs and betterments of preparing the land for its intended use. An example of a land improvement is leveling and grading.
Landfill Closure and Postclosure Care Costs	Costs incurred to provide for the protection of the environment that occurs near or after the date that a solid-waste landfill stops accepting solid waste and during the postclosure period. Closure and postclosure care costs include the cost of equipment and facilities (e.g., leachate collection systems and final cover) as well as the cost of services (e.g., postclosure maintenance and monitoring costs).
Lapse	The legal termination of the unexpended balance of an appropriation at a specified point in time.
Lapse Period	The two-month period ending August 31 during which obligations outstanding at June 30 may be liquidated under provisions of Section 25 of the Finance Act.
Lapse Period Expenditures	Expenditures incurred during the lapse period for the prior fiscal year.
Lapsed Amount	The unexpended balance of an appropriation which becomes legally unavailable for expenditure at a specified date.
Lease Obligations	Payments under capital leases (i.e., the present value of the minimum lease payments).
Liabilities	Legal obligations, arising out of transactions in the past, that must be liquidated, renewed or refunded at some future date.
Liquidate	To reduce an obligation or liability, either in part or its entirety, through an expenditure.

Loans Receivable	Amounts which have been loaned to individuals or organizations external to the State, including notes taken as security for such loans. Loans receivable are evidenced by written promises of repayment which include terms for principal and interest.
Locally-Held Fund	A fund that is operated by an individual agency or organization within the State, without significant involvement of the State Treasury.
Long-Term Receivables	Receivables not due for more than one year.
Lump Sum Appropriation	An appropriation made to an agency for a stated purpose without specifying the amounts that may be spent for specific activities or for particular objects of expenditure.
Major Function	A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible. The major functions are: Health and Social Services, Employment and Economic Development, Education, Transportation, Environmental and Business Regulation, Public Protection and Justice, General Government, Debt Service and Refunds.
Major Funds	A governmental fund or an enterprise fund reported as a separate column in the State's basic financial statements. The general fund is always reported as a major fund. Other funds are reported if they meet the following criteria as outlined in GASB 34 for major funds or if the State believes a fund if important due to public interest or consistency. Funds should be classified as major based on the following criteria: 1. Total assets, liabilities, revenues, or expenditures/ expenses of the individual government or enterprise fund must be 10% of the corresponding total (asset, liabilities, etc.) for all funds of that category or type (i.e. total governmental or total enterprise funds) *and* 2. Total assets, liabilities, revenues, or expenditures/ expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.
Major Source	A primary classification of cash receipts.

Materiality	Quantitative significance of financial information and/or account balances. The Comptroller reserves the authority to define criteria for materiality with respect to various transactions, accounts and funds.
Measurement Focus	The objective of a measurement, that is, what is being expressed in reporting the State's financial performance and position. A particular measurement focus is accomplished by considering not only which resources are measured (i.e., financial or economic resources), but also when the effect of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of government-wide financial statements, proprietary fund financial statements and the fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.
Minor Function	A subdivision of a major function.
Modified Accrual Accounting	The basis of accounting under which revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which should be recognized when due.
Modified Approach (Infrastructure)	The election not to depreciate infrastructure assets that are part of a network or subsystem of a network that meet two specific requirements. The agency manages the eligible infrastructure assets using an asset management system that has certain specified characteristics and the agency documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the agency.
Money Market Investments	Short-term highly liquid instruments including commercial payer, banker's acceptances and U.S. Treasury and agency obligations.
Net Assets	The difference between a government's assets and its liabilities is its net assets. Net assets should be displayed in three components – invested in capital assets, net of related debt; restricted (distinguishing between major categories of restrictions); and unrestricted.

Net Assets – Invested in Capital Assets, Net of Related Debt	One of three components of net assets that must be reported in both government-wide and proprietary fund financial statements, calculated as follows: (1) capital assets, less (2) accumulated depreciations, less (3) outstanding principal of capital debt, net of unspent proceeds.
Net Pension Obligation (NPO)	The cumulative difference between annual pension cost and the employer's contributions to defined benefit pension plan, including the pension liability (asset) at transition, and excluding short-term differences and unpaid contributions that have been converted to pension-related debt. Transition refers to the date the State elected to apply the provisions of GASB Statement No. 27.
Network	All assets that provide a particular type of service for the State or an agency. A network of assets may be only one asset that is composed of many components. For example, a network of infrastructure assets may consist of a series of inter-connected highways and roads.
Non-Current Assets	Assets not available in the current operating cycle (normally one year) to finance operations.
Nonexchange Transaction	Transaction where the State receives or gives value to another party without directly receiving or giving equal value (benefit) in exchange.
Non-Internally Generated Intangible Assets	Intangible assets that are acquired, rather than developed, by a government. Examples include "off the shelf" software, easements/rights of way, and water and land use rights.
Nonreciprocal Interfund Activity	Transactions between funds of the primary government in which there is not an exchange of approximately equal value including interfund transfers and interfund reimbursements.
Non-Shared Fund	A fund in which a single State agency is responsible for substantially all deposits and disbursements from the fund.
Non-Spendable Fund Balance	That portion of fund balance consisting of amounts that cannot be spent because they are either: 1) not in spendable form, such as inventory, prepaid items, etc., or 2) legally or contractually required to be maintained intact, such as the corpus of a permanent fund.

Notes Payable	Unconditional written promises signed by the State or its agency 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.
Notes Receivable	Unconditional written promise, signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time to the State or its agent.
Object of Expenditure	The purpose for which the State's resources have been expended such as travel, equipment, etc.
Obligations	Amounts which a governmental unit may be legally required to meet out of its resources, including encumbrances, as well as accounts payable and accrued liabilities.
Obligations-Outstanding	Total prospective expenditures recorded with the Comptroller such as purchase orders or executory contracts.
Operating Leases	Leases which convey the right to use property in consideration of specified rental payments over a definite future period and do not meet the criteria of a capital lease (Also see Capital Lease).
Operating Leases with Scheduled Increases	Lease contracts where the pattern of the payment requirements includes scheduled rent increases that are fixed by contract.
Other Post-employment Benefits (OPEB)	Postemployment benefits provided by the State to plan participants, beneficiaries and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income. OPEB also include postemployment health care benefits provided through a public employee retirement system or pension plan. In addition to postemployment health care benefits (such as illness, dental, vision and hearing) OPEB may include, life insurance, disability income, tuition assistance, legal services and other assistance programs.
Other Significant Transaction	Transaction or event that is either unusual in nature or infrequent in occurrence but not within the control of management.
Outstanding Encumbrances	The portion of the total prospective expenditures filed (e.g. purchase orders or executory contracts) that still remain to be liquidated.

Percentage Appropriation Expended Year-To-Date	The percentage of an appropriation which has been expended for the fiscal year-to-date.
Percentage Lapsed	The percentage of an appropriation which becomes legally unavailable for expenditure at a specified period of time.
Pre-Audit	An examination for the purpose of determining the propriety of a proposed financial transaction or of a transaction currently in process. (1) At the agency level: An examination by the agency for the purpose of determining the legality and propriety of a proposed transaction or of a transaction in process. (2) At the Comptroller level: An examination by the Comptroller of a transaction in process for the purpose of determining its legality and regularity.
Prepaid Assets	Items paid for in advance of use including insurance, deposits and other expenses.
Prepaid Expenses	Expenses which have been paid but for which benefits have not been received. An example of this is premiums paid on unexpired insurance.
Primary Government	All funds and departments of the State of Illinois including blended component units.
Pro Forma	The term is used in conjunction with a noun to denote merely a sample form, document or statement provided in advance. Often used in connection with financial forecasts.
Procedure Bulletins	Issued with revisions of the SAMS Manual. These bulletins give instructions for the insertion and removal of pages, state the purpose of the new or revised material and specify any regulations or instructions which are superseded.
Program Budget	A budget wherein projected expenditures are based on programs of work and secondarily on character and object.
Program Revenues	Revenues that are derived directly from a program of the State or from parties outside of the State's taxpayers or citizenry.
Program-Specific Grants and Contributions	Revenues arising from mandatory and voluntary nonexchange transactions with other governments, organizations, or

	individuals that are restricted for use in a particular program of the State.
Proprietary Funds	Those funds used to account for a government's on-going organizations and activities which are similar to those often found in the private sector. All assets liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities--where net income and capital maintenance are measured--are accounted for through proprietary funds. Proprietary fund types include enterprise funds and internal service funds. The generally accepted accounting principles are those applicable to similar businesses in the private sector and the measurement focus is upon determination of net income, financial position and changes in financial position.
Public Entity Risk Pool	A cooperative group of governmental agencies joining together to finance an exposure, liability or risk. Risk may include property and liability, workers' compensation or employee health care. A pool may be a stand-alone entity or included as part of a larger governmental entity that acts as the pool's sponsor.
Purchase Order	A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.
Purpose Restrictions	Legal limitations that specify the purpose or purposes for which resources are required to be used in a government-mandated or voluntary nonexchange transaction.
Receipts	Cash received and ordered by the Comptroller into the State Treasury.
Receipts Adjustments	Adjustments to prior year receipts.
Receipts-Current Year Month of XXX	Current month cash received and ordered by the Comptroller into the State Treasury. This includes new receipts and current year receipt adjustments for the report month XXX.
Receipts-Prior Year Fiscal Year-To-Date	Cash received and ordered by the Comptroller into the State Treasury for the same period of time in the prior fiscal year.

Receipts-Prior Year Month of XXX	Cash received for the same month of the prior fiscal year and ordered by the Comptroller into the State Treasury.
Reciprocal Interfund Activity	Transactions between funds of the primary government in which there is an exchange of approximately equal value including interfund loans and interfund services provided and used.
Reclassifying Journal Entry	A journal entry which reclassifies previously recorded accounts into the proper accounts for GAAP reporting. A reclassifying journal entry affects only the statement of financial position or operating statement, but not both.
Refunds	Expenditure adjustments for the lapse period of the prior fiscal year consisting of cash refunds, where an amount is refunded by a vendor to the State or voided warrants.
Register	A record for the consecutive entry of a certain class of events, documents or transactions with a proper notation of all the required particulars.
Related Funds	Funds of a similar character which are brought together for administrative or reporting purposes (e.g., Trust Funds). (See also Fund Group).
Related Party Transaction	A transaction that an informed observer might reasonably believe reflects considerations other than economic self interest based upon the relationship that exists between the parties to the transaction. The term is used in contrast to an *arm's-length transaction.*
Repairs and Maintenance	Includes the ordinary and necessary projects needed to keep an asset serviceable through its expected life. Repairs and maintenance projects, by definition, do not increase the capacity or operating efficiency or extend the useful life of the asset. Repairs and maintenance costs are not capitalized, but rather expensed in the period incurred.
Replacement Cost	The cost as of a certain date of a property which can render service similar to that provided by the property to be replaced.
Report-Financial Information	Reports which provide SAMS financial information for monthly receipts, transfers, expenditures, obligations, funds and appropriation status at various summary levels.

Reports-Fiscal Information	Reports which provide a high level summarization of the fiscal position of the State.
Reports-Reconciliation	Reports furnished to the agencies which are intended to allow the agency to compare its internal records with those of the Comptroller's.
Requisition	A written demand or request, usually from within one department to its purchasing officer or to another department, for specified articles or services.
Reserve	An account set up to indicate any of the following: (1) the segregation of fund balance (equity) representing contingent liabilities, (2) other segregation of fund balance or (3) the difference between a total appropriation and that portion thereof which may be allotted for obligations and expenditures during a fiscal period.
Resources	The actual assets of a governmental unit such as cash, receivables, investments and property which are available for the discharge of given responsibilities and attainment of governmental objectives.
Restricted Fund Balance	That portion of fund balance consisting of amounts restricted to specific purposes, where the restrictions are imposed by: 1) external parties, such as creditors, grantors or other governments, 2) constitutional provisions, or 3) enabling legislation.
Restricted Net Assets	Component of net assets used to report restricted financial assets reduced by liabilities related to those assets. Net assets should be reported as restricted when constraints placed on net asset use are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other government, or b. Imposed by law through constitutional provisions or enabling legislation.

Revenue	Additions to assets which do not increase any liability or represent the recovery of an expenditure and/or the cancellation of liabilities without a corresponding increase in other liabilities or a decrease in assets.
Revenue Bonds	Obligations secured by a pledge of income from assets constructed or acquired. Revenue bonds are not supported by the full faith and credit of the reporting entity. 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 related interest.
SAMS	Comptroller's Statewide Accounting Management System.
SAMS Coordinator-Agency	Agency official to which all SAMS Manuals, procedure bulletins and other SAMS material are sent. This individual has responsibility for distributing them in his/her agency.
SAMS Coordinator-Comptroller's	Comptroller's official responsible for maintenance, revision and distribution coordination of the SAMS Manual and other SAMS material with all State agencies.
Schedule, C-11	Control document used to transmit batches of vouchers with the same fund, appropriation and fiscal year to the Comptroller.
Schedules	(1) The explanatory or supplementary statements that accompany the statement of financial position or other principal statements periodically prepared from the accounts; or (2) A form used to summarize and transmit a group of similar transaction documents, such as invoice-vouchers.
Securities Lending Transactions	Transactions in which an agency transfers its securities to broker-dealers and other entities for collateral-which may be cash, securities or letters of credit-and simultaneously agree to return the collateral for the same securities in the future.
Segment	An activity that has outstanding revenue bonds or other revenue-backed debt and that is reported as or within an enterprise fund or a stand-alone entity that uses enterprise fund accounting and reporting standards. A segment has a specific identifiable revenue stream pledged in support of its debt and has related assets, liabilities, expenses, gains, and losses that can be identified.

Shared Fund	A fund in which more than one State agency is responsible for deposits and/or disbursements to and/or from the fund.
Shared Revenue	A revenue source of the State that is legally required to be shared with another governmental entity based on the enabling legislation. Examples include sales taxes and motor fuel taxes.
Signature Authorization Form	A document used to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on vouchers or contracts.
Site Improvements	The depreciable costs and betterments affixed to land that generally add to its value and functionality. Examples of site improvements include, but are not limited to, temporary structures, access roads, parking lots, fencing, lighting (e.g., lights in parking lots or lights along walkways), tunnels that connect buildings, gas, electricity or steam transmission lines and campsites.
Source Name	A primary source of cash receipts. These sources are at an aggregate level and may or may not be associated with an individual receipt account which is used as the conduit for channeling cash receipts into State Treasury funds (i.e., Cigarette Tax and Sales Tax).
Source Name and Number	Name and number of a receipt source within a fund.
Special Item	A transaction or event within the control of management that is either unusual in nature or infrequent in occurrence.
Special Obligation Bonds	Obligations of the State that are secured by a pledge of a dedicated portion of the State resources (e.g., sales tax, horse racing privilege tax, etc.).
State Agency	See "Agency."
Statements	Presentations of financial data which show the financial position and the results of financial operations of a fund or an entire governmental unit for a particular accounting period.
Statute	A law enacted by the legislative body.
Subsidiary Account	One of the groups of related accounts which support in detail the summary data recorded in a control account.

Subsidiary Ledger	A group of subsidiary accounts, the sum of whose balances is equal to the balance of the related control account.
Subsystem	A subsystem is composed of all assets that make up a portion or segment of a network. For example, all the roads of the State could be considered a network of infrastructure, while interstate highways, state highways and rural roads could each be considered a subsystem of that network.
Tax Refund	An amount paid by the State as an expenditure in settlement of an overcollection of tax revenue.
Transfer Base - 2%	Appropriation amount available for transfer.
Transfers	(1) Interfund - increases in the resources of one or more funds of a governmental unit which are offset by corresponding decreases in the resources of one or more other funds of the governmental unit; or (2) Intrafund - changes in appropriated or proprietary account balances within a given fund, the net effect of which upon the fund balance is zero.
Transfers In-Fund	Increases in the available fund balance which are offset by corresponding decreases in the available fund balance of one or more other funds.
Transfers Net	Transfers in minus transfers out.
Transfers Out-Fund	Decreases in the available fund balance of a fund which are offset by corresponding increases in the available fund balance of one or more other funds.
Unassigned Fund Balance	Residual fund balance classification for the general fund. A positive unassigned fund balance should not be reported in governmental funds other than the general fund; however, in certain circumstances, negative unassigned fund balance may be reported in these funds.
Unencumbered Balance of Appropriation or Allotment	The portion of an appropriation or allotment not yet expended or encumbered (obligated). The balance remaining after deducting from the appropriation or allotment the accumulated expenditures and outstanding encumbrances (obligations).

Unobligated Balance of Appropriation or Allotment	The portion of an appropriation or allotment not yet expended or obligated. The balance remaining after deducting from the appropriation or allotment the accumulated expenditures and outstanding obligations.
Unexpended Balance of Appropriation or Allotment	The portion of an appropriation or allotment which has not been expended. The balance remaining after deducting from the appropriation or allotment the accumulated expenditures (warrants issued).
Unrestricted Net Assets	That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).
Unspent Proceeds on Capital Debt	Financial resources (cash, investments) generated by capital debt which have not yet been used to acquire or construct capital assets.
Value	(1) The act of describing anything in terms of money (i.e., of assessing its worth) or (2) The measure of an item in terms of money. The term should not be used in this sense without qualification as to timing and basis of valuation--that is the value has been established at what point in time and upon what basis.
Voluntary Nonexchange Transactions	Transactions resulting from legislative or contractual agreements, other than exchanges, entered into willingly by two or more parties. Examples include certain grants, certain entitlements and donations by nongovernmental entities, including individuals (private donations). Both parties to a voluntary nonexchange transaction may be governments (including the federal government, as a provider) or one party may be a nongovernmental entity, including an individual. Frequently, the provider establishes purpose restrictions and eligibility requirements. In many cases, the provider may require the return of the resources if the purpose restrictions or eligibility requirements are contravened after recognition of the transaction. The principal characteristics of voluntary nonexchange transactions are they are not imposed on the provider or the recipient and fulfillment of eligibility requirements is essential for a transaction (other than the provision of cash or other assets in advance) to occur.
Voucher	A document submitted by a governmental agency requesting that payment be made to a vendor for goods received or services performed or authorized. It evidences the propriety of a

	transaction and indicates the account(s) in which it is to be recorded.
Voucher-Invoice, C-13	A voucher used to request payment to a vendor for goods received or services performed except for personal services and travel.
Voucher-Travel, C-10	A voucher used by State employees to claim reimbursement for official business related travel expenses.
Vouchers Payable	The difference between the vouchers approved for payment by the Comptroller and the warrants issued for the vouchers.
Vouchers Processed	Total amount of vouchers approved by the Comptroller for subsequent payments.
Warrant	A warrant is a negotiable instrument drawn by the Comptroller on the State Treasury to effect payment of funds held by the Treasurer for debts incurred by State agencies or for fund transfers authorized for payment by the Comptroller.
Warrants-Canceled	When an outstanding warrant, less than twelve months old, is canceled and the amount of the warrant is redeposited in the original fund and appropriation account (if not lapsed), the warrant is canceled and is no longer outstanding.
Warrants-Escheated	A warrant that has been outstanding after issuance for more than twelve months.
Warrants-Issued	The total amount of warrants issued by the Comptroller to be paid by the State Treasurer.
Warrants-Paid	A warrant presented for payment to and honored by the State Treasurer.
Warrants Issued-Gross	Total amount of warrants issued for payment from the State Treasury.
Warrants Issued-Net	Total amount of warrants issued by the Comptroller less cash refunds and voided warrants to be paid by the State Treasurer.
Works of Art and Historical Treasures	Assets that have cultural, aesthetic or historical value and often are protected and preserved in a manner greater than that for other assets. Works of art and historical treasures are collections

or individual items of significance that are owned by an agency which are not held for financial gain, but rather for public exhibition, education or research. Examples include manuscripts, historic buildings and flags.

Term	Definition
Accounting Period	The month and fiscal year that SAMS assigns to a transaction.
Appropriation Document (AP)	A document that records appropriations and amendments to appropriations on SAMS. This document is the means by which the General Assembly's authorization to spend is recorded on SAMS.
Appr Unit	The major object, sequence and type.
Budget Line	The fund, agency, organization (division) and appropriation unit that applies to a particular transaction.
Cash Receipt (CR)	A document used to record the deposit of money into SAMS and to record expenditure adjustments.
Check Cancellation (CX)	A document used to void warrants in SAMS.
Current Budget Authority	The current appropriation, plus transfers in, less any transfers out, less any reverted amounts.
GAAP Accounting Code	The classification assigned to expenditures that groups them for financial reporting purposes in accordance with generally accepted accounting principles.
Intergovernmental Payment Voucher (IGPV)	A special type of payment voucher that can be used by one fund to pay another fund for goods and services. Use of this document results in a warrantless interfund payment.
Journal Voucher (JV)	A generalized accounting document used to record accounting events that cannot be recorded on any other SAMS financial document. Journal vouchers are used to record expenditure transfers, record activity related to interfacing warrant writing systems and move cash related to warrantless interfund payments.
Manual Warrant (MW)	A document that records manually-written warrants in SAMS. In certain instances, this document is also used to restore an obligation balance.

Term	Definition
Object	The lowest level of expenditure classification. This is sometimes referred to as detail object.
Organization	The division that an agency uses for appropriation purposes.
Payment Voucher (PV)	A document used to request the authorization that payment be made to a vendor or other entity for services rendered or goods received. When a payment voucher is accepted by SAMS, it creates an expenditure and vouchers payable.
Purchase Order (PO)	A document used to record, increase or decrease obligations in SAMS.
Requisition (RQ)	The document used to record a pre-encumbrance in SAMS.
Revenue Source	The four-position sequential number that is assigned to each major receipt source/sub-source combination.
Reverted Amount	The restricted amount within a budget line. On SAMS, reversions are used to reflect amounts subject to Governor's release.
Transfer Appropriation (TA)	A document used to record 2% transfers in SAMS.
Transfer Voucher (TV)	A document that records the transfer of amounts from one fund to another fund when no purchase is involved. Transfer vouchers are used to record statutory transfers per Form C-55, Fund Transfer Notification.
Unassigned Fund Balance	Residual fund balance classification for the general fund. A positive unassigned fund balance should not be reported in governmental funds other than the general fund; however, in certain circumstances, negative unassigned fund balance may be reported in these funds.
Uncommitted Budget Authority	The current budget authority, less pre-encumbrances, encumbrances and expenditures.
Unexpended Budget Authority	The current budget authority, less expenditures.
Unobligated Budget Authority	The current budget authority, less encumbrances and expenditures.

07 Financial Information

10 Overview

10 Introduction

20 Statute Reference

30 Output Procedures

20 Reconciliation Reports

21 Object Expense/Expenditures by Quarter - Report SA02

24 Appropriation Transfer Report - Report SB03

INTRODUCTION

One of the objectives of the Statewide Accounting Management System is to have a central source for the collecting, summarizing and reporting of statewide financial and accounting information. This will facilitate the management of the State's fiscal affairs within the Comptroller's Office and also provide a central source for obtaining statewide accounting and financial information for the public, legislators and other individuals interested in the fiscal status of the State.

Accounting and financial information maintained in the Comptroller's Office pertains to funds held in the State Treasury and also funds held by State agencies outside of the Treasury. Information regarding funds held in the State Treasury is obtained from the fund, appropriation and receipt accounting records maintained in the Comptroller's Office. Information regarding other funds used by State agencies is obtained by the Comptroller from periodic reports provided by State agencies.

The media used for the dissemination of this statewide fiscal information will be primarily electronic media and a limited number of computer prepared reports. The reports are detail operating and accounting reconciliation reports. They will primarily be used by agencies and by the Comptroller to carry out day-to-day operating responsibilities.

The purpose of this section is to present examples of these reports and to describe their use and data elements.

STATUTE REFERENCE

The statutory authority giving the Comptroller the responsibility to maintain and operate a statewide financial information system is contained in the State Comptroller Act (15 ILCS 405/19), excerpted below:

> "The Comptroller shall maintain complete, accurate and current financial records relating to State funds and to other public funds and assets available to, encumbered or expended by each State agency, including trust funds or other moneys not subject to appropriation, setting out all revenues, charges against all funds, fund and appropriation balances, interfund transfers, warrants outstanding and assets and encumbrances, in a manner consistent with the uniform State accounting system prescribed by the Comptroller. Such records shall be public records open to public inspection."
>
> "Each month the Comptroller shall prepare a report summarizing by State agency and appropriation the above information in such form as will most clearly and accurately set out the current fiscal condition of the State.
>
> In addition, each month the Comptroller shall prepare a report by detail object account in such form as will most clearly present the status of such accounts.
>
> The Comptroller shall prescribe forms for the periodic reporting of financial accounts, transactions and other matters by State agencies, compatible with the reports required of the Comptroller under this Section."

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.

Report Layout of the Object Expense/Expenditures by Quarter Report

REPORT ID: SA 02
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

PAGE: 9999

OBJECT EXPENSE/EXPENDITURES BY QUARTER
FOR BUDGET FISCAL YEAR 1996
(1) FOR PERIOD ENDING 12/31/95
(ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER
ORGN: (3) 01 ADMINISTRATION
FUND: (4) 0001 GENERAL REVENUE FUND
(5) CATEGORY: 1 OPERATIONS

	BUDGET-LINE	(9) TOTAL	(10) FIRST QUARTER	(11) SECOND QUARTER	(12) THIRD QUARTER	(13) FOURTH QUARTER	(14) LAPSE PERIOD
(6)	0001-360-01 -11200000	PERSONAL SVS REGULAR POSITION				(8) BUDGET AUTHORITY	7,000,000
(7) 1120	PERSONAL SERVICES	277,022	136,578	140,444	0	0	0
	0001-360-01 -11290000	EMPL RETIREMENT CONTRIBUTION				BUDGET AUTHORITY	800,000
1129	EMPL RETIREMENT CONTRIBUTION	9,677	4,631	5,046	0	0	0
	0001-360-01 -11610000	CONTRIB, STATE EMPLY RETIREM				BUDGET AUTHORITY	720,000
1161	STATE EMPLOYEE RETIREMENT	13,408	6,512	6,896	0	0	0
	0001-360-01 -11700000	CONTRIB, SOCIAL SECURITY				BUDGET AUTHORITY	600,000
1170	SOCIAL SECURITY CONTRIB	20,494	10,088	10,406	0	0	0
	0001-360-01 -12000000	CONTRACTUAL SERVICES				BUDGET AUTHORITY	18,000,000
1205	FREIGHT, EXPRESS AND DRAYAGE	0	0	0	0	0	0
1221	REPAIR AND MAINT, FURNITURE	8,223	8,172	51	0	0	0
1225	REPAIR AND MAINT OF EDP	258	0	258	0	0	0
1231	RENTAL, OFFICE EQUIPMENT	500	250	250	0	0	0
1240	STATISTICAL AND ARTISTIC	275	89	186	0	0	0
1245	PROFESSIONAL AND ARTISTIC	2,250	2,250	0	0	0	0
(15)	TOTAL BUDGET LINE	11,506	10,761	745	0	0	0

REPORT ID: SA 02
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

OBJECT EXPENSE/EXPENDITURES BY QUARTER
FOR BUDGET FISCAL YEAR 1996
(1) FOR PERIOD ENDING 12/31/95
(ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER
ORGN: (3) 01 ADMINISTRATION
FUND: (4) 0001 GENERAL REVENUE FUND
(5) CATEGORY: 1 OPERATIONS

BUDGET LINE	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	LAPSE PERIOD
TOTAL CATEGORY	332,107	168,570	163,537	0	0	0
CATEGORY: 4 AWARDS AND GRANTS						
0001-360-01 -44730199 GRANTS TO LOCAL GOVERNMENTS					BUDGET AUTHORITY	9,000,000
4473 CONSTRUCTION GRANTS	497,492	95,811	401,681	0	0	0
(16) TOTAL CATEGORY	497,492	95,811	401,681	0	0	0
CATEGORY: 6 PERMANENT IMPROVEMENTS						
0001-360-01 -67000999 STABILIZE/PRESERVE STRUCTURES					BUDGET AUTHORITY	600,000
6640 SITE IMPROVEMENTS	3,500	3,500	0	0	0	0
6660 UTILITIES	1,469	1,469	0	0	0	0
(15) TOTAL BUDGET LINE	4,969	4,969	0	0	0	0
(16) TOTAL CATEGORY	4,969	4,969	0	0	0	0
(17) TOTAL FUND	834,568	269,350	565,218	0	0	0

OBJECT EXPENSE/EXPENDITURES BY QUARTER
FOR BUDGET FISCAL YEAR 1996
(1) FOR PERIOD ENDING 12/31/95
(ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER
ORGN: (3) 01 ADMINISTRATION
FUND: (4) 0001 GENERAL REVENUE FUND
(5) CATEGORY: 1 OPERATIONS

BUDGET LINE	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	LAPSE PERIOD
0196-360-01 -11200000 PERSONAL SVS REGULAR POSITION					BUDGET AUTHORITY	800,000
1120 PERSONAL SERVICES	14,684	8,172	6,512	0	0	0
0196-360-01 -11290000 EMPL RETIREMENT CONTRIBUTION					BUDGET AUTHORITY	750,000
1129 EMPL RETIREMENT CONTRIBUTION	3,677	1,631	2,046	0	0	0
(16) TOTAL CATEGORY	18,361	9,803	8,558	0	0	0
(17) TOTAL FUND	18,361	9,803	8,558	0	0	0
(18) TOTAL ORGN	852,929	279,153	573,776	0	0	0

ORGN: 05 MERIT COMMISSION
FUND: 0001 GENERAL ASSEMBLY OPERATIONS REVOLVING FUND
CATEGORY 1 OPERATIONS

0001-360-05 -11200000 PERSONAL SVS REGULAR POSITION					BUDGET AUTHORITY	600,000
1120 PERSONAL SERVICES	11,642	4,211	7,431	0	0	0
0001-360-05 -11290000 EMPL RETIREMENT CONTRIBUTION					BUDGET AUTHORITY	400,000
1129 EMPL RETIREMENT CONTRIBUTION	12,199	5,421	6,778	0	0	0
(16) TOTAL CATEGORY	23,841	9,632	14,209	0	0	0
(17) TOTAL FUND	23,841	9,632	14,209	0	0	0

REPORT ID: SA 02 | STATE OF ILLINOIS | PAGE: 9999
DATE RUN: 99-99-99 | OFFICE OF THE COMPTROLLER
TIME RUN: 99:99

OBJECT EXPENSE/EXPENDITURES BY QUARTER
FOR BUDGET FISCAL YEAR 1996
(1) FOR PERIOD ENDING 12/31/95
(ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER
ORGN: (3) 01 ADMINISTRATION
FUND: (4) 0001 GENERAL REVENUE FUND
(5) CATEGORY: 1 OPERATIONS

BUDGET LINE	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	LAPSE PERIOD
0196-360-05 -11290000 PERSONAL SVS REGULAR POSITION					BUDGET AUTHORITY	30,000
1120 PERSONAL SERVICES	8,165	2,744	5,421	0	0	0
0196-360-05 -11290000 EMPLE RETIREMENT CONTRIBUTION					BUDGET AUTHORITY	15,000
1129 EMPL RETIREMENT CONTRIBUTION	4,432	3,211	1,221	0	0	0
TOTAL CATEGORY	12,597	5,955	6,642	0	0	0
TOTAL FUND	12,597	5,955	6,642	0	0	0
TOTAL ORGN	36,438	15,587	20,851	0	0	0

(19) AGCY SUMMARY

1120 PERSONAL SERVICES	311,513	151,705	159,808	0	0	0
1129 EMPL RETIREMENT CONTRIBUTION	29,985	14,894	15,091	0	0	0
1161 STATE EMPLOYEE RETIREMENT	13,408	6,512	6,896	0	0	0
1170 SOCIAL SECURITY CONTRIB	20,949	10,088	10,406	0	0	0
1205 FREIGHT, EXPRESS AND DRAYAGE	0	0	0	0	0	0
1221 REPAIR AND MAINT, FURNITURE	8,223	8,172	51	0	0	0
1225 REPAIR AND MAINT OF EDP	258	0	258	0	0	0
1231 RENTAL, OFFICE EQUIPMENT	500	250	250	0	0	0
1240 STATISTICAL AND ARTISTIC	275	89	186	0	0	0
1245 PROFESSIONAL AND ARTISTIC	2,250	2,250	0	0	0	0

REPORT ID: SA 02
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

OBJECT EXPENSE/EXPENDITURES BY QUARTER
FOR BUDGET FISCAL YEAR 1996
FOR PERIOD ENDING 12/31/95
(ALL AMOUNTS ROUNDED TO NEAREST DOLLAR)

AGCY: (2) 360 COMPTROLLER

TITLE	TOTAL	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	LAPSE PERIOD
AGCY SUMMARY						
4473 CONSTRUCTION GRANTS	497,492	95,811	401,681	0	0	0
6640 SITE IMPROVEMENTS	3,500	3,500	0	0	0	0
6660 UTILITIES	1,469	1,469	0	0	0	0
(20) TOTAL AGCY	889,367	294,740	594,627	0	0	

REPORT TITLE: Appropriation Transfer Report

PURPOSE: This report provides agency analysis of appropriation transfer availability and the chronological list of each appropriation transfer for each fund utilized by the particular agency.

SEQUENCE: Agency Number/Name, Fund Number/Name, Organization, Appropriation Unit, Date of Record, and Document Identification Number.

DISTRIBUTION: Comptroller's Office
Auditor General
Legislative Staffs
State 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	The agency name and number assigned by the Comptroller. Following each agency are the funds which have budget lines applicable to the agency.
(3) Fund	Comptroller's official name of a fund and assigned number. Following each fund are the account numbers of the budget lines within the fund.
(4) Budget Line	The fund, agency, organization and appropriation unit.
(5) Appropriation Name	The purpose of the appropriations unit.

REFERENCE	CONTENTS
(6) Current Appr	The appropriation amount.
(7) Net Transfers	Fiscal year to date net transfers for each budget line.
(8) Total Current Appr Amount	Total appropriations for each fund within an agency.
(9) 2% Transfer Limit	Appropriation amount available for transfer.
(10) Total Net Transfers Out	Total fiscal year-to-date transfers for all appropriation accounts.
(11) Remaining Available Balance	The portion of the 2% appropriation transfer base available for future transfers.
(12) Date	Date the appropriation transfer was processed.
(13) Document ID	The document number applicable to the appropriation transfer.
(14) From Appropriation	Budget line from which the appropriation transfer was made.
(15) To Appropriation	Budget line to which the appropriation transfer was made.
(16) Amount	The appropriation transfer amount.
(17) Month	Month the transfer occurred.
(18) Month Total	Sum of all transfers by each month.
(19) Year To Date	Total of appropriation transfers for fiscal year-to-date for each fund.

Report Layout of the Appropriation Transfer Report

REPORT ID: SB03
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

PAGE: 9999

APPROPRIATION TRANSFER REPORT
FOR BUDGET FISCAL YEAR 1996
(1) FOR PERIOD ENDING 12/31/96

(2) AGCY: 409 ALCOHOLISM AND SUBSTANCE ABUSE
(3) FUND: 0001 GENERAL REVENUE FUND

(4) FUND	AGCY	ORGN	APPR UNIT	APPROPRIATION NAME (5)	(6) CURRENT APPR	(7) NET TRANSFERS
0001	409	01	11200000	PERSONAL SERVICES REG POSITION	2,817,200	0
0001	409	01	11290000	EE RETIREMENT CONTRIBUTION	112,700	0
0001	409	01	11610000	CONTRIBUTION, STATE EE RETI	135,200	0
0001	409	01	11700000	CONTRIBUTION, SOCIAL SECURITY	215,500	0
0001	409	01	12000000	CONTRACTUAL SERVICE	540,000	1,000 -
0001	409	01	12900000	TRAVEL	74,400	0
0001	409	01	13000000	COMMODITIES	18,000	0
0001	409	01	13020000	PRINTING	16,000	0
0001	409	01	15000000	EQUIPMENT	25,000	5,000
0001	409	01	16000000	ELECTRONIC DATA PROCESSING	140,300	0
0001	409	01	17000000	TELECOMMUNICATIONS SERVICES	77,600	4,000 -
0001	409	01	18000000	OPERATION AUTOMOTIVE EQUIPMENT	5,000	0
0001	409	30	11200000	PERSONAL SERVICES.REG POSITION	1,945,600	0
0001	409	30	12900000	EE RETIREMENT CONTRIBUTION	107,100	0
0001	409	30	11610000	CONTRIBUTION, STATE EE RETIRE	97,300	0
0001	409	30	11700000	CONTRIBUTION, SOCIAL SECURITY	25,300	0
0001	409	30	12000000	CONTRACTUAL SERVICE	837,400	0
0001	409	30	12900000	TRAVEL	3,900	0
0001	409	30	13000000	COMMODITIES	33,000	0
0001	409	30	15000000	EQUIPMENT	3,100	0
0001	409	30	17000000	TELECOMMUNICATIONS SERVICES	33,500	0

REPORT ID: SB03
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

APPROPRIATION TRANSFER REPORT
FOR BUDGET FISCAL YEAR 1996
FOR PERIOD ENDING 12/31/96

AGCY: 409 ALCOLHOLISM AND SUBSTANCE ABUSE
FUND: 0001 GENERAL REVENUE FUND

FUND	AGCY	ORGN	APPR UNIT	APPROPRIATION NAME	CURRENT APR	NET TRANSFERS
0001	409	1	18000000	OPERATION AUTOMOTIVE EQUIPMENT	21,600	0

(8) TOTAL CURRENT APPR AMOUNT	7,284,700	
(9) 2% TRANSFER LIMIT	145,694	
(10) TOTAL NET TRANSFERS OUT		5,000
(11) REMAINING AVAILABLE BALANCE	140,694	

(12) DATE	(13) DOCUMENT ID	(14) FROM APPROPRIATION FUND AGCY ORGN APPR UNIT	(15) TO APPROPRIATION FUND AGCY ORGN APPR UNIT	(16) AMOUNT	(17) MONTH	(18) MONTH TOTAL
9/25/1995	TA 409 60000000011	0001 409 01 17000000	0001 409 01 15000000	3,000		
9/27/1995	TA 409 60000000107	0001 409 01 17000000	0001 409 01 15000000	750		
9/27/1995	TA 409 60000000170	0001 409 01 17000000	0001 409 01 15000000	250	SEPTEMBER	4,000
10/11/1995	TA 409 60000000107	0001 409 01 12000000	0001 409 01 15000000	1,000	OCTOBER	1,000
				(19) YEAR TO DATE		5,000

09 Funds

10 Overview

10 Introduction

20 Types of Funds

30 Statute Reference

40 Statement of General Policy

.. Creation of Funds

.. Dissolution of Funds

.. Fund Transfers

.. Non-Appropriated Spending

20 Input Procedures

10 Instructions for Establishing a Fund

15 Instructions for Completing the "Survey of Need for a Petty Cash Fund"

20 Instructions for Dissolving a Fund

30 Transfer of Funds

.. Instructions for Completing the "Fund Transfer Notification"

40 Trust Fund Sub-Accounting

.. Instructions for Completing the "Chart of Accounts Maintenance and Inquiry Form"

40 Control Procedures

10 Cash Report - SB 05

30 Reconciliation of Monthly Cash Report

50 Reference

10 Alphabetic Listing of General Funds

15 Alphabetic Listing of Highway Funds

25 Alphabetic Listing of Special State Funds

30 Alphabetic Listing of Bond Financed Funds

35 Alphabetic Listing of Debt Service Funds

40 Alphabetic Listing of Federal Trust Funds

45 Alphabetic Listing of Revolving Funds

50 Alphabetic Listing of State Trust Funds

55 Alphabetic Listing of Other Trust Funds

INTRODUCTION

The Statewide Accounting Management System is based on fund accounting. Funds are the self-balancing accounting entities against which all financial activity of the State is reported. Appropriations, receipts, and expenditures of all State agencies are controlled through reference to the various funds maintained by the State.

This section of the SAMS Manual describes the various types and classifications of funds and what steps State agencies must perform in order to establish or dissolve funds according to State statutes. It also describes how transfers of money from one fund to another may be made.

TYPES OF FUNDS

Funds are classified in several ways. For purposes of SAMS, the groups of funds within the State of Illinois are:

General Funds:

Those funds established to receive the major portion of tax revenues and to pay the regular operating and administrative expenses of most State agencies.

Highway Funds:

Those funds established to receive and distribute special assessments related to transportation, such as Motor Fuel Tax, and to support the construction and maintenance of transportation facilities and activities of the State of Illinois.

Special State Funds:

Those funds designated in Section 5 of the Finance Act as special funds in the State Treasury and not elsewhere classified. They represent a segregation of accounts for specific purposes on a substantially perpetual basis.

Bond Financed Funds:

Those funds established to receive and administer the proceeds of various bond issues of the State.

Debt Service Funds:

Those funds established to finance and account for the payment of principal redemption and interest associated with the general obligation bond issues of the State.

Federal Trust Funds:

Those funds established pursuant to grants and contracts between State agencies and the United States. The funds are administered for specific purposes established by the terms of the grants and contracts.

Revolving Funds:

Those funds established to finance and account for intra-governmental services. Appropriation of resources of these funds is dependent upon intra-governmental service requirements and appropriations of other State agencies. Revolving Fund resources are provided by expenditures of State agencies financed by the fund.

State Trust Funds:

Those funds established by statute or under statutory authority for specific purposes.

Other Trust Funds:

Those funds established to receive and account for resources for subsequent disbursement to a designated recipient. Escrow funds are an example of an Other Trust Fund.

See Procedure 03.20.10, pages 1 - 3 of 4 for the definition of fund types and account groups in conformance with generally accepted accounting principles

STATUTE REFERENCE

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

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

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

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

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

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

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

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

"All public funds received or held by any State agency as defined in Section 7 of the 'State Comptroller Act' and not subject to appropriation, except funds required to be held or directly administered by a State agency pursuant to (a) any Act in relation to revenue bonds, (b) any bond indenture or other legally binding bond contract, (c) limitations legally imposed by the source of such funds, or (d) another statute, shall be paid over to the State treasurer within the time period established for like amounts in subsection (a) of Section 2 of the State Officers and Employees Money Disposition Act or within such other appli cable period as may be specified in rules or regulations promulgated under subsection (b) of Section 2 of 'An Act in relation to the payment and disposition of moneys received by officers and employees of the State of Illinois by virtue of their office or employment', approved June 9, 1911, as now or hereafter amended, and shall be held by the State

treasurer in a special fund for such agency. The Comptroller shall set up and maintain accounts for such funds as may be appropriate, in conformity with the 'State Comptroller Act' and the rules and regulations adopted under that Act. Payments out of such funds shall be made by the treasurer only upon warrant drawn and presented by the Comptroller in compliance with the 'State Comptroller Act'."

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

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

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

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

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

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

6. The following laws of the United States of America now in force; (1) 'An Act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and the mechanic arts, established under the provisions of an Act of Congress approved July second, eighteen hundred and sixty-two', approved August 30, 1890; (2) 'An Act making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and eight', approved March 4, 1907; (3) 'An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges', approved June 29, 1935; and any other law of United States of America hereafter in force providing for the benefit of or the more complete endowment and support of land-grant colleges and universities."

Monies Temporarily Authorized to be Held Locally. **(30 ILCS 230/2A.2.)**

"No officer or employee of this State shall create or maintain or participate in a trust fund or bank or savings and loan association deposit of any money received by him by virtue of his office or employment except as provided by law. Any such officer or employee who on the effective date of this amendatory Act of 1961 has in his possession, or after such effective date receives, money under conditions which do not require payment thereof into the State Treasury, but which he is authorized by law to receive and hold in a trust fund or bank or savings and loan association deposit outside the State Treasury, shall immediately submit a report to the Auditor General identifying the trust fund or bank or savings and loan association deposit as well as the depository in which it is maintained.

If any such officer or employee receives or has in his possession money under conditions which do not require payment thereof into the State Treasury, and there is no trust fund or bank or savings and loan association deposit authorized by law for the receipt thereof, he may, upon the written approval of the Governor and the State Comptroller, establish a temporary trust fund or bank or savings and loan association deposit which shall be legal until the thirtieth day after the sine die adjournment of the next regular session of the General Assembly. A copy of such written approval shall immediately be forwarded by the Comptroller to the Auditor General.

As soon as the next regular session of the General Assembly has organized for the transaction of business, a complete report concerning each such temporary trust fund or bank or savings and loan association deposit shall be filed, by the State officer or employee having charge thereof, with the presiding officer of each house of the General Assembly. If such General Assembly does not, by law, authorize continuance of the trust fund or bank or savings and loan association deposit so required to be reported, the money in such temporary trust fund or bank or savings and loan association deposit shall be deposited in the general revenue fund in the State Treasury."

Petty Cash Funds. **(30 ILCS 105/13.3)**

"Any State agency may establish and maintain petty cash funds for the purpose of making change, purchasing items of small cost, payment of postage due, and for other nominal expenditures which cannot be administered economically and efficiently through customary procurement practices.

Petty cash funds may be established and maintained from moneys which are appropriated to the agency for Contractual Services. In the case of an agency which receives a single appropriation for its ordinary and contingent expenses, the agency may establish a petty cash fund from the appropriated funds.

Before the establishment of any petty cash fund, the agency shall submit to the State Comptroller a survey of the need for the fund. The survey shall also establish that sufficient internal accounting controls exist. The Comptroller shall investigate such need and if he determines that it exists and that adequate accounting controls exist, shall approve the establishment of the fund. The Comptroller shall have the power to revoke any approval previously made under this Section.

Petty cash funds established under this Section shall be operated and maintained on the imprest system and no fund shall exceed $1,000, except that the Secretary of State may maintain a fund of not exceeding $2,000 for each Chicago Motor Vehicle Facility, and each Springfield Public Service Facility and the Motor Vehicle Facilities in Champaign, Decatur, Marion, Naperville, Peoria, Rockford, Granite City, Quincy, and Carbondale, to be used solely for the purpose of making change. Single transactions shall be limited to amounts less than $100 and all transactions occurring in the fund shall be reported and accounted for as may be provided in the uniform accounting system developed by the State Comptroller and the rules and regulations implementing that accounting system. All amounts in any such fund of less than $1,000 but over $100 shall be kept in a checking account in a bank, or savings and loan association, or trust company which is insured by the United States government or any agency of the United States government except that in funds maintained in Chicago Motor Vehicle Facilities and each Springfield Public Service Facility, and the Motor Vehicle Facilities in Champaign, Decatur, Marion, Naperville, Peoria, Rockford, Granite City, Quincy, and Carbondale, all amounts in the fund may be retained on the premises of such facilities.

No bank or savings and loan association shall receive public funds as permitted by this Section, unless it has complied with the requirements established pursuant to Section 6 of 'An Act relating to certain investments of public funds by public agencies,' approved July 23, 1943, as now or hereafter amended.

An internal audit shall be performed of any petty cash fund which receives reimbursements of more than $5,000 in a fiscal year.

Upon succession in the custodianship of any petty cash fund, both the former and successor custodians shall sign a statement, in triplicate, showing the exact status of the fund at the time of the transfer. The original copy shall be kept on file in the office wherein the fund exists, and each signer shall be entitled to retain one copy.

The Comptroller may provide by rule for the use of purchasing cards by State agencies to pay for purchases that otherwise may be paid out of the agency's petty cash fund. Any rule adopted hereunder shall impose a single transaction limit, which shall not be greater than $1,000.

The rules of the Comptroller may include but shall not be limited to:

(1) standards for the issuance of purchasing cards to State agencies based upon the best interests of the State;

(2) procedures for recording purchasing card transactions within the State accounting system, which may provide for summary reporting;

(3) procedures for auditing purchasing card transactions on a post-payment basis;

(4) standards for awarding contracts with a purchasing card vendor to acquire purchasing cards for use by State agencies; and

(5) procedures for the Comptroller to charge against State agency appropriations for payment of purchasing card expenditures without the use of the voucher and warrant system.

As used in this Section, 'State Agency' means any department, officer, authority, public corporation, quasi-public corporation, commission, board, institution, State college or university, or other public agency created by the State, other than units of local government and school districts."

STATEMENT OF GENERAL POLICY

CREATION OF FUNDS

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

I. Legislatively Created Funds

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

A. General Revenue Fund - Created by **(30 ILCS 105/4)**

B. Special Funds - **(30 ILCS 105/5)** Only the General Assembly may create a fund in this category. Examples of such funds include the Road Fund, the Statistical Services Revolving Fund and the Capital Development Bond Fund.

The Comptroller's State Accounting Department may establish funds created by substantive statute, or appropriation bill, based on a review of the new or amendatory legislation. When Funds are added to the SAMS accounting tables, the Department will notify the Financial Reporting Department, as well as the State Accounting Department, for notification to the agency and the State Treasurer.

The administering agency may choose to notify the Comptroller by submitting a completed "Application to Establish or Dissolve a Fund" form (Procedure 09.20.10) with a copy of the legislation signed into law by the Governor and filed with the Secretary of State; however, this is not required.

II. Trust Fund Establishment

A. Legislation Trust Funds

There are two categories of Trust Funds recognized by the SAMS budgetary accounting tables: 1) State Trust and 2) Federal Trust funds. Trust funds may be created by substantive statutes. Such trust funds include the Group Insurance Premium Fund, the

State Employees Retirement System Trust and the federal Vocational Rehabilitation Fund.

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

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

B. Administratively Created Trust Fund

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

1. State Trust funds are comprised of public monies, which are not required to be appropriated and may not be retained in a local bank account. State Trust funds may consist of grants, gifts or bequests from sources other than the federal government.

2. Federal Trust funds consist of monies received from the federal government, whether direct or indirect, that are not required to be receipted in some other fund or required to be appropriated by the General Assembly.

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

copy of the C-68 form will also be provided to the Financial Reporting Department for GAAP classification and related documentation requirements.

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

III. Establishment of Federal Trust Funds

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

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

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

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

IV. Notification of Monies Authorized to be Held Locally

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

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

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

V. Establishment of Temporary Locally Held Trust Fund or Bank or Savings and Loan Association Deposits **(30 ILCS 230/2A.2).**

State agencies receiving monies which are not permanently authorized to be held locally but which may nevertheless be retained locally in a temporary trust fund or bank or savings and loan association deposit according to 30 ILCS 230/2A.2, may request permission of the Governor and Comptroller to establish such a fund. The trust fund or bank or savings and loan association deposit would be temporary and dissolved if the General Assembly did not authorize its continuance within 30 days of the sine die adjournment of its next regular session.

Agencies establishing such temporary funds have the responsibility under 30 **ILCS 230/2A.2** of the Illinois Compiled Statutes to file a report on the fund with the General Assembly so that action may be taken to continue the fund. Remaining monies in temporary funds which were not authorized for continuance must be deposited into the General Revenue Fund. Agencies wishing to establish a fund in this category should complete in full the form, "Application to Establish or Dissolve a Fund," (Exhibit 09.20.10-A) and submit it to the Governor for approval. Approved applications will be forwarded by the Governor to the Comptroller for approval.

VI. Establishment of Petty Cash Funds **(30 ILCS 105/13.3)**

IN ACCORDANCE WITH STATE STATUTE **(30 ILCS 105/13.3)**, "ANY STATE AGENCY MAY ESTABLISH AND MAINTAIN PETTY CASH FUNDS FOR THE PURPOSE OF MAKING CHANGE, PURCHASING ITEMS OF SMALL COST, PAYMENT OF POSTAGE DUE, AND FOR OTHER NOMINAL EXPENDITURES WHICH CANNOT BE ADMINISTERED ECONOMICALLY AND EFFICIENTLY THROUGH CUSTOMARY PROCUREMENT PRACTICES." PETTY CASH FUNDS SHOULD NOT BE USED TO PAY FOR ALL EXPENDITURES LESS THAN $100.00. IF THE VOUCHER/WARRANT PROCESS IS MORE ECONOMICAL AND EFFICIENT, PROVIDES NECESSARY ACCOUNTING INFORMATION (SEE 1099 REPORTING IN B.2 BELOW), OR IF AN AUDIT TRAIL, PAYMENT VERIFICATION OR OTHER DOCUMENTATION PROVIDED BY USING THE VOUCHER/WARRANT PROCESS IS NECESSARY, THE VOUCHER/WARRANT PAYMENT PROCESS SHOULD BE USED RATHER THAN MAKING PAYMENTS FROM PETTY CASH FUNDS.

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

A. Creation or Increase of a Petty Cash Fund

1. A Petty Cash Fund shall be established and maintained from monies, which are appropriated for "contractual services." If an agency does not receive a "contractual services" appropriation but does receive an appropriation for "ordinary and contingent expenses" a Petty Cash Fund may be established from this appropriation. Agencies may request the establishment (or increase) of a Petty Cash Fund by completing (Form C-68) which is the "Application to Establish or Dissolve a Fund" and the "Survey of the Need for a Petty Cash Fund" and forwarding them to the Office of the Comptroller. Procedure 09.20.10 should be followed in making such a request. Also, a separate C-68 should be prepared for each Petty Cash Fund request.

   (Note - an example of the "Application" and "Survey" are shown in Exhibits 09.20.10-A and 09.20.15-A.)

2. The Office of the Comptroller will review the application and the survey and approve or disapprove the establishment (or increase) of the Petty Cash Fund. Upon approval of the Petty Cash Fund, the Comptroller's Office will assign a fund identification number which must be used to establish and maintain the Petty Cash Fund.

3. Attach a copy of the approved C-68 form to the C-13 (State voucher form) when establishing or increasing a Petty Cash Fund.

4. An agency may have more than one Petty Cash Fund but is limited to one petty cash fund for (a) a division at each location and (b) each appropriated fund resource .

5. “Change Funds” may be approved by the Comptroller’s Office under the petty cash statute for use by state agencies to make change in their cash receipting operations. The establishment of change funds and the custodial responsibilities for change funds generally are similar to petty cash funds. However, change funds are strictly for making change and may not be used to pay for expenditures. Likewise, many requirements of petty cash funds do not apply to change funds (e.g., items indicated with an “*” on form C-86 do not apply to change funds.)

B. Operation of a Petty Cash Fund

1. Reimbursement to the Petty Cash Fund should be made from monies which have been appropriated for "contractual services" (or an appropriation for "ordinary and contingent expenses" where a contractual services appropriation is not received) as defined in "An Act in Relation to State Finance." This does not preclude the Petty Cash Fund from being reimbursed from a fund(s) other than the one from which the Petty Cash Fund was established. However, when a Petty Cash Fund is dissolved, the monies are to be deposited into the establishing fund.

2. Payments for individual orders for goods or services amounting to $100.00 or more are not to be made from the petty cash fund. "Stringing" of payments to the same vendor(s) (individually less than $100.00 but exceeding $100.00 in an individual order) is not an approved use of the petty cash fund. The use of a petty cash fund should not eliminate or reduce the agency's efforts in obtaining monthly billing agreements with suppliers of small purchases.

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

due is an allowable payment from the petty cash fund, the purchase of non-perforated state postage stamps is not allowable. Sales and use taxes are not reimbursable. Late charges may not be paid from petty cash. Also, the use of the petty cash fund is generally restricted to awards and grants and conventional operation line-item purposes, i.e., contractual, commodities, equipment, telecommunications, etc., and excluding personal services payments subject to Federal and State withholding requirements (C-02 vouchers). However, it may be appropriate to make payments from petty cash for other nominal expenditures when it is the most economical payment method. Any non-valid disbursements will become the personal responsibility of the custodian authorizing the erroneous payment. Any exception to this procedure requires approval by the Comptroller's Office.

Agencies are responsible for complying with Internal Revenue Service requirements for information reporting on Forms 1099 for payments made from petty cash funds. Refer to SAMS Procedure 17.20.50 for information on IRS 1099 Reporting Requirements. Each agency must obtain its own payer's federal identification number for purposes of filing Forms 1099 with the IRS. When agencies apply for their own federal identification number, IRS Form SS-4 should be used.

3. A vendor's invoice or statement should be secured for each expenditure showing date, amount, and description of purchase. Where the vendor does not provide an invoice or statement, an agency produced "petty cash voucher" should be completed citing the above information.

4. If there is a change made in the custodian of a Petty Cash Fund or Change Fund, both the former and successor custodian should complete a single Change of Custodianship form (C-85) showing the exact status of the fund at the date of change in custodians. Electronic signatures are acceptable. The original is to be retained by the agency and a copy sent to the Office of the Comptroller, State Accounting Department. Copies should also be sent to each signer. When the custodian changes for funds kept in a checking account a certificate of the account balance should be requested from the bank.

5. If there is a change in the location of a fund, complete a C-85 showing the old and new address and submit to the Comptroller's Office, State Accounting Department.

   (NOTE: An example of the C-85 is shown in Exhibits 09.10.40-D and E.)

6. All amounts in any Petty Cash Fund of less than $1,000 but greater than $100 must be kept in a checking account in a bank or savings and loan association or trust company which is insured by the United States government or any agency of the United States government. If the fund is maintained in whole or part in a checking account, the bank or savings and loan association or trust company should be notified in writing not to accept checks made payable to the agency. (The above requirement does not apply to the Secretary of State's change funds at the Chicago and Springfield Motor Vehicle/Public Service Facilities.)

7. Reimbursement vouchers for the Petty Cash Fund should be made payable to the custodian, e.g., Employee, John C., Petty Cash Custodian, utilizing the petty cash fund identification number as the Taxpayer Identification Number. Inquiries concerning assigned petty cash fund identification numbers should be directed to the Office of the Comptroller, State Accounting Department.

8. Notation of payment should be made on the face of the internal petty cash vouchers (or attached there-to) or vendor's invoices or statements after payment by the custodian to the individual.

9. The custodian should implement controls to safeguard against possible duplicate reimbursements on the Invoice-voucher (C-13).

10. Someone other than the custodian should examine the petty cash vouchers and approve reimbursement to the Petty Cash Fund.

11. Only those payments that are within the purposes appropriated are to be made from the petty cash fund. Any non-valid disbursements will become the personal responsibility of the custodian authorizing the erroneous payment. Any exception to this procedure requires approval by the Comptroller’s Office.

12. Expenditures related to a fiscal year must be reimbursed from that fiscal year's lapsing appropriations. Expenditures not reimbursed from their related fiscal year will have two alternative methods of reimbursement: Payments will be reimbursed through (1) Court of Claims, or (2) a special appropriation from the General Assembly for prior year expenditures.

13. Reimbursement to the Petty Cash Fund should only be made when either 50% of the fund has been exhausted, or a sufficient number of payment entries are available to fill a complete invoice voucher, or a large number of invoice tickets are on hand or immediately prior to dissolving the Petty Cash Fund. These processing guidelines should insure (1) the fund will not be depleted prior to receipt of the reimbursement warrant, (2) multi-page vouchers are not required for reimbursements, and (3) the possibility of losing petty cash invoices is kept to a minimum. The reimbursement voucher should detail the individual transaction in Block 10 (Description Block) of the C-13 State voucher form. A copy of the vendor invoices/statements or petty cash voucher forms are to be attached to the reimbursement voucher (C-13). See Exhibit 09.10.40-A. Detail object 1201 (Petty Cash Fund Reimbursements) should be cited on the reimbursement voucher.

C. Decrease/Dissolution of a Petty Cash Fund

1. Agencies wishing to decrease or dissolve a Petty Cash fund should return the excess amount or the total approved amount to be dissolved to the fund from which the Petty Cash Fund was originally established. If, at the time of fund dissolution, the amount to be returned is less than the total approved amount, and if the discrepancy is not due to a reason outlined in Section D., below, then a letter or memo must be submitted and signed by the head of the agency or designee explaining the reason for the discrepancy. (See 25.20.10 for instructions on returning funds to the State Treasury.)

2. After the Receipt Deposit Transmittal form C-64 has been returned from the Comptroller's office, submit a copy, with a completed Application to Establish or Dissolve a Fund form C-68 (See 09.20.20 for instructions on completing form C-68), to the Comptroller's Office, State Accounting Department.

3. The Office of the Comptroller, State Accounting Department, will review the application and approve or disapprove the decrease or dissolution of the Petty Cash Fund.

D. Stolen and/or Lost Imprest Cash Funds

1. Stolen

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

2. Loss by Fire

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

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

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

3. Voucher Processing Due to Funds Stolen, Lost or Destroyed

   a) An agency "petty cash voucher" shall be initiated and signed by the custodian and agency head verifying that the funds were stolen, lost or destroyed.

   b) The "petty cash voucher" and the official police report and/or Fire Marshal's report shall be submitted with the State invoice voucher via normal reimbursement procedures.

   c) These procedures do not release the custodian from the responsibility of safeguarding imprest funds, but are applicable only when said funds are stolen due to criminal action or lost as a result of fire or any other natural disaster.

Fire Marshal's Offices

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

Fire Marshal's Office
555 West Monroe Street, Suite 1300-N
Chicago, Illinois 60661

Fire Marshal's Office
2309 West Main Street
Marion, Illinois 62959

E. Protection of the Fund

1. The Petty Cash Fund must be kept intact and not commingled with any other funds, e.g., the agency's daily cash receipts. Note that it is appropriate to commingle Change Funds with daily receipts as long as procedures are in place to reconcile daily receipts and properly record any cash overages/shortages.

2. The Petty Cash Fund is to be maintained on an imprest basis, i.e., cash on hand or in bank plus vendor's invoices/petty cash vouchers plus reimbursement vouchers in transit must equal the amount of the established fund at all times. All cash shortages are the responsibility of the custodian in charge of the fund.

3. As noted in paragraph G, audits are to be conducted periodically of the petty cash funds. In addition, the fund is subject to audit at any time by the Office of the Comptroller.

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

1. "The Petty Cash Fund Usage Report" (Form C-18) must be completed for those petty cash funds exceeding $100 and should be filed with the Comptroller's Office no later than January 31 for the preceding calendar year. Electronic signatures are acceptable.

   A separate C-18 should be prepared for each Petty Cash Fund maintained.

(NOTE: An example of the "Usage Report" is shown in Exhibit 09.10.40-B-C.)

2. A vital part of the "Petty Cash Fund Usage Report" is the "Petty Cash Turnover Rate." This rate is arrived at by taking the annual disbursements and dividing them by the approved level of the fund. On an annual basis, the Petty Cash Fund should turn over approximately six times in order to insure the proper dollar level of the fund.

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

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

   The report should be submitted to the following address:

   Office of the Comptroller
   State Accounting Department
   325 West Adams Street
   Springfield, Illinois 62704

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

The Petty Cash Internal Control Certification (Form C-86) must be completed, at a minimum, biennially (once every two years) for each petty cash and change fund, which has been established for one year and exceeds $100.00. Annual submission is required for any petty cash fund that receives reimbursements of more than $5,000 in a fiscal year.

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

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

   It is the responsibility of the Agency's Management to insure an internal audit is performed and a Petty Cash Internal Control Certification (form C-86)) is submitted to the Comptroller's Office for those fiscal years in which reimbursements to the fund exceeded $5,000. Such an audit is required by the State Finance Act (30 ILCS 105/13.3). The Fiscal Control and Internal Auditing Act (30 ILCS 10/2001) provides for the designation of which state agencies shall have a full-time program of internal auditing. This statute also contains a provision that agencies which do not have a full-time internal audit program may have internal audits performed by the Department of Central Management Services.

2. Funds with $5,000 or less reimbursement in a fiscal year.

   A Petty Cash Internal Control Certification (Form C-86) must be submitted to the Comptroller's Office for all Petty Cash funds over $100.00 on a biennial basis. This certification must be prepared by someone other than the custodian. Electronic signatures are acceptable. This independent preparer should review sufficient records to support their attestation for each item listed in the certification. This review will suffice for an audit when the petty cash fund has reimbursements of $5,000 or less in a fiscal year.

DISSOLUTION OF FUNDS

Dissolution of funds may be initiated by the General Assembly for funds created by statute; administering agencies for Federal Trust Funds, State Trust Funds, temporary trust funds or locally-held bank deposits; or the Comptroller, pursuant to 30 ILCS 105/5(c).

Temporary trust funds and bank deposits are automatically dissolved in accordance with the Illinois Compiled Statutes, 30 ILCS 230/2A.2. Authorization for continuance of the fund must be enacted within 30 days of the sine die adjournment of the General Assembly's next regular session or the fund will be dissolved and the remaining money deposited into the General Revenue Fund. For Federal Trust Funds and State Trust Funds, agencies are urged to initiate dissolution procedures when such a fund is no longer needed. Procedure 09.20.20 describes the steps necessary to initiate the dissolution of a fund by an agency.

FUND TRANSFERS

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

NON-APPROPRIATED SPENDING

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

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

The Office has taken the position that any non-appropriated spending from federal trust funds will be allowed for the first year of the program; however, it should be appropriated for any subsequent fiscal year.

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

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

In reviewing the Illinois Compiled Statutes, the only substantive guidance regarding the intent of this Constitutional provision is Section 34 of "An Act in Relation to State Finance," **(30 ILCS 105/34)**, which appears to authorize the State Treasurer to hold in a special fund and the State Comptroller to maintain accounts for such "public fund" which are not subject to appropriation. It states: "All public funds received or held by any State agency as defined in Section 7 of the 'State Comptroller Act' and not subject to appropriation, except funds held or directly administered by a

State agency pursuant to (a) any Act in relation to revenue bonds, (b) any bond indenture or other legally binding bond contract, (c) limitations legally imposed by the source of such funds, or (d) another statute, shall be paid over to the State Treasurer within 10 days of their receipt or within such other applicable period as may be specified in rules or regulations promulgated under subsection (b) of Section 2 of 'An Act in relation to the payment and disposition of moneys received by officers and employees of the State of Illinois by virtue of their office or employment,' approved June 9, 1911, as now or hereafter amended, and shall be held by the State Treasurer in a special fund for such agency. The Comptroller shall set up and maintain accounts for such funds as may be appropriate in conformity with the 'State Comptroller Act' and the rules and regulations adopted under the Act. Payments out of such funds shall be made by the Treasurer only upon warrant drawn and presented by the Comptroller in compliance with the 'State Comptroller Act." (Emphasis added)

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

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

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

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

FORM C-13 (REV. 3/22)

STATE OF ILLINOIS

Invoice Voucher

Exhibit 09.10.40-A
(23-001)

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Name and Location of State Agency or Institution

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

2. Taxpayer Identification Number: 123456789

3. Vendor or Payee
LAST NAME / FIRST NAME / MIDDLE INITIAL / OR BUSINESS NAME
Doe John
Custodian Petty Cash Fund
325 West Adams Street
Springfield, IL 62706

4. Voucher No. 00000325
5. Voucher Date 06/27/2022
6. Appropriation Account Code 001-36010-1600-00-00
7. Invoice Number 1
8. Invoice Date 01/26/2009

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount
12/01/08 - 12/31/08 GAAP 7500 Reimbursement of Petty Cash Fund as per attached tickets: Reference/Vendor/Amount Ticket 1/J.C. Employee/$1.25 Travel Voucher/John Doe/$7.75 Invoice #2735/Superior Supply/$8.15 Ticket 2/Andy Stevens/$7.40 Ticket 3/Sharp's Service/$9.50 Invoice #33927/Ace Hardware/$46.58 Invoice # 39583/Clemen's Lumber/$9.83 Total: $90.46				90.46

18. Exp. Obj	19. Exp. Amount	20. CFDA No.
1201	$90.46	
21. Total Exp.	$90.46	

22. Obligation No.

23. Payment Amount

15. Subtotal	$ 90.46
16. Discount / Deduction	
17. Total Amount	$ 90.46

24. For Agency Use Only

Approved for Payment

Receiving Officer / Date / Clerk

Head of Unit or Authorized Agent / Date

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Date / Agency Head (Signature)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Annual Petty Cash Fund Usage Report

Agency: _____

Address _____

Location of Fund _____

Amount of Fund $ _____ Date _____ Telephone Number _____

Calendar Year 20____	Number of Transactions	Amount of Disbursements
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
Total		$

Petty Cash Turn Over Rate:

Annual Disbursements $_____ = _____ Turnover Rate

Dollar Level Of Fund $_____

Signature of Custodian

Signature of Responsible Official

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Annual Petty Cash Fund Usage Report

Agency: Department of XYZ

Address 325 N. First Street, Springfield, IL 62702

Location of Fund 325 N. First Street, Rm. 200, Springfield, IL 62702

Amount of Fund $ 200 Date 2/14/2004 Telephone Number 217/782-1234

Calendar Year 20____	Number of Transactions	Amount of Disbursements
January	20	100.00
February	10	100.00
March	10	50.00
April	10	150.00
May	30	140.00
June	40	100.00
July	20	84.00
August	30	116.00
September	50	130.00
October	30	198.00
November	40	100.00
December	20	42.00
Total	310	$ 1,310.00

Petty Cash Turn Over Rate:

Annual Disbursements $ 1,310.00 = 6.55 Turnover Rate

Dollar Level Of Fund $ 200

Signature of Custodian

Signature of Responsible Official

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Change of Custodianship or Location Petty Cash or Change Fund

State Comptroller
AGENCY NAME

00000012342
FUND NUMBER

	OLD INFORMATION	NEW INFORMATION
Name	John Doe	Sally Sommer
Address	325 W. Adams St.	325 W. Adams St.
City, State and Zip Code	Springfield, IL 62704	Springfield, IL 62704

(PLEASE PRINT OR TYPE)

Analysis of Fund at Date of Transfer

Cash on Hand	$ 25.00	
Cash in Bank	$ 200.00	
Voucher(s) in Transit	75.00	
Total in Fund		$ 300.00
Approved Level of Fund		$ 300.00

The undersigned hereby certify that the above statement of Petty Cash Information is true and accurate.

SIGNATURE OF FORMER CUSTODIAN DATE SIGNATURE OF CURRENT/SUCCESSOR CUSTODIAN DATE

C-85

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Change of Custodianship or Location Petty Cash or Change Fund

_____
AGENCY NAME

_____
FUND NUMBER

	OLD INFORMATION	NEW INFORMATION
Name		
Address		
City, State and Zip Code		

(PLEASE PRINT OR TYPE)

Analysis of Fund at Date of Transfer

Cash on Hand $ _____

Cash in Bank $ _____

Voucher(s) in Transit _____

Total in Fund..... $ _____

Approved Level of Fund..... $ _____

The undersigned hereby certify that the above statement of Petty Cash Information is true and accurate.

SIGNATURE OF FORMER CUSTODIAN DATE SIGNATURE OF CURRENT/SUCCESSOR CUSTODIAN DATE

Petty Cash Internal Control Certification

Agency Name_____ **Petty Cash Fund Number**_____
Agency Number_____ **Custodian**_____
Approved Amount_____ **Location**_____
FY Audit Performed_____ _____

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

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

_____ _____
(Independent Person Authorized by Agency) **Date**

***Does not apply to change funds**

PURPOSE

The purpose of this procedure is to provide instructions to request the establishment of a new fund in the statewide accounting system. Prior to preparing this form to request the establishment of a fund, the policy statements (Procedure 09.10.40) should be reviewed to determine the Comptroller's general policies governing the establishment of new funds.

PREPARATION OF FORM

The Comptroller's Office, through an ongoing review of statutes affecting State Finance, may establish legislatively created funds. However, it remains the primary responsibility of each State agency to monitor and notify the Comptroller of new funds that have been established in the legislative process.

Two copies of the "Application to Establish or Dissolve a Fund" form C-68 (Exhibit 09.20.10-A) should be prepared to request the establishment of State and Federal trust funds. One copy of the form should be sent to the Comptroller's Office along with a copy of the grant program (or other appropriate document) and the other retained by the agency for control purposes.

Three copies of the form should be prepared to request the establishment of a temporary bank account. Two copies should be forwarded to the Governor's Office for approval. The forms will then be forwarded to the Comptroller's Office. One copy should be retained by the agency for control purposes.

Exhibit 09.20.10-B illustrates a form with the instruction reference numbers on it. Exhibit 09.20.10-C illustrates a completed form. The instructions for completing this form are as follows:

General Information

(1) Enter agency name and address.

(2) Enter application date.

(3) Enter the official name of the fund being established.

(4) Check fund creation box.

Type of Fund Requested

(5) Check box if fund has been created by General Assembly and cite creating statute.

(6) Check box if fund to be created is a State Trust Fund.

Type of Fund Requested (continued)

(7) Check box if fund to be created is a Federal Trust Fund.

(8) Check box if fund to be created is a Locally Held Trust Fund.

(9) Check box if fund to be created is a Temporary Locally Held Trust Fund or Bank Deposit

(10) Check box if fund to be created is a Petty Cash Fund

(11) Check box if fund to be created is a Change Fund

Questions Applicable to All Funds

(12) Describe the purpose of the fund.

(13) Describe the primary source of receipts to be deposited into the fund, estimate annual receipts and frequency of deposits.

(14) Describe the purposes for which disbursements will be made from the fund.

(15) Describe the estimated length of time the fund will be required.

(16) Describe date first activity (receipt of transfer) is estimated to be processed.

Questions Applicable to Locally Held and Petty Cash Funds

(17) Describe who is accountable for fund. Give name and official title.

(18) If individual(s) handling the account are bonded, enter "Yes" and place amount of bond on "explain" line. If individual(s) are not bonded, enter "No" and explain why bonding is not necessary. (Note: All state employees are covered under a State Blanket Bond).

(19) Describe the location of the fund. Give the depository's name, address and account number.

(20) Enter the amount requested for Petty Cash Fund.

(21) Enter the Petty Cash Fund number of the custodian.

Agency Authorization

(22) Agency head's signature. Electronic signatures are acceptable.

(23) Date of signature and telephone number

NOTIFICATION OF FUND ESTABLISHED

After the "Application to Establish or Dissolve a Fund" has been received by the Comptroller's Office, it will be reviewed and the agency will be notified of the action taken.

If the fund request has been approved, a unique fund number will be assigned and a letter to the State Treasurer will be distributed as follows: (Note: Does not apply to Locally Held or Petty Cash Funds).

Governor
Originating Agency
Auditor General
Executive Director, Legislative Audit Commission
Treasurer

Notification of new Locally held and Petty Cash funds will be provided to the agency via a letter from the Comptroller's Office.

Exhibit 09.20.10-A
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency _____ Date _____

Address _____

Official Name of Fund _____

☐ Fund Creation ☐ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

☐ Legislatively Created ☐ State Trust Fund ☐ Federal Trust Fund ☐ Locally Held Trust Fund

☐ Temporary Locally Held Trust Fund or Bank Deposit ☐ Petty Cash Fund ☐ Change Fund

Statute: _____

Questions Applicable to All Funds

1. Purpose of Fund: _____
2. Sources of Receipts: _____
3. Purposes of Disbursements: _____
4. Length of Time Fund Required: _____
5. Requested Effective Date: _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: _____
7. Are Persons Handling Moneys Bonded: _____ Explain: _____

   _____
8. Location of Fund: _____
9. If Petty Cash Fund: Amount of Petty Cash Requested: _____

   Social Security Number of Custodian: _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: _____
11. Disposition of Remaining Balance: _____

Signature of Agency Head	Date	Telephone Number
_____	_____	_____

FUND AUTHORIZATION

☐ Approval Granted ☐ Approval Denied Fund Number: _____

Fund Name: _____

_____

COMPTROLLER	DATE
_____	_____

Exhibit 09.20.10-B
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency (1) Date (2)

Address (1)

Official Name of Fund (3)

(4) ☐ Fund Creation ☐ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

(5) ☐ Legislatively Created (6) ☐ State Trust Fund (7) ☐ Federal Trust Fund (8) ☐ Locally Held Trust Fund

(9) ☐ Temporary Locally Held Trust Fund or Bank Deposit (10) ☐ Petty Cash Fund (11) ☐ Change Fund

Statute: (5)

Questions Applicable to All Funds

1. Purpose of Fund: (12)
2. Sources of Receipts: (13)
3. Purposes of Disbursements: (14)
4. Length of Time Fund Required: (15)
5. Requested Effective Date: (16)

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: (17)
7. Are Persons Handling Moneys Bonded: (18) Explain: (18)
8. Location of Fund: (19)
9. If Petty Cash Fund: Amount of Petty Cash Requested: (20)
   Social Security Number of Custodian: (21)

Questions Applicable to All Fund Dissolution

10. Current Fund Balance:
11. Disposition of Remaining Balance:

(22) Signature of Agency Head | (23) Date | (23) Telephone Number

FUND AUTHORIZATION

☐ Approval Granted ☐ Approval Denied Fund Number:

Fund Name:

COMPTROLLER DATE

Exhibit 09.20.10-C
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency Department of XYZ Date July 1, 2005

Address 325 N. First Street, Springfield, IL 62702

Official Name of Fund Federal Systems Fund

☑ Fund Creation ☐ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

☐ Legislatively Created ☐ State Trust Fund ☑ Federal Trust Fund ☐ Locally Held Trust Fund

☐ Temporary Locally Held Trust Fund or Bank Deposit ☐ Petty Cash Fund ☐ Change Fund

Statute: _____

Questions Applicable to All Funds

1. Purpose of Fund: To deposit Federal monies to improve state accounting system
2. Sources of Receipts: Federal Government - GAP.43.000; One time grant
3. Purposes of Disbursements: For technical accounting research staff
4. Length of Time Fund Required: 3 years - July, 2008
5. Requested Effective Date: September 1, 2005

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: _____
7. Are Persons Handling Moneys Bonded: _____ Explain: _____
8. Location of Fund: _____
9. If Petty Cash Fund: Amount of Petty Cash Requested: _____
   Social Security Number of Custodian: _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: _____
11. Disposition of Remaining Balance: _____

Signature of Agency Head	July 1, 2005 Date	(217) 782-1234 Telephone Number

FUND AUTHORIZATION

☐ Approval Granted ☐ Approval Denied Fund Number: _____

Fund Name: _____

_____ _____

COMPTROLLER DATE

INSTRUCTIONS FOR COMPLETING THE "SURVEY OF NEED FOR A PETTY CASH FUND"

PURPOSE

The purpose of this procedure is to provide instructions to determine the proper dollar level of a petty cash fund and an internal control questionnaire to complete for petty cash and change funds.

TIMING REQUIREMENTS

The "Survey of Need for a Petty Cash Fund" (Exhibit 09.20.15-A) should be prepared in addition to the "Application to Establish or Dissolve a Fund" (Form C-68) for all petty cash and change funds. The "Dollar Level Determination of Fund" (Part B) needs to be completed only for petty cash funds greater than $100.

Exhibit 09.20.15-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.15-B illustrates a completed form. The instructions for completing this form are as follows:

CONTENTS

Refer to Exhibit 09.20.15-B.

REFERENCE	CONTENTS
Part A -	
(1)	Provide a copy of your agency's internal control procedures to be followed for petty cash or change funds, if approved, or indicate that SAMS Manual Section 9.10.40, Section B will be used as the agency internal control procedure.
(2)	Indicate your response to each question (1 through 11). The appropriate responses can be found in SAMS procedure 09.10.40.

REFERENCE	CONTENTS
Part B –	
(3)	Enter the total number of transactions occurring within the past year for single payments less than $100.00.
(4)	Enter the total dollar amount of transactions occurring within the past year, for single payments less than $100.00.
(5)	Divide 4 by six and enter the result. The result should be rounded to the next $100 (e.g., $325 would be rounded to $400). Enter this amount on the "Application to Establish or Dissolve a Fund."

Survey Of the Need For a Petty Cash Fund

Part A:

Internal Control Over Petty Cash Fund. (Check the appropriate box below) (1)

☐ Copy of agency's internal control procedures attached.

☐ SAMS Manual, Procedure 9.10.40, Section VI-B will be used as the agency's internal control procedures.

Instructions: Check the appropriate column for each of the following questions. (2)

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?			
2. Will daily cash receipts be commingled with the Petty Cash Fund?			
3. Will the petty cash be maintained in whole or in part in a bank account?			
3a. Will the bank be notified in writing not to accept checks payable to the agency?			
3b. Will cash be deposited in the bank account?			
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?			
5. Will single payments of $100.00 or more be made from the Fund?			
6. Will approval by someone other than the custodian be required for reimbursement?			
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?			
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicate payment?			
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?			
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?			
11. Will the petty cash be audited by internal auditors or other independent persons?			

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than $100 _____(3)_____ .

Total Dollar Amount of Transactions during the year less than $100 _____(4)_____ .

Total Dollar Amount of Transactions divided by six = _____(5)_____ Amount of Fund Needed.

Survey Of the Need For a Petty Cash Fund

Part A:

Internal Control Over Petty Cash Fund. (Check the appropriate box below)

☐ Copy of agency's internal control procedures attached.

☒ SAMS Manual, Procedure 9.10.40, Section VI-B will be used as the agency's internal control procedures.

Instructions: Check the appropriate column for each of the following questions.

	Yes	No	Not Applicable
1. Will one person be responsible for the Petty Cash Fund?	X		
2. Will daily cash receipts be commingled with the Petty Cash Fund?		X	
3. Will the petty cash be maintained in whole or in part in a bank account?	X		
3a. Will the bank be notified in writing not to accept checks payable to the agency?	X		
3b. Will cash be deposited in the bank account?	X		
4. Will checks for reimbursement of petty cash be made out to the order of the custodian?	X		
5. Will single payments of $100.00 or more be made from the Fund?		X	
6. Will approval by someone other than the custodian be required for reimbursement?	X		
7. Will supporting data for disbursement from petty cash be required and adequately examined for reimbursement?	X		
8. When petty cash is reimbursed will notation of payment be made on the supporting document to prevent duplicate payment?	X		
9. Will employee paychecks and personal checks be cashed out of petty cash? Will advances be made to employees?		X	
10. Will a reconciliation of the petty cash be made on a regular basis by someone independent of the custodian?	X		
11. Will the petty cash be audited by internal auditors or other independent persons?	X		

Part B: Dollar Level Determination of Fund.

Total Number of Transactions during year less than $100 156 .

Total Dollar Amount of Transactions during the year less than $100 852 .

Total Dollar Amount of Transactions divided by six = 142 Amount of Fund Needed.

DISSOLUTION OF FUNDS

As set forth in the Statement of General Policy, dissolution of a fund may be initiated by the Comptroller, General Assembly or by the administering agencies.

Special funds, i.e., those funds created under Section 5 of the State Finance Act, (30 ILCS 105/5 et seq), may be dissolved by a separate Act of the General Assembly specifically stating the dissolution. Such Act may provide for the balance, if any, to be transferred to the General Revenue Fund of any other successor fund(s).

If a "special fund" remains inactive on the Comptrollers records for a period exceeding 18 months, the statutes (30 ILCS 105/5) provide for the fund to be "automatically terminated by operation of law" and the balance remaining be transferred to the General Revenue Fund. For purposes of the statute, "inactive" may be defined as a fund without receipt, transfer or appropriation (expenditure) activating during the preceding 18-month period.

While the Statutes appear to be silent to the dissolution of State Trust funds, it has been the position of the Comptroller such funds should be reviewed for continuance or dissolution when the fund has been inactive for a period of 18 months or longer.

In regard to State and Federal trust funds, the Comptroller will notify the agency at such times the trust fund may become subject to dissolution. If the Comptroller deems the fund should be dissolved, the agency will be so notified.

It should be noted, it remains the primary responsibility of the administering agency of the trust fund to monitor, review and notify the Comptroller at the time the trust fund may be dissolved.

For Locally Held Bank Deposits established in accordance with **30 ILCS 230/2A.2**, the administering agency must receive the permission of the General Assembly to continue the existence of the Locally Held Bank Deposit. If such permission is not granted by the General Assembly, the administering agency should complete the "Application to Establish or Dissolve a Fund," Exhibit 09.20.20-A. As noted in **30 ILCS 230/2A.2**, upon the dissolution of a Locally Held Bank Deposit, the balance of the fund or bank deposit shall be transferred to the General Revenue Fund.

Temporary bank accounts established under **30 ILCS 230/2A.2** are subject to dissolution if not authorized for continuance by the General Assembly within 30 days of the sine die adjournment of the next regular session after the fund was established. In order to comply with

this statute, the Office of the Comptroller makes a periodic review of temporary funds to determine whether they may legally remain in existence.

If it is found that a bank account has not been authorized for continuance within the allowed time period and that the administering agency has not initiated dissolution of the fund, then the Comptroller and State Treasurer will work with the administering agency to see that the fund is dissolved and the remaining balance deposited into the General Revenue Fund or other fund as required by statute or other authority.

PURPOSE

The purpose of this procedure is to provide instructions to request the dissolution of a fund in the statewide accounting system. Prior to preparing this form to request the dissolution of a fund, the policy statements (Procedure 09.10.40) should be referenced to determine the Comptroller's general policies governing the dissolution of a fund.

PREPARATION OF FORM

Two copies of the "Application to Establish or Dissolve a Fund" form C-68 should be prepared to request the dissolution of a fund. One copy of the form should be sent to the Comptroller's Office and the other retained by the agency for control purposes.

Exhibit 09.20.20-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.20-B illustrates a completed form. The instructions for completing the form are as follows:

General Information

(1) Enter agency name and address.

(2) Enter name and number of fund being dissolved.

(3) Enter application date.

(4) Check box for fund dissolution.

Type of Fund

(5) Check box if fund to be dissolved was Legislatively created and cite statute.

(6) Check box if fund to be dissolved is a State Trust Fund.

(7) Check box if fund to be dissolved is a Federal Trust Fund.

(8) Check box if fund to be dissolved is a Locally Held Fund.

(9) Check box if fund to be dissolved is a Temporary Locally Held Trust Fund or Bank Deposit

(10) Check box if fund to be dissolved is a Petty Cash Fund.

(11) Check box if fund to be dissolved is a Change Fund.

Questions Applicable to Fund Dissolution

(12) Enter the current fund balance.

(13) Enter disposition of fund balance. The agency must provide instructions for the disposition of the fund balance remaining at the time of dissolution.

Agency Authorization

(14) Agency head's signature. Electronic signatures are acceptable.

(15) Enter date of signature

(16) Enter telephone number

NOTIFICATION OF FUND DISSOLUTION

After the "Application to Establish or Dissolve a Fund" has been received by the Comptroller's Office, it will be reviewed and the agency notified of the action taken.

Notification of a fund dissolution will be provided via a letter to the State Treasurer.

Exhibit 09.20.20-A
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency (1) Date (3)

Address (1)

Official Name of Fund (2)

☐ Fund Creation ☐ Fund Dissolution (4) ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

(5) ☐ Legislatively Created (6) ☐ State Trust Fund (7) ☐ Federal Trust Fund (8) ☐ Locally Held Trust Fund

(9) ☐ Temporary Locally Held Trust Fund or Bank Deposit (10) ☐ Petty Cash Fund (11) ☐ Change Fund

Statute: (5)

Questions Applicable to All Funds

1. Purpose of Fund: _____
2. Sources of Receipts: _____
3. Purposes of Disbursements: _____
4. Length of Time Fund Required: _____
5. Requested Effective Date: _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: _____
7. Are Persons Handling Moneys Bonded: _____ Explain: _____
8. Location of Fund: _____
9. If Petty Cash Fund: Amount of Petty Cash Requested: _____
   Social Security Number of Custodian: _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: (12)
11. Disposition of Remaining Balance: (13)

(14) Signature of Agency Head | (15) Date | (16) Telephone Number

FUND AUTHORIZATION

☐ Approval Granted ☐ Approval Denied Fund Number: _____

Fund Name: _____

_____ COMPTROLLER

_____ DATE

Exhibit 09.20.20-B
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Application to Establish or Dissolve a Fund

Agency Department of XYZ Date October 31, 2004

Address 325 N. First Street, Springfield, IL 62702

Official Name of Fund Federal Systems Fund = #680

☐ Fund Creation ☑ Fund Dissolution ☐ Petty Cash/Change Fund Increase/Decrease

Type of Fund

☐ Legislatively Created ☐ State Trust Fund ☑ Federal Trust Fund ☐ Locally Held Trust Fund

☐ Temporary Locally Held Trust Fund or Bank Deposit ☐ Petty Cash Fund ☐ Change Fund

Statute: _____

Questions Applicable to All Funds

1. Purpose of Fund: _____
2. Sources of Receipts: _____
3. Purposes of Disbursements: _____
4. Length of Time Fund Required: _____
5. Requested Effective Date: _____

Questions Applicable to Locally Held, Petty Cash and Change Funds

6. Who is Accountable for Fund: _____
7. Are Persons Handling Moneys Bonded: _____ Explain: _____
8. Location of Fund: _____
9. If Petty Cash Fund: Amount of Petty Cash Requested: _____
   Social Security Number of Custodian: _____

Questions Applicable to All Fund Dissolution

10. Current Fund Balance: $1,000
11. Disposition of Remaining Balance: Return to Federal Accounting Office

John Doe - Director	10/31/04	(217) 782-1234
Signature of Agency Head	Date	Telephone Number

FUND AUTHORIZATION

☐ Approval Granted ☐ Approval Denied Fund Number: _____

Fund Name: _____

_____ _____

COMPTROLLER DATE

TRANSFER OF FUNDS

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

INSTRUCTIONS FOR COMPLETING THE "FUND TRANSFER NOTIFICATION"

PURPOSE

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

PREPARATION OF FORM

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

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

General Information

(1) Enter agency name.

(2) Enter date.

(3) Enter agency address.

(4) Enter the name and phone number of the individual to receive correspondence and to contact for questions.

Specific Fund Transfer Information

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

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

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

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

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

(10) Enter dollar amount of transfer.

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

(12) Indicate requested effective date of transfer.

(13) Cite the statutory authority for the transfer.

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

Agency Authorization

(15) Signature and title of the official authorizing the transfer. **(Original signature required.)**

NOTIFICATION OF FUND TRANSFERS

After the "Fund Transfer Notification" form has been received by the Comptroller's Office, it will be reviewed and processed. A copy will then be returned to the originating agency noting the action taken. ”Fund Transfer Notifications” submitted incorrectly may be returned to the agency.

ERROR RESOLUTION

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

Exhibit 09.20.30-A
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FUND TRANSFER NOTIFICATION

Agency	7	9	9	IOC Use Only			T	R	I	N
Doc No.										
Date										
Oper Code										

Agency (1) Date (2)

Address (3)

Contact (4) Phone (4)

Transfer Information

☐ Initiate Fund Transfer

(5)

☐ Suspend Fund Transfer

	Fund No.		Fund Name
Transfer From		(6)	(7)
Transfer To		(8)	(9)

Comptroller's Use Only

Amount of Transfer $ (10)

Transfer From Identifier: (11)

Requested Date of Transfer (12)

Statutory Authority (13)

Additional Information: (14)

(15) Authorized Official

(15) Title

Comptroller's Use Only

☐ Processed ☐ Returned, See Attached Letter

Signature | Title | Date | Telephone No.

C-55

Exhibit 09.20.30-B
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FUND TRANSFER NOTIFICATION

Agency	7	9	9	IOC Use Only			T	R	I	N
Doc No.										
Date										
Oper Code										

Agency Department XYZ Date July 1, 2008

Address 104 32nd Street, Springfield IL 62703

Contact Jane Doe Phone 782-9100

Transfer Information

[X] Initiate Fund Transfer

[ ] Suspend Fund Transfer

	Fund No.	Fund Name
Transfer From	0123	General Business Fund
Transfer To	0001	General Business Fund

Comptroller's Use Only

Amount of Transfer $ 50,000.00

Transfer From Identifier: 360EXCESS

Requested Date of Transfer 07/05/08

Statutory Authority 30 ILCS 163/5.421

Additional Information:

John Jones — Authorized Official

Director — Title

Comptroller's Use Only

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Signature | Title | Date | Telephone No.

C-55

Exhibit 09.20.30-C
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FUND TRANSFER NOTIFICATION

Agency	7	9	9	IOC Use Only			T	R	I	N
Doc No.										
Date										
Oper Code										

Agency _____ Date _____

Address _____

Contact _____ Phone _____

Transfer Information

☐ Initiate Fund Transfer

☐ Suspend Fund Transfer

	Fund No.	Fund Name
Transfer From		
Transfer To		

Amount of Transfer $ _____

Comptroller's Use Only

Transfer From Identifier: _____

Requested Date of Transfer _____

Statutory Authority _____

Additional Information:

_____ _____
Authorized Official Title

Comptroller's Use Only

☐ Processed ☐ Returned, See Attached Letter

_____ _____ _____ _____
Signature Title Date Telephone No.

C-55

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360EAFTRN	0001	General Revenue Fund	0007	Education Assistance Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0015	Breast & Cervical Cancer Research Fund	Revenue
360VREHAB	0001	General Revenue Fund	0036	IL Veterans Rehabilitation fund	Comptroller
360PARAMU	0001	General Revenue Fund	0045	Agricultural Premium Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0060	Alzheimer's Disease Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0100	Assistance To The Homeless Fund	Revenue
370DEBTSR	0001	General Revenue Fund	0101	General Obligation B R & I Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0102	Illinois Veterans' Homes Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0113	Community Health Center Care Fund	Revenue
409YOUTHA	0001	General Revenue Fund	0128	Youth Alcohol/Substance Abuse Fund	Liquor Control Commission
492TAXCHK	0001	General Revenue Fund	0135	Heartsaver AED Fund	Revenue
360UIHOSP	0001	General Revenue Fund	0136	U of I Hospital Services Fund	Comptroller
360IHESPF	0001	General Revenue Fund	0162	Illinois Higher Education Savings Program Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0165	Korean War Veterans National Museum & Library	Revenue
492TAXCHK	0001	General Revenue Fund	0197	Epilepsy Treatment & Education Grants-in-Aid Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0198	Diabetes Research Checkoff Fund	Revenue
360TEAINS	0001	General Revenue Fund	0203	Teachers Health Insurance Security Fund	Comptroller
310CMIA90	0001	General Revenue Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
444QTRANS	0001	General Revenue Fund	0223	Mental Health Accounts Receivable Fund	Human Services
492TAXCHK	0001	General Revenue Fund	0228	Autism Research Checkoff Fund	Revenue
360ILVTAS	0001	General Revenue Fund	0236	Veterans Assistance Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0245	Fair And Exposition Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0250	Blindness Prevention Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0264	Illinois Brain Tumor Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0268	Sarcoidosis Research Fund	Revenue
370BANKSV	0001	General Revenue Fund	0373	State Treasurer's Bank Services Trust Fund	Treasurer
360SCHOOL	0001	General Revenue Fund	0412	Common School Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0469	Autoimmune Disease Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0512	After-School Rescue Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0513	Illinois State Crime Stoppers Association Fund	Revenue
370LOCGOV	0001	General Revenue Fund	0515	Local Government Distributive Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0531	American Diabetes Association Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0532	Mental Health Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0533	Children's Cancer Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0550	Supplemental Low-Income Energy Assistance Fund	Revenue
360COMTAX	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller
360SCHINF	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller
360DEFC10	0001	General Revenue Fund	0578	MPEA Reserve Fund	Comptroller
360CO2000	0001	General Revenue Fund	0608	Conservation 2000 Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
492TAXCHK	0001	General Revenue Fund	0626	Prostate Cancer Research Fund	Revenue
492TRANS	0001	General Revenue Fund	0627	Public Transportation Fund	Revenue
360DEBTSR	0001	General Revenue Fund	0627	Public Transportation Fund	Comptroller
492PTRANS	0001	General Revenue Fund	0648	Downstate Public Transportation Fund	Revenue
563WKCOMP	0001	General Revenue Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
360REPAY	0001	General Revenue Fund	0686	Budget Stabilization Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0708	Illinois Standardbred Breeders Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0709	Illinois Thoroughbred Breeders Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0725	Illinois Military Family Relief Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0727	National World War II Memorial Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0734	World War II Veteran's Memorial Fund	Revenue
360TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Comptroller
492TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Revenue
360INCGRT	0001	General Revenue Fund	0814	Metro Pier & Exposition Authority Incentive Trust	Comptroller
492TAXCHK	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Revenue
482VIOLEN	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0909	Illinois Wildlife Preservation Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0910	Youth Drug Abuse Prevention Fund	Revenue
492TXDIST	0001	General Revenue Fund	0925	Coal Technology Development Assistance Fund	Revenue
360INTCCS	0001	General Revenue Fund	0933	Convention Center Support Fund	Comptroller
482BIRTHC	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Revenue
360PARAMU	0001	General Revenue Fund	0960	Build Illinois Fund	Comptroller
360LRGBAF	0001	General Revenue Fund	0975	Large Business Attraction Fund	GOMB
360SALEST	0005	Common School Special Account Fund	0412	Common School Fund	Comptroller
370DEBTSR	0011	Road Fund	0101	General Obligation B R & I Fund	Treasurer
310CMIA90	0011	Road Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
494CMIA90	0011	Road Fund	0212	Federal Financing Cost Reimbursement Fund	Transportation
360RCONST	0011	Road Fund	0902	State Construction Account Fund	Governor
360MFTDIS	0012	Motor Fuel Tax Fund	0963	Vehicle Inspection Fund	Comptroller
494MFTDIS	0012	Motor Fuel Tax Fund	0011	Road Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0019	Grade Crossing Protection Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0039	State Boating Act Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0413	Counties Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0414	Municipalities Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0415	Road District Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0902	State Construction Account Fund	Transportation
494TRNREG	0019	Grade Crossing Protection Fund	0018	Transportation Regulatory Fund	Transportation
360EXCESS	0021	Financial Institutions Fund	0001	General Revenue Fund	Comptroller
440INDCST	0021	Financial Institutions Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0022	General Professions Dedicated Fund	0218	Professions Indirect Cost Fund	DFPR

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
440GPDREG	0022	General Professions Dedicated Fund	0267	Division of Real Estate General Fund	DFPR
360DEBTSR	0041	Wildlife and Fish Fund	0101	General Obligation B R & I Fund	Comptroller
360EXCESS	0045	Agricultural Premium Fund	0001	General Revenue Fund	Comptroller
360DEBTSR	0047	Fire Prevention Fund	0101	General Obligation B R & I Fund	Comptroller
592AMBREV	0047	Fire Prevention Fund	0334	Ambulance Revolving Loan Fund	State Fire Marshall
592FRTRCK	0047	Fire Prevention Fund	0572	Fire Truck Revolving Loan Fund	State Fire Marshall
444QTRANS	0050	Mental Health Fund	0223	Mental Health Accounts Receivable Trust Fund	Human Services
427CMIA90	0052	Title III Social Security & Service Fund	0212	Federal Financing Cost Reimbursement Fund	GOMB
360EXCESS	0053	MEAOB Fund	0001	General Revenue Fund	Comptroller
360STATUT	0053	MEAOB Fund	0962	Park and Conservation Fund	Comptroller
440INDCST	0057	Illinois State Pharmacy Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
422INVINC	0069	Natural Heritage Endowment Trust Fund	0375	Natural Heritage Fund	Natural Resources
360DEBTSR	0072	Underground Storage Tank Fund	0101	General Obligation B R & I Fund	Comptroller
360UNDSTO	0072	Underground Storage Tank Fund	0001	General Revenue Fund	Comptroller
492MEDCAN	0075	Compassionate Use of Medical Cannabis	0912	Cannabis Regulation Fund	Revenue
360QTRANS	0078	Solid Waste Management Fund	0828	Hazardous Waste Fund	Comptroller
360SLDWST	0078	Solid Waste Management Fund	0001	General Revenue Fund	Comptroller
492REIMBR	0084	County Water Commission Tax Fund	0001	General Revenue Fund	Revenue
440INDCST	0093	Illinois State Medical Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
492REIMBR	0097	Home Rule Municipal Soft Drink ROT Fund	0384	Tax Compliance and Administration Fund	Revenue
370REBATE	0101	General Obligation B R & I Fund	0107	General Obligation Bond Rebate Fund	Treasurer
370ESTXRF	0121	Estate Tax Refund Fund	0001	General Revenue Fund	Treasurer
563WKCOMP	0124	Workers Compensation Benefit Trust Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
492CHIADM	0125	Municipal Wireless Service Emergency Fund	0384	Tax Compliance and Administration Fund	Revenue
565WAGERT	0129	State Gaming Fund	0007	Education Assistance Fund	IL Gaming Board
565CSU30	0129	State Gaming Fund	0223	CSU Education Improvement Fund	IL Gaming Board
360ENDBAL	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Comptroller
478 EXCESS	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Healthcare and Family Services
492HRMUTX	0138	Home Rule Municipal ROT Fund	0384	Tax Compliance and Administration Fund	Revenue
360REALLO	0143	School Construction Fund	0653	Coal Development Fund	GOMB
440INDCST	0151	Registered CPA's Admin. & Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
350EXCESS	0167	Registered Limited Liability Partnership Fund	0001	General Revenue Fund	Secretary of State
492SALEST	0186	State and Local Sales Tax Reform Fund	0187	RTA Occupation and Use Tax Replacement Fund	Revenue
492SALEST	0186	State and Local Sales Tax Reform Fund	0515	Local Government Distributive Fund	Revenue
492SALEST	0186	State and Local Sales Tax Reform Fund	0648	Downstate Public Transportation Fund	Revenue
360SRWDRF	0186	State and Local Sales Tax Reform Fund	0949	Sound-Reducing Windows and Doors Replacement Fund	Comptroller
492SALEST	0186	State and Local Sales Tax Reform Fund	0960	Build Illinois Fund	Revenue
492SALEST	0188	County and Mass Transit District Fund	0812	RTA Sales Tax Trust Fund	Revenue
360MEDDIS	0189	Local Government Tax Fund	0093	Illinois State Medical Disciplinary Fund	Comptroller
370ILSPFC	0225	Illinois Sports Facilities Fund	0001	General Revenue Fund	Treasurer

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
440INDCST	0241	IOMA Consumer Protection Fund	0218	Professions Indirect Cost Fund	DFPR
691QTRANS	0242	ISAC Accounts Receivable Fund	0001	General Revenue Fund	ISAC
360EXCESS	0245	Fair and Exposition Fund	0045	Agricultural Premium Fund	Comptroller
452UNCLMD	0251	Department of Labor Special State Trust Fund	0001	General Revenue Fund	Labor
440INDCST	0258	Nursing Dedicated and Professional Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0259	Optometric Licensing and Disciplinary Comm	0218	Professions Indirect Cost Fund	DFPR
422INTERS	0260	Fish and Wildlife Endowment Fund	0041	Wildlife and Fish Fund	Natural Resources
370ENDBAL	0276	Drunk & Drugged Driving Prevention Fund	0001	General Revenue Fund	Treasurer
492EXCESS	0278	Income Tax Refund Fund	0001	General Revenue Fund	Revenue
492REBATE	0278	Income Tax Refund Fund	0001	General Revenue Fund	Revenue
492REFUND	0278	Income Tax Refund Fund	0802	Personal Property Tax Replacement Fund	Revenue
370HSPBSC	0284	Hospital Basic Services Preservation Fund	0001	General Revenue Fund	Treasurer
492REIMBR	0294	Used Tire Management Fund	0001	General Revenue Fund	Revenue
532UTEXCS	0294	Used Tire Management Fund	0001	General Revenue Fund	EPA
370UNPRTR	0300	Demutualization Trust Fund	0482	Unclaimed Property Trust Fund	Treasurer
416EXCESS	0315	Efficiency Initiatives Revolving Fund	0001	General Revenue Fund	CMS
310STCURE	0324	State Cure Fund	0050	Mental Health Fund	Governor
310STCURE	0324	State Cure Fund	0063	Public Health Services Fund	Governor
310STCURE	0324	State Cure Fund	0325	Local Cure Fund	Governor
310CUREPB	0325	Local Cure Fund	0324	State Cure Fund	GOMB
370EXCTRF	0331	Treasurer's Rental Fee Fund	0054	State Pensions Fund	Treasurer
492REIMBR	0337	Metropolitan Pier & Expo Auth Trust Fund	0384	Tax Compliance And Administration Fund	Revenue
360AUDOVR	0342	Audit Expense Fund	xxxx	Any Fund	Auditor General
420INDCST	0343	Federal National Community Services Fund	0883	Intra-Agency Services Fund	DCEO
478GENREV	0346	Hospital Provider Fund	0001	General Revenue Fund	Healthcare and Family Services
478LTCPRO	0346	Hospital Provider Fund	0345	Long Term Care Provider Fund	Healthcare and Family Services
478HHSMTF	0346	Hospital Provider Fund	0365	Health and Human Services Medicaid Trust Fund	Healthcare and Family Services
350ENDBAL	0363	Division of Corporations Special Operations	0001	General Revenue Fund	Secretary of State
492REIMBR	0364	IL Telecom Access Corporation	0059	Public Utility	Revenue
492REIMBR	0364	IL Telecom Access Corporation	0384	Tax Compliance and Administration Fund	Revenue
370MCCORM	0377	McCormick Place Expansion Project Fund	0001	General Revenue Fund	Treasurer
350EXCESS	0380	Corporate Franchise Tax Refund Fund	0001	General Revenue Fund	Secretary of State
360TXCMAD	0384	Tax Compliance & Administrative Fund	0001	General Revenue Fund	Comptroller
440INDCST	0386	Appraisal Administration Fund	0218	Professions Indirect Cost Fund	DFPR
442ILHABT	0390	Illinois Habitat Endowment Trust Fund	0391	Illinois Habitat Fund	Natural Resources
422MINBAL	0391	Illinois Habitat Fund	0293	State Furbearer Fund	Natural Resources
422MINBAL	0391	Illinois Habitat Fund	0353	State Pheasant Fund	Natural Resources
422INCOME	0391	Illinois Habitat Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
370PROTST	0401	Protest Fund	xxxx	Any Fund	Treasurer
420INDCST	0404	Urban Planning Assistance Fund	0883	Intra-Agency Services Fund	DCEO
444GOVGRT	0408	DHS Special Purpose Trust Fund	0947	Governor's Grant Fund	Human Services

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
478CMIA90	0421	Public Aid Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Healthcare and Family Services
478EXCESS	0421	Public Aid Recoveries Trust Fund	0001	General Revenue Fund	Healthcare and Family Services
478DRUGRE	0421	Public Aid Recoveries Trust Fund	0728	Drug Rebate Fund	Healthcare and Family Services
420ETACAA	0427	Energy Transition Assistance Fund	0091	Clean Air Act Permit Fund	DCEO
563WKCOMP	0431	Second Injury Fund	0685	Rate Adjustment Fund	IL Workers' Comp Commission
370EXCESS	0436	Safety Responsibility Fund	0001	General Revenue Fund	Treasurer
492REIMBR	0452	Illinois Tourism Tax Fund	0001	General Revenue Fund	Revenue
370UNCLPR	0482	Unclaimed Property Trust Fund	0054	State Pensions Fund	Treasurer
350EXCESS	0483	Secretary of State Special Services Fund	0304	Statistical Services Revolving Fund	Secretary of State
360EXCESS	0485	Warrants Escheated Fund	0001	General Revenue Fund	Comptroller
360SXOFND	0527	Sex Offender Management Board Fund	0022	General Professions Dedicated Fund	Comptroller
310INSFIN	0534	IL Workers' Comp Commission Operations Fund	0997	Insurance Financial Regulation Fund	Governor
440INDCST	0546	Public Pension Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
360REALLO	0551	Anti-Pollution Fund	0141	Capital Development Fund	Comptroller
586DHSSPT	0560	Federal Agency Services	0408	DHS Special Purposes Trust Fund	State Board of Education
586GVGRNT	0560	SBE Federal Agency Services	0947	Governor's Grant Fund	State Board of Education
586GVGRNT	0561	SBE Federal Department of Education	0947	Governor's Grant Fund	State Board of Education
440INDCST	0562	Pawnbroker Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
370DEBTSR	0568	School Infrastructure Fund	0101	General Obligation B R & I Fund	Treasurer
586CAREER	0561	S.B.E. Federal Department of Education Fund	0772	Career and Technical Education Fund	State Board of Education
360PROSPT	0587	Professional Sports Team Education Fund	0412	Common School Fund	Comptroller
492NCHADM	0612	Wireless Service Emergency Fund	0384	Tax Compliance And Administration Fund	Revenue
524WRLSSV	0613	Wireless Carrier Reimbursement Fund	0612	Wireless Services Emergency Fund	Commerce Commission
511EXCESS	0617	Contributory Trust Fund	0001	General Revenue Fund	CDB
511DEBTSR	0617	Contributory Trust Fund	0101	General Obligation B R & I Fund	CDB
360CDBCNT	0617	Contributory Trust Fund	0314	Facility Management Revolving Fund	Comptroller
370STBINC	0625	Matured Bond and Coupon Fund	0482	Unclaimed Property Trust Fund	Treasurer
579HORSRA	0632	Horse Racing Fund	0001	General Revenue Fund	Revenue
420INDCST	0636	Commerce & Community Affairs Assistance Fund	0883	Intra-Agency Services Fund	DCEO
370REPYMT	0641	Auction Regulation Administration Fund	0850	Real Estate License Administration Fund	Treasurer
494EXCESS	0648	Downstate Public Transportation Fund	0559	Downstate Transit Improvement Fund	Transportation
360REALLO	0653	Coal Development Fund	0141	Capital Development Fund	Comptroller
691STULON	0663	Federal Student Loan Fund	0664	Student Loan Operations Fund	ISAC
691EXCESS	0664	Student Loan Operations Fund	0001	General Revenue Fund	ISAC
310LOCURE	0667	Disaster Response and Recovery Fund	0325	Local Cure Fund	Governor
360SLDWST	0675	Electronics Recycling Fund	0078	Solid Waste Management Fund	Comptroller
563WKCOMP	0685	Rate Adjustment Fund	0431	Second Injury Fund	IL Workers' Comp Commission
563WKCOMP	0685	Rate Adjustment Fund	0001	General Revenue Fund	IL Workers' Comp Commission
360DEFICI	0686	Budget Stabilization Fund	0001	General Revenue Fund	Comptroller
360CANREG	0686	Budget Stabilization Fund	0001	General Revenue Fund	Comptroller
360CAPPRO	0694	Capital Projects Fund	0001	General Revenue Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360RPYBND	0694	Capital Projects Fund	0011	Road Fund	Comptroller
360BIBRIF	0694	Capital Projects Fund	0970	Build Illinois Bond Retirement and Interest Fund	Comptroller
360DUIPEF	0697	Roadside Memorial Fund	0956	DUI Prevention and Education Fund	Comptroller
340EXCESS	0703	State Whistleblower Reward & Protection Fund	0001	General Revenue Fund	Attorney General\Treasurer
458SPLCSE	0711	State Lottery Fund	0073	Special Olympics Illinois and Special Children's Charities Fund	Lottery
458INTERS	0711	State Lottery Fund	0412	Common School Fund	Revenue
492LOTPRD	0711	State Lottery Fund	0412	Common School Fund	Revenue
458SPLCSE	0711	State Lottery Fund	0429	Multiple Sclerosis Research Fund	Lottery
458SPLCSE	0711	State Lottery Fund	0486	UNCF Scholarship Fund	Lottery
458SPLCSE	0711	State Lottery Fund	0487	Illinois DREAM Fund	Lottery
420INDCST	0726	Federal Industrial Services Fund	0883	Intra-Agency Services Fund	DCEO
360EICREF	0733	Tobacco Settlement Recovery Fund	0278	Income Tax Refund Fund	Comptroller
420INDCST	0737	Energy Administration Fund	0883	Intra-Agency Services Fund	DCEO
492PTRANS	0741	RTA Public Transportation Tax Fund	0001	General Revenue Fund	Revenue
360HOMISP	0746	Home Inspector Administration Fund	0850	Real Estate License Administration Fund	Treasurer
440INDCST	0746	Home Inspector Administration Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0750	Real Estate Audit Fund	0218	Professions Indirect Cost Fund	DFPR
370ACCELC	0771	Digital Divide Elimination Infrastructure Fund	0106	Accessible Electronic Information Services Fund	Treasurer
440INDCST	0792	Cemetery Oversight Licensing and Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
492MTRANS	0802	Personal Property Tax Replacement Fund	0001	General Revenue Fund	Revenue
492REFUND	0802	Personal Property Tax Replacement Fund	0278	Income Tax Refund Fund	Revenue
360ENGYEF	0820	DCEO Energy Projects Fund	0531	Energy Efficiency Portfolio Standards Fund	Comptroller
310EXCESS	0821	Dram Shop Fund	0001	General Revenue Fund	Governor
444YOUTHA	0821	Dram Shop Fund	0128	Youth Alcoholism & Substance Abuse Prevention	Human Services
440INDCST	0823	Dental Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
440INDCST	0849	Real Estate Research and Education Fund	0218	Professions Indirect Cost Fund	DFPR
370ANNUAL	0850	Real Estate License Adm Fund	0849	Real Estate Research & Education Fund	Treasurer
440INDCST	0850	Real Estate License Adm Fund	0218	Professions Indirect Cost Fund	DFPR
420INDCST	0851	Federal Moderate Rehabilitation Housing Fund	0883	Intra-Agency Services Fund	DCEO
420INDCST	0859	Federal Energy Fund	0883	Intra-Agency Services Fund	DCEO
492REIMBR	0868	Municipal Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0869	County Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
420INDCST	0870	Low Income Home Energy Assist Block Grant	0883	Intra-Agency Services Fund	DCEO
420INDCST	0871	Community Services Block Grant Fund	0883	Intra-Agency Services Fund	DCEO
420INDCST	0875	Community Dev Small Cities Block Grant	0883	Intra-Agency Services Fund	DCEO
310EXCESS	0879	Traffic And Criminal Conviction Surcharge Fund	0001	General Revenue Fund	Governor
420INDCST	0883	Intra-agency Services Fund	0636	Commerce & Community Affairs Assistance Fund	DCEO
440INDCST	0888	Design Professional Admin & Investigation Fund	0218	Professions Indirect Cost Fund	DFPR
420INDCST	0900	Illinois Petroleum Violation Fund	0883	Intra-Agency Services Fund	DCEO

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360RCONST	0902	State Construction Account Fund	0011	Road Fund	Governor
416EXCESS	0903	State Surplus Property Revolving Fund	0001	General Revenue Fund	CMS
310HIRCCH	0907	Health Insurance Reserve Fund	0577	Community College Health Insurance Security Fund	Governor
492CANREG	0912	Cannabis Regulation Fund	0001	General Revenue Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0335	Criminal Justice Information Projects Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0368	Drug Treatment Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0509	Department of Human Services Community Services Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0515	Local Government Distributive Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0686	Budget Stabilization Fund	Revenue
492CANREG	0912	Cannabis Regulation Fund	0908	Cannabis Expungement Fund	Revenue
420INDCST	0913	Federal Workforce Training Fund	0883	Intra-Agency Services Fund	DCEO
492REIMBR	0916	County Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0917	Municipal Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
444EXCESS	0921	DHS Recoveries Trust Fund	0001	General Revenue Fund	Human Services
444CMIA90	0921	DHS Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Human Services
440INDCST	0922	Insurance Producer Administration Fund	0218	Professions Indirect Cost Fund	DFPR
446IPASPT	0922	Insurance Producer Administration Fund	0742	State Police Training and Academy Fund	Insurance
446IPALET	0922	Insurance Producer Administration Fund	0743	Law Enforcement Training Fund	Insurance
444FGRANT	0935	Block Grant Trust Fund	0001	General Revenue Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0408	Special Purposes Trust Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0762	Local Initiative Fund	Human Services
360CO2000	0944	Environmental Protection Permit & Inspection Fund	0608	Partners for Conservation Fund	Comptroller
360SRWDRF	0949	Sound-Reducing Windows & Doors Replacement Fund	0186	State & Local Sales Tax Reform Fund	Comptroller
360AUDEXP	0951	Narcotics Profit Forfeiture Fund	0342	Audit Expense Fund	States Atty's Appellate Prosecutor
440INDCST	0954	IL State Podiatric Disciplinary Fund	0218	Professions Indirect Cost Fund	DFPR
478EXCESS	0957	Child Support Enforcement Trust Fund	0001	General Revenue Fund	Healthcare and Family Services
478CHILDS	0957	Child Support Enforcement Trust Fund	0757	Child Support Administrative Fund	Healthcare and Family Services
360BLDILL	0960	Build Illinois Fund	0001	General Revenue Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0962	Park and Conservation Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0969	Local Tourism Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0970	Build Illinois B R & I Fund	Comptroller
360DEBTSR	0962	Park and Conservation Fund	0101	General Obligation B R & I Fund	Comptroller
422DISCRE	0962	Park and Conservation Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
360VCLINS	0963	Vehicle Inspection Fund	0012	Motor Fuel Tax Fund	Comptroller
565GRFSWF	0968	Sports Wagering Fund	0001	General Revenue Fund	IL Gaming Board
360EXCESS	0975	Large Business Attraction Fund	0001	General Revenue Fund	Comptroller
458UNCLMD	0978	Deferred Lottery Prize Winners Trust Fund	0711	State Lottery Fund	Revenue
360REVENU	0982	Illinois Beach Marina Fund	0001	General Revenue Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
440INDCST	0997	Insurance Financial Regulation Fund	0218	Professions Indirect Cost Fund	DFPR
360AUDEXP	xxxx	Any Fund	0342	Audit Expense Fund	Comptroller
360FSWEEP	xxxx	Any Fund	0001	General Revenue Fund	Comptroller
360FSWEEP	xxxx	Any Fund	0686	Budget Stabilization Fund	Comptroller
360FSWEEP	xxxx	Any Fund	0793	Healthcare Provider Relief Fund	Comptroller
360FSWEEP	xxxx	Any Fund	0907	Health Insurance Reserve Fund	Comptroller
360IFBRRW	xxxx	Any Fund	0001	General Revenue Fund	Comptroller
360IFBRRW	xxxx	Any Fund	0005	General Revenue Common School Special Account Fund	Comptroller
360IFBRRW	xxxx	Any Fund	0007	Education Assistance Fund	Comptroller
360IFBRRW	xxxx	Any Fund	0412	Common School Fund	Comptroller
360IFBRRW	xxxx	Any Fund	0640	Fund for the Advancement of Education	Comptroller
370STOINV	xxxx	Multiple Funds	xxxx	Multiple Funds	Treasurer
416PROSVC	xxxx	Any Fund	0317	Professional Services Revolving Fund	Agency
416WKCOMP	xxxx	Any Fund	0332	Workers' Compensation Revolving Fund	Agency
507FNDRAL	xxxx	Any Fund	0001	General Revenue Fund	GOMB
507GBRRAL	xxxx	Any Fund	0101	General Obligation Bond Retirement Interest	GOMB

TRUST FUNDS

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

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

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

PURPOSE

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

PREPARATION OF FORM

Two copies of the "Chart of Accounts Maintenance and Inquiry" form should be prepared to request the establishment or deletion of a receipt (revenue source) or an expenditure account (budget line). One copy of the form should be sent to the Comptroller's Office, State Accounting Department, and the other retained by the agency.

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

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

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

General Information

(1) Enter agency name.

(2) Enter date of inquiry.

(3) Enter agency address.

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

Receipt Account

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

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

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

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

(9) Indicate the source of receipts.

Expenditure Authority Account

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

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

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

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

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

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

Agency Authorization

(16) Signature of agency official.

(17) Title of agency official.

(18) Date of signing.

(19) Type or print name in field 16.

(20) Official's telephone number.

NOTIFICATION OF ADDITION OR DELETION OF RECEIPT OR EXPENDITURE ACCOUNT

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

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

Exhibit 09.20.40-A
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency _____ Date _____
Address _____
Attention _____

I. Receipt Account ☐ Add ☐ Delete Estimated Annual Receipts _____
Account Code _____ Receipts to be deposited into Fund No. _____
Fund Name _____
Sources of Receipts _____

II. Expenditure Authority Account
☐ Add ☐ Delete
Account _____

Organizational Unit
☐ Add ☐ Delete
Account _____

Expenditures subject to Control based on:
a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number _____
b) Allotments ☐ Yes ☐ No
c) Other (please specify) _____

Expenditures to be made from Fund No. _____ Fund Name _____
Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry
Account to be deleted or inquired about (if known) _____

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

Signature: _____ Title _____ Date _____
_____ Telephone _____
Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

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

Approved By _____ Date _____

Changed By _____ Date _____

Exhibit 09.20.40-B
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency (1) Date (2)
Address (3)
Attention (4)

I. Receipt Account (5) ☐ Add ☐ Delete (6) Estimated Annual Receipts (7)
Account Code Receipts to be deposited into Fund No. (8)
Fund Name (8)
Sources of Receipts (9)

II. Expenditure Authority Account
(10) ☐ Add ☐ Delete (11)
Account

Organizational Unit
☐ Add ☐ Delete
Account

Expenditures subject to Control based on:
(12) a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number
(12) b) Allotments ☐ Yes ☐ No
(12) c) Other (please specify)

Expenditures to be made from Fund No. (13) Fund Name (13)
Suggested Expenditure Authority Account Code (14)

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry
Account to be deleted or inquired about (if known)

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

(15)

Signature: (16) Title (17) Date (18)
(19) Telephone (20)
Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

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

Approved By Date
Changed By Date

Exhibit 09.20.40-C
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 6/15/2004
Address 201 State House, Springfield, IL 62704
Attention I. M. Money

I. Receipt Account [X] Add [ ] Delete Estimated Annual Receipts $45,000.00
Account Code _____ Receipts to be deposited into Fund No. 0001
Fund Name General Revenue
Sources of Receipts Owners of bicycles

II. Expenditure Authority Account
[ ] Add [ ] Delete
Account _____

Organizational Unit
[ ] Add [ ] Delete
Account _____

Expenditures subject to Control based on:
a) Receipts [ ] Yes [ ] No If yes, give Receipt Account Number _____
b) Allotments [ ] Yes [ ] No
c) Other (please specify) _____

Expenditures to be made from Fund No. _____ Fund Name _____
Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object [ ] Add [ ] Delete [ ] Inquiry
Account to be deleted or inquired about (if known) _____

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

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

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX
(Printed or typed name) Telephone _____
Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

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

Approved By _____ Date _____

Changed By _____ Date _____

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 4/12/2005
Address 201 State House, Springfield, IL 62704
Attention I. M. Money

I. Receipt Account ☐ Add ☒ Delete Estimated Annual Receipts
Account Code 360-950-012-001 Receipts to be deposited into Fund No.
Fund Name
Sources of Receipts

II. Expenditure Authority Account ☐ Add ☐ Delete Organizational Unit ☐ Add ☐ Delete
Account Account
Expenditures subject to Control based on:
a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number
b) Allotments ☐ Yes ☐ No
c) Other (please specify)
Expenditures to be made from Fund No. Fund Name
Suggested Expenditure Authority Account Code

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry
Account to be deleted or inquired about (if known)

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

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

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX
(Printed or typed name) Telephone (XXX)XXX-XXXX
Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks
1. Receipt Account
Added ☐ Deleted ☐
2. Expenditure Authority
Added ☐ Deleted ☐
3. Organizational Unit
Added ☐ Deleted ☐
4. Detail Expenditure Object
Added ☐ Deleted ☐ Inquiry ☐

Approved By Date
Changed By Date

REPORT TITLE: Cash Report

PURPOSE: To reconcile an agency's cash records to the Comptroller's records.

SEQUENCE: Fund, Record-Type, Type-Indicator, Transaction-Date.

DISTRIBUTION: All agencies.

CONTENTS:

REFERENCE		CONTENTS
(1)	Date	Report reflects all activity processed by the Comptroller's Office as of this date.
(2)	Fund	Comptroller's official name and number of a fund.
(3)	Fund Category	A grouping of funds for budgetary reporting purposes.
(4)	Beginning Balance Cash-Available	The available cash balance at the beginning of the accounting period.
(5)	Current Period Receipts	Current month cash received and ordered by the Comptroller into the State Treasury. This includes new receipts and current year receipts adjustments.
(6)	Current Period Refunds	Current month expenditure adjustments where an amount is refunded by a vendor to the State.
(7)	Current Period Transfers-in	Current month increases in the available cash balance which are offset by corresponding decreases in the available cash balance of one or more other funds.

REFERENCE		CONTENTS
(8)	Current Period Transfers-out	Current month decreases in the available cash balance of a fund which are offset by corresponding increases in the available cash balance of one or more other funds.
(9)	Current Period IGPV Seller	Current month increases in the available cash balance due to the receipt of an intergovernmental payment voucher from another agency who was provided a good or service from the receipting agency.
(10)	Current Period IGPV Buyer	Current month decreases in the available cash balance due to the processing of an intergovernmental payment voucher to another agency who provided a good or service to the vouchering agency.
(11)	Current Period Other	Current period transactions not elsewhere classified.
(12)	Current Period Commercial Payments	Commercial payments disbursed for the fund.
(13)	Current Period Warrants voided	Current period warrants voided and redeposited into the fund.
(14)	Ending Balance Cash-available	The available cash balance at the end of the accounting period. (4 plus or minus 5 through 13).

Note: If the above Current Period line items contain a 0.00 dollar amount the corresponding detail, as presented below, will not be printed on the report.

(15)	Current Period Receipts	Detail for receipt transactions. Transactions listed for this area are Cash Receipt (CR) documents.
(16)	Date	The date of the Cash Receipt (CR) document.
(17)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.

REFERENCE		CONTENTS
(18)	Amount	The amount of the transaction.
(19)	Current Period Refunds	Detail for refund transactions. Transactions listed for this area are Cash Receipt (CR) documents.
(20)	Date	The date of the Cash Receipt (CR) document.
(21)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(22)	Amount	The amount of the transaction.
(23)	Current Period Transfers in	Detail for transfers in transactions. Transactions listed for this area are Journal Voucher (JV) and related Payment Voucher (PV) documents.
(24)	Date	The date of the transaction document.
(25)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(26)	Amount	The amount of the transaction.
(27)	Current Period Transfers out	Detail for transfers out transactions. Transactions listed for this area are Journal Voucher (JV) and related Payment Voucher (PV) documents.
(28)	Date	The date of the transaction document.
(29)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(30)	Amount	The amount of the transaction.
(31)	Current Period IGPV Seller	Detail for Intergovernmental payment transactions - seller fund. Transactions listed for this area are Journal Voucher (JV) and related Payment Voucher (PV) documents.
(32)	Date	The date of the transaction document.

REFERENCE		CONTENTS
(33)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(34)	Amount	The amount of the transaction.
(35)	Current Period IGPV buyer	Detail for Intergovernmental payment transactions - buyer fund. Transactions listed for this area are Journal Voucher (JV) and related Payment Voucher (PV) documents.
(36)	Date	The date of the transaction document.
(37)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(38)	Amount	The amount of the transaction.
(39)	Current Period Other	Detail for transactions not elsewhere classified. Transactions listed for this area are Journal Voucher (JV), Payment Voucher (PV), and Cash Receipt (CR) documents.
(40)	Date	The date of the transaction document.
(41)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(42)	Agency/Ref	The agency assigned voucher number, where applicable, will appear here. This field will be populated for transactions processed by warrant writing systems external to SAMS.
(43)	Amount	The amount of the transaction.
(44)	Current Period Commercial payments	Detail for commercial payment transactions. Transactions listed for this area are Payment Voucher (PV) documents.
(45)	Date	The date of the transaction document.

REFERENCE		CONTENTS
(46)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(47)	Amount	The amount of the transaction.
(48)	Current Period Warrants Voided	Detail for voided warrant transactions. Transactions listed for this area are Check Cancellation (CX) documents.
(49)	Date	The date of the transaction document.
(50)	Document ID/Ref Doc ID	The document identification number referencing the specific transaction.
(51)	Amount	The amount of the transaction.

REPORT ID: SB05
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
CASH REPORT
(1) AS OF 12/31/98

(2) FUND: 0123 GRANT AND ACTIVITY

(3) FUND CATEGORY: B SPECIAL STATE FUNDS

BEGINNING BALANCE		CURRENT PERIOD		ENDING BALANCE	
(4) CASH-AVAILABLE	1,000,000.00	(5) RECEIPTS	30,000.00	CASH-AVAILABLE	(14) 1,044,000.00
		(6) REFUNDS	41,000.00		
		(7) TRANSFERS IN	55,000.00		
		(8) TRANSFERS OUT	10,000.00		
		(9) IGPV SELLER	25,000.00		
		(10) IGPV BUYER	32,000.00		
		(11) OTHER	-15,000.00		
		(12) COMMERCIAL PAYMENTS	60,000.00		
		(13) WARRANTS VOIDED	10,000.00		

(15) CURRENT PERIOD - RECEIPTS

(16) DATE	(17) DOCUMENT ID/REF DOC ID	AGENCY/REF	(18) AMOUNT	(16) DATE	(17) DOCUMENT ID/REF DOC ID	AGENCY/REF	(18) AMOUNT
12/01/98	CR 128 00000UT1189		20,000.00	12/02/98	CR 123 00000UT1424		10,000.00

(19) CURRENT PERIOD - REFUNDS

(20) DATE	(21) DOCUMENT ID/REF DOC ID	AGENCY/REF	(22) AMOUNT	(20) DATE	(21) DOCUMENT ID/REF DOC ID	AGENCY/REF	(22) AMOUNT
12/01/98	CR 123 0000EFR003		25,000.00	12/02/98	CR 123 00000SFR008		16,000.00

REPORT ID: SB05
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
CASH REPORT
AS OF 12/31/98

FUND: 0123 GRANT AND ACTIVITY

FUND CATEGORY: B SPECIAL STATE FUNDS

(23) CURRENT PERIOD - TRANSFERS IN

(24) DATE	(25) DOCUMENT ID/REF DOC ID	AGENCY/REF	(26) AMOUNT	(24) DATE	(25) DOCUMENT ID/REF DOC ID	AGENCY/REF	(26) AMOUNT
12/01/98	JV 799 180470CW104 PV 799 TV000002677		25,000.00	12/02/98	JV 799 180480CW104 PV 799 TV000002692		10,000.00
12/01/98	JV 799 180490CW104 PV 799 TV000002679		20,000.00				

(27) CURRENT PERIOD - TRANSFERS OUT

(28) DATE	(29) DOCUMENT ID/REF DOC ID	AGENCY/REF	(30) AMOUNT	(28) DATE	(29) DOCUMENT ID/REF DOC ID	AGENCY/REF	(30) AMOUNT
12/01/98	JV 799 180140CW096 PV 799 TV000002665		4,000.00	12/02/98	JV 799 180141CW013 PV 799 TV000002693		6,000.00

(31) CURRENT PERIOD - IGPV SELLER

(32) DATE	(33) DOCUMENT ID/REF DOC ID	AGENCY/REF	(34) AMOUNT	(32) DATE	(33) DOCUMENT ID/REF DOC ID	AGENCY/REF	(34) AMOUNT
12/01/98	JV 123 11215455555 PV 123 15123452001		15,000.00	12/02/98	JV 123 12112312122 PV 123 15234421201		10,000.00

(35) CURRENT PERIOD - IGPV BUYER

(36) DATE	(37) DOCUMENT ID/REF DOC ID	AGENCY/REF	(38) AMOUNT	(36) DATE	(37) DOCUMENT ID/REF DOC ID	AGENCY/REF	(38) AMOUNT
12/01/98	JV 123 11215455555 PV 123 12465213512		15,000.00	12/02/98	JV 123 12112312122 PV 123 14212353320		17,000.00

REPORT ID: SB05
DATE RUN: 99-99-99
TIME RUN: 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
CASH REPORT
AS OF 12/31/98

FUND: 0123 GRANT AND ACTIVITY FUND CATEGORY: B SPECIAL STATE FUNDS

(39) CURRENT PERIOD - OTHER

(40) DATE	(41) DOCUMENT ID/REF DOC ID	(42) AGENCY/REF	(43) AMOUNT	(40) DATE	(41) DOCUMENT ID/REF DOC ID	(42) AGENCY/REF	(43) AMOUNT
12/02/98	JV 123 9PQ39439494	12300000394	-10,000.00	12/02/98	JV 123 P9R41131112	12300000396	-3,000.00
12/05/98	JV 123 9PW81441819	12300000398	'-2000.00				

(44) CURRENT PERIOD - COMMERCIAL PAYMENTS

(45) DATE	(46) DOCUMENT ID/REF DOC ID	AGENCY/REF	(47) AMOUNT	(45) DATE	(46) DOCUMENT ID/REF DOC ID	AGENCY/REF	(47) AMOUNT
12/01/98	PV 123 9ADG00168		20,000.00	12/02/98	PV 123 915141618		16,000.00
12/03/98	PV 123 9XRC123456		12,000.00				
12/08/98	PV 123 912345678		12,000.00				

(48) CURRENT PERIOD - WARRANTS VOIDED

(49) DATE	(50) DOCUMENT ID/REF DOC ID	AGENCY/REF	(51) AMOUNT	(49) DATE	(50) DOCUMENT ID/REF DOC ID	AGENCY/REF	(51) AMOUNT
12/01/98	CX 360 00000054010		10,000.00				

RECONCILIATION OF MONTHLY CASH REPORT- ENDING BALANCE OF AVAILABLE CASH

PURPOSE

The purpose of this procedure is to describe one method which can be used to reconcile the ending balance of available cash per the agency's records with the ending balance of available cash per the Statewide Accounting Management System (SAMS) maintained by the Comptroller's Office. Agencies with access to SAMS automated records may perform alternate reconciliation methods. This reconciliation must be performed monthly and the Comptroller's Office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. 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.

GENERAL

This procedure should be read in conjunction with SAMS Procedure 09.40.10 which defines each field in the monthly Cash Report and the abbreviations used in the report

The reconciliation of the ending balance of available cash shown in the monthly Cash Report should be prepared subsequent to the reconciliation of the unexpended appropriation balances shown in the Monthly Appropriation Status Report (SAMS Procedure 11.40.10) and the fiscal year-to-date revenue source accounts per the Monthly Revenue Status Report (SAMS Procedure 25.40.10). The total of the reconciling items for the ending available cash of a fund should be equal to the total of the cash reconciling items for the revenue source accounts and appropriation accounts associated with a fund.

The appropriation and revenue source account reconciliations along with the monthly Cash Report (SAMS Procedure Exhibit 09.40.10-A) should enable an agency to reconcile the ending balance of available cash.

In addition to other information, the monthly Cash Report presents Commercial payments by the "payment voucher range". A voucher range coincides with the day the voucher was processed.

Most differences between agency records and the Statewide Accounting Management System (SAMS) will be due to timing differences or uncleared cash items. Timing differences occur when the agency records a transaction before that transaction was recorded by SAMS. Uncleared cash items occur when SAMS records a revenue or an expenditure even though cash has not physically moved into or out of a fund.

The ending balance of available cash (14) (refer to SAMS Procedure Exhibit 09.40.10-A) in SAMS is affected only by cash transactions. It is important to remember that SAMS will recognize a revenue or an expenditure even though cash has not physically moved into or out of a fund. Agencies, on the other hand, will decrease their cash balance for payment vouchers submitted and increase it for receipts transmitted. This timing will have implications for the reconciliation process. Revenue and expenditure transactions may no longer be reconciling items for the appropriation status report and revenue status report but, the cash affect of the transactions may not have occurred. Where the cash affect of a particular transaction has not occurred, the item will still be a reconciling item for the cash report.

The most frequent example of this will be payment vouchers that charge a "cash managed" fund. When SAMS processes a payment voucher, it recognizes an expenditure, decreases the appropriation and, establishes a vouchers payable. At the time the related warrant is written, vouchers payable is relieved and cash is decreased. For "cash managed" funds, there could be a lag between expenditure recognition and warrant writing. The expenditure will not be marked with a "D" on the Appropriation Status Report. When the cash for those transactions is cleared, the "PV" will appear on the cash report. In the case of an Intergovernmental Payment voucher (IGPV), the PV will be displayed on the Cash Report along with the Journal Voucher (JV) that moved the cash. IGPV's are generally used to make warrantless payments to revolving funds.

The reconciliation process must recognize and accommodate these differences. A listing of items that have not cleared cash can be developed in conjunction with the open item files discussed for the appropriation status and revenue status reports.

The ending balance of available cash (14) (refer to SAMS Procedure Exhibit 09.40.10-A) in the Comptroller's statewide accounting system is affected by cash transactions. For example, the issuance of warrants will decrease the cash balance - not the recognition of an expenditure. The unexpended appropriation balance maintained by the agencies is affected by expenditure recognition (the vouchering process). The reconciliation process suggested recognizes and accommodates this difference, when used in conjunction with the open item files discussed in relation to the Monthly Appropriation Status Report (SAMS Procedure 11.40.20) and the Monthly Revenue Status Report (SAMS Procedure 25.40.20).

UNEXPENDED FUND BALANCE PER THE MONTHLY FUND LEDGER

For each fund maintained in the statewide accounting system, the following key data elements are maintained.

1. Ending Balance Cash Available = Beginning Balance Cash Available +/- Current Period Activity

2. Current Period Activity = Receipts + Refunds + Transfers-in - Transfers-out + IGPV Seller - IGPV Buyer $\pm$ Other - Commercial Payments + Warrants Voided

RECONCILING THE REPORT

When preparing the reconciliation, the ending balance of available cash and transaction data should be as of the date of the monthly Cash Report. The suggested method for reconciling the ending balance of available cash (14) on the monthly Cash Report is as follows:

Step 1. For each fund, compare the ending balance of available cash per the agency's records as of the date of this report to the ending balance of available cash (14) per the monthly "Cash Report". If there is a difference, the difference should be equal to the sum of the in-transit transactions and uncleared cash items.

Step 2. Accumulate, by type of transaction, the in-transit items and uncleared cash items per the revenue source account reconciliation and the appropriation account reconciliations.

a. The agency ending balance of available cash +/- intransit items +/- uncleared cash items = the ending balance of available cash per the monthly Cash Report.

b. Ending balance of available cash per the agency, as of the report date

Less:	in-transit receipts, refunds, transfers-in and warrants voided
Add:	in-transit transfers-out
Add:	payment vouchers recorded by the agency that have not been processed
Add:	payment vouchers that have been processed, but the warrant has not been issued
Add:	intergovernmental payment vouchers that have been processed, but a journal voucher has not yet moved the cash
Add/subtract:	Other
Equals:	Ending balance of available cash per the monthly Cash Report.

Step 3. If the sum of the in-transit and uncleared cash items does not account for the total difference between the ending balance of available cash per the agency and per the monthly Cash Report, review the receipt account and appropriation account reconciliations. Perform the following steps in relation to these reconciliations.

a. Assure yourself all receipt accounts and all appropriation accounts of the fund are included.

b. Assure yourself all reports and reconciliations are of the same "as of" date.

RECONCILIATION EXCEPTION NOTIFICATION

The monthly Cash Report must be reconciled within 60 days of the month end to ensure the early detection and correction of errors. To facilitate this reconciliation, a Reconciliation Exception Notification (SAMS Procedure Exhibit 09.40.30-A) is provided to the agency. The form is intended to assist the agency in reporting discrepancies found through their reconciliation process.

CONTENTS: (Refer to SAMS Procedure Exhibit 09.40.30-B)

REFERENCE	CONTENTS
(1)	Check the Cash box.
(2)	Complete the month and fiscal year of the report being reconciled.
(3)	Indicate, by checking the appropriate box, the type of exception.

a. If the agency has charged a voucher to the wrong expenditure account or fiscal year, this box should be checked. The agency should attach an Expenditure Transfer Request and a copy of the voucher in question.

b. If the agency detects a voucher which has been entered incorrectly onto the SAMS system, this box should be checked. The agency should attach an Expenditure Transfer Request, and a copy of the voucher.

c. If the agency notes that a warrant has been issued for the wrong amount, the Comptroller's Accounting Section (782-3426) should be contacted immediately.

d. If an agency has credited a cash refund to a wrong expenditure account, fiscal year, or detail object, this box should be checked. The agency should attach a letter requesting the correction with a reasonable explanation and include a copy of the original voucher.

e. If the agency has cited a wrong receipt account code on the Receipts Deposit Transmittal (C-64), this box should be checked. The agency should attach a letter requesting a receipt transfer with a reasonable explanation and a copy of the erroneous transmittal.

REFERENCE	CONTENTS
	f. If the agency has processed a refund as a receipt in error, this box should be checked. The agency should attach a letter requesting a receipt reversal with a reasonable explanation and a completed expenditure adjustment transmittal (C-63). g. If an adjustment is noted that is not identified in the prior exceptions, attach an explanation of the adjustment needed and any pertinent information. h. If an adjustment is noted which cannot be identified by the agency, attach any information which could be pertinent. The Comptroller's Office will contact the agency to rectify the problem.
(4) Agency Name	Complete the official agency name.
(5) Agency Number	Three-digit Comptroller-assigned agency code.
(6) Authorized	Responsible agency person completing the Signature reconciliation.
(7) Date	Date completing reconciliation.
(8) Telephone	Telephone number of person completing the Number reconciliation.

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for ☐ Cash ☐ Revenue ☐ Appropriations dated_____, 20 ____, FY___, contains the following exeptions that require adjustments to SAMS.

☐ Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.

☐ Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.

☐ Warrant written for wrong amount; call 782-3426.

☐ Cash refund credited to wrong expenditure account, fiscal year, or object; request for receipt transfer and copy of transmittal is attached.

☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.

☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal are attached.

☐ Other; explanation and pertinent information are attached.

☐ Unidentified difference; available information is attached.

Agency Name_____ Agency Number _____

Authorized Signature_____ Date_____

Telephone Number_____

C-82

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for (1) ☐ Cash ☐ Revenue ☐ Appropriations dated (2), 20 ____, FY___, contains the following exeptions that require adjustments to SAMS.

a) ☐ Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.

(3)

b) ☐ Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.

c) ☐ Warrant written for wrong amount; call 782-3426.

d) ☐ Cash refund credited to wrong expenditure account, fiscal year, or object; request for receipt transfer and copy of transmittal is attached.

e) ☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.

f) ☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal are attached.

g) ☐ Other; explanation and pertinent information are attached.

h) ☐ Unidentified difference; available information is attached.

Agency Name (4) Agency Number (5)

Authorized Signature (6) Date (7)

Telephone Number (8)

C-82

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.542	0686	Budget Stabilization	Comptroller
30	105/5.787	0644	Commitment to Human Services	Various Agencies
30	105/5.11	0412	Common School	State Board of Education
30	105/5.255	0007	Education Assistance	State Board of Education
30	105/5.786	0640	Fund for Advancement of Education	Various Agencies
30	105/4	0001	General Revenue	Various Agencies
35	105/9	0005	General Revenue-Common School Special Account	State Board of Education

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.895	0965	Downstate Mass Transportation Capital Improvement	Transportation
30	105/5.22	0019	Grade Crossing Protection	Transportation
30	105/5.34	0012	Motor Fuel Tax-State	Transportation and Revenue
35	505/8	0413	Motor Fuel Tax-Counties	Transportation
35	505/8	0414	Motor Fuel Tax-Municipalities	Transportation
35	505/8	0415	Motor Fuel Tax-Townships and Road Districts	Transportation
30	105/5.894	0964	Regional Transportation Authority Capital Improvement	Transportation
30	105/5.42	0011	Road	Transportation
30	105/5.108	0902	State Construction Account	Transportation
30	105/5.893	0952	Transportation Renewal	Transportation

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.935	0268	100 Club of Illinois	Human Services
30	105/5.780	0892	Abandoned Residential Property Municipality Relief	Illinois Housing Development Authority
30	105/5.990	0989	Abortion Care Clinical Training Program	Public Health
30	105/5.720	0660	Academic Quality Assurance	Board of Higher Education
30	105/5.845	0035	Access to Justice	Attorney General
30	105/5.629	0106	Accessible Electronic Information Service	Secretary of State
30	105/5.158	0982	Adeline Jay Geo-Karis Illinois Beach Marina	Natural Resources
620	5/78	0046	Aeronautics	Transportation
30	105/5.666	0326	African-American HIV/AIDS Response	Public Health
30	105/5.808	0512	After-School Rescue	State Board of Education
30	105/5.410	0146	Aggregate Operations Regulatory	Natural Resources
30	105/5.01	0045	Agricultural Premium	Various Agencies
30	105/5.678	0466	Agriculture in the Classroom	Secretary of State
30	105/5.437	0738	Alternative Compliance Market Account	Environmental Protection Agency
30	105/5.843	0020	Alzheimer’s Awareness	Secretary of State
30	105/5.180	0060	Alzheimer's Disease Research, Care and Support	Public Health

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.667	0334	Ambulance Revolving Loan	Finance Authority/State Fire Marshal
30	105/5.851	0051	Amusement Ride and Patron Safety	Labor
30	105/5.244	0273	Anna Veterans Home	Veterans' Affairs
30	105/5.990	0493	Antitrust Enforcement	Attorney General
30	105/5.348	0386	Appraisal Administration	Financial and Professional Regulation
30	105/5.280	0100	Assistance to the Homeless	Human Services
30	105/5.527	0702	Assisted Living and Shared Housing Regulatory	Public Health
30	105/5.468	0542	Attorney General Court Ordered and Voluntary Compliance Payment Projects	Attorney General
30	105/5.763	0958	Attorney General Sex Offender Awareness, Training, and Education	Attorney General
30	105/5.792	0533	Attorney General Tobacco	Attorney General
30	105/5.317	0600	Attorney General Whistleblower Reward and Protection	Attorney General
30	105/5.349	0342	Audit Expense	Auditor General
30	105/5.679	0458	Autism Awareness	Secretary of State
30	105/5.873	0399	Autism Care	Human Services
30	105/5.894	0946	Aviation Fuel Sales Tax Refund	Revenue
30	105/5.79	0795	Bank and Trust Company	Financial and Professional Regulation
30	105/5.883	0766	BHE Data and Research Cost Recovery	Board of Higher Education

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
110	205/9.41	0385	Board of Higher Education State Contracts and Grants	Board of Higher Education
30	105/5.684	0464	Boy Scout and Girl Scout	Secretary of State
30	105/5.455	0214	Brownfields Redevelopment	Environmental Protection Agency
30	105/5.1030	0080	Budget Reserve for Immediate Disbursements and Governmental Emergencies	Governor's Office of Management and Budget
30	105/5.148	0960	Build Illinois	Treasurer
30	105/5.892	0898	Cannabis Business Development	Commerce and Economic Opportunity
30	105/5.894	0908	Cannabis Expungement	Attorney General
30	105/5.891	0912	Cannabis Regulation	Revenue
30	105/5.857	0215	Capital Development Board Revolving	Capital Development Board
30	105/5.935	0367	Capital Facility & Technology Modernization	Comptroller
30	105/5.619	0149	Capitol Restoration Trust	Architect of the Capitol
30	105/5.1015	0253	Carbon Dioxide Sequestration Administrative	Environmental Protection Agency
30	105/5.329	0344	Care Provider Fund for Persons with a Developmental Disability	Human Services
30	105/5.646	0208	Carolyn Adams Ticket For The Cure Grant	Public Health

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.270	0109	CDLIS/AAMVAnet/NMVTIS Trust (Commercial Driver's License Information System/American Association of Motor Vehicle Administrators Network/National Motor Vehicle Title Information Service Trust)	Secretary of State
30	105/5.775	0792	Cemetery Oversight Licensing and Disciplinary	Financial and Professional Regulation
30	105/5.776	0833	Cemetery Relief	Financial and Professional Regulation
30	105/5.697	0435	Charitable Trust Stabilization	Treasurer
30	105/5.510	0567	Charter Schools Revolving Loan	State Board of Education
30	105/5.788	0639	Chicago Police Memorial Foundation	Secretary of State
30	105/5.830	0223	Chicago State University Education Improvement	Chicago State University
30	105/5.810	0624	Chicago Travel Industry Promotion	Metropolitan Pier and Exposition Authority
30	105/5.935	0521	Child Abuse Council of the Quad Cities	Secretary of State
30	105/5.874	0493	Child Bereavement	Labor
30	105/5.306	0357	Child Labor and Day and Temporary Labor Services Enforcement	Labor
30	105/5.548	0757	Child Support Administrative	Healthcare and Family Services
30	105/5.821	0172	Childhood Cancer Research	Public Health
30	105/5.897	0950	Civic and Transit Infrastructure	Governor's Office of Management and Budget

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.399	0091	Clean Air Act Permit	Environmental Protection Agency
30	105/5.891	0981	Coal Combustion Residual Surface Impoundment Financial Assurance	Environmental Protection Agency
30	105/5.394	0147	Coal Mining Regulatory	Natural Resources
30	105/5.139	0925	Coal Technology Development Assistance	Natural Resources
30	105/5.935	0426	Coal to Solar and Energy Storage Initiative	Commerce and Economic Opportunity
30	105/5.284	0113	Community Health Center Care	Public Health
20	1705/18.4	0718	Community Mental Health Medicaid Trust	Human Services
30	105/5.267	0288	Community Water Supply Laboratory	Environmental Protection Agency
30	105/5.839	0075	Compassionate Use of Medical Cannabis	Public Health
30	105/5.443	0543	Comptroller's Administrative	Comptroller
30	105/5.791	0547	Conservation Police Operations Assistance	Natural Resources
30	105/5.937	0672	Consumer Intervenor Compensation	Commerce Commission
30	105/5.1030	0545	Consumer Protection	Financial and Professional Regulation
30	105/5.93	0844	Continuing Legal Education Trust	State's Attorneys Appellate Prosecutor
30	105/5.998	0330	Cooperative Housing	Illinois Housing Development Authority

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.934	0411	Coronavirus Urgent Remediation Emergency Borrowing	Governor's Office of Management and Budget
30	105/5.343	0380	Corporate Franchise Tax Refund	Secretary of State
30	105/5.302	0329	County Provider Trust	Healthcare and Family Services
30	105/5.448	0434	Court of Claims Administration and Grant	Court of Claims
30	105/5.224	0243	Credit Union	Financial and Professional Regulation
625	35/6	0863	Cycle Rider Safety Training	Transportation
30	105/5.215	0220	DCFS Children's Services	Children and Family Services
30	105/5.509	0635	Death Certificate Surcharge	Public Health
30	105/5.790	0539	Death Penalty Abolition	Criminal Justice Information Authority
30	105/5.313	0363	Department of Business Services Special Operations	Secretary of State
30	105/5.450	0523	Department of Corrections Reimbursement and Education	Corrections
30	105/5.745	0797	Department of Human Rights Special	Human Rights
30	105/5.731	0778	Department of Human Rights Training and Development	Human Rights
30	105/5.789	0509	Department of Human Services Community Services	Human Services
30	105/5.935	0264	Department of Juvenile Justice Reimbursement & Education	Juvenile Justice

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.103	0888	Design Professionals Administration and Investigation	Financial and Professional Regulation
30	105/5.644	0198	Diabetes Research Checkoff	Human Services
30	105/5.545	0770	Digital Divide Elimination	Commerce and Economic Opportunity
30	105/5.861	0082	Distance Learning	Board of Higher Education
30	105/5.391	0167	Division of Corporations Registered Limited Liability Partnership	Secretary of State
30	105/5.970	0267	Division of Real Estate General	Financial and Professional Regulation
30	105/5.826	0182	DMV Transformation	Secretary of State
30	105/5.707	0499	Domestic Violence	Attorney General
30	105/5.463	0528	Domestic Violence Abuser Services	Human Services
30	105/5.96	0865	Domestic Violence Shelter and Service	Human Services
30	105/5.15	0648	Downstate Public Transportation	Transportation
30	105/5.708	0559	Downstate Transit Improvement	Transportation
30	105/5.81	0821	Dram Shop	Liquor Control Commission
30	105/5.16	0031	Drivers Education	State Board of Education
30	105/5.550	0728	Drug Rebate	Healthcare and Family Services
30	105/5.99	0878	Drug Traffic Prevention	State Police
30	105/5.322	0368	Drug Treatment	Human Services
30	105/5.247	0276	Drunk and Drugged Driving Prevention	Secretary of State/Human Services

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.472	0548	Drycleaner Environmental Response Trust	Drycleaner Environmental Response Council
30	105/5.782	0918	Ducks Unlimited	Secretary of State
30	105/5.991	0094	Due Process for Youth and Families	Children and Family Services
30	105/5.891	0956	DUI Prevention and Education	Transportation
30	105/5.419	0398	EMS Assistance	Public Health
30	105/5.379	0023	Economic Research and Information	Commerce and Economic Opportunity
30	105/5.427	0422	Electric Vehicle Rebate	Secretary of State/Environmental Protection Agency
30	105/5.938	0210	Electronic Notarization	Secretary of State
430	100/18	0173	Emergency Planning and Training	Emergency Management Agency
30	105/5.596	0240	Emergency Public Health	Public Health
30	105/5.675	0446	Employee Classification	Labor
30	105/5.816	0531	Energy Efficiency Portfolio Standards	Commerce and Economic Opportunity
30	105/5.476	0571	Energy Efficiency Trust	Commerce and Economic Opportunity
30	105/5.936	0427	Energy Transition Assistance	Commerce and Economic Opportunity
30	105/5.1016	0213	Environmental Justice Grant	Environmental Protection Agency
30	105/5.425	0336	Environmental Laboratory Certification	Environmental Protection Agency
30	105/5.135	0944	Environmental Protection Permit and Inspection	Environmental Protection Agency

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.643	0197	Epilepsy Treatment and Education Grants-In-Aid	Public Health
30	105/5.935	0392	Equal Pay	Labor
30	105/5.589	0371	Equity in Long-term Care Quality	Public Health
30	105/5.812	0121	Estate Tax Refund	Treasurer
30	105/5.935	0519	Experimental Aircraft Association	Secretary of State
30	105/5.395 & 6z-37	0145	Explosives Regulatory	Natural Resources
30	105/5.384	0118	Facility Licensing	Public Health
30	105/5.17	0245	Fair and Exposition	Agriculture
30	105/5.415	0322	Family Responsibility	Secretary of State
30	105/5.452	0520	Federal Asset Forfeiture	State Police
30	105/5.408	0212	Federal Financing Cost Reimbursement	Governor's Office of Management and Budget
30	330/13	0433	Federal High Speed Rail Trust	Transportation
20	605/605-807	0913	Federal Workforce Training	Commerce and Economic Opportunity
30	105/5.318	0369	Feed Control	Agriculture
30	105/5.260	0290	Fertilizer Control	Agriculture
30	105/5.365	0021	Financial Institution	Financial and Professional Regulation
30	105/5.20	0047	Fire Prevention	State Fire Marshal
30	105/5.598	0572	Fire Truck Revolving Loan	Illinois Finance Authority

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.970	0300	First Responder Behavioral Health Grant	Human Services
30	105/5.229	0260	Fish and Wildlife Endowment	Natural Resources
625	5/3-699.14	0180	Folds of Honor Foundation	Secretary of State
30	105/5.352	0014	Food and Drug Safety	Public Health
30	105/5.768	0891	Foreclosure Prevention Program	Illinois Housing Development Authority
30	105/5.831	0119	Foreclosure Prevention Program Graduated	Illinois Housing Development Authority
30	105/5.487	0597	Foreign Language Interpreter	Supreme Court
30	105/5.764	0867	Fraternal Order of Police	Secretary of State
30	105/5.935	0351	Freedom Schools	State Board of Education
30	105/5.498	0611	Fund for Illinois' Future	Various Agencies
30	105/5.970	0064	Future Farmers of America	Secretary of State
30	105/5.297	0155	General Assembly Computer Equipment Revolving	Legislative Information System/ Legislative Reference Bureau
30	105/5.269	0196	General Assembly Operations Revolving	General Assembly
25	130/8a-37	0221	General Assembly Technology	General Assembly
30	105/5.242	0107	General Obligation Bond Rebate	Treasurer
30	105/5.370	0022	General Professions Dedicated	Financial and Professional Regulation
30	105/5.871	0409	George Bailey Memorial	Insurance
30	105/5.562	0753	Golden Apple Scholars of Illinois	Student Assistance Commission

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.891	0926	Governor's Administrative	Governor
30	105/5.124	0947	Governor's Grant	Governor
30	105/5.368	0025	Group Home Loan Revolving	Human Services
30	105/5.138	0739	Group Workers' Compensation Pool Insolvency	Financial and Professional Regulation
30	105/5.262	0297	Guardianship and Advocacy	Guardianship and Advocacy Commission
30	105/5.891	0126	Guide Dogs of America	Secretary of State
30	105/5.990	0099	Hate Crimes and Bias Incident Prevention and Response	Human Rights
30	105/5.84	0828	Hazardous Waste	Environmental Protection Agency
30	105/5.88	0840	Hazardous Waste Research	Environmental Protection Agency
30	105/5.621	0365	Health and Human Services Medicaid Trust	Healthcare and Family Services
30	105/5.1017	0456	Health Equity and Access	Healthcare and Family Services
30	105/5.466	0524	Health Facility Plan Review	Public Health
30	105/5.109	0907	Health Insurance Reserve	Central Management Services
30	105/5.755	0793	Healthcare Provider Relief	Healthcare and Family Services
30	105/5.1015	0174	Healthy Forests, Wetlands, and Prairies Grant	Natural Resources
30	105/5.713	0654	Healthy Smiles	Public Health
30	105/5.132	0938	Hearing Instrument Dispenser Examining and Disciplinary	Public Health

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.640	0135	Heartsaver AED	Public Health
30	105/5.612	0206	Help Illinois Vote	State Board of Elections
30	105/5.886	0839	High-Speed Rail Rolling Stock	Transportation
30	105/5.798	0659	Historic Property Administrative	Commerce and Economic Opportunity
30	105/5.650	0287	Home Care Services Agency Licensure	Public Health
30	105/5.811	0120	Home Services Medicaid Trust	Human Services
30	105/5.886	0889	Homelessness Prevention Revenue	Human Services
30	105/5.492	0632	Horse Racing	Revenue
30	105/5.577	0586	Hospice	Public Health
30	105/5.659	0284	Hospital Basic Services Preservation	Treasurer
30	105/5.858	0068	Hospital Licensure	Public Health
30	105/5.327	0346	Hospital Provider	Healthcare and Family Services
30	105/5.825	0181	Housing for Families	Human Services
30	105/5.990	0404	Hunger-Free Campus Grant	Board of Higher Education
30	105/5.736	0706	Hunger Relief	Human Services
30	105/5.616	0350	ICCB Federal Trust	Illinois Community College Board
30	105/5.652	0070	ICCB Research and Technology	Illinois Community College Board
30	105/5.424	0184	ICJIA Violence Prevention	Criminal Justice Information Authority
30	105/5.754	0596	Illiana Expressway Proceeds	Transportation

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.511	0638	Illinois Adoption Registry and Medical Information Exchange	Public Health
30	105/5.275	0286	Illinois Affordable Housing Trust	Human Services/Illinois Housing Development Authority
30	105/5.473	0570	Illinois and Michigan Canal	Natural Resources
30	105/5.563	0744	Illinois Animal Abuse	Agriculture
30	105/5.935	0403	Illinois Broadband Adoption	Human Services
30	105/5.990	0361	Illinois Bullying and Cyberbullying Prevention	State Board of Education
30	105/5.163	0973	Illinois Capital Revolving Loan	Commerce and Economic Opportunity
30	105/5.321	0549	Illinois Charity Bureau	Attorney General
30	105/5.597	0731	Illinois Clean Water	Environmental Protection Agency
30	105/5.340	0339	Illinois Community College Board Contracts and Grants	Illinois Community College Board
30	105/5.371	0024	Illinois Department of Agriculture Laboratory Services Revolving	Agriculture
30	105/5.991	0487	Illinois DREAM	Lottery
30	105/5.164	0974	Illinois Equity	Commerce and Economic Opportunity
30	105/5.435	0510	Illinois Fire Fighters' Memorial	Secretary of State/State Fire Marshal
30	105/5.828	0199	Illinois Fisheries Management	Natural Resources
30	105/5.115	0905	Illinois Forestry Development	Natural Resources
30	105/5.201	0085	Illinois Gaming Law Enforcement	Revenue

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.990	0492	Illinois Graduate and Retain Our Workforce (iGrow) Tech Scholarship	Illinois Student Assistance Commission
30	105/5.339	0391	Illinois Habitat	Natural Resources
30	105/5.990	0684	Illinois Health Benefits Exchange	Insurance
625	5/3-699.14	0216	Illinois Health Care Workers Benefit	Secretary of State
30	105/5.213	0238	Illinois Health Facilities Planning	Public Health
30	105/5.156	0538	Illinois Historic Sites	Natural Resources
30	105/5.822	0169	Illinois Independent Tax Tribunal	Illinois Independent Tax Tribunal
30	105/5.592	0725	Illinois Military Family Relief	Military Affairs
30	105/5.123	0927	Illinois National Guard Armory Construction	Military Affairs
30	105/5.840	0028	Illinois Nurses Foundation	Secretary of State
30	105/5.582	0584	Illinois Pan Hellenic Trust	Secretary of State/Treasurer
30	105/5.715	0655	Illinois Police Association	Secretary of State
30	105/5.680	0425	Illinois Power Agency Operations	Illinois Power
30	105/5.729	0836	Illinois Power Agency Renewable Energy Resources	Illinois Power
35	16/46	0311	Illinois Production Workforce Development	Commerce and Economic Opportunity
30	105/5.689	0463	Illinois Professional Golfers Association Foundation Junior Golf	Secretary of State
30	105/5.891	0977	Illinois Property Tax Relief	Comptroller

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.491	0631	Illinois Racing Quarter Horse Breeders	Agriculture
30	105/5.584	0594	Illinois Route 66 Heritage Project	Secretary of State
30	105/5.261	0175	Illinois School Asbestos Abatement	Public Health
30	105/5.849	0032	Illinois Sheriffs' Association Scholarship and Training	Secretary of State
30	105/5.207	0225	Illinois Sports Facilities	Sports Facilities Authority
30	105/5.804	0513	Illinois State Crime Stoppers Association	Criminal Justice Information Authority
30	105/5.83	0823	Illinois State Dental Disciplinary	Financial and Professional Regulation
30	105/5.364	0438	Illinois State Fair	Agriculture
30	105/5.66	0093	Illinois State Medical Disciplinary	Financial and Professional Regulation
30	105/5.173	0057	Illinois State Pharmacy Disciplinary	Financial and Professional Regulation
30	105/5.153	0954	Illinois State Podiatric Disciplinary	Financial and Professional Regulation
30	105/5.850	0034	Illinois State Police Memorial Park	Secretary of State
30	105/5.570	0677	Illinois Student Assistance Commission Contracts and Grants	Student Assistance Commission
30	105/5.866	0364	Illinois Telecommunications Access Corporation	Commerce Commission
30	105/5.268	0127	Illinois Underground Utility Facilities Damage Prevention	Commerce Commission
30	105/5.1015	0124	Illinois USTA/Midwest Youth Tennis Foundation	Secretary of State
30	105/5.657	0236	Illinois Veterans Assistance	Veterans' Affairs

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.623	0102	Illinois Veterans' Homes	Veterans' Affairs
30	105/5.28	0036	Illinois Veterans' Rehabilitation	Human Services
30	105/5.114	0909	Illinois Wildlife Preservation	Natural Resources
30	105/5.454	0534	Illinois Workers' Compensation Commission Operations	Workers' Compensation Commission
30	105/5.895	0966	Illinois Works	Commerce and Economic Opportunity
30	105/5.990	0349	Imagination Library of Illinois	State Board of Education
30	105/5.258	0768	IMSA Income	Math and Science Academy
30	105/5.879	0593	Income Tax Bond	Comptroller
30	105/5.249	0278	Income Tax Refund	Revenue
30	105/5.685	0451	Indigent BAIID	Secretary of State
30	105/62-131	0955	Industrial Biotechnology Capital Maintenance	Commerce and Economic Opportunity
30	105/62-130	0834	Industrial Biotechnology Human Capital	Commerce and Economic Opportunity
30	105/5.886	0862	Industrial Hemp Regulatory	Agriculture
30	105/5.188	0997	Insurance Financial Regulation	Insurance
30	105/5.526	0378	Insurance Premium Tax Refund	Insurance
30	105/5.120	0922	Insurance Producer Administration	Insurance
30	105/5.189	0984	International and Promotional	Commerce and Economic Opportunity
30	105/5.1015	0134	International Brotherhood of Electrical Workers	Secretary of State

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.740	0803	International Brotherhood of Teamsters	Secretary of State
30	105/5.523	0621	International Tourism	Commerce and Economic Opportunity
30	105/5.695	0449	Interpreters for the Deaf	Deaf and Hard of Hearing
110	947/65.15(e)	0242	ISAC Accounts Receivable	Student Assistance Commission
30	105/5.382	0945	Landfill Closure and Post-Closure	Environmental Protection Agency
30	105/5.165	0975	Large Business Attraction	Commerce and Economic Opportunity
30	105/5.243	0272	LaSalle Veterans Home	Veterans' Affairs
30	105/5.670	0356	Law Enforcement Camera Grant	Law Enforcement Training and Standards Board
30	105/62-130	0645	Law Enforcement Recruitment and Retention	Law Enforcement Training and Standards Board
30	105/5.936	0743	Law Enforcement Training	Law Enforcement Training and Standards Board
30	105/5.307	0360	Lead Poisoning Screening, Prevention, and Abatement	Public Health
30	105/5.456	0536	LEADS Maintenance	State Police
415	5/17.12	0227	Lead Service Line Replacement	Environmental Protection Agency
30	105/5.990	0305	License to Read	Secretary of State
30	105/5.125	0924	Lieutenant Governor's Grant	Lieutenant Governor
30	105/5.436	0430	Livestock Management Facilities	Agriculture30 105/5.374 0044 Lobbyist Registration Administration Secretary of State

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.1015	0511	Local Food Infrastructure Grant	Agriculture
30	105/5.29	0515	Local Government Distributive	Revenue
30	105/5.724	0842	Local Government Video Gaming Distributive	Illinois Gaming Board
30	105/5.162	0969	Local Tourism	Commerce and Economic Opportunity
30	105/5.266	0285	Long Term Care Monitor/Receiver	Public Health
30	105/5.751	0698	Long Term Care Ombudsman	Aging
30	105/5.328	0345	Long-Term Care Provider	Healthcare and Family Services
30	105/5.136	0942	Low-Level Radioactive Waste Facility Development and Operation	Emergency Management Agency
30	105/5.484	0599	Mammogram	Secretary of State
30	105/5.935	0423	Managed Care Oversight	Healthcare and Family Services
30	105/5.235	0262	Mandatory Arbitration	Supreme Court
30	105/5.170	0980	Manteno Veterans Home	Veterans' Affairs
30	105/5.990	0416	MAP Refund	Illinois Student Assistance Commission
30	105/5.564	0760	Marine Corps Scholarship	Treasurer/Secretary of State
30	105/5.446	0508	Master Mason	Secretary of State
30	105/5.320	0377	McCormick Place Expansion Project	Treasurer
30	105/5.893	0171	Mechanics Training	Secretary of State
30	105/5.553	0740	Medicaid Buy-In Program Revolving	Healthcare and Family Services

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.223	0237	Medicaid Fraud and Abuse Prevention	State Police
30	105/5.935	0448	Medicaid Technical Assistance Center	Healthcare and Family Services
30	105/5.1015	0321	Medical Debt Relief Pilot Program	Healthcare and Family Services
30	105/5.573	0720	Medical Interagency Program	Healthcare and Family Services
30	105/5.547	0808	Medical Special Purposes Trust	Healthcare and Family Services
30	105/5.32	0050	Mental Health	Human Services
30	105/5.834	0148	Mental Health Reporting	State Police/Human Services
30	105/5.111	0920	Metabolic Screening and Treatment	Public Health
30	105/5.656	0283	Methamphetamine Law Enforcement	Treasurer
30	105/5.750	0814	Metropolitan Pier and Exposition Authority Incentive	Commerce and Economic Opportunity
30	105/5.372	0043	Military Affairs Trust	Military Affairs
30	105/5.710	0522	Money Follows the Person Budget Transfer	Healthcare and Family Services
30	105/5.771	0816	Money Laundering Asset Recovery	State Police
30	105/5.676	0453	Monitoring Device Driving Permit Administration Fee	Secretary of State
30	105/5.514	0649	Motor Carrier Safety Inspection	State Police
815	370/10	0289	Motor Fuel and Petroleum Standards	Agriculture
30	105/5.497	0622	Motor Vehicle License Plate	Secretary of State
30	105/5.418	0323	Motor Vehicle Review Board	Secretary of State

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
70	210/13.3	0578	MPEA Reserve	Treasurer
30	105/5.698	0429	Multiple Sclerosis Research	Public Health
30	105/5.569	0721	National Guard and Naval Militia Grant	Military Affairs
30	105/5.273	0298	Natural Areas Acquisition	Natural Resources
30	105/5.169	0375	Natural Heritage	Natural Resources
30	105/5.1012	0133	Navy Club	Secretary of State
30	105/5.82	0796	Nuclear Safety Emergency Preparedness	Emergency Management Agency
30	105/5.233	0258	Nursing Dedicated and Professional	Financial and Professional Regulation
30	105/5.799	0662	Octave Chanute Aerospace Heritage	Secretary of State
30	105/5.462	0535	Offender Registration	State Police
30	105/5.465	0574	Off-Highway Vehicle Trails	Secretary of State/Natural Resources
30	105/5.970	0791	Off-Hours Child Care Program	Human Services
30	105/5.832	0231	Oil and Gas Resource Management	Natural Resources
30	105/5.274	0299	Open Space Lands Acquisition and Development	Natural Resources
30	105/5.227	0259	Optometric Licensing and Disciplinary Board	Financial and Professional Regulation
30	105/5.534	0716	Organ Donor Awareness	Secretary of State
30	105/5.70	0432	Organized Retail Crime Enforcement	Attorney General
30	105/5.990	0490	Outdoor Rx Program	Human Services

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.692	0459	Ovarian Cancer Awareness	Secretary of State
30	105/5.990	0494	Paid Leave for All Workers	Labor
30	105/5.872	0461	Parity Advancement	Insurance
30	105/5.150	0962	Park and Conservation	Natural Resources
30	105/5.580	0585	Park District Youth Program	Secretary of State
30	105/5.411	0608	Partners for Conservation	Natural Resources/EPA/Agriculture
30	105/5.412	0609	Partners for Conservation Projects	Natural Resources/Agriculture/EPA
30	105/5.471	0562	Pawnbroker Regulation	Financial and Professional Regulation
30	105/5.891	0610	Pediatric Cancer Awareness	Human Services
30	105/5.935	0232	Pembroke Township Natural Gas Investment Pilot Program	Commerce and Economic Opportunity
30	105/5.362	0015	Penny Severns Breast, Cervical, and Ovarian Cancer Research	Public Health
30	122/20	0319	Pension Stabilization	Comptroller
30	105/5.80	0802	Personal Property Tax Replacement	Revenue
30	105/5.171	0576	Pesticide Control	Agriculture/Public Health
30	105/5.568	0764	Pet Population Control	Public Health
30	105/5.289	0137	Plugging and Restoration	Natural Resources
30	105/5.332	0372	Plumbing Licensure and Program	Public Health
30	105/5.485	0598	Police Memorial Committee	Secretary of State

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.464	0517	Police Training Board Services and Standards Board	Law Enforcement Training
30	105/5.248	0277	Pollution Control Board	Environmental Protection Agency
30	105/5.488	0603	Port Development Revolving Loan	Commerce and Economic Opportunity
30	105/5.891	0183	Post-Traumatic Stress Disorder Awareness	Secretary of State
30	105/5.753	0805	Pre-need Funeral Consumer Protection	Comptroller
30	105/5.1030	0647	Prescription Drug Affordability	Insurance
30	105/5.572	0776	Presidential Library and Museum Operating	Abraham Lincoln Presidential Library and Museum
30	105/5.671	0366	Prisoner Review Board Vehicle and Equipment	Prisoner Review Board
30	105/5.809	0751	Private Business and Vocational Schools Quality Assurance	Board of Higher Education
30	105/5.743	0790	Private Sewage Disposal Program	Public Health
30	105/5.212	0192	Professional Regulation Evidence	Financial and Professional Regulation
30	105/5.420	0218	Professions Indirect Cost	Financial and Professional Regulation
30	105/5.1015	0420	Professions Licensure	Financial and Professional Regulation
30	105/5.503	0626	Prostate Cancer Research	Public Health
30	105/5.990	0442	Public Defender	Supreme Court
30	105/5.369	0340	Public Health Laboratory Services Revolving	Public Health

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.226	0256	Public Health Water Permit	Public Health
30	105/5.196	0993	Public Infrastructure Construction Loan Revolving	Commerce and Economic Opportunity
30	105/8f	0546	Public Pension Regulation	Financial and Professional Regulation
30	105/5.817	0157	Public-Private Partnerships for Transportation	Transportation
30	105/5.38	0627	Public Transportation	Transportation
30	105/5.39	0059	Public Utility	Commerce Commission
30	105/5.699	0437	Quality of Life Endowment	Public Health
30	105/5.27	0619	Quincy Veterans Home	Veterans' Affairs
30	105/5.184	0067	Radiation Protection	Emergency Management Agency
30	105/5.152	0936	Rail Freight Loan Repayment	Transportation
30	105/5.896	0972	Rebuild Illinois Projects	Commerce and Economic Opportunity
30	105/5.98	0850	Real Estate License Administration	Financial and Professional Regulation
30	105/5.94	0849	Real Estate Research and Education	Financial and Professional Regulation
30	105/5.277	0187	Regional Transportation Authority Occupation and Use Tax Replacement	Revenue
30	105/5.292	0151	Registered Certified Public Accountants' Administration and Disciplinary	Financial and Professional Regulation
30	105/5.347	0388	Regulatory Evaluation and Basic Enforcement	Public Health

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.475	0564	Renewable Energy Resources Trust	Commerce and Economic Opportunity
30	105/5.645	0150	Rental Housing Support Program	Human Services
30	105/5.884	0671	Rental Purchase Agreement Tax Refund	Revenue
30	105/5.1005	0383	Repatriation and Reinterment	Natural Resources
30	105/5.214	0244	Residential Finance Regulatory	Financial and Professional Regulation
30	105/5.1016	0315	Restore	State Police
30	105/5.739	0697	Roadside Memorial	Transportation
30	105/5.875	0489	Roadside Monarch Habitat	Natural Resources
30	105/5.935	0165	Ronald McDonald House Charities	Human Services
30	105/5.690	0454	Rotary Club	Secretary of State
30	105/5.376	0048	Rural/Downstate Health Access	Public Health
30	105/5.632	0115	Safe Bottled Water	Public Health
30	105/5.63	0042	Salmon	Natural Resources
30	105/5.805	0579	Savings Bank Regulatory	Financial and Professional Regulation
30	105/5.279	0130	School District Emergency Financial Assistance	State Board of Education
30	105/5.500	0568	School Infrastructure	State Board of Education
30	105/5.891	0987	School STEAM Grant Program	State Board of Education
30	105/5.501	0569	School Technology Revolving Loan	State Board of Education
30	105/5.891	0979	Scott’s Law	State Police

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.561	0732	Secretary of State DUI Administration	Secretary of State
30	105/5.337	0374	Secretary of State Evidence	Secretary of State
30	105/5.705	0480	Secretary of State Identification Security and Theft Prevention	Secretary of State
30	105/5.567	0759	Secretary of State Police Services	Secretary of State
30	105/5.421	0185	Secretary of State Special License Plate	Secretary of State
30	105/5.440	0483	Secretary of State Special Services	Secretary of State
30	105/5.127	0948	Secretary of State's Grant	Secretary of State
30	105/5.312	0362	Securities Audit and Enforcement	Secretary of State
30	105/5.251	0292	Securities Investors Education	Secretary of State
30	105/5.122	0930	Senior Citizens Real Estate Deferred Tax Revolving	Revenue
30	105/5.583	0588	September 11th	Secretary of State/Illinois Emergency Management Agency
30	1345/4.5	0727	Serve Illinois Commission	Human Services
30	105/5.458	0527	Sex Offender Management Board	Sex Offender Management Board
30	105/5.345	0389	Sexual Assault Services	Public Health
30	105/5.819	0158	Sexual Assault Services and Prevention	Human Services
30	105/5.760	0854	Share the Road	Secretary of State
30	105/5.677	0468	Sheet Metal Workers International Association of Illinois	Secretary of State

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.937	0393	Sickle Cell Chronic Disease	Public Health
30	105/5.92	0866	Snowmobile Trail Establishment	Natural Resources
30	105/5.202	0078	Solid Waste Management	Environmental Protection Agency
30	105/5.1015	0111	Sons of the American Legion	Secretary of State
30	105/5.895	0949	Sound-Reducing Windows and Doors Replacement	Transportation
30	105/5.837	0249	South Suburban Airport Improvement	Transportation
30	105/5.854	0320	South Suburban Brownfields Redevelopment	Commerce and Economic Opportunity
30	105/5.316	0355	Special Education Medicaid Matching	Healthcare and Family Services
30	105/5.361	0623	Special Olympics Illinois	Human Services
30	105/5.855	0073	Special Olympics Illinois and Special Children's Charities	Human Services
30	105/5.865	0132	Specialized Services for Survivors of Human Trafficking	Human Services
30	105/5.532	0714	Spinal Cord Injury Paralysis Cure Research Trust	Public Health
30	105/5.896	0968	Sports Wagering	Illinois Gaming Board
30	105/5.756	0590	Star Bonds Revenue	Revenue
30	105/5.276	0186	State and Local Sales Tax Reform	Revenue
30	105/5.451	0514	State Asset Forfeiture	State Police
30	105/5.891	0928	State Aviation Program	Transportation

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.48	0039	State Boating Act	Natural Resources
30	105/5.429	0417	State College and University Trust	Secretary of State
30	105/5.291	0152	State Crime Laboratory	State Police
30	105/5.897	0976	State Fairgrounds Capital Improvements and Harness Racing	Agriculture
30	105/5.259	0293	State Furbearer	Natural Resources
30	105/5.286	0129	State Gaming	Illinois Gaming Board
30	105/5.607	0471	State Library	Secretary of State
30	105/5.52	0711	State Lottery	Lottery
30	105/5.151	0953	State Migratory Waterfowl Stamp	Natural Resources
30	105/5.876	0500	State Military Justice	Military Affairs
30	105/5.78	0782	State Parking Facility Maintenance	Secretary of State/Comptroller
30	105/5.53	0040	State Parks	Natural Resources
30	105/5.54	0054	State Pensions	Various Agencies
30	105/5.305	0353	State Pheasant	Natural Resources
30	105/62-125	0723	State Police Firearm Enforcement	State Police
30	105/5.852	0209	State Police Firearm Services	State Police
30	105/5.886	0887	State Police Law Enforcement Administration	State Police
30	105/5.820	0166	State Police Merit Board Public Safety	State Police Merit Board

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.778	0817	State Police Operations Assistance	State Police
30	105/5.112	0906	State Police Services	State Police
30	105/5.413	0246	State Police Vehicle	State Police
740	175/8	0705	State Police Whistleblower Reward and Protection	State Police
30	105/5.530	0637	State Police Wireless Service Emergency	State Police
30	105/5.168	0265	State Rail Freight Loan Repayment	Transportation
15	515/1	0506	State Small Business Credit Initiative	Commerce and Economic Opportunity
30	105/5.342	0373	State Treasurer's Bank Services Trust	Treasurer
30	105/5.71	0745	State's Attorneys Appellate Prosecutor’s County	State's Attorneys Appellate Prosecutor
30	105/5.529	0612	Statewide 9-1-1	State Police
30	105/6z-130	0729	Statewide 9-8-8 Trust	Human Services
30	105/5.863	0104	Stroke Data Collection	Public Health
30	105/5.383	0089	Subtitle D Management	Environmental Protection Agency
30	105/5.477	0550	Supplemental Low-Income Energy Assistance	Commerce and Economic Opportunity
30	105/5.691	0496	Support Our Troops	Secretary of State
30	105/5.686	0428	Supreme Court Historic Preservation	Supreme Court Historic Preservation Commission
30	105/5.844	0030	Supreme Court Special Purposes	Supreme Court

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.315	0370	Tanning Facility Permit	Public Health
30	105/5.673	0327	Tattoo and Body Piercing Establishment Registration	Public Health
30	105/5.331	0384	Tax Compliance and Administration	Revenue
30	105/5.618	0310	Tax Recovery	Transportation
30	105/5.375	0016	Teacher Certificate Fee Revolving	State Board of Education
30	105/5.470	0605	Temporary Relocation Expenses Revolving Grant	State Board of Education
30	105/5.881	0752	Thriving Youth Income Tax Checkoff	Human Services
30	105/5.990	0308	Tick Research, Education, and Evaluation	Secretary of State
30	105/6z-148	0633	Tier 2 SSWB Reserve	Teachers' Retirement System
30	105/5.540	0733	Tobacco Settlement Recovery	Comptroller
30	105/5.610	0241	TOMA Consumer Protection	Financial and Professional Regulation
30	105/5.70	0763	Tourism Promotion	Commerce and Economic Opportunity
30	105/5.30	0879	Traffic and Criminal Conviction Surcharge	Law Enforcement Officers Training and Standards Board
30	105/5.891	0239	Training in the Building Trades	Commerce and Economic Opportunity
30	105/5.186	0018	Transportation Regulatory	Commerce Commission
30	105/5.574	0589	Transportation Safety Highway Hire-back	Transportation

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.350	0397	Trauma Center	Public Health/Healthcare and Family Services
30	105/5.990	0486	UNCF Scholarship	Lottery
30	105/5.234	0261	Underground Resources Conservation Enforcement	Natural Resources
30	105/5.192	0072	Underground Storage Tank	Environmental Protection Agency
30	105/5.430	0418	University Grant	Board of Higher Education/ Secretary of State/Illinois Student Assistance Commission
30	105/5.387	0136	University of Illinois Hospital Services	Healthcare and Family Services
30	105/5.263	0294	Used Tire Management	Environmental Protection Agency
30	105/5.295	0156	Vehicle Hijacking and Motor Vehicle Theft Prevention and Insurance Verification Trust	Secretary of State
625	5/13C-50	0963	Vehicle Inspection	Environmental Protection Agency
30	105/5.130	0929	Violent Crime Victims Assistance	Attorney General
30	105/5.833	0083	Violent Crime Witness Protection Program	Criminal Justice Information Authority
30	105/5.886	0819	VW Settlement Environmental Mitigation	Environmental Protection Agency
30	105/5.766	0885	Wage Theft Enforcement	Labor
30	105/5.935	0250	Water and Sewer Low-Income Assistance	Commerce and Economic Opportunity
30	105/5.1017	0507	Water Resources	Natural Resources

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.238	0270	Water Revolving	Environmental Protection Agency
30	105/5.891	0247	Water Workforce Development	Commerce and Economic Opportunity
30	105/5.355	0163	Weights and Measures	Agriculture
30	105/5.21	0041	Wildlife and Fish	Natural Resources
30	105/5.445	0504	Wildlife Prairie Park	Natural Resources
30	105/5.493	0552	Workforce, Technology, and Economic Development	Commerce and Economic Opportunity
30	105/5.282	0128	Youth Alcoholism and Substance Abuse Prevention	Human Services
30	105/5.119	0910	Youth Drug Abuse Prevention	Human Services

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.03	0551	Anti-Pollution	Environmental Protection Agency
30	105/5.160	0971	Build Illinois Bond	Various
30	105/5.07	0141	Capital Development	Capital Development Board
30	105/5.09	0653	Coal Development	Commerce and Economic Opportunity
30	105/5.891	0959	Multi-Modal Transportation Bond	Transportation
30	105/5.43	0143	School Construction	Capital Development Board
30	330/7.7	0825	State Pension Obligation Acceleration Bond	Comptroller
30	415/2 & 4	0553	Transportation Bond, Series A	Transportation
30	415/2 & 4	0554	Transportation Bond, Series B	Transportation
30	330/12(c-1)	0695	Transportation Bond Series D	Transportation

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.159	0970	Build Illinois Bond Retirement and Interest	Various Agencies
30	105/5.723	0694	Capital Projects	Treasurer
30	105/5.157	0101	General Obligation Bond Retirement and Interest	Treasurer

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	1920/1.05	0991	Abandoned Mined Lands Reclamation Council Federal Trust	Natural Resources
20	205/205-55	0826	Agriculture Federal Projects	Agriculture
415	5/4(k)	0689	Agriculture Pesticide Control Act	Agriculture
30	105/5.13	0646	Alcoholism and Substance Abuse	Human Services
20	3930/ 7(k)(l)(m)	0988	Attorney General Federal Grant	Attorney General
110	205/9.09	0983	BHE Federal Grants	Board of Higher Education
30	105/5.571	0772	Career and Technical Education	Community College Board
30	750/9-10	0636	Commerce and Community Affairs Assistance	Commerce and Economic Opportunity
30	105/5.143	0875	Community Development/Small Cities Block Grant	Commerce and Economic Opportunity
20	1705/18.5	0142	Community Developmental Disability Services Medicaid Trust	Human Services
30	105/5.145	0876	Community Mental Health Services Block Grant	Human Services
30	105/5.144	0871	Community Services Block Grant	Commerce and Economic Opportunity
20	4010/2003	0131	Council on Developmental Disabilities Federal Trust	Council on Developmental Disabilities
30	105/5.747	0687	Court of Claims Federal Grant	Court of Claims
20	3930/7(k)(l)	0488	Criminal Justice Trust	Illinois Criminal Justice Information Authority

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	505/22	0566	DCFS Federal Projects	Children and Family Services
30	105/34	0673	Department of Insurance Federal Trust	Insurance
30	105/5.930	0255	Department of Labor Federal Indirect Cost	Labor
820	205/17.5	0724	Department of Labor Federal Trust	Labor
20	105/4.01b	0235	Department on Aging Federal Indirect Cost	Aging
Admin. Created		0592	DHS Federal Projects	Human Services
30	105/34	0408	DHS Special Purpose Trust	Human Services
20	1105/3(6)	0894	DNR Federal Projects	Natural Resources
30	105/34	0348	Elections Special Projects	State Board of Elections
30	105/5.326	0347	Employment and Training	Human Services
20	605/605-400	0737	Energy Administration	Commerce and Economic Opportunity
20	860/5	0820	EPA Energy Projects	Environmental Protection Agency
30	105/5.939	0628	Essential Government Services Support	Emergency Management
805	315/1	0439	Federal Agricultural Marketing Services	Agriculture
20	3305/17	0491	Federal Aid Disaster	Emergency Management

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
20	3305/17	0497	Federal Civil Preparedness Administrative	Emergency Management
110	947/65.15	0092	Federal Congressional Teacher Scholarship Program	Student Assistance Commission
20	1105/3(6)	0859	Federal Energy	Commerce and Economic Opportunity
20	605/605-855	0726	Federal Industrial Services	Commerce and Economic Opportunity
620	5/40	0095	Federal/State/Local Airport	Transportation
15	515/1	0853	Federal Mass Transit Trust	Transportation
15	515/1	0701	Federal Student Incentive Trust	Student Assistance Commission
30	105/5.324	0333	Federal Support Agreement Revolving	Military Affairs
20	1915/1	0765	Federal Surface Mining Control and Reclamation	Natural Resources
820	405/2100	0052	Federal Title III Social Security and Employment Service	Employment Security
50	740/6	0670	Federal Title IV Fire Protection Assistance	Natural Resources
820	405/2100	0055	Federal Unemployment Compensation Special Administration	Employment Security
15	515/1	0580	Fire Prevention Division	State Fire Marshal
15	515/5	0443	Flood Control Land Lease	Natural Resources

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
40	5/10-101	0086	Forest Reserve	Natural Resources
30	105/5.674	0394	Gaining Early Awareness and Readiness for Undergraduate Programs	Human Services
20	2805/2	0447	GI Education	Veterans' Affairs
30	105/5.794	0710	Homeland Security Emergency Preparedness Trust	Emergency Management Agency
30	105/5.552	0692	ICCB Adult Education	Community College Board
15	515/1	0379	Illinois Federal Grants Trust	Commerce Commission
20	3915/5	0657	Illinois Arts Council Federal Grant	Illinois Arts Council
30	105/5.815	0904	Illinois State Police Federal Projects	State Police
420	44/20(b)(7)	0191	Indoor Radon Mitigation	Emergency Management Agency
30	105/5.106	0883	Intra-Agency Services	Commerce and Economic Opportunity
20	505/17a-5(10)	0911	Juvenile Justice Trust	Human Services
50	705/5	0923	Law Enforcement Officers Training Board Federal Projects	Law Enforcement Training and Standards Board
15	320/7	0470	Library Services	Secretary of State
30	105/5.933	0325	Local Coronavirus Urgent Remediation Emergency	Emergency Management Agency
30	105/5.74	0762	Local Initiative	Human Services

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.142	0870	Low Income Home Energy Assistance Block Grant	Commerce and Economic Opportunity
30	105/5.141	0872	Maternal and Child Health Services Block Grant	Human Services
15	515/1	0077	Mines and Minerals Underground Injection Control	Natural Resources
615	85/3	0855	National Flood Insurance Program	Natural Resources
420	40/21	0484	Nuclear Civil Protection Planning	Emergency Management
30	105/6z-146	0614	Office of Statewide Pretrial Services Federal Projects	Statewide Pretrial Services
30	105/6z	0625	Office of Statewide Pretrial Services Indirect Cost	Statewide Pretrial Services
20	2405/3(f)	0495	Old Age Survivors Insurance	Human Services
30	105/5.367	0013	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant	Human Services
30	105/5.140	0873	Preventive Health and Health Services Block Grant	Human Services
20	2310/2310-35	0838	Public Health Federal Projects	Public Health
20	2310/2310-35	0063	Public Health Services	Public Health
105	5/2-3.36	0798	Rehabilitation Services Elementary and Secondary Education Act	Human Services
30	105/6z-66	0560	SBE Federal Agency Services	State Board of Education

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/6z-67	0410	SBE Federal Department of Agriculture	State Board of Education
30	105/6z-65.5	0561	SBE Federal Department of Education	State Board of Education
15	320/7	0176	Secretary of State Federal Projects	Secretary of State
20	105/4.01(5)	0396	Senior Health Insurance Program	Financial and Professional Regulation
20	105/4.01(5)	0618	Services for Older Americans	Aging
30	105/5.146	0935	Social Services Block Grant	Human Services
20	3930/7(k)(l)	0090	Special Federal Grant Projects	State’s Attorneys Appellate Prosecutor
775	5/8-112	0607	Special Projects Division	Human Rights
30	105/5.932	0324	State Coronavirus Urgent Remediation Emergency	Emergency Management Agency
110	947/113	0664	Student Loan Operating	Student Assistance Commission
305	5/12-4.13e	0280	Summer EBT Program	Human Services
750	5/712	0269	Supreme Court Federal Projects	Supreme Court
30	105/6z-144	0595	Supreme Court Indirect Cost	Supreme Court
30	250/1	0861	Tennessee Valley Authority Local Trust	Revenue
415	5/4(k)	0065	U.S. Environmental Protection	Environmental Protection Agency
410	255/7	0700	USDA Women, Infants and Children	Human Services
20	2405/5a	0081	Vocational Rehabilitation	Human Services
225	650/18	0476	Wholesome Meat	Agriculture

ALPHABETIC LISTING OF FUNDS

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.02	0309	Air Transportation Revolving	Transportation
30	105/5.257	0314	Facilities Management Revolving	Central Management Services
30	105/5.631	0317	Professional Services	Central Management Services
30	105/6z-101	0407	Grant Accountability and Transparency	Governor’s Office of Management and Budget
30	105/5.50	0303	State Garage Revolving	Central Management Services
30	105/5.55	0304	Technology Management Revolving	Central Management Services
30	105/5.334	0332	Workers' Compensation Revolving	Central Management Services

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/34	0990	Attorney General Court-Ordered Settlement Distribution	Attorney General
30	105/5.773	0801	Attorney General's State Projects and Court Ordered Distribution	Attorney General
805	315/1	0440	Agricultural Master	Agriculture
20	1920/3.02	0257	Abandoned Mined Lands Reclamation Set Aside	Natural Resources
30	105/34	0736	BHE State Projects	Board of Higher Education
30	105/34	0252	Blue Waters Ditch Flood Control Project	Natural Resources
65	5/11-74.3-6	0160	Business District Retailers' Occupation Tax	Revenue
30	105/6t	0617	Capital Development Board Contributory Trust	Capital Development Board
415	5/59.13	0275	Carbon Sequestration Long-Term Trust	Environmental Protection Agency
20	3105/9.01	0170	CDB Special Projects	Capital Development Board
30	105/5.175	0096	Cemetery Consumer Protection	Comptroller
305	5/12-10.2	0957	Child Support Enforcement Trust	Healthcare and Family Services
30	105/34	0668	College Savings Pool Administrative Trust	Treasurer
15	555	0767	Commemorative Medallions	Treasurer
15	405/9.03	0462	Commercial Consolidation	Comptroller

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
5	375/6.9(f)	0577	Community College Health Insurance Security	Central Management Services
15	405/10.05d	0722	Comptroller Debt Recovery Trust	Comptroller
50	310/4.5	0112	Comptroller's Audit Expense Revolving	Comptroller
30	105/5.777	0933	Convention Center Support	Treasurer
505	40/8	0807	Corn Commodity Trust	Agriculture
30	105/5.241	0188	County and Mass Transit District	Revenue
55	5/5-1033	0869	County Automobile Renting Tax	Revenue
55	5/5-1006.9	0516	County Grocery Tax Trust	Revenue
30	105/5.252	0190	County Option Motor Fuel Tax	Revenue
55	5/5-1006.5(c)	0219	County Public Safety or Transportation Retailers' Occupation Tax	Revenue
70	3720/4(g)	0084	County Water Commission Tax	Revenue
30	105/5.385	0335	Criminal Justice Information Projects	Criminal Justice Information Authority
20	3932/25(7)	0405	Deaf and Hard of Hearing Special Projects	Deaf and Hard of Hearing Commission
30	105/5.781	0615	Debt Settlement Consumer Protection	Financial and Professional Regulation
5	220/3	0419	DCEO Projects	Commerce and Economic Opportunity
20	505/25	0582	DCFS Special Purposes Trust	Children and Family Services
20	1605/27	0978	Deferred Lottery Prize Winners Trust	Lottery

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
820	115/6	0251	Department of Labor Special State Trust	Labor
20	105/4.01(4)(5)	0830	Department on Aging State Projects	Aging
20	1705/22	0690	DHS Private Resource	Human Services
30	105/5.496	0921	DHS Recoveries Trust	Human Services
30	105/34	0642	DHS State Projects	Human Services
15	405/9.03	0200	Direct Deposit Administration	Comptroller
45	151/10	0667	Disaster Response and Recovery	Emergency Management Agency
20	1105/3(6)	0884	DNR Special Projects	Natural Resources
30	105/5.938	0554	DoIT Special Projects	Innovation & Technology
325	20/20	0502	Early Intervention Services Revolving	Human Services
115	5/11	0996	Educational Labor Relations Board Fair Share Trust	Illinois Educational Labor Relations Board
15	405/9.05(b)	0540	Electronic Benefits Transfer	Human Services
30	105/5.85	0845	Environmental Protection Trust	Environmental Protection Agency
415	5/4(k)	0154	EPA Court Trust	Environmental Protection Agency
30	105/35	0074	EPA Special State Projects Trust	Environmental Protection Agency
10	5/1A-50	0467	ERIC Operations Trust	State Board of Elections
30	105/6z-25	0338	Federal HOME Investment Trust	Human Services
20	405/405-110	0202	Flexible Spending Account	Central Management Services
70	750/25(f)	0558	Flood Prevention Occupation Tax	Revenue

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
40	5/2-141	0786	General Assembly Retirement Excess Benefit	General Assembly Retirement System
40	5/2-101	0481	General Assembly Retirement System	General Assembly Retirement System
5	375/13	0457	Group Insurance Premium	Central Management Services
305	5/12-10.10	0211	HFS Technology Initiative	Healthcare and Family Services
105	5/3-15.12	0161	High School Equivalency Testing	Illinois Community College Board
55	5/5-1006	0139	Home Rule County Retailers Occupation Tax	Revenue
65	5/8-11-1	0138	Home Rule Municipal Retailers Occupation Tax	Revenue
30	105/5.353	0097	Home Rule Municipal Soft Drink Retailers' Occupation Tax	Revenue
30	105/5.941	0656	Horse Racing Purse Equity	Agriculture
20	3305/17.8	0688	IEMA State Projects	Emergency Management Agency
30	105/5.868	0358	Illinois ABLE Accounts Administrative	Treasurer
20	3501/830-30(c)	0994	Illinois Agricultural Loan Guarantee	Illinois Finance Authority
20	4114/35	0526	Illinois America 250 Commission Trust	Natural Resources
20	3915/5	0402	Illinois Arts Council State Trust	Illinois Arts Council
30	110/3(b)	0296	Illinois Executive Mansion Trust	Governor
20	3501/830-35(c)	0205	Illinois Farmer and Agribusiness Loan Guarantee	Illinois Finance Authority

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
15	505/16.8	0162	Illinois Higher Education Savings Program	Treasurer
30	105/5.859	0076	Illinois National Guard Billeting	Military Affairs
20	1805/56-2	0730	Illinois National Guard State Active Duty	Military Affairs
30	105/6z-133	0734	Illinois Opioid Remediation State Trust	Human Services
30	105/5.683	0424	Illinois Power Agency Trust	Illinois Power Agency
110	979/35	0557	Illinois Prepaid Tuition Trust	Illinois Student Assistance Commission
230	5/31.1	0271	Illinois Racing Board Charity	Racing Board
30	105/5.867	0254	Illinois Secure Choice Administrative	Treasurer
20	605/605-1055	0530	Illinois Small Business	Commerce and Economic Opportunity
30	105/5.26a	0708	Illinois Standardbred Breeders	Agriculture
40	5/22A-112	0529	Illinois State Board of Investment	Illinois State Board of Investment
30	105/5.827	0194	Illinois State Museum	Natural Resources
605	10/24	0455	Illinois State Toll Highway Authority	Illinois State Toll Highway Authority
605	10/24	0450	Illinois State Toll Highway Construction	Illinois State Toll Highway Authority
30	105/5.26	0709	Illinois Thoroughbred Breeders	Agriculture
65	5/8-3-13	0452	Illinois Tourism Tax	Revenue
30	105/6a-6(4)	0359	IMSA Special Purposes Trust	Math and Science Academy

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.935	0541	Infrastructure Development	Treasurer
820	305/4(d)	0179	Injured Workers' Benefit	Workers' Compensation Commission
15	505/17	0195	Illinois Public Treasurer Investment Pool Administrative Trust	Treasurer
110	947/80(g)	0773	ISAC Loan Purchase Program Payroll Trust	Illinois Student Assistance Commission
30	105/34	0159	ISBE Teacher Certificate Institute	State Board of Education
20	3930/10.1(a) & 7(k)(l)	0318	ICJIA Violence Prevention Special Projects	Criminal Justice Information Authority
20	1105/3(6)	0931	J.J. Wolf Memorial for Conservation Investigation	Natural Resources
40	5/18-148	0787	Judges Retirement Excess Benefit	Judges' Retirement System
40	5/18-101	0477	Judges Retirement System	Judges' Retirement System
20	860/4	0465	Land and Water Recreation	Natural Resources
225	720/9.07	0858	Land Reclamation	Natural Resources
30	516/30	0354	Loan Guarantee Administrative	Treasurer
30	750/9-4.4	0992	Loan Loss Reserve	Commerce and Economic Opportunity
30	105/5.893	0919	Local Cannabis Consumer Excise Tax Trust	Revenue
30	105/5.893	0939	Local Government Aviation Trust	Revenue
5	375/10(i)	0193	Local Government Health Insurance Reserve	Central Management Services

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/5.240	0189	Local Government Tax	Revenue
70	3610/5.01	0841	Metro East Mass Transit District Tax	Revenue
70	210/13	0337	Metropolitan Pier and Exposition Authority Trust	Metropolitan Pier and Exposition Authority
70	210/13f	0941	MPEA Grants	Treasurer
65	5/8-11-8	0868	Municipal Automobile Renting Tax	Revenue
65	5/8-11-24	0518	Municipal Grocery Tax Trust	Revenue
65	5/8-11-2.3	0967	Municipal Motor Fuel Tax	Revenue
35	636/5-50(i)	0719	Municipal Telecommunications	Revenue
30	105/5.814	0125	Municipal Wireless Service Emergency	Revenue
725	175/5(g)	0951	Narcotics Profit Forfeiture	State's Attorneys Appellate Prosecutor
30	150/4	0069	Natural Heritage Endowment Trust	Natural Resources
30	105/5.864	0831	Natural Resources Restoration Trust	Natural Resources
30	105/5.426	0088	Non-Home Rule Municipal Retailers' Occupation Tax	Revenue
30	105/6z-145	0604	Office of Statewide Pretrial Services State Projects	Statewide Pretrial Services
30	105/5.603	0774	Oil Spill Response	Environmental Protection Agency
5	365/3	0460	Payroll Consolidation	Comptroller
415	5/4(k)	0207	Pollution Control Board State Trust	Environmental Protection Agency

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
35	720/.01	0263	Private Vehicle Use Home Rule	Revenue
30	230/2a	0401	Protest	Treasurer
30	105/5.495	0421	Public Aid Recoveries Trust	Healthcare and Family Services
20	2310/2310-35	0896	Public Health Special State Projects	Public Health
230	5/27(a-5)	0785	Quarter Horse Purse	Racing Board
820	305/7(f)	0685	Rate Adjustment	Treasurer
225	454/20-85	0629	Real Estate Recovery	Financial and Professional Regulation
240	40/35-5	0291	Regulatory	Agriculture
70	3615/4.03	0812	RTA Sales Tax	Revenue
625	5/7-101 & 7-213	0436	Safety Responsibility	Secretary of State
55	5/5-1006.7(d)	0498	School Facility Occupation Tax	Revenue
820	305/7(f)	0431	Second Injury	Workers' Compensation Commission
30	105/34	0295	Secretary of State Interagency Grant	Secretary of State
625	5/3-402.4	0890	Secretary of State International Registration Plan	Secretary of State
820	305/4a-5	0940	Self-Insurers Security	Workers' Compensation Commission
Court Order		0848	Settlement Fund-Illinois Chamber of Commerce v. Filan	Treasurer
30	105/34	0882	Sheffield February 1982 Agreed Order	Emergency Management Agency
40	5/21-109.1(b)	0204	Social Security Administration	Comptroller

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
30	105/8.25-4	0229	Sports Facilities Tax Trust	Sports Facilities Authority
230	5/27(a-5)	0217	Standardbred Purse	Illinois Racing Board
50	470/33	0591	STAR Bonds School Improvement and Operations Trust	Revenue
30	105/5.642	0144	State Board of Education Special Purpose Trust	State Board of Education
20	205/205-415	0602	State Cooperative Extension Service Trust	Agriculture
30	105/5.73	0755	State Employees Deferred Compensation Plan	Central Management Services
40	5/14-135.07	0788	State Employees Retirement Excess Benefit	State Employees' Retirement System
40	5/14-131	0479	State Employees Retirement System	State Employees' Retirement System
20	205/205-20	0835	State Fair Promotional Activities	Agriculture
70	1605/30(c)	0717	State Metro-East Park and Recreation District	Revenue
15	405/10.05 and 10.06	0658	State Off-Set Claims	Comptroller
30	105/34	0932	State Treasurer Court Ordered Escrow	Treasurer
30	105/5.862	0103	State Treasurer's Administrative	Treasurer
30	105/5.940	0634	State Treasurer's Capital	Treasurer
740	175/8	0703	State Whistleblower Reward and Protection	Attorney General

ILCS	SECTION	FUND NUMBER	FUND NAME	ADMINISTERING AGENCY
110	991	0235	Student Investment Account Administrative	Treasurer
30	105/34	0230	Supreme Court Special State Projects	Supreme Court
20	2505/2505-475	0583	Tax Suspense Trust	Revenue
5	375/6.5(f)	0203	Teacher Health Insurance Security	Central Management Services
40	5/16-178	0789	Teachers Retirement Excess Benefit	Teachers' Retirement System
40	5/16-101	0473	Teachers Retirement System	Teachers' Retirement System
765	1025/18	0482	Unclaimed Property Trust	Treasurer
20	2805/2.03	0775	Veterans Affairs Library Grant	Veterans' Affairs
30	105/34	0501	Veterans' Affairs State Projects	Veterans' Affairs
15	405/10.14	0485	Warrant Escheat	Comptroller
505	135/5	0651	Watershed Park	Agriculture

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO. 09.50.55 1 of 1
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 1981
PROCEDURE	FUND LISTING - OTHER TRUST FUNDS	REVISION NUMBER 81-002

ALPHABETIC LISTING OF FUNDS

OTHER TRUST FUNDS

No "Other Trust Funds" are currently assigned.

11 Expenditure Authority

10 Overview

10 The Expenditure Authority Accounting System

20 Appropriations

.. Statute Statement

.. Types of Appropriations

.. Appropriation Process

.. Appropriation Purpose

.. Lapse Appropriation

.. Expenditure Restriction

30 Other Expenditure Authority

.. Non-appropriated Expenditure Authority

.. Sub-account Creation Procedures

40 Description of the Expenditure Authority Account Code Structure

.. Expenditure Authority Account Code

50 Detail Expenditure Account Code

60 Locating Detail Expenditure Account Codes

20 Input Procedures

10 Functional Transfers

20 Appropriation Transfers

.. Statute Statement

.. Processing an Appropriation Transfer

30 Reversions

40 Control

10 Monthly Appropriation Status Report SB01

20 Reconciliation of Monthly Appropriation Status Report - Unexpended Appropriation Balance

30 Expenditure Transfer

50 Detail Object Correction

50 Reference

10 Alphabetic Index of Expenditure Items

20 Listing of Detail Expenditure Accounts Within Common Object

30 Narrative Description of Detail Expenditure Accounts

40 Organization Unit Code Assignment

41 Capital Development Board Chart of User Agencies

50 GAAP Accounting Codes

THE EXPENDITURE AUTHORITY ACCOUNTING SYSTEM

Authority for expenditures of the State of Illinois by all State agencies is established by different methods depending on the source of the funds to be expended by the agency. Presently, the two basic types of expenditure authorities used are appropriated and non-appropriated accounts.

Appropriation accounts (budget lines) are created for the amount appropriated by the General Assembly and approved by the Governor. Non-appropriated accounts (budget lines)are created at the request of a State agency. This is explained in Procedure 11.10.30.

The Statewide Accounting Management System will contain records for each of the different expenditure authorities whether appropriated or non-appropriated. These records will be used:

. as a control to ensure appropriations (budget lines) are not overexpended, and

. to produce meaningful statewide accounting records and information.

The expenditure authority accounting system provides for maintenance of the uncommitted and unexpended balance for each expenditure authority account. Balances, maintained for non-appropriated expenditure authority accounts, are subject to the same expenditure rules as appropriated budget lines. In addition, there must be adequate revenues (dedicated receipts) to support the non budgeted account.

Prior to processing an expenditure, the appropriation (budget line) balance is checked to ensure that a sufficient balance exists for the expenditure. If a sufficient balance exists, the unexpended/uncommitted balance of this account is reduced by the amount of the expenditure. If an insufficient appropriation (budget line) balance exists, then the voucher is returned to the originating agency to take the necessary corrective action.

The following transactions are used to maintain the expenditure authority (budget line) records:

. Addition of a new expenditure authority account (budget line)
. Deletion of an expenditure authority account (budget line)
. Amendment of an appropriation account (budget line)

. Transfer of an expenditure authority (budget line) amount
. Change in allotment balance
. Obligation (encumbrance) transactions
. Voucher processing
. Warrant issuance
. Warrant void
. Expenditure transfer
. Cash refund
. Change in the unreleased appropriation (reverted budget line) balance

Procedures on the use of the above transactions are explained in various sections of this Manual.

Expenditure authority reports are provided to State agencies for use in reconciling the balances maintained in the Statewide Accounting Management System with the balances maintained by State agencies. These reports list account (budget line) balances and also the detail and summarized transactions processed during each processing period.

The remainder of this section of the SAMS Manual explains the different expenditure authorities which must exist before an agency may incur expenditures. It also discusses the conversion of the CUSAS 16-digit "expenditure authority account code" to the 17-digit SAMS budget line.

APPROPRIATIONS

STATUTE STATEMENT

The 1970 Constitution of Illinois, in Article VIII, Section 2(b), gives the General Assembly the power to make appropriations.

> "The General Assembly by law shall make appropriations for all expenditures of public funds by the State. Appropriations for a fiscal year shall not exceed funds estimated by the General Assembly to be available during that year."

This power of the General Assembly to make appropriations for all expenditures of public funds is clarified by acts of the General Assembly primarily in "An Act in Relation to State Finance" (Approved June 10, 1919, as amended).

TYPES OF APPROPRIATIONS

The appropriations made by the General Assembly specify the purposes for which the public funds of the State may be expended and are generally made to organizational units, such as agencies or divisions within agencies. These appropriations may be of six basic types:

Regular appropriations which are made at the beginning of the fiscal year for the current fiscal year;

Deficiency appropriations which are made when the purpose of the regular appropriation has not been completed but the regular appropriation monies have been exhausted;

Supplemental appropriations which are made when the purpose of the regular appropriation has been expanded or a new purpose is to be funded;

Continuing appropriations which are made effective immediately and available for expenditure in the succeeding fiscal year(s); or

Casual deficit appropriations which are made pursuant to the Casual Deficits in State Revenues Act.

Reappropriations which are made at the beginning of a fiscal year to carry forward the unexpended portion of an appropriation for the prior fiscal year.

Section 25 appropriations pursuant to 30 ILCS 105/25.

Prior Year appropriations which provide for prior year spending from a current appropriation.

APPROPRIATION PROCESS

When an appropriation bill is introduced into the General Assembly, the Comptroller assigns preliminary expenditure authority account code numbers (budget lines) to each appropriation in the bill. After the assignment of the preliminary account code numbers (budget lines), the Appropriation Account Code Assignment Report is placed on the Comptroller's website under the Agencies tab.

After an appropriation bill completes the legislative process and becomes law, the bill is filed with the Secretary of State who assigns a public act number. The Secretary of State then furnishes the Comptroller a copy of each Public Act. The Comptroller verifies and updates the preliminary expenditure authority account codes (budget lines) and then forwards to each agency a final report listing the description, amount and the account code (budget line) of each appropriated "line item." Thereafter, the Comptroller publishes a handbook, APPROPRIATIONS, which presents a condensed copy of all the coded appropriations along with selected summaries and related information.

APPROPRIATION PURPOSE

The purpose of an appropriation (budget line) is generally specified in terms of "Common Objects." Appropriations (budget lines) may also be enacted functionally or programmatically. Common objects of appropriations are:

- Personal Services
- Retirement
- Social Security
- Group Insurance
- Contractual Services
- Travel
- Commodities
- Printing
- Equipment
- Electronic Data Processing
- Telecommunications
- Operation of Automotive Equipment
- Awards and Grants
- Permanent Improvements
- Transportation and Related Construction
- Debt Service
- Refunds

Some other appropriations (budget lines) are not described in terms of the standard common object. These are:

Lump Sum Appropriations (Budget Lines), which cover expenditures for two or more of the standard common objects. Such appropriations (budget lines) are used for projects or activities where a breakdown into standard common objects would be impractical or undesirable, either because of the nature of the project or activity, or because of the lack of historical data in the area. One of the most common, lump sum appropriations (budget lines) for repairs and maintenance, is ordinarily charged with expenditures for contractual services and commodities. Another type, often used to cover the costs of administering a new law, may be charged with anything from personal services to equipment. As expenditures are made against a lump sum appropriation (budget line), they must be classified by detail expenditure account codes.

Lump Sum appropriations (budget lines) are further defined, where possible, to the "category" in which the most significant usage is anticipated. The additional lump sum purposes are as follows:

- Operations, Lump Sum & Other Purposes
- Awards and Grants, Lump Sum and Other Purposes
- Permanent Improvements, Lump Sum and Other Purposes
- Transportation and Related Construction, Lump Sum and Other Purposes

Detail Expenditure Appropriations (Budget Lines), which cover a narrow range of expenditures. These budget lines are literally only those which can be classified to a single line (or account) in the chart of detail expenditure accounts. This type of appropriation (budget line) is often encountered in appropriations (budget lines) for awards and grants, where the object of the expenditure is precisely defined, as "Tort Claims" or "Travel and Allowances for Committed, Paroled and Discharged Prisoners."

Besides being a common object, lump sum or detail expenditure account appropriation (budget line), certain appropriations (budget lines) have specific stipulations attached to them which must be complied with before expenditure authority is granted, such as:

- availability of cash from a specific revenue source
- availability of specific federal funds

- approval of the Governor, Space Needs Commission, Central Management Services, Capital Development Board, etc.

NOTE: For a listing of common object codes and detail expenditure account codes, see Procedure 11.50.20 - Listing of Detail Expenditure Accounts within Common Object.

LAPSE APPROPRIATION (Budget Line)

Section 25 of "An Act in Relation to State Finance" states:

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

This two-month period described above is called the lapse period. Expenditures during the lapse period against prior year appropriations (budget lines) may only be made where there exists an outstanding liability incurred by the agency prior to the end of the fiscal year. No expenditures against a prior year appropriation (budget line) may be made after August 31 of the following fiscal year, unless special provisions are provided in statute for that fiscal year.

EXPENDITURE RESTRICTION

The State of Illinois uses the allotment capability (reversions in SAMS) to restrict spending which requires authorization by another party or parties before payment. For example, "Governor's Releases" require the Governor's approval before payments can be processed. In other instances, releases are used when, by statute, appropriation or language, one agency must approve the expenditures or obligations incurred by another agency. As appropriations (budget lines) requiring Governor's Releases are set up, the unreleased balance will be shown as reverted. Later as the amounts are released, the reverted balance will be decreased until all the funds are released.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
APPROPRIATION ESTABLISHMENT SYSTEM

CODE ASSIGNMENTS FY 1983 APPROPRIATION ACCOUNTS
BY AGENCY, DIVISION, CATEGORY, FUND & OBJECT

(A) BILL FUNC IN (B)	FND APR (E)	(C) AGY ALT (F)	DV C TRN (G)	OBJ	(D) SUF TERM (H)	X FY DATE (I)	S	APPROPRIATED FOR	(J) AMOUNT INTRODUCED	AMOUNT PASSED 1ST HOUSE	AMOUNT PASSED G. A.	(K) AMOUNT APPROVED
SB9999	001	- 360	– 01	- 1 -	120	– 0000	– 83	(O)				
7800	C	C	P		00/00/00	1		PERSONAL SERVICES REGULAR POSITIONS	1,000,000.00			
SB9999	001	- 360	– 01	– 1 -	161	– 0000	– 83					
7800	C	C	T		00/00/00	1		CONTRIBUTION, STATE EMPLOYEE RETIREMENT	10,000.00			
SB9999	001	- 360	– 01	– 1 -	170	- 0000	– 83					
7800	C	C	N		00/00/00	1		CONTRIBUTION SOCIAL SECURITY	10,000.00			
SB9999	001	- 360	– 01	– 1 –	900	– 0000	- 83					
7800	C	C	N		00/00/00	1		ALL OTHER OPERATIONAL EXPENSES	1,000,000.00			
								TOTAL	2,020,000.00			
								AGENCY TOTAL	2,020,000.00			
								BILL TOTAL	2,020,000.00			

Copy of Agencies Code Assignment Reports (Tentative/Final) found on IOC website/Agencies tab

(L) COMPTROLLER
(M) ADMINISTRATION
(N) GENERAL REVENUE FUND

- **a** Appropriation Bill Number.
- **b** Function Code.
- **c** Comptroller's 16 digit expenditure authority account code assigned to each line on the appropriation bill.
- **d** Fiscal Year to which the account applies.
- **e** Appropriation control code.
- **f** Allotment control code.
- **g** Transfer (2%) control code.
- **h** Termination date of account.
- **i** Account status code
  1. Introduced
  2. Passed first house
  3. Passed both houses
  4. Failed to pass
  5. Approved by Governor at bill amount or at reduced amount
  6. Reappropriation approved and adjusted for 6/30 balance
  7. Vetoed
- **j** Amount of expenditure authority account as introduced.
- **k** Amount of expenditure authority account as approved and filed with the Secretary of State. This column will be blank when you receive the report when the bill is introduced.
- **l** Agency name.
- **m** Division within agency.
- **n** The fund whose resources are used to finance the appropriation.
- **o** Description of the expenditure authority account.

OTHER EXPENDITURE AUTHORITY

NON-APPROPRIATED EXPENDITURE AUTHORITY

As explained in Procedures 09.10.40 and 09.20.10, agencies receiving federal or state monies which are not appropriated must request the establishment of a new federal or state trust fund to receive the deposits of the money or they may establish sub-accounts within an existing federal or state trust fund. (See Section 09 - Funds for procedures to follow in establishing a fund account and Section 25 - Receipts and Cash Refunds for procedures to follow in establishing a receipt account (revenue source).)

Under the first approach, a new fund with a unique fund number will be established for each new federal or State non-appropriated project begun by an agency. Under the second approach, a new fund would not be established but rather the monies would be deposited into an existing federal or state trust fund. Expenditures incurred by the project could be controlled by using the allotment (reversion) field to set up sub-accounts within the existing federal or state fund. All receipts for the project would be credited to the sub-account decreasing the allotment (reversion) by the amount of the receipt.

The Office of the Comptroller prefers the use of the sub-account method rather than the new fund approach in order to limit the number of new funds which must be created in the State Treasury.

The procedures to establish new expenditure authority sub-accounts are set forth below.

SUB-ACCOUNT CREATION PROCEDURES

The following information describes the procedures necessary to complete the "CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" form in order to set up sub-accounts within an existing fund. All references refer to Exhibit 11.10.30-A. For a completed form, see Exhibit 11.10.30-B.

General Information

(1) Enter the agency name

(2) Enter the date of the inquiry

General Information (continued)

(3) Enter the agency address

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

Establishment Information

To establish sub-accounts within an existing fund, agencies can disregard Sections I and III of the form. An agency can establish a sub-account in any one of three ways or a combination of the three.

One way is to request establishment of a new expenditure authority account (budget line) within the present expenditure authority account (budget line). This is done by checking the box "add expenditure authority account (budget line)" (5),

A second way is to request establishment of a new organizational unit within the agency for expenditure authority purposes. This is done by checking the box "add organizational unit" (6) , or

A third way is to request a new sequence code. This can be done by explaining the new code (budget line) in space 12

After a decision is made by the agency as to how the sub-account should be established, the following steps should be followed.

(7) Indicate whether expenditures are subject to control based on receipts. If "yes" and the receipt account (revenue source) is known, enter the receipt account (revenue source) number.

(8) Indicate whether expenditures are subject to control based on allotments.

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

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

(11) Indicate preferred (SAMS) sixteen-digit expenditure authority code.

(12) Indicate the description of the addition. Included in the description should be an estimate of the anticipated expenditure or budgetary spending level for the current year and the statutory authorization reference which allows the expenditure.

Agency Authorization

(13) Signature of agency official.

(14) Title of agency official.

(15) Date of Inquiry

(16) Typed or printed name of agency official.

(17) Telephone number of agency official.

NOTE: A copy of the agreement (grant/contract) between the agency and the funding source should be attached to all requests for non-appropriated expenditure authority. Also required are: (1) assurance of advance funding to meet initial program expenses; (2) assurance of current availability of "matching" resources, if required; and (3) reference to statutory authority to carry out the purposes of the program.

Distribution

The completed form and accompanying documents (see note above) should be sent to the Comptroller's Office. After the "CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" form has been received by the Comptroller's Office, it will be reviewed and the agency notified of the action taken.

If the request is approved, the "CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" form will be returned to the requesting agency with notification of approval. If the request is denied, the form will be returned with a letter indicating the reason for denying the request.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency (1) Date (2)
Address (3)
Attention (4)

I. Receipt Account ☐ Add ☐ Delete Estimated Annual Receipts
Account Code Receipts to be deposited into Fund No.
Fund Name
Sources of Receipts

II. Expenditure Authority Account (5) ☐ Add ☐ Delete
Account
Organizational Unit (6) ☐ Add ☐ Delete
Account

Expenditures subject to Control based on:
(7) a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number
(8) b) Allotments ☐ Yes ☐ No
(9) c) Other (please specify)

Expenditures to be made from Fund No. (10) Fund Name (10)
Suggested Expenditure Authority Account Code (11)

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry
Account to be deleted or inquired about (if known)

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

(12)

Signature: (13) Title (14) Date (15)
(16) Telephone (17)
Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

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

Approved By Date
Changed By Date

C-45

Exhibit 11.10.30-B
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency Department of XYZ Date 3/26/04
Address 123 N. First Street, Springfield, IL 62706
Attention Jane Doe

I. Receipt Account ☐ Add ☐ Delete Estimated Annual Receipts _____
Account Code _____ Receipts to be deposited into Fund No. _____
Fund Name _____
Sources of Receipts _____

II. Expenditure Authority Account
☒ Add ☐ Delete
Account _____

Organizational Unit
☒ Add ☐ Delete
Account _____

Expenditures subject to Control based on:
a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number _____
b) Allotments ☐ Yes ☐ No
c) Other (please specify) _____

Expenditures to be made from Fund No. 471 Fund Name Comptroller Federal Training Fund
Suggested Expenditure Authority Account Code 471-36075-1900-00-04

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry
Account to be deleted or inquired about (if known) _____

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

This office is the recipient of an additional Federal grant from H.E.W. to administer and distribute TITLE III funds. The operating costs of this division and the distributive function will be financed entirely from the above-requested account.

NEW DIVISION

NEW EXPENDITURE AUTHORITY ACCOUNT

Signature: _____ Title _____ Date _____
Telephone _____
Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

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

Approved By _____ Date _____

Changed By _____ Date _____

C-45

DESCRIPTION OF THE EXPENDITURE AUTHORITY ACCOUNT CODE STRUCTURE

Expenditure authority accounts (budget lines) for funds held by the State Treasurer are established either by a legislative appropriation, by creation of a non-appropriated fund, or by creation of a sub-account within an existing fund (see Procedure 11.10.30). In all cases, the Office of the Comptroller establishes an expenditure authority account (budget line) for each expenditure authority. Agencies use the expenditure authority account (budget line) when requesting the Comptroller to approve vouchers against the authority.

EXPENDITURE AUTHORITY ACCOUNT CODE (BUDGET LINE)

Agencies will submit documents using the CUSAS 16-digit account code. These codes will be converted, by the Comptroller's Office, to the SAMS 17-digit budget line which will appear on all inquiries and output reports. The table shown below provides a crosswalk from CUSAS codes to SAMS codes.

AAA-BCCDD-EFFF-GG-HH-YY (CUSAS code used for input)	YY AAAA BCC DD EFFFGGHH_ (SAMS code used for inquiries and outputs)
	YY - Fiscal Year
AAA – Fund	AAAA - Fund
BCC - Agency (First digit indicates agency group)	BCC - Agency (First digit indicates agency group)
DD - Division/Program	DD - Organization (Last 2 digits reserved for future use.)
EFFF - Object of Expenditure (First digit indicates category)	EFFF - Object of Expenditure (First digit indicates category)
GG – Sequence	GG - Sequence
HH - Type of Account	HH - Type of Account
	_ - Last digit reserved for future use.
YY - Fiscal Year	

The following example illustrates the crosswalk between CUSAS and SAMS expenditure account codes:

CUSAS	001-36001-1200-0200-98
SAMS	98 0001 360 01 12000200_

Each appropriated or non-appropriated account (budget line) is coded with the CUSAS sixteen (16) numeric characters for input documents and the SAMS seventeen (17) numeric characters for inquiries and output documents. The actual assignment of the codes is accomplished by the Comptroller after reviewing the appropriation bills in consultation with State agencies and/or by an agency requesting a new fund or sub-account. The components of this coding structure are discussed in the following paragraphs:

Fund

AAA (AAAA) - The three (four in SAMS with the first character zero filled) character fund field indicates the fund whose resources have been authorized for expenditure. (For a listing of funds, see Procedure 09.50.10).

Organization Unit (Agency/Organization)

BCCDD - The five character organizational unit field indicates the State agency and division/program authorized to incur expenditures as follows (in SAMS, the agency is a three character field and the organization is a four character field, with the last two characters showing as blank initially):

Agency Group (B)

This one character classification code provides for classification of agency groups such as legislative agencies, judicial agencies, elected officers, departments, other agencies, and higher education.

Agency (CC)

The two character classification code provides for a unique code assigned to each State agency. Agencies include organizational units at the level of a code department, an elected official's office, or a specific university.

Division/Program (DD)

This two character classification code provides for a unique code assigned to each division or program within an agency. The term "division" is used generically to mean a second echelon organizational unit within an agency. This field can also be used as a program code or as a primary sequence code. In the former case, program appropriations could be encoded. The latter use as a primary sequence code could be applicable in the case of the Capital Development Board appropriations to aid State agencies in the planning and construction of their capital projects. The user agencies 2nd and 3rd digit in the

organizational unit code will be indicated in the division field of the Capital Development Board's code. See Procedure 11.50.41 for a list of CDB user agency codes.

NOTE: For a listing of organizational units, see Procedure 11.50.40.

Appropriation Account

The object of expenditure, sequence and type of account are included in the Appropriation Account under SAMS.

Object of the Expenditure

EFFF - The four character object of expenditure field indicates the purpose, or object, for which the organizational unit has been authorized to expend the resources of the indicated fund. Four digits are used to indicate the object of an account, whether appropriated or non-appropriated. Each object of expenditure specified by Section 13 of the Finance Act is described by the four-digit code, as are other commonly used objects of expenditure not listed in the Finance Act.

The first of the four digits in the object field indicates the authorized category of expenditure. The categories of expenditure are:

CODE	CATEGORY	DEFINITION
1	Operations	Expenses required for normal agency activities. Includes expenditures for personal services, fringe benefits, contractual services, commodities, equipment, electronic data processing, telecommunication, operation of automotive equipment.
4	Awards and Grants	Expenses associated with special purpose expenditures. Includes awards and indemnities, pensions and annuities, shared revenue payments or grants to local governments or to quasi-public agencies. Also includes gratuitous payments to persons who are not wards of the State.

CODE	CATEGORY	DEFINITION
6	Permanent Improvements	Capital expenditures for the acquisition of land, construction of structures, improvements of buildings, site improvements, and certain capital equipment.
7	Transportation and Related Construction	Capital expenditures for the acquisition of land, construction and improvements of highways and waterways, repair and maintenance of highways, and the improvement of waterway sites.
8	Debt Service	Expenditures for the retirement of State debt and the payment of interest on such debt.
9	Refunds	Repayment of taxes, fees, deposits and grants paid in excess or in error to the State.

The remaining three digits in the object field indicate the object of expenditure within a category. For a listing of the detail expenditure accounts (objects) within common object (object of expenditure), see Procedure 11.50.20. An example of the object of expenditure is:

1 200
. .
. .
. .
. ...…….....Contractual Services
.
.
.....…….....Operations Category

Sequence

GG - The two-character sequence code permits unique identification of expenditure accounts which may have all other characteristics in common with other account(s). This would be true when two or more accounts represented the same specific type of expenditure authority from the same fund, to the same organization unit, and for the same object. Such accounts are distinguished by using the sequence field—e.g., one of the accounts with identical characteristics will be sequence 01, another sequence 02, and so forth. Another common use of this field is the indication of project numbers for permanent improvement appropriations (budget lines).

Type of Account

HH - The two-character type of account code is used to indicate the type of expenditure authority represented by the account, such as non-appropriated, new appropriation, deficiency appropriation, supplemental appropriation, or reappropriation. In the case of reappropriations, the fiscal year of the original appropriation will be indicated by the code.

Code	Account Type
00	New appropriation
01	1st deficiency
02	2nd deficiency
03	3rd deficiency
04	4th deficiency
05	Supplemental appropriation
07	Casual deficit appropriation
08	Continuing appropriation
XX	Reappropriation for FY XX
98	Section 25
55	No appropriation
99	Prior Year

DETAIL EXPENDITURE ACCOUNT (OBJECT) CODE

The detail expenditure account (object) code is a separate four-digit code and should not be confused with the four-digit "object of expenditure."

ABBB
. .
. .
. . . . . .detail expenditure
.
. . . . . category

The first digit of the expenditure account (object) code A indicates the authorized category of expenditures. There are six categories of expenditures:

- Operations
- Awards and Grants
- Permanent Improvements
- Transportation and Related Construction
- Debt Service
- Refunds

For an explanation of the categories, see Procedure 11.10.40. The remaining three digits BBB describe the detail expenditure account (object).

The purpose of the detail expenditure account (object) is not for control but to report expenditure information at a more refined level within a common object (object of expenditure). Specific groups of detail expenditure accounts (objects) underlie and refine each common object (object of expenditure). An example is:

Common Object: (Object of Expenditure)	1800	OPERATION OF AUTOMOTIVE EQUIPMENT
DETAIL EXPENDITURE ACCOUNT (OBJECT) CODE	1893	Repair and Maintenance, Automotive Equipment
	1894	Parts and Fittings, Automotive Equipment
	1896	Gasoline, Oil and Antifreeze
	1897	University Central Transportation Services
	1899	Automotive Expense, Not Elsewhere Classified

The "EDP" and "lump sum" object of appropriation are functional expenditure authorities. They require the use of all the detail expenditure accounts (objects) for accurate classification of expenditures in connection with them. For example, the object of appropriation for EDP (1600) would cite the detail expenditure account (object) 1120 when processing a payroll voucher for personal services regular positions. A detail expenditure account (object) must be associated with each expenditure transaction and must be valid with the object of appropriation indicated in the expenditure authority account. Only supplies, materials, and equipment directly related to an EDP operation are properly chargeable to an appropriation (budget line) for electronic data processing.

LOCATING DETAIL EXPENDITURE ACCOUNT CODES

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

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

FUNCTIONAL TRANSFERS

Section 9b of "An Act in Relation to State Finance" states:

> "Whenever an appropriation is made to or for the use of any State officer, office, department, division, institution, commission, board or other agency and his or its functions are transferred to a successor, the appropriation or any unobligated part thereof shall be deemed to have been made to such successor to the same extent as if such successor were specifically named in the appropriation law. A change in the name or title of any of the above shall be deemed a transfer of functions to a successor."

When a functional transfer occurs as described above, the Governor (for agencies reporting to the Governor) must notify the Comptroller's Office in writing of the transfer, including a copy of the transfer document (Public Act or Executive Order). The letter must include the transferring agency's name and expenditure authority account codes (SAMS 16-digit code) to be transferred, the available balances to be transferred, the name of the agency to which the transfer is being made, and the effective date of the transfer. The Office of the Comptroller will update its files to transfer the appropriation data from the transferring agency to the receiving agency and then notify the agencies as to the action taken.

APPROPRIATION TRANSFERS

STATUTE STATEMENT

The authority for agencies to make appropriation (budget line) transfers is contained in the following sections from An Act in Relation to State Finance (30 ILCS 105/13.2):

> Sec. 13.2. "Transfers among line item appropriations. (a) Transfers among line item appropriations from the same treasury fund for the objects specified in this Section may be made in the manner provided in this Section when the balances remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made.
>
> No transfers may be made from one agency to another agency, nor may transfers be made from one institution of higher education to another institution of higher education. Transfers may be made only among the objects of expenditure enumerated in this section, except that no funds may be transferred from any appropriation for personal services, from any appropriation for State contributions to the State Employees' Retirement System, from any separate appropriation for employee retirement contributions paid by the employer, nor from any appropriation for state contribution for employee group insurance. Further, if an agency receives a separate appropriation for employee retirement contributions paid by the employer, any transfer by that agency into an appropriation for personal services must be accompanied by a corresponding transfer into the appropriation for employee retirement contributions paid by the employer, in an amount sufficient to meet the employer share of the employee contributions required to be remitted to the retirement system.
>
> (c) The sum of such transfers for an agency in a fiscal year shall not exceed 2% of the aggregate amount appropriated to it within the same treasury fund for the following objects: Personal Services; Extra Help; Student and Inmate Compensations; State Contributions to Retirement Systems; State Contributions to Social Security; State Contribution for Employee Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; Electronic Data Processing; Operation

of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Worker's Compensation, Occupational Disease, and Tort Claims; and, in appropriations to institutions of higher education, Awards and Grants. Notwithstanding the above, any amounts appropriated for payment of workers' compensation claims to an agency to which the authority to evaluate, administer and pay such claims has been delegated by the Department of Central Management Services may be transferred to any other expenditure object where such amounts exceed the amount necessary for the payment of such claims…

(c-10) Special provisions for State fiscal year 2024. Notwithstanding any other provision of this Section, for State fiscal year 2024, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2024 shall not exceed 8% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2024. For the purpose of this subsection, "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled, and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease, and tort claims; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection, "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative branches.

(d) Transfers among appropriations made to agencies of the Legislative and Judicial departments and to the constitutionally elected officers in the Executive branch require the approval of the officer authorized in Section 10 of this Act to approve and certify vouchers. Transfers among appropriations made to the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, the Illinois

Mathematics and Science Academy and the Board of Higher Education require the approval of the Board of Higher Education and the Governor. Transfers among appropriations to all other agencies require the approval of the Governor.

The officer responsible for approval shall certify that the transfer is necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly and shall transmit to the State Comptroller a certified copy of the approval which shall set forth the specific amounts transferred so that the Comptroller may change his records accordingly. The Comptroller shall furnish the Governor with information copies of all transfers approved for agencies of the Legislative and Judicial departments and transfers approved by the constitutionally elected officials of the Executive branch other than the Governor, showing the amounts transferred and indicating the dates such changes were entered on the Comptroller's records."

Section 14.1(b) of the State Finance Act (30 ILCS 105/14.1(b)) further provides;

(b) "The State Comptroller shall not approve for payment any payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees,...."

Thus, when a transfer is being made into an appropriation (budget line) for "Personal Services", it is SAMS policy that the transfer request must contain a corresponding transfer into the appropriation (budget line) for "State Contribution to Retirement", as well as the appropriation (budget line) for "Employee Retirement Contributions Paid by the Employer in an amount sufficient to meet the requirements prescribed above.

The General Assembly may authorize amounts in excess of 2% to be transferred from line item to line item.

PROCESSING AN APPROPRIATION TRANSFER

BASIC REQUIREMENTS

The "APPROPRIATION TRANSFER AUTHORIZATION" form, SAMS Procedure Exhibit 11.20.20-A, should be completed by the head of the agency or department requesting the transfer. It requires the agency to:

- supply some basic information about the appropriation (budget line), i.e., fund name, agency request number, fiscal year and the date;
- indicate the (SAMS) 16-digit expenditure authority account code and title from which the transfer is being made and indicate the (SAMS) 16-digit expenditure authority account code and title to which the transfer is being made (Note - all transfers can only be made from one account to one account within the same fund);
- itemize the dollar amounts of the individual transfers;
- compute the total dollar amount being transferred on this form, the amount previously transferred from the fund, the cumulative total, the 2% limitation and the amount available for future transfer;
- obtain the necessary approvals.

FORM COMPLETION PROCEDURES

The following information describes the procedures necessary to complete the "APPROPRIATION TRANSFER AUTHORIZATION" form. All references refer to SAMS Procedure Exhibit 11.20.20-A. For a completed form, see SAMS Procedure Exhibit 11.20.20-B.

General Information

(1) Enter the agency's complete name.

(2) Enter the agency's address.

(3) Enter the name of the individual to receive correspondence and to contact for questions.

(4) Enter the phone number of the contact individual.

(5) Enter the fund name from which the appropriations (budget lines) were made.

(6) Enter the date on which the agency request is made.

(7) Enter the fiscal year of the appropriations (budget lines).

(8) Enter the agency request number for the transfer.

(9) Enter the page number of the form such as 1 of 1 where this is the first page of a one-page authorization or 1 of 2 where this is the first page of a two page authorization.

Transfer Information

(10) Enter the line item title (for example: commodities) from which the transfer is to be made.

(11) Enter the appropriation account code (all 16 digits are required) from which the transfer is to be made.

(12) Enter the line item title (for example: equipment) to which the transfer is to be made.

(13) Enter the appropriation account code (all 16 digits are required) to which the transfer is to be made.

(14) Enter the amount of the requested transfer in whole dollars.

NOTE: The Comptroller will reject transfers when a one-to-one relationship does not exist.

Agency Transfer Information

(15) Enter the total amount of appropriations (budget lines) transferred (total of all # (14)'s in whole dollars).

(16) Enter the total current year appropriation (budget line) transfers previously approved and pending from the fund indicated in space (5) in whole dollars. Appropriation (budget line) transfers which offset one another should not be included in the total of appropriation (budget line) transfers.

(17) Enter the total of (15) (total amount of appropriations (budget lines) transferred) and (16) (total amount of appropriations (budget lines) previously transferred) in whole dollars.

(18) Enter an amount equal to 2% of the total appropriation (budget line) for the agency indicated in space (1) from the fund indicated in space (5) for the following objects as allowed by statute: Personal Services; Extra Help; Student and Inmate Compensation; State Contribution to Retirement; State Contribution to Social Security; State Contribution to Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; EDP; Operation of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Workmen's Compensation, Occupational Disease; Tort Claims; and Awards and Grants (Institutions of Higher Education).

(19) The amount in space (17) should be subtracted from the amount in space (18) and entered here. If this amount becomes negative, the transfer authorization will not be processed but will be returned by the Comptroller. If 0, enter 0.

(20) Enter additional comments if necessary.

Agency Authorization

(21) Signature of person requesting the transfer, title and date the form was prepared. Only non-coded agencies are not required to sign as requesting, but approval box must be completed.

(22) Signature(s) of official(s) approving the transfer, title(s) and date(s) the form was

(23) approved. Agencies that require only the signature of the agency head (non-coded) should sign the Appropriation Transfer Authorization form in one of the signature blocks marked "Approved".

(24) When processed, the Office of the Comptroller will sign and date the form here.

NOTE: Original signatures required.

DISTRIBUTION

When the transfer is processed by the Comptroller's Office, copies will be made and sent to:

- Originating agency
- Treasurer - Warrant Division
- Governor's Office of Management and Budget

If the transfer is not processed by the Comptroller's Office either because it does not meet the conditions imposed by Section 13.2 or has not been properly completed, the form will be sent back to the agency for correction.

ERROR RESOLUTION

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

Exhibit 11.20.20-A
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

APPROPRIATION TRANSFER AUTHORIZATION

COMPTROLLER USE ONLY	
Document No:	
Document Date:	

AGENCY: (1)

ADDRESS: (2)

CONTACT: (3)

PHONE: (4)

FUND: (5)

DATE: (6) MO DAY YEAR

FISCAL YEAR: (7) AGENCY REQUEST NO: (8) (9) of

Page Page

TRANSFER FROM:		COMP USE ONLY		TRANSFER TO:		
LINE ITEM	APPROPRIATION			LINE ITEM	APPROPRIATION	AMOUNT
(10)	(11)			(12)	(13)	(14)

Comments:

Subtotal:	(15)
Transfers Under the Above Fund Previously Approved	(16)
Total:	(17)
2% Limitation Available for Such Transfers	(18)
Available For Future Transfer	(19)

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

REQUESTED BY:	***APPROVED:***	***APPROVED:***	***PROCESSED:***
(21)	(22)	(23)	(24)
SIGNATURE	*SIGNATURE*	*SIGNATURE*	
TITLE	*TITLE*	*TITLE*	***COMPTROLLER***
MO. DAY YEAR	MO. DAY YEAR	MO. DAY YEAR	MO. DAY YEAR

Form C-66

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

APPROPRIATION TRANSFER AUTHORIZATION

Exhibit 11.20.20-B
(12-001)

COMPTROLLER USE ONLY	
Document No:	
Document Date:	

AGENCY: Department of Corrections

ADDRESS: 1301 Concordia Court

Springfield, IL 62702

CONTACT: Jane Smith

PHONE: XXX-XXXX

FUND: General Revenue Fund

DATE: 3/11/08 (MO DAY YEAR)

FISCAL YEAR: 2008 AGENCY REQUEST NO: 12 Page 1 of Page 2

TRANSFER FROM:		COMP USE ONLY		TRANSFER TO:		
LINE ITEM	APPROPRIATION			LINE ITEM	APPROPRIATION	AMOUNT
Contractual Services	0001-42660-1200-0000			Equipment	0001-42692-1500-0000	$4,300
Travel	0001-42660-1290-0000			Equipment	0001-42692-1500-0000	$500
Commodities	0001-42672-1300-0000			Telecommunications	0001-42692-1700-0000	$3,000

Comments:

Subtotal:	$7,800
Transfers Under the Above Fund Previously Approved	$466,167
Total:	$473,967
2% Limitation Available for Such Transfers	$1,398,276
Available For Future Transfer	$924,309

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

REQUESTED BY:	***APPROVED:***	***APPROVED:***	***PROCESSED:***
SIGNATURE	*SIGNATURE*	*SIGNATURE*	
Director, Dept. of Corrections	Director, GOMB	Governor	
TITLE	*TITLE*	*TITLE*	***COMPTROLLER***
3/11/2008 (MO. DAY YEAR)	3/12/2008 (MO. DAY YEAR)	3/13/2008 (MO. DAY YEAR)	3/15/2008 (MO. DAY YEAR)

Form C-66

Exhibit 11.20.20-C
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

APPROPRIATION TRANSFER AUTHORIZATION

COMPTROLLER USE ONLY	
Document No:	
Document Date:	

AGENCY: _____

ADDRESS: _____

_____

CONTACT: _____ DATE: _____ (MO DAY YEAR)

PHONE: _____

FUND: _____ FISCAL YEAR: _____ AGENCY REQUEST NO: _____ _____ of _____

Page Page

TRANSFER FROM:		COMP USE ONLY		TRANSFER TO:		
LINE ITEM	APPROPRIATION			LINE ITEM	APPROPRIATION	AMOUNT

Comments:

Subtotal:	
Transfers Under the Above Fund Previously Approved	
Total:	
2% Limitation Available for Such Transfers	
Available For Future Transfer	

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

REQUESTED BY:	***APPROVED:***	***APPROVED:***	***PROCESSED:***
SIGNATURE	*SIGNATURE*	*SIGNATURE*	
TITLE	*TITLE*	*TITLE*	***COMPTROLLER***
_____ MO. DAY YEAR	_____ MO. DAY YEAR	_____ MO. DAY YEAR	_____ MO. DAY YEAR

Form C-66

REQUEST PROCEDURES FOR RELEASE OF REVERSIONS

A reversion is the restriction of appropriation authority within SAMS. Reversions are imposed by appropriation bill language, by substantive legislation, or by agency request for the purpose of controlling obligations and/or expenditures over the fiscal year. Requests for the release of reversions required by appropriation bill language or substantive legislation should be made on GOMB Form CR-1A/BI-1 (SCO-848). Please contact GOMB for this form. Requests for the release of reversions imposed by an agency should be coordinated with the Comptroller's Office. Further detailed information concerning reversions can be obtained from the Funds, Receipts and Collections Unit of the Comptroller's Office.

REPORT TITLE: Monthly Appropriation Status

PURPOSE: Reconciliation of the agency's records with the Comptroller's records

SEQUENCE: Agency, Organization, Fund, Appropriation, Accounting Period.

DISTRIBUTION: All Agencies

CONTENTS

REFERENCE		CONTENTS
(1)	Date	Report reflects all activity processed by the Comptroller's Office as of this date.
(2)	Agency	The agency name and number for the particular budget line.
(3)	Fund	The name and number of the fund for the particular budget line.
(4)	Orgn	The division name and number for the particular budget line.
(5)	Appr	The appropriation unit associated with the specific budget line.
(6)	Source Bill	The bill reference granting the expenditure authority for the particular budget line.
(7)	Beginning Balance Current Appr	Original appropriation plus any amendments at the beginning of the accounting period.
(8)	Beginning Balance Transfers In	Year-to-date increases at the beginning of the accounting period in the appropriation balance which are offset by corresponding decreases in the appropriation balance of one or more other appropriations.
(9)	Beginning Balance Transfers Out	Year-to-date decreases at the beginning of the accounting period in the appropriation balance which are offset by corresponding increases in the appropriation balance of one or more other appropriations.

REFERENCE		CONTENTS
(10)	Beginning Balance Reverted	The restricted amount within the budget line at the beginning of the accounting period.
(11)	Beginning Balance Budget Authority	The current appropriation plus any transfers in less any transfers out less reverted amounts at the beginning of the accounting period.
(12)	Beginning Balance Pre-encumbrances	The outstanding amounts of any pre-encumbrances at the beginning of the accounting period.
(13)	Beginning Balance Encumbrances	The outstanding amounts of any Obligations (Purchase Orders) at the beginning of the accounting period.
(14)	Beginning Balance Expenditures	The year-to-date amount expended against the budget line.
(15)	Beginning Balance Uncommitted Budg Auth	The current appropriation plus transfers in less transfers out, reverted, pre-encumbrances, and expenditures.
(16)	Beginning Balance Unobligated Budg Auth	The current appropriations plus transfers in less transfers out, reverted, encumbrances, and expenditures.
(17)	Beginning Balance Unexpended Budg Auth	Current appropriation plus transfers in less transfers out, reverted, and expenditures.
(18)	Current Period Current Appr	Any amendments to the budget line during the accounting period.
(19)	Current Period Transfers In	Increases in the budget line during the accounting period which are offset by corresponding decreases in the budget line of one or more other appropriations.
(20)	Current Period Transfers Out	Decreases in the budget line during the accounting period which are offset by corresponding increases in the budget line of one or more other appropriations.

REFERENCE		CONTENTS
(21)	Current Period Reverted	Changes in the restricted amount within the budget line during the accounting period.
(22)	Current Period Pre-encumbrances	Any additions and/or deletions in pre-encumbered amounts during the accounting period.
(23)	Current Period Encumbrances	Any additional, or full or partial liquidation of, outstanding obligations (Purchase Orders) during the accounting period.
(24)	Current Period Expenditures	Amounts expended against the budget line during the accounting period.
(25)	Ending Balance Current Appr	Original appropriation plus any amendments at the end of the accounting period (7 plus 18).
(26)	Ending Balance Transfers In	Year-to-date increases in the budget line at the end of the accounting period which are offset by corresponding decreases in the budget line of one or more other appropriations (8 plus 19)
(27)	Ending Balance Transfers Out	Year-to-date decreases in the budget line at the end of the accounting period which are offset by corresponding increases in the budget line of one or more other appropriations (9 plus 20).
(28)	Ending Balance Reverted	The restricted amount within the budget line at the end of the accounting period (10 plus 21).
(29)	Ending Balance Budget Authority	The current appropriation plus any transfers in less any transfers out and reverted amounts at the end of the accounting period (25 plus 26 minus 27 minus 28).
(30)	Ending Balance Pre-encumbrances	The outstanding amounts of any pre-encumbrances at the end of the accounting period (12 plus 22).

REFERENCE		CONTENTS
(31)	Ending Balance Encumbrances	The outstanding amounts of any obligations (Purchase Orders) at the end of the accounting period (13 plus 23).
(32)	Ending Balance Expenditures	The year-to-date amount expended against the budget line at the end of the accounting period (14 plus 24).
(33)	Ending Balances Uncommitted Budg Auth	The current appropriation plus transfers in less transfers out, reverted, pre-encumbrances, encumbrances and expenditures at the end of the accounting period (25 plus 26 plus 27 minus 28 minus 30 minus 31 minus 32).
(34)	Ending Balance Unobligated Budg Auth	The current appropriation plus transfers in less transfers out, reverted, encumbrances, and expenditures at the end of the accounting period (25 plus 26 minus 27 minus 28 minus 31 minus 32).
(35)	Ending Balance Unexpended Budg Auth	Current appropriation plus transfers in less transfers out, reverted, and expenditures at the end of the accounting period (25 plus 26 minus 27 minus 28 minus 32).

Note: If the above Current Period line items contain a 0.00 dollar amount the corresponding detail, as presented below, will not be printed on the report.

(36)	Current Period Current Appr	Detail for transactions affecting the appropriations. The transactions to be listed in this area are appropriations (AP) documents processed during the accounting period.
(37)	Date	The date of the appropriation document.
(38)	Document ID	The appropriation document identification number.
(39)	Amount	The transaction dollar amount.

REFERENCE		CONTENTS
(40)	Current Period The Transfers In	Detail for transfer in transactions. transactions to be listed in this area are transfer appropriation (TA) documents processed during the accounting period.
(41)	Date	The date of the transfer appropriation (TA) document.
(42)	Document ID	The transfer appropriation document identification number.
(43)	Amount	The transaction dollar amount.
(44)	Current Period The Reverted	Detail for reverted transactions. transactions to be listed in this area are appropriation (AP) documents processed during the accounting period.
(45)	Date	The date of the appropriation document.
(46)	Document ID	The appropriation document identification number.
(47)	Amount	The transaction dollar amount.
(48)	Current Period Pre-encumbrances	Detail for pre-encumbrance transactions. The transactions to be listed in this area are Requisition (RQ) documents processed during the accounting period.
(49)	Date	The date of the requisition document.
(50)	Document ID	The requisition document identification number.
(51)	Amount	The transaction dollar amount.
(52)	Current Period Encumbrances	Detail for encumbrance transactions. The transactions to be listed in this area are Purchase Order (PO), Payment Voucher (PV), and Manual Warrant (MW) documents processed during the accounting period.
(53)	Date	The date of the transaction document.

REFERENCE		CONTENTS
(54)	Document ID	The transaction document identification number.
(55)	Amount	The transaction dollar amount.
(56)	Budget Line	The numeric representation of the fund, agency, organization, and appropriation unit related to the budget line.
(57)	Current Period Expenditures	Detail for expenditure transactions. The transactions to be listed in this area are Payment Voucher (PV), Manual Warrant (MW), and Journal Voucher (JV) documents processed during the accounting period.
(58)	Date	The date of the transaction document.
(59)	Document ID	The transaction document identification number.
(60)	Amount/disbursed	The transaction dollar amount, and if the transaction has completed all phases of processing. A "D" indicates that the related warrant has been written.

Report Layout of the Monthly Appropriation Status Report

REPORT ID: SB01 | STATE OF ILLINOIS | PAGE: 9999
DATE RUN: 99-99-99 | OFFICE OF THE COMPTROLLER
TIME RUN: 99:99 | MONTHLY APPROPRIATION STATUS - BFY 1997
(1) FOR PERIOD ENDING 12/31/96

(2) AGCY: 360 COMPTROLLER (3) FUND: 0001 GENERAL REVENUE FUND
(4) ORGN: 01 ADMINISTRATION (5) APPR: 13000000 COMMODITIES (6) SOURCE BILL: ART014

	BEGINNING BALANCE		CURRENT PERIOD			ENDING BALANCE		
(7)	CURRENT APPR	1,150,000.00	CURRENT APPR	(18)	50,000.00	CURRENT APPR	(25)	1,200,000.00
(8)	TRANSFERS IN	10,000.00	TRANSFERS IN	(19)	8,000.00	TRANSFERS IN	(26)	18,000.00
(9)	TRANSFERS OUT	5,000.00	TRANSFERS OUT	(20)	0.00	TRANSFERS OUT	(27)	5,000.00
(10)	REVERTED	700,000.00	REVERTED	(21)	100,000.00-	REVERTED	(28)	600,000.00
(11)	BUDGET AUTHORITY	455,000.00				BUDGET AUTHORITY	(29)	613,000.00
(12)	PRE-ENCUMBRANCES	25,000.00	PRE-ENCUMBRANCES	(22)	30,000.00	PRE-ENCUMBRANCES	(30)	55,000.00
(13)	ENCUMBRANCES	35,000.00	ENCUMBRANCES	(23)	34,000.00	ENCUMBRANCES	(31)	69,000.00
(14)	EXPENDITURES	20,000.00	EXPENDITURES	(24)	5,000.00	EXPENDITURES	(32)	25,000.00
(15)	UNCOMMITTED BUDG AUTH	375,000.00				UNCOMMITTED BUDG AUTH	(33)	464,000.00
(16)	UNOBLIGATED BUDG AUTH	400,000.00				UNOBLIGATED BUDG AUTH	(34)	519,000.00
(17)	UNEXPECTED BUDG AUTH	435,000.00				UNEXPENDED BUDG AUTH	(35)	588,000.00

(36) CURRENT PERIOD - CURRENT APPR

(37) DATE	(38) DOCUMENT ID	(39) AMOUNT/DISBURSED
12/15/1996	AP 360 15494578951	50,000.00

(40) CURRENT PERIOD - TRANSFERS IN

(41) DATE	(42) DOCUMENT ID	(43) AMOUNT/DISBURSED	(41) DATE	(42) DOCUMENT ID	(43) AMOUNT DISBURSED
12/01/96	TA 360 12354656446	5,000.00	12/10/96	TA 360 543234354654	3,000.00

(44) CURRENT PERIOD - REVERTED

(45) DATE	(46) DOCUMENT ID	(47) AMOUNT/DISBURSED
12/01/96	AP 360 14546546545	100,000.00-

(48) CURRENT PERIOD - PRE-ENCUMBRANCE

(49) DATE	(50) DOCUMENT ID	(51) AMOUNT/DISBURSED	(49) DATE	(50) DOCUMENT ID	(51) AMOUNT DISBURSED
12/01/96	RQ 360 56446464654	25,000.00	12/10/96	RQ 360 574464111111	5,000.00

(52) CURRENT PERIOD - ENCUMBRANCES

(53) DATE	(54) DOCUMENT ID	(55) AMOUNT/DISBURSED	(53) DATE	(54) DOCUMENT ID	(55) AMOUNT DISBURSED
12/01/96	PO 360 77793111128	30,000.00	12/11/96	PO 360 77799666666	16,000.00
12/15/96	PV 360 12345678901-12345678908	10,000.00-	12/16/96	PO 360 77866333333	4,000.00
12/18/96	MW 360 77866345000	4,000.00-	12/20/96	PO 360 77793111128	2,000.00-

(56) BUDGET LINE: 0001-360-01 -13000000

(57) CURRENT PERIOD - EXPENDITURES

(58) DATE (59)	DOCUMENT ID	(60) AMOUNT/DISBURSED	(58) DATE	(59) DOCUMENT ID	(60) AMOUNT DISBURSED
12/01/96	PV 360 78663331218-78663331255	10,000.00 D	12/16/96	PV 360 77866333128	6,000.00 D
12/15/96	MW 360 77866345000	4,000.00	12/21/96	CR 360 12345678000	1,000.00-
12/18/96	JV 360 662456211112	13,000.00-	12/27/96	CR 360 23456789001	1,000.00-

RECONCILIATION OF MONTHLY APPROPRIATION STATUS REPORT UNEXPENDED APPROPRIATION BALANCE

PURPOSE

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

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

This reconciliation must be performed monthly and the Comptroller's Office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. The reconciliation must be completed within 60 days of the month end.

GENERAL

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

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

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

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

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

OPEN ITEM FILES

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

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

UNEXPENDED APPROPRIATION BALANCE PER THE MONTHLY APPROPRIATION STATUS REPORT

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

RECONCILING THE REPORT

The suggested method for reconciling the unexpended budget authority balance (35) on the "Monthly Appropriation Status report" (Exhibit 11.40.10-A) is as follows:

Step 1. For each appropriation account, compare the current unexpended budget authority balance per the agency's records as of the date of this report to the Current Unexpended Budget Authority Balance (35) per SAMS. Any discrepancy between these two amounts should equal the sum of the in-transit transactions.

Step 2. Three types of transactions can have in-transit items.

1) Transfers In (26)
2) Transfers Out (27)
3) Expenditures (including cash refunds and voided warrants (32)

Those transactions which are in-transit (recorded on the agency's records as of the date of this report but not recorded in the Comptroller's records) should be summed by type. In-transit items are determined through the procedure previously described under "OPEN ITEM FILES". In-transit expenditures are defined for this reconciliation procedure to be those vouchers or refunds submitted by the agency to the Comptroller which were not processed by the Comptroller prior to the close of the accounting period. In-transit transfers-in and refunds should be deducted from the agency's unexpended appropriation balance and in-transit transfers-out and expenditures should be added in order to agree with the Comptroller's balance.

RECONCILIATION EXCEPTION NOTIFICATION

Each month, the Comptroller's Office distributes the Monthly Appropriation Status Report to the agencies. The Monthly Appropriation Status Report must be reconciled within 60 days of month end to ensure the early detection and correction of errors. A Reconciliation Exception Notification (Exhibit 11.40.20-A) should be completed by the agency to report discrepancies to the Comptroller.

COMPLETION OF RECONCILIATION EXCEPTION NOTICE

If the reconciliation process detects an error in SAMS, the agency should complete the Reconciliation Exception Notice, form C-82 (Refer to Exhibit 11.40.20-B). Instruction for the completion and submittal of the form are as follows:

REFERENCE	CONTENTS
(1)	Check the box for appropriations.
(2)	Complete the month and fiscal year of the report being reconciled.
(3)	Indicate in appropriate box the type of exception

a.) If the agency has charged a voucher to the wrong expenditure account or fiscal year, this box should be checked. The agency should attach an Expenditure Transfer Request (SCO-415) and a copy of the voucher in question.

b.) If the agency detects a voucher which has been entered incorrectly onto SAMS, this box should be checked. The agency should attach an Expenditure Transfer Request (SCO-415) and a copy of the voucher.

c.) If the agency notes that a warrant has been issued for the wrong amount, the Comptroller's Accounting Section (217/782-3426) should be contacted immediately.

d.) If an agency has credited a cash refund to the wrong expenditure account, fiscal year, or detail object, this box should be checked. The agency should attach a letter requesting the correction with a reasonable explanation, and include a copy of the original voucher and an Expenditure Adjustment Transmittal (C-63).

REFERENCE CONTENTS

e.) If an adjustment is noted that is not identified in the prior exceptions, attach an explanation of the adjustment needed and pertinent information.

f.) If an adjustment is noted which cannot be identified by the agency, attach any information which could be pertinent. The Comptroller's Office will contact the agency to rectify the problem.

(4) Agency Name — Official name of the agency.

(5) Agency Number — Three-digit Comptroller assigned agency code.

(6) Authorized Signature — Responsible agency person completing the reconciliation.

(7) Date — Date completing reconciliation.

(8) Telephone Number — Telephone number of person completing the reconciliation.

The completed Reconciliation Exception Notification, form C-82, should be sent to:

Office of the Comptroller
Funds, Receipts and Collections Unit
325 West Adams
Springfield, Illinois 62704-1871

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for ☐ Cash ☐ Revenue ☐ Appropriations dated_____, 20_____, FY_____, contains the following exeptions that require adjustments to SAMS.

☐ Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.

☐ Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.

☐ Warrant written for wrong amount; call 782-3426.

☐ Cash refund credited to wrong expenditure account, fiscal year, or object; request for receipt transfer and copy of transmittal is attached.

☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.

☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.

☐ Other; explanation and pertinent information are attached.

☐ Unidentified difference; available information is attached.

Agency Name _____ Agency Number _____

Authorized Signature _____ Date _____

Telephone Number _____

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for ☐ Cash ☐ Revenue ☐ Appropriations (1)
dated (2), 20____, FY____, contains the following exeptions that require adjustments to SAMS.

(3) a) ☐ Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.

b) ☐ Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.

c) ☐ Warrant written for wrong amount; call 782-3426.

d) ☐ Cash refund credited to wrong expenditure account, fiscal year, or object; request for receipt transfer and copy of transmittal is attached.

☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.

☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.

e) ☐ Other; explanation and pertinent information are attached.

f) ☐ Unidentified difference; available information is attached.

Agency Name (4) Agency Number (5)

Authorized Signature (6) Date (7)

Telephone Number (8)

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. Electronic signatures are acceptable.
(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.

Exhibit 11.40.30-A
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Expenditure Transfer Request

Original Expenditure FY____		Correct Expenditure FY ___	
Account Code No.		Account Code No.	
Warrant Issue Date		Warrant/EFT No.	
Voucher No.		Voucher Amount	$
Original Object		Correct Object	
Original Obligation No. and Accounting Line		Correct Obligation No. and Accounting Line	
Amount of Transfer	$	Amount of Transfer	$
Vendor Name and Number			
Reason for Transfer:			
Contact for further Information: Name _____ Phone _____			
Send Correspondence to: Name _____ Address _____			
Authorized Signature _____ Agency _____ Date _____			
Attach Copy of Voucher and Any other Necessary Information		**Comptroller Use** ☐ Processed ☐ Returned MW No. _____ By____ Date____ JV No. _____	

SCO-415

Exhibit 11.40.30-B
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Expenditure Transfer Request

Original Expenditure Account Code No.	(1) FY 07 001-36001-1200-00-00		Correct Expenditure Account Code No.	(2) FY 07 001-36001-1200-01-00	
Warrant Issue Date	(3) July 24, 2006		Warrant/EFT No.	(4) AD 7940322	
Voucher No.	(5) 700008123		Voucher Amount	$ (6) 10,000.00	
Original Object	(7) 1221		Correct Object	(8) 1221	
Original Obligation No. and Accounting Line	(9) 70000 829164	1	Correct Obligation No. and Accounting Line	(10) 70000 829166	1
Amount of Transfer	$ (11) $413.56		Amount of Transfer	$ (12) $413.56	
Vendor Name and Number	(13) Universal Answers 420420420 A				

Reason for Transfer:

(14) Charged to wrong appropriation account code due to typographical error by agency.

Contact for further Information: Name (15) Julie Smith Phone 782-0000

Send Correspondence to: Name (16) John Hill Address 400 Adams Springfield, Illinois 62704

Authorized Signature (17) Agency (18) Comptroller Date (19) August 15, 2006

Attach Copy of Voucher and
Any other Necessary Information

Comptroller Use

☐ Processed

☐ Returned MW No. _____

By _____ Date _____ JV No. _____

SCO-415

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. Electronic signatures are acceptable.
(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.

Exhibit 11.40.50-A
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Object Correction Request

Expenditure Account Code No.: FY _____	Original Object Charged	Original Amount	Correct Object	Correct Amount
Warrant Issue Date:	1.	$		$
Voucher No.:	2.	$		$
Warrant No./EFT Trace No.:	3.	$		$
Vendor Name:	4.	$		$
Vendor Number:	5.	$		$

Reason for Correction:

Contact for further Information: **Name** _____ **Phone** _____

Send Correspondence to: Name _____ **Address** _____

Authorized Signature _____ **Agency** _____ **Date** _____

Attach Copy of Voucher and Any Other Necessary Information

Comptroller Use Only

☐ **Processed** ☐ **Returned**

By _____ **Date** _____ **JV No.** _____

C-90

Exhibit 11.40.50-B
January 1, 2020
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Object Correction Request

Expenditure Account Code No.: (1) 0001-36023-1200-0000 FY _____	Original Object Charged	Original Amount	Correct Object	Correct Amount
Warrant Issue Date: (2) 7/10/01 (3) FY 02	**1.** (4) 1289	**$** (5) 100.00	(6) 1249	**$** (7) 100.00
Voucher No.: (8) 200000 852	**2.**	**$**		**$**
Warrant No./EFT Trace No.: (9) AD7940322	**3.**	**$**		**$**
Vendor Name: (10) XYZ Company	**4.**	**$**		**$**
Vendor Number: (11) 123456789	**5.**	**$**		**$**

Reason for Correction:

(12) Agency cited incorrect detail object code on the voucher listed above for the amount shown.

Contact for further Information: **Name** (13) **Phone** (13)

Send Correspondence to: Name (14) **Address** (14)

Authorized Signature (15) **Agency** (16) **Date** (17)

Attach Copy of Voucher and Any Other Necessary Information

Comptroller Use Only

☐ **Processed** ☐ **Returned**

By _____ **Date** _____ **JV No.** _____

C-90

*** A L E R T ***

The function of this index is to identify some of the detail expenditure accounts (object) most frequently used in the way that they are most frequently used. The account (object) cited will not be correct in every instance. The selection of the proper account depends on both the item purchased and the purpose to which the item is used.

For instance, the correct detail object (object) for a water heater is 1223 if it is purchased to replace a damaged unit, i.e. repair and maintenance of real property purpose. However, the correct detail object (object) for the same water heater would be 6671 if it is purchased to be used in connection with a new construction project or 6625 if purchased for a remodeling and renovation project.

* All equipment (1500) line items, $100 or less must be charged to appropriate commodities detail object (object) 1394-1398 with the exception of library books.

A

1335 Abrasives, Highway use
1310 Abrasives, non-highway use
1391 Acetic Acid--household use
1350 Acetic Acid--medical use
1310 Acetylene gas
1510 Adding machines*
1304 Adding machine paper
1289 Address record services
1510 Addressing machines
1510 Addressographs*
1394 Addressograph plates*
1273 Advertising
1540 Agricultural implements*
1223 Air-conditioning Installation and Repair
1522 Airplanes
1232 Airplane rental (except when chargeable to travel--1291)
1222 Airplane repairs and rebuilding
1332 Alcohol, wood--industrial and shop use
1310 Alcohol, wood--mechanical use
1560 Almanacs—library use
1275 Almanacs—other
1399 Aluminum sulphate solution--water plant use
1522 Ambulances
1246 Ambulance service, Payment to Provider
1391 Ammonia--household and laundry use
1350 Ammonia--medicinal use
1310 Ammonia--power plant use
1399 Ammunition
1599 Amplifiers*
1550 Anemometers
1570 Animals--purchased for farm production*
1360 Animals--purchased for food
1350 Animals--purchased for laboratory use
1289 Animals-slaughter (service for food)
1896 Antifreeze-automotive
1345 Antifreeze (off-road equipment use)
1540 Anvils*
1370 Aprons
1289 Armored car service
1561 Artifacts, for exhibits
1248 Ash and garbage removal

1530	Ash trays--institutional use
1540	Asphalt repairing equipment*
4461	Assistance Payments to Individuals
1277	Association dues
1560	Atlases*
1396	Atomizers
1244	Attorney fees
1540	Auger, post hole*
1899	Automobile license plates
1521	Automobile, passenger*
1395	Awls
1223	Awnings, repair & maintenance
1395	Axes
1894	Axles, auto

B

1399	Badges
1392	Bags, grain
1397	Bags, Laundry*
1399	Bags, paper
1392	Baling wire--hay press use
1399	Balls: base, tennis and golf
1599	Ball, bowling, billiard, pool*
1350	Bandages
1289	Banners
1599	Barges
1599	Barrels*
1398	Barricade signs
1398	Baseball equipment: bats, gloves, masks, etc.
1391	Basin corks and stops
1397	Basin: granite or tin
1394	Baskets, letter-waste
1396	Baskets, test tube
1397	Baskets, hanging, laundry
1398	Baskets, bushel*
1530	Baskets: storeroom*
1350	Bath, eye (cup)
1370	Bathing suits
1223	Bathtubs*
1398	Bats, baseball
1540	Battery charger
1893	Batteries--charging of auto
1730	Batteries--communication equipment
1399	Batteries--flashlight
1894	Batteries--motor vehicle
1332	Batting, cotton
1332	Beads, glass or composition
1550	Beakers, laboratory
1397	Beaters: carpet and egg
1392	Bedding materials--for animals
1530	Beds and bed springs*
1391	Bed pads and spreads
1396	Bed pans
1392	Bees
1332	Beeswax--industrial use
1223	Bells, door
1894	Belt dressing, auto
1530	Benches, hall*
1599	Benches, lawn
1540	Benches, shop*
1560	Bibles*
1599	Billiard, cues and tables (set)*
1510	Billing machine*
1540	Binders, grain*
1304	Binders, loose-leaf and pamphlets
1392	Binder twine
1530	Bird cages*
1350	Birds--laboratory use
1398	Birds--non-laboratory and non-farm use
1399	Birdseed
1395	Bits, auger
1599	Blackboards, portable*
1391	Blacking, shoe--non-industrial use
1289	Blacksmithing
1399	Blank keys
1391	Blankets: cotton and woolen
1398	Blankets, horse*
1396	Blankets, rubber*
1399	Blasting powder and supplies

See ALERT on Page 1 of this procedure

1391	Bleaches
1392	Block salt
1530	Blocks, butcher*
1350	Blood plasma
1304	Blotters
1370	Blouses
1540	Blow torches*
1540	Blowers, portable*
1391	Bluing
1280	Blueprinting
1510	Blueprint machine*
1304	Blueprint paper
4496	Boarding out State wards, Payments to Providers
1397	Boards: bread, ironing and meal*
1522	Boats
6671	Boilers, installation & repair
1310	Boiler compound
1223	Boiler inspection & repair panes
1398	Books*
1560	Bookbinding, magazines and periodicals (library use)
1560	Bookbinding, rebinding of books (library use)
1510	Bookcase--office use*
1561	Bookcases--institutional use*
1370	Boots: leather and rubber
1540	Boring machines*
1396	Bottles *medical, scientific and laboratory supplies): drop, glass stoppered, hot water, medicine and nursing
1397	Bowls: chopping, food and wash (moveable)
1399	Boxes*
1395	Braces, carpenters' ratchet
1332	Braid, elastic
1894	Brake parts (auto or truck)
1540	Brake testing equipment and meters*
1391	Brass polish
1332	Brass sheets and castings (industrial)
1540	Brick conveyors*
1223	Bricks
1398	Bridles and bridle bits
1599	Briefcases and bags*
1332	Bronze castings (industrial)
1397	Brooms*
1332	Broom corn, sticks and twine
1304	Brushes (office supplies)
1397	Brushes*
1229	Brushes (equipment parts and fittings): carbon
1230	Brushes (equipment parts and fittings--in-house repair and maintenance): carbon
1397	Buckets: galvanized, mop, tin and wood
1530	Buffets*
1230	Bulbs, electric
1392	Bulbs, plants
1510	Bulletin boards
1894	Bumpers, auto
1399	Bunting
1530	Bureaus*
1247	Burial expenses (institutions)
1332	Burlap
1398	Burners, Bunsen*
1396	Burrs, medical*
1395	Burrs, other*
1224	Bushings
1522	Busses, automobile*
1397	Butchers' steel
1332	Buttons (clothes)--industrial use

C

6671	Cabinets
1730	Cable
1729	Cablegrams
1530	Cafeteria equipment*
1510	Calculators*
1304	Calendars (including pads and stands)
1395	Calipers

See ALERT on Page 1 of this procedure

1332	Cambric--industrial use
1599	Cameras
1550	Cameras--scientific use*
1530	Candelabra*
1396	Canes
1399	Candles
1599	Canoe
1397	Can openers
1530	Canopies (kitchen)*
1332	Canvas cloth--industrial use
1370	Canvass suits
1396	Cans, medical use
1397	household use
1370	Caps (clothing)
1396	Caps, ice
1391	Carbon tetrachloride-cleaning
1399	Carbon tetrachloride--refill of fire extinguishers
1310	Carborundum: cloth, paper and paste
1510	Card index cases*
1302	Cards, business
1304	Cards, index (not printed)
1399	Cards, playing
1685	Cards, punch
1248	Carpets, cleaning
1223	Carpets, repair or minor maintenance of wall-to-wall carpeting
6671	Carpets and carpet padding
1530	Carpet sweepers*
1205	Cartage
1399	Cartons
1395	Carton opener
1304	Cartridges, ink & toner
1540	Carts, hand and hose*
1394	Cases*
1394	Cashboxes (tin, small)
1399	Caskets
1332	Casters--industrial use
1221	Casters (replacement)
1332	Casting (industrial)
1289	Catering
1350	Catheters
1230	Cement
1332	Cement, leather
1540	Cement mixer (power driven)*
1332	Cement, rubber--industrial use
1304	Cement, rubber--office use
1550	Centrifuges*
1395	Chains
1394	Chair pads--office use*
1304	Chalk, blackboard
1310	Chalk, carpenters
6671	Chandeliers (installed in office)*
1399	Charcoal--cooking
1341	Charcoal--heating fuel
1392	Charcoal--use by poultry
1304	Charts
1391	Cheesecloth
1310	Chemicals, industrial use
1350	Chemicals, laboratory and medical use
1391	Chemicals, household use
1530	Chest
1540	Chest, tools*
1395	Chisels*
1550	Chisels, bone*
1399	Christmas greens and trees
1599	Christmas trees--artificial*
1540	Churns*
1335	Cinders, melting ice
1223	Circuit breakers
1275	City directories, subscription
4421	Claims for personal injuries of employees (doctor's hospital and other medical bills-reimbursement to employee)
1350	Clamps, artery
1395	Clamps, furniture*
1350	Cleaners, test tube
1248	Cleaning buildings, carpets and windows
1391	Cleaning compounds
1540	Cleaning, machinery for*

See ALERT on Page 1 of this procedure

1397	Cleavers
1245	Clergyman's fees (non-employee)
1395	Clevis*
1550	Clinical instruments*
1394	Clipboards, office
1395	Clippers, bolt
1599	Clippers, hair (electrical)*
1540	Clippers, livestock*
1289	Clipping service (news)
1229	Clock repairs
1530	Clock--institutional use*
1510	Clock--office use*
1332	Cloth (industrial uses): awning, bedding, lamp, shade, mattress and towel
1391	Cloth (household uses): cleaning oil, scrubbing, table and tray
1530	Clothes washers & dryers
1397	Clothes hangers
1530	Clothes lockers--institutional use*
1510	Clothes lockers--office use*
1530	Clothes trees--institutional use
1510	Clothes trees--office use*
1370	Clothing
1341	Coal
1370	Coats (clothing)
1397	Coffee grinders (hand-driven)*
1530	Coffee grinders (power-driven)
1397	Colanders*
1391	Combs, hair
1397	Comforters
1223	Commodes
1395	Compasses, carpenters'
1540	Compressor, air (complete)
1540	Concrete mixers*
1540	Condensers, electric and steam*
1223	Conductor pipe and fittings for real property
1397	Cooking utensils
1530	Coolers, water*
1223	Copper, sheet (used as maintenance material)
1332	Copper, sheet (used as shop material)
1223	Copper wire (electric)
1394	Copy holders (stenographer's)
1397	Corer, apple and cabbage
1397	Corkscrews
1540	Corn Planters*
1391	Cosmetics
1530	Cots (sleeping)*
1599	Counters, mechanical*
1223	Couplings, conduit and pipe
1266	Court costs
4483	Court of Claims Awards - Crime victims assistance
4484	Court of Claims Awards - Crime victims assistance provider payments
4485	Court of Claims Awards - General Claims
4486	Court of Claims Awards - All other
1266	Court reports
1223	Covering, pipe
1894	Covers, seat (automobile)
1530	Cradles*
1304	Crayon
1399	Crochet hooks and needles
1397	Crocks and crockery
1398	Croquet sets
1395	Crowbar
1397	Cruets (vinegar, oil, etc.)
1540	Crusher, stone*
1396	Crutches and crutch tips
1398	Cues, billiard and pool
1540	Cultivators*
1391	Cups, paper
1395	Cups, grease
1396	Cups, medical
1397	Cups, (household uses)
6671	Curtain
6671	Curtain rods and poles

See ALERT on Page 1 of this Procedure

1530 Curtain stretchers*
1397 Cutlery
1397 Cutter (bread and other foods)
1395 Cutters, glass
1540 Cutters, pipe (hand)*
1245 Cutting meat (smoking, etc.)
1239 Cylinder, rental

D

4489 Damage by State-owned cars and trucks (property damage claims)
1235 Data processing equipment, rental of
1681 Data processing equipment, rental of
1394 Dating stamps*
4494 Day Care Provider Payments
1894 Defrosters, auto
1550 Dental instruments*
1246 Dental plates (made by dental laboratory)
1246 Dental services (to non-State wards), Payment to Provider
1350 Dental supplies
1391 Deodorants
1530 Desks, institutions*
1510 Desks, office*
1561 Desks, school*
1530 Desk lamps (institution use)*
1510 Desk lamp
1394 Desk pads and shears
1510 Desk tops (glass or compressed material)*
1221 Desk tops, glass (replacements)
1246 Diagnostic services
1391 Diaper
1510 Dictaphone*
1398 Dictionaries*
1540 Dies and taps*
1397 Dippers
1391 Disinfectants
1530 Dishwashers
1397 Dishes (food and household uses)
1350 Dishes, petri
1550 Disinfecting apparatus*
1530 Disposal, garbage (unit)
1350 Distilled water--medical use
1304 Dividers--office use
1233 Dock rent
4466 Domestic Services for Aided Persons
4465 Domestic Services under Vocational Rehabilitation Program
1394 Door mats--office use
1397 Door mats--household use
1510 Drafting instruments, stools and tables*
6640 Drain tile
6671 Draperies*
1223 Draperies (repair)
1510 Drawing instruments
1304 Drawing paper
1304 Drawing supplies--office use
1399 Drawing supplies (school)
1540 Dredges*
1360 Drinking water (bottled)
1239 Drinking water (services)
1350 Droppers, medicine
1350 Drugs
1289 Dry cleaning services--personal (wards)
1248 Dry cleaning services--institutional (drapes and smocks)
1540 Drying machinery*
1280 Duplicating service
1397 Dust pans--institution use
1394 Dust Pans--office use
1332 Dyes
1399 Dynamite
1399 Dynamite caps and fuses

E

1399 Ear plugs
1561 Educational exhibits*

See ALERT on Page 1 of this procedure

1223	Elbows (conductor pipe and conduit)
1399	Electric batteries (dry)
1893	Electric batteries (storage)--motor vehicle use
1530	Electric Fans--institutional use*
1510	Electric fans--office use
1252	Electric light and power
1550	Electrical measuring instruments*
1223	Electrical repairs to building
1540	Electric meters--power plant use*
1550	Electric meters--research and educational use*
1395	Electricians' tools
1540	Electrotype machines*
1223	Elevator inspection fees
1223	Elevator repairs (building)
1247	Embalming
1399	Emblem (badge and star)
1896	Engine oil--automotive equipment
1345	Engine oil--road use
1540	Engines*
1550	Engineering instruments*
1245	Engineers (service of non-employees)
1395	Engraving tools (hand)*
1302	Engraving: steel and copper plate
1540	Ensilage cutter*
1245	Entertainers
1302	Envelopes
1304	Erasers (rubber)
1248	Exterminating services
1599	Extinguishers, fire*
1130	Extra help (personal services)
1350	Eyeglasses frames and lenses
1229	Eyeglass repairs*

F

1332	Fabric (industrial)
1510	Fans, electric--office use*
1530	Fans, electric--institution use
1395	Farm tools*
1392	Feed (livestock)
1350	Feeding cups
1223	Ferrules (plumbing and steam fitting)
1392	Fertilizers
1395	Files (tool)
1399	Film (unprocessed)
1350	Film X-ray
1350	Filter paper
1894	Filters, oil--vehicle use
1540	Filters, oil--power plant use
1599	Firearms
6671	Fire alarms*
1229	Fire extinguishers--recharging and inspecting
1540	Fire pumps*
1522	Fire trucks*
1550	First aid kits*
1223	Fittings, pipe
1510	Flags*
1395	Flashlights
1223	Floats (plumbing)
1540	Floor machines, scrapers, etc.*
1391	Floor wax
1289	Flower, florist arranged (basket, spray, wreath, cut flowers)
1392	Flowers, plants, etc.
1392	Flower pots
1392	Flower seed
1395	Flue cleaners
1304	Fluid, correction
1391	Fly paper and swatters
1360	Food--for human consumption
1392	Food--for animals, fish, etc., not used for educational or laboratory purposes
1350	Food--for guinea pigs and other animals used for laboratory purposes
1530	Food carts and wagons*
1530	Food conveyors*
1245	Food grading services
1398	Footballs

See ALERT on Page 1 of this procedure

1550 Forceps*
1540 Forge, blacksmith's*
1395 Forks (small tools): garden hay, manure, pitch and stable
1397 Forks, table
1540 Formers, pipe*
1395 Frames, hacksaw
1540 Freezers*
1205 Freight, express and drayage
1247 Funerals
1350 Funnels, carbureting
1397 Funnels, household
1395 Funnels, mechanical
1530 Furniture--institutional use*
1510 Furniture--office use*
1332 Furniture--covering material
1391 Furniture polish
1399 Fuse powder and wire

G

1550 Galvanometers*
1398 Games*
1233 Garage rent
1248 Garbage and ash removal
1397 Garbage cans
1251 Gas (utility)
1342 Gas, bottled
1899 Gasoline cans (automobile)
1395 Gasoline cans (off-road use)
1896 Gasoline for automobiles
1345 Gasoline for other than automotive
1599 Gasoline tanks for storage*
1350 Gauze
1394 Gavel
1894 Generators, motor vehicle
1540 Generators, power plant*
1894 Glass, auto
1350 Glass, optical
1223 Glass window panes (replacement)
1561 Globes (maps)*
1370 Gloves: dress, rubber and work
1350 Gloves, surgeons'
1395 Gloves, welding
1221 Glue--furniture repairing use
1332 Glue--industrial use
1304 Glue--office use
1395 Goggles, welding*
1599 Golf equipment*
1370 Gowns (ordinary and surgeons')
1350 Grain alcohol
1395 Grain probes
4478 Grants for Educational Purposes-Direct payments to Sponsors of Child Nutrition Programs
4474 Grants for Educational Purposes-Elementary and Secondary Education
1392 Grass seed
1397 Graters
1223 Grates (stove, furnace and stoker), replacement
1223 Gravel
1310 Grease, lubricating
1397 Griddles
1530 Grinders, coffee and meat*
1540 Grindstone*
1332 Grommets
1395 Grooving tools
1599 Gymnasium apparatus*

H

1395 Hacksaw blades
1395 Hacksaw frames
1289 Haircuts
1397 Hall mats*
1530 Hall trees--institutional use*
1510 Hall trees--office use*
1540 Hammers, riveting*
1395 Hammers (small tools): brick, claw, machinist, shoe and sledge
1397 Hampers, clothes*

See ALERT on page 1 of this Procedure

1540	Hand carts and trucks*
1399	Handballs
1398	Handcuffs
1395	Handles and tools
1540	Harrows*
1395	Hatchets
1370	Hats
1894	Headlight bulbs--motor vehicles
1224	Headlight bulbs--off road motor vehicles
1350	Hearing aids
1255	Heat (metered)
1232	Helicopter, rental
1550	Hemoglobinameters*
1894	Heaters, auto
1530	Heaters, oil (room)*
1398	Hockey sticks*
1395	Hoes
1599	Horizontal bars*
1894	Hose--automobile
1350	Hose, elastic
1599	Hose, fire-fighting
1397	Hose, garden
1370	Hosiery
1530	Hospital equipment (household): bed, chairs, tables and screens
1550	Hospital equipment (technical and scientific): surgical, operating, X-rays, etc.*
1246	Hospital expenses--treatment of patients in private hospitals, Payment to Provider
1599	Hospital stretchers*
1530	Hot plates*
1396	Hot-water bottles
1540	Hydraulic rams*
1396	Hydrometer--medical use
1398	Hydrometer--motor vehicle use

I

1360	Ice
1530	Ice crushers (power driven)*
1397	Ice picks and tongs
1560	Illinois Revised Statutes-library use
1510	Illinois Revised statutes-office
1550	Incubators, bacteriological*
1540	Incubators, chicken*
1224	Industrial machines, repairs to
1239	Industrial machines, rent of
4495	In-Home Day Care Provider Payments
1304	Ink pads
1304	Ink, pen
1332	Ink, printers--industrial use
1391	Insecticide
1291	In-State Travel Reimbursements to Employees
1293	In-State Travel, Payments to Vendors
1550	Instruments (scientific): dental, hospital, medical, optical and veterinary*
1899	Insurance premium--state automobile
1271	Insurance premiums
1261	Insurance on mail
8813	Interest--current maturities
8823	Interest--prior maturities
1245	Interpreters (non-employees)
1530	Ironing boards*
1540	Ironing machinery*
1530	Irons*
1350	Irrigators, medical

J

1894	Jacks, auto
1540	Jacks, screw*
1391	Janitors' supplies

K

1221	Keys, file cabinet & other equipment
1223	Keys, office doors
1399	Keys, duplicate, new
1893	Keys, auto lost
1899	Keys, auto duplicate, new

See ALERT on page 1 of this procedure

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

L

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

M

1224	Machine inspection
1540	Machinery: electrical, garage, industrial, metering, road building, shoe, snow removal and woodworking*
1398	Mail box
1304	Mail cases, tubes and wrappers
1395	Mallets*
1599	Manikin*
1540	Manufacturing equipment
1561	Maps: bound, globe, roller or wall*
1302	Maps (original copy supplied by agency)
1399	Maps: road
1350	Masks: laboratory and hospital use
1399	Masks, all other
1391	Matches
1394	Mats, chair*
1397	Mats, door*
1530	Mattresses*
1391	Mattress covers and pads
1332	Mattress material and twine (industrial use)
1395	Mauls
1397	Measures (household): liquid and linear
1540	Measuring tape*
1530	Meat blocks (butchers)*
1397	Meat choppers (hand)
1245	Meat cutting, smoking, etc.

See ALERT on Page 1 of this procedure

1550 Medical and surgical equipment*
1350 Medical and surgical supplies
1246 Medical services rendered by non-employees, payment to provider
1350 Medicine
1540 Melting pots*
1277 Membership dues
1391 Metal polish
1332 Metal, sheet--industrial or shop use
1223 Metal, sheet--maintenance use
1350 Mice--laboratory
1304 Microfilm
1560 Microfilm of subscriptions for Historical Library*
1280 Microfilming
1550 Microscopes*
1295 Mileage
1150 Military pay
1398 Milk cans
1540 Milking machinery*
1350 Mineral water--medicinal use
1360 Mineral water--table use
1530 Mirrors*
1540 Mitre boxes
1540 Mitering machinery*
1540 Mixer, concrete*
1530 Mixers, food (household size)*
1540 Mixers, food (institutional size)*
1510 Modular office equipment - dividers, book shelves, desks, etc.*
1540 Molds, industrial
1289 Money order
1397 Mop, yarn or cotton
1391 Mopheads
1550 Mortar and pestle*
1391 Moth balls
1521 Motor vehicles: passenger automobiles*
1522 Motor vehicles: trucks, tractors and boats
1893 Motor vehicle repairs
1894 Motor vehicle supplies
1894 Motor vehicle tires, tubes and other parts and fittings
1561 Mounted birds and animals
1391 Mouse traps
1205 Moving costs (shipping out)
1540 Mowers: farm, lawn (hand and power)*
1248 Mowing by non-employees
1398 Music racks
1398 Music, sheet and book
1599 Musical instruments*

N

1332 Nails--industrial
1223 Nails--maintenance use
1395 Nail pullers
1399 Name plates
1391 Napkins
1277 National organizations contributions
1224 Needles, machine
1350 Needles, medical and surgical
1275 Newspaper subscriptions
1395 Nippers, pipe
1350 Nipples, baby
1289 Notaries Public: license fee
1271 Notaries Public: bond
1304 Notebooks
1397 Nozzles, garden hose*
1540 Numbering machine--industrial
1510 Numbering machine--office use*
1224 Nuts and bolts

O

1231 Office equipment, rent of
1510 Office partitions
1233 Office space, rent of
1304 Office supplies
1394 Officials seal embosser
1342 Oil, fuel

See ALERT on Page 1 of this Procedure

1350	Oil--laboratory and medical use
1223	Oil--Maintenance material
1310	Oil (mechanical supply): machine and motor lubrication
1395	Oil cans
1391	Oil cloth--table use
1395	Oil stones
1223	Oiling streets
1550	Operating tables*
1246	Ophthalmologist services (non-employees), Payment to provider
1350	Ophthalmologists supplies
1550	Optical apparatus
1245	Orchestra, services of
1599	Organs, electric and pipe*
1522	Outboard motors*
1292	Out-of-State Travel, Reimbursements to Employees
1294	Out-of-State Travel, Payments to Vendors
1540	Ovens, bakery*
1239	Oxygen cylinder demurrage
1310	Oxygen for welding
1350	Oxygen--medical and laboratory use

P

1304	Pads (office supplies): calendar
1396	Pads, heating
1397	Pads, laundry and table*
1397	Pails and buckets, household
1395	Paint brushes
1223	Paint remover
1561	Paintings*
1332	Paints--industrial use
1223	Paints--maintenance use
1396	Pans (household, medical and laboratory)
1397	Pans (household)
1530	Pan racks*
1302	Paper (for printing purposes)
1391	Paper (household): carpet, cups, fly, toilet, towels, and waxed
1350	Paper (laboratory and scientific): filter and litmus
1223	Paper (maintenance materials): building and wall
1332	Paper (institution industries)
1224	Paper (mechanical supplies): carborundum, emery and sand
1399	Paper (miscellaneous): bags, wrapping--institutional use
1304	Paper clips, fasteners
1510	Paper cutter*
1540	Paper cutting machine*
1285	Parking permits (fees) – gov't
1289	Parking permits (fees) – non-gov't
4496	Paroled children's support, Payment to provider
1285	Passports – gov't
1289	Passports – non-gov't
1223	Paste, wall
4496	Patients boarded out, Payment to provider
1394	Pen holders
1510	Pen sets*
1304	Pencils
1394	Pencil sharpener
1275	Periodicals and magazines
1201	Petty cash reimbursements
1599	Photographic equipment*
1280	Photographic services
1399	Photographic supplies
1280	Photographics, printing and developing
1510	Photostat equipment*
1280	Photostatting services
1246	Physicians services (non-employees)
1599	Pianos*
1599	Piano stools*
1221	Piano tuning

See ALERT on page 1 of this procedure

1395	Pickax
1391	Picks, tooth
1561	Picture and picture frames*
1399	Picture wire
1332	Pig iron--industrial use
1540	Pile drivers*
1395	Pincers
1391	Pins, hair
1391	Pins--household use
1304	Pins--office use
1397	Pins, rolling
1391	Pins, safety
1223	Pipes (structural): brass, flush, galvanized, lead and soil
1540	Pipe cutters*
1396	Pipettes
1397	Pitchers
1540	Planes, carpenters' and jack*
1540	Plant sprayer*
1223	Plaster (prepared)
1350	Plaster of paris--hospital use
1223	Plaster of paris--structural use
1397	Plates (household): pie and tin
1397	Platters
1599	Playground equipment*
1395	Pliers
1540	Plows, farm and snow*
1224	Plow parts and fittings, farm and snow
1894	Plugs, spark--automotive equipment
1224	Plugs, spark--off-road use
1730	Plug and cord sets, telephone
1540	Plumbers' tools*
1391	Poison, rodent and vermin
1395	Pokers, metal
6640	Poles, electric and telephone
1391	Polish (household): furniture, metal, nail, shoe and stove
1599	Pool tables*
1304	Post cards (unstamped)
1231	Postage meter rentals
1239	Post office box rental
1261	Postage
1261	Postal cards (government stamped)
1394	Postal zip code guides
1540	Posthole diggers*
6640	Posts, fence
1397	Posts: coffee, tea and kitchen
1391	Powder, bath, face and talcum
1391	Powder, insect
1399	Powder, blasting and gun
1252	Power, electric
1271	Premiums on surety bonds
1224	Printers rollers
1302	Printing
1540	Printing presses*
4440	Prizes
1561	Projectors, educational
1237	Projector rentals
1342	Propane gas, heating
1246	Psychiatrists (non-employees), Payment to provider
1246	Psychologists (non-employees), Payment to provider
1245	Public stenographic services
1395	Pulleys, block*
1310	Pumice stone
1540	Pumps: air compressor, power and water*
1550	Pumps, breast and stomach*
1540	Pumps, sump*
1395	Punches: belt, hollow and solid
1223	Putty
1395	Putty knives

R

1599	Racks: bolt, bread, cue, firehouse, milk can and pool ball*
1530	Racks, clothes--institutional use
1510	Racks, clothes--office use*
1530	Racks, specimen--laboratory use

See ALERT on Page 1 of this procedure

1894	Radiator screens (auto)
1530	Radiator screens (heat)--institutional use*
1510	Radiator screens (heat)--office use*
1894	Radiators (auto)
1223	Radiators (building)
1730	Radio repair parts
1710	Radio repairs
1599	Radio (household receiving sets)*
1521	Radio (passenger automobile)*
1750	Radio (police transmitters and receivers)*
1395	Rakes, hand drawn)*
1540	Rams, hydraulic*
1530	Ranges, kitchens*
1395	Rasps
1391	Rat poison
1391	Rat traps
1391	Razor blades
1391	Razors, disposable
1540	Reamers*
1599	Recreation equipment
1223	Reducers for pipe fittings
1599	Reels, fire hose*
1510	Reference books (office)*
1560	Reference books (library use)*
1310	Refrigerants (other than ice)
1310	Refrigeration gas
1530	Refrigerators
1221	Refrigerators, repairs
9912	Refunds, corporate income tax
9911	Refunds, individual income tax
9921	Refunds, inheritance tax
9923	Refunds, motor fuel tax
9925	Refunds, other tax
9932	Refunds to students
9934	Refunds of federal and other grants
9939	Refunds, not elsewhere classified
9940	Refunds, Local Recovery Fee
1261	Registered mail fees
1681	Rentals of data processing equipment
1232	Rentals of motor vehicles
1231	Rentals of office equipment
1233	Rentals of real property
1239	Rents not otherwise classified (short-term)
1224	Repair and maintenance, machinery and mechanical equipment
1893	Repair and maintenance, motor vehicles
1221	Repair and maintenance, office furniture
1223	Repair and maintenance, real property
1225	Repair and maintenance of E.D.P. equipment
1229	Repair and maintenance, by all other
1894	Repair parts: motor vehicles
1599	Revolvers*
1304	Ribbons, calculator
1599	Rifles*
1894	Rims for motor vehicle wheels
1391	Roach powder
1223	Road mixture--construction
1223	Road oil
1335	Rock salt--highway use
1248	Rodent and vermin extermination by contract
6671	Rods, curtain
1540	Rollers, lawn
1540	Rolling machinery and equipment
1223	Roofing repairs, including materials
1398	Rope*
1599	Row boats*
1399	Rubber balls (playground)
1304	Rubber bands
1223	Rubber caulking
1350	Rubber gloves (surgical)
1391	Rubber gloves (other than surgical)
1224	Rubber tires (for chairs and food conveyances)
1394	Rubber stamps
1248	Rugs, cleaning
1530	Rugs--institutional use*
1510	Rugs--office use*

See ALERT on Page 1 of this procedure

1395 Rulers, mechanics
1394 Rulers, office

S

1399 Sacks, paper
1289 Safes, changing combinations of
1391 Safety pins
1392 Salt, block
1335 Salt, highway use
1335 Salt, melting ice
1360 Salt, table
1310 Salt, water softener
1391 Salt and pepper shakers (disposable)
1245 Sampling coal
1399 Sand (recreational)
1223 Sand (repair and maintenance)
1391 Sanitary napkins
1981 Savings Bond payments
1395 Saw blades
1391 Sawdust--oiled--for floors
1540 Sawing machinery and equipment
1550 Saws, bone*
1540 Saws, other*
1550 Scales, laboratory*
1530 Scales, household*
1540 Scales: counter, platform and storehouses*
1221 Scales, inspection
1510 Scales, office
1561 School desks and tables*
1308 School supplies
1397 Scissors, barbers' and household
1394 Scissors, office
1396 Scissors, surgical*
1395 Scoops: coal, grain and grocers
1391 Scouring powder
1395 Scrapers: bench, block dough, floor (hand operated)
1540 Scrapers: road grading*
1304 Scratch pads
1530 Screens: bed, fireplace, and household*
1223 Screens, door and window
1599 Screens, motion picture*
1237 Screens, rental of motion picture
1395 Screw drivers
1540 Screw jack*
1332 Screws, industrial use
1224 Screws, maintenance use
1391 Scrub brushes
1395 Scythes, snaths, blades and stones for same
1304 Seal, ribbon
1391 Sealing wax--household use
1304 Seals, car (grain office)
1304 Seals, impression and paper
1894 Seat covers (auto)
1540 Seeders*
1223 Sewer castings, manhole covers, pipe and rings
1540 Sewer cleaning equipment*
1255 Sewer service charges
1540 Sewer rods*
1224 Sewing machine: bobbin, needles
1530 Sewing machine--household use
1540 Sewing machine--industrial use
1397 Sharpeners, knife
1394 Sharpeners, pencil
1229 Sharpening medical instruments
1229 Sharpening small and large tools
1530 Shaver, electric*
1223 Sheet copper and lead
1391 Sheets
1221 Shellac
6671 Shelves, book
4471 Sheriff's fees
1223 Shingles
1398 Shipping cases
1302 Shipping tags
1229 Shoe repairing
1399 Shotgun shells

See ALERT on Page 1 of this Procedure

1395	Shovels: coal (scoop), earth and grain (scoop)
1223	Shower bath heads
1395	Sickles
1540	Sifter and mixer, flour (baking)*
1289	Sign painting
7721	Signs, road
1397	Silverware (bulk)*
1530	Silverware (table sets)*
1397	Skewers
1397	Skillets
1223	Slate for roofs
1245	Slaughter animals (service for food)
1599	Sleds*
1280	Slides, developing
1350	Slides (scientific)
6671	Smoke detectors
1530	Smoke stands--institutional use
1395	Snip, tinners
1224	Snow plow repairs, including parts
1540	Snow plow and removal equipment*
1397	Soap dishes
1350	Soap (surgical)
1391	Soap (other than surgical)
1395	Sockets, electric
1284	Software
1310	Solder
1391	Solvent, grease
1395	Spades
1894	Spark plugs--automotive
1224	Spark plugs--off-road use
1397	Spatulas (household)
1396	Spatulas (laboratories)
1599	Speakers
1289	Speech recording service by contract
1223	Spikes
1391	Sponges (non-surgical)
1350	Sponges
1397	Spoons
1540	Spray pump (power driven)*
1395	Sprayers
1540	Spreaders, manures *
1391	Spreads, bed
1360	Spring water, for table use
1224	Springs
1540	Sprinkler, garden*
1395	Squares, carpenters'
1397	Squeegees
1392	Stable supplies
1599	Stage curtains*
1350	Stain (laboratory)
1221	Stain (painting)
1391	Stair pads
1261	Stamped envelopes
1540	Stamping machines*
1395	Stamps (blacksmiths and other metal stamps)
1261	Stamps, postage
1303	Stamps (revenue) printing of
1394	Stamps, rubber
1510	Stamps, time*
1550	Stands, burrette and instrument*
1599	Stands, music*
1530	Stands, tray and wash*
1223	Staples, fencing
1304	Staples, office
1395	Stapling machines--farm fencing*
1394	Stapling machine--office and shipping
1391	Starch, laundry
4496	State wards, support of, Payment to provider
1985	State withholding tax--personal services
1986	State withholding tax--contractual services
1302	Stationery (letterheads and printed envelopes)
1510	Stationery cabinets*
6671	Steam boilers*
1223	Steam coil and tubes
1530	Steam jacketed kettles (kitchen)*

See ALERT on Page 1 of this Procedure

1530	Steam tables*
1540	Steamfitters' tools*
1223	Steamfitting materials
1304	Stencil paper
1304	Stencils
1245	Stenographers, public
1540	Step ladders*
1599	Stereo equipment*
1550	Sterilizers*
1550	Stethoscopes*
1302	Stickers (printed)
1540	Stitching machine, wire*
1392	Stock feed
1530	Stools--institutional use*
1510	Stools--office use*
1599	Stop watches*
1233	Storage space, rent of
1530	Stoves*
1397	Strainers
1223	Street sprinkling and oiling
1540	Stretchers, fence and wire*
1550	Stretchers, hospital*
1399	String for packaging
1289	Subscriptions to clipping and information services
1275	Subscriptions to journals, magazines and newspapers
1599	Suitcases*
1540	Surfacing machinery*
1370	Surgeons' gowns (disposable)
1246	Surgeons' service (non-employees), Payment to provider
1550	Surgical apparatus (case and instruments)*
1245	Surveyors (services of non-employees)
1350	Swabs
1391	Sweeping compounds*
1530	Swings, porch and lawn*
1350	Syringes (medical and laboratory)

T

1391	Tablecloth (disposable)
1530	Tables (household): center, dining, kitchen, library use and sewing*
1550	Tables (medical and scientific): bedside, examination instrument, laboratory, massage and operating*
1599	Tables (miscellaneous): recreational (billiard, pool, etc.)*
1510	Tables: office*
1308	Tablets, school
1395	Tack lifters
1395	Tackle block
1332	Tacks--institutional use
1223	Tacks--other than industrial use
1304	Tacks--thumb
1302	Tags, shipping
1540	Tampers*
1540	Tanks: gasoline and oil storage*
1304	Tape, adding machine
1540	Tape, measures*
1304	Tape, postage meter
1561	Tape, prerecorded (for instruction, etc.)
1394	Tape, "blank" recording for sound scribers)
1237	Tape recorder, rentals
1304	Tape, scotch
1540	Taps and dies*
1223	Tar
1599	Tarpaulins*
1399	Tear gas bombs
1223	Tees (plumbing, etc.)
1729	Telegraph service
1721	Telephone rentals and tolls
1229	Television, repairs
1599	Television sets*
1599	Tennis nets and rackets*
1599	Tents*
1308	Test (school use)

See ALERT on page 1 of this procedure

1560 Text books*
1399 Theatrical supplies
1396 Thermometers (scientific): clinical, dairy, grain testing and laboratory*
1394 Thermometers, weather
1510 Thermos bottle sets*
1350 Throat swabs
1304 Thumb tacks
6640 Tile, building and drain
1304 Time cards
1510 Time clocks*
1510 Time stamps*
1350 Tips, for crutches (rubber)
1304 Tips (rubber for fingers)
1894 Tire chains
1894 Tires, motor vehicles
1399 Tissue paper (wrapping)
1397 Toaster, bread (small value)
1391 Toilet articles and paper
1395 Tongs, ice and pipe
1397 Tongs, fire and sugar
1540 Tools (mechanics) sets for all trades
1391 Toothbrushes and picks
1391 Toothpaste
1540 Torches, blow*
4429 Tort Claims
1350 Tourniquet
1248 Towel service
1391 Towels
1399 Toys
1345 Tractor fuel oil
1540 Tractors
1550 Transits, surveyors*
1245 Translators (non-employee)
1391 Traps, mouse and rat
1223 Traps, pipe
1223 Traps, steam and water
1530 Traveling bags*
1394 Trays, desk
1397 Trays (household)
1396 Trays (medical and scientific)
1391 Tray cloths
1530 Tray stands*
1391 Trees, shoe
1248 Trees, trimming
1540 Troughs, bakers' dough*
1599 Trough, farm*
1395 Trowels: brick, garden and plaster
1522 Truck fire*
1232 Truck rental
1540 Trucks, hand*
1522 Trucks, motor*
1540 Trucks, warehouse*
1530 Trunks, clothing*
1350 Tubes (medical and scientific)
1223 Tubs, bath
1397 Tubs, wash
4496 Tuition for pupils (state wards), Payment to provider
1279 Tuition for special training
1310 Turbine oil
1395 Turf edgers
1540 Turning machinery*
1391 Twine, wrapping

U

1530 Umbrella holders*
1398 Umbrellas
1370 Uniforms: athletic, band and military
4453 U.S. Geological Survey
1332 Upholstery material
1396 Urinals (portable)
1530 Urns, coffee and tea*

V

1530 Vacuum cleaners*
1894 Valves, motor vehicle
1223 Valves, plumbing and steam fitting
1332 Varnish--industrial
1223 Varnish--non-industrial

See ALERT on Page 1 of this Procedure

1397	Vases
1392	Vegetable seeds
1245	Veterinarians' fees (non-employees)
6671	Venetian blinds
1550	Veterinary instruments*
1350	Veterinary medicine
1350	Veterinary supplies
1540	Vises*
1899	Vehicle registrations

W

1540	Wagon racks and beds*
1540	Wagons*
6625	Wallboard
1399	Wallets
1223	Wallpapering
1530	Wash stands (not fixed)
1397	Washboards
1530	Washers, dish*
1530	Washing machines*
1391	Wash powder
1248	Washing windows (by non-employees)
1391	Washrags
1530	Waste baskets--institutional use*
1510	Waste baskets--office use*
1229	Watches and clocks, repair parts and services
1599	Watches, stop*
1530	Water coolers (household)*
1510	Water coolers, office use*
1231	Water coolers, rental
1350	Water, distilled--mineral, medicinal and laboratory
1360	Water, drinking (bottled)
1397	Water glasses (drinking)
6671	Water heater
1360	Water, mineral (table use)
1253	Water, supplied by utilities
1599	Watering trough (farm)*
1391	Wax, floor
1391	Waxed paper
1223	Weatherstrips
1395	Wedges, metal
1394	Weights, paper
1550	Weights, scale (sets for testing equipment)*
1540	Wheelbarrows*
1894	Wheels, motor vehicle
1395	Whetstone
1223	Window materials: locks and stops
1894	Wipers, windshield
1395	Wire brushes
1395	Wire cutters
1224	Wire: electrical, fuse and galvanized
1894	Wire, for towing
1540	Wire stitching machine*
1399	Wood, fuel
1391	Wood polish--household use
1332	Wood polish--industrial use
1399	Wrapping paper (all other)
1540	Wrenches and wrench sets*
1540	Wringers, clothes*

X Y Z

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

See ALERT on Page 1 of this procedure

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
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

1200 CONTRACTUAL SERVICES (Continued)

1243 Book Binding and Processing Services
1244 Legal Fees
1245 Professional and Artistic Services, Not Elsewhere Classified
1246 Hospital and Medical Services, Payments to Providers
1247 Institutional Burial Service
1248 Building and Ground Maintenance

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

1261 Postage and Postal Charges
1263 Travel and Other Expenses, Contractual Payroll Employee, Payments to Vendors
1264 Travel Reimbursements to Contractual Payroll Employees
1265 Contractual Employee Participation in Deferred Compensation
1266 Court Reporting and Filing Services
1268 Combined Settlement/Attorney Payments
1269 Legislative Staff Services

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

1200 CONTRACTUAL SERVICES (Continued)

1280 Copying, Photographic and Printing Services
1281 Interviewee Expenses, Payments to Vendors
1282 Royalties
1283 University Central Data Processing Services
1284 Computer Software
1285 Operating Taxes, Licenses and Fees
1286 Travel and Expense Reimbursement, Reimbursements to Non-State Employees, Including Vendors Performing Contractual Services
1287 Tort, Settlements and Similar Payments – TAXABLE
1288 Tort, Settlements and Similar Payments – NONTAXABLE
1289 Contractual Services, Not Elsewhere Classified

1290 TRAVEL

1291 In-State Travel, Reimbursements to Employees
1292 Out-of-State Travel, Reimbursements to Employees
1293 In-State Travel, Payments to Vendors
1294 Out-of-State Travel, Payments to Vendors
1295 Travel, Mileage Reimbursements to Employees

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND DISCHARGED PRISONERS

1296 Travel and Allowances for Committed Paroled and Discharged Prisoners

1298 PURCHASE OF INVESTMENTS

1298 Purchase of Investments

COMMODITIES

1300 COMMODITIES

1302 Printing

1303 Revenue Stamps
1304 Office and Library Supplies
1305 Commodities Expense Reimbursement to State Employees and Contractual Payroll Employees
1308 Educational and Instructional Materials and Supplies

1310 Mechanical Supplies
1314 License Plates

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

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

1350 Medical, Scientific and Laboratory Supplies

1360 Food Supplies

1370 Wearing Apparel

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

EQUIPMENT

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

1502 Equipment Expense Reimbursement to State Employees and Contractual Payroll Employees
1510 Office Furniture and Equipment
1515 EDP Equipment
1521 Passenger Automobiles
1522 Motor Vehicles Other Than Passenger Automobiles

1530 Household Equipment and Furnishings

1540 Machinery, Implements and Major Tools

1550 Scientific Instruments and Apparatus

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

1570 Livestock

1599 Equipment, Not Elsewhere Classified

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

1602 EDP Expense Reimbursement to State Employees and Contractual Payroll Employees
1681 Rental, Data Processing Equipment
1683 Rental, Data Processing Facilities
1685 EDP Supplies
1687 EDP Equipment
*Plus Any Valid Expenditure Object Elsewhere Defined

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

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

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

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

1730 Parts and Supplies for Telephone, Data and Radio Equipment

1740 Answering and Paging Communication Services and Equipment

1750 Telephone, Data, Radio and Other Communication Equipment

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

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

1802 Operation of Auto Expense Reimbursement to State Employees and Contractual Payroll Employees
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

AWARDS AND GRANTS

4300 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

4400 AWARDS AND GRANTS

4401 Services to Benefit Recipients, Payments to Providers
4402 Home-Based Support Services for the Mentally Ill, Payments to Providers

4404 Transportation Grants, Nonessential Bond Fund Projects

4410 Rental Assistance, Payments to Property Owners
4411 Travel and Expense Reimbursements to Service Providers
4420 Awards, Benefits and Treatment Expenses, Injured Employees
4421 Awards, Benefits and Treatment Expenses for Injured Employees
4422 Workers' Compensation Payments to Medical Service Providers
4423 Workers' Compensation Payments to Vendors for Prescription Drugs and Medical Equipment and Supplies
4424 Industrial Commission or Negotiated Settlement Awards for Injured Employees
4425 Workers' Compensation Payments to Third Party Administrators
4428 Tort, Settlements and Similar Payments – TAXABLE
4429 Tort, Settlements and Similar Payments - NONTAXABLE
4430 Pensions, Annuities and Benefits
4431 Payments into Pension Funds
4432 Unemployment Compensation Payments
4433 Support Services for the Unemployed
4434 Support Services for the Unemployed – Client Reimbursement
4440 Prizes, Premiums, and Awards
4441 Lottery Prizes - Monetary
4442 Lottery Prizes - Merchandise
4443 Taxable Grants, Payments to Recipients
4452 Funeral and Burial Expenses, Reimbursements
4453 Payments to Governmental Units and Tax Exempt Organizations
4458 Services, Not Elsewhere Classified
4459 Attorney Fees – Grants and Awards
4460 Medical Services for Public Assistance Recipients, Payments to Service Providers

4400 AWARDS AND GRANTS (Continued)

4461 Assistance Payments to Individuals
4462 Funeral and Burial Expenses, Payments to Vendors
4463 Medical Preparation and Food Supplies for Free Distribution
4464 Reimbursements and Payments to Benefit Recipients
4465 Domestic Services under Vocational Rehabilitation Program
4466 Domestic Services For Aided Persons
4467 Medical Services, Payments to Providers
4468 Supplies, Equipment, and Prescription Drugs, Payments to Vendors
4469 Local Government Group Insurance Payments for Members
4470 Grants to Local Governments, Not Elsewhere Classified
4471 Payments to Local Governments for Employees
4472 Transportation Grants
4473 Construction Grants
4474 Grants for Educational Purposes -- Elementary and Secondary Education
4475 Awards and Grants to Students
4476 Grants for Educational Purposes -- Higher Education
4477 Matching Funds to Universities
4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child Nutrition Programs
4479 Grants to Other State Agencies
4480 Grants to Tax Exempt Organizations
4481 Grants on Behalf of Veterans and Their Dependents, Payments to Service Providers
4482 Grants Paid to Veterans and Their Dependents
4483 Court of Claims Awards - Crime Victims Assistance-Payments to Individuals
4484 Court of Claims Awards - Crime Victims Assistance-Payments to Medical Providers
4485 Court of Claims Awards - General Claims
4486 Court of Claims Awards - All other
4487 Combined Settlement/Attorney Payments
4488 Loans
4489 Nontaxable Grants and Awards, Not Elsewhere Classified, Payments to Recipients

4400 AWARDS AND GRANTS (Continued)

4490 Court of Claims Awards
4491 Shared Revenue Payments
4492 Health Care Benefits – Day Care Providers/Personal Assistants in the Home Services Program
4493 Day Care Provider – Union Dues
4494 Day Care Provider Payments
4495 In-Home Day Care Provider Payments
4496 Living Expenses for State Wards Outside of State Institutions, Payments to Service Providers
4497 Living Expenses for State Wards Outside of State Institutions, Reimbursements to Foster Parents

4500 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

4900 AWARDS AND GRANTS, LUMP SUMS AND OTHER PURPOSES

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

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

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

6625 Remodeling and Renovation Projects

6627 Asbestos Abatement Cost
6628 Architectural and Engineering Fees

6640 Site Improvements
6650 Planning

6600 PERMANENT IMPROVEMENTS (Continued)

6660 Utilities
6671 Fixed Equipment
6673 Moveable Equipment

6900 PERMANENT IMPROVEMENTS, LUMP SUMS & OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

7710 Attorney Fees – Highway and Related Construction
7711 Land, Rights of Way and Easements--Highways
7712 Land, Appraisal, Engineering and Testing Fees--Highways
7713 Land, Relocation Costs--Highways
7721 Construction and Improvements--Highways
7725 Repair and Maintenance--Highways
7728 Architectural and Engineering Fees--Highways
7731 Land, Rights of Way and Easements - Aeronautics
7732 Land, Appraisal, Engineering and Testing Fees- Aeronautics
7733 Land, Relocation Cost – Aeronautics
7734 Construction and Improvement – Aeronautics
7735 Repair and Maintenance – Aeronautics
7736 Architectural and Engineering – Aeronautics
7741 Construction and Improvement – Railroads
7742 Repair and Maintenance – Railroads
7743 Architectural, Engineering and Other Professional Services - Railroads
7751 Land, Rights of Way and Easements--Waterways
7752 Land, Appraisal, Engineering and Testing Fees--Waterways
7753 Land Relocation Costs--Waterways
7773 Acquisition, Construction and Improvements--Waterways
7788 Architectural and Engineering Fees--Waterways
7791 Shared Waterway Agreements
7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere Classified

7900 TRANSPORTATION AND RELATED CONSTRUCTION LUMP SUMS AND OTHER PURPOSES

DEBT SERVICE

8800 DEBT SERVICE

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

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

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

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

8900 DEBT SERVICES - LUMP SUM

REFUNDS

9900 REFUNDS

9910 Income Tax Refunds
9911 Individual Income Tax Refunds
9912 Corporate Income Tax Refunds
9913 Personal Property Tax Replacement Tax Refunds
9914 Individual Income Tax Refund with EITC, not TANF-Reimbursable
9915 Individual Income Tax Refund with EITC, not TANF-Reimbursable - Interest
9916 Individual Income Tax Refunds-Interest
9917 Corporate Income Tax Refunds-Interest
9918 Personal Property Tax Replacement Tax Refunds-Interest

9900 REFUNDS (Continued)

9919 State Earned Income Tax Credits
9920 Other Tax Refunds
9921 Inheritance Tax Refunds
9923 Motor Fuel Tax Refunds
9925 Tax Refunds, Not Elsewhere Classified

9930 Other Refunds
9932 Refunds to Students
9934 Refunds of Federal and Other Grants
9935 Refunds of Other Grants
9938 Refunds of Prior Calendar Year Retirement Contributions
9939 Refunds, Not Elsewhere Classified
9940 Refunds, Local Recovery Fee
9941 Refunds, State Recovery Fee

9950 Income Tax Rebate
9951 Property Tax Rebate

9970 STATUTORY TRANSFERS OUT (COMPTROLLER USE ONLY)

9995 REPLACEMENT WARRANTS (COMPTROLLER USE ONLY)

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

PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

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

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

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

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

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

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

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

The item ‘personal services’, when used in an appropriation Act, also includes a payment to reimburse the Department of Central Management Services for temporary total disability benefit payments in accordance with subdivision (9) of Section 405-105 of the Department of Central Management Services Law (20 ILCS 405/405-105).

Beginning July 1, 1993, the item ‘personal services’ and related line items, when used in an appropriation Act or this Act, shall also mean and include back wage claims of State officers and employees to the extent those claims have not been satisfied from the back wage appropriation to the Department of Central Management Services in the preceding fiscal year, as provided in Section 14b of this Act and subdivision (13) of Section 405-105 of the Department of Central Management Services Law (20 ILCS 405/405-105).

The item ‘personal services’, when used with respect to State police officers in an appropriation Act, also includes a payment for the burial expenses of a State police officer killed in the line of duty, made in accordance with Section 12.2 of the State Police Act and any rules adopted under that Section.

For State fiscal year 2005, the item ‘personal services’, when used in an appropriation Act, also includes payments for employee retirement contributions paid by the employer.”

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

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

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

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

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

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

1121 Deceased Employee Compensation.
Remaining amounts paid on behalf of a deceased employee to an estate or heir(s) pertaining to unliquidated vacation, overtime, sick leave, etc. where the payment to the deceased individual would have been paid from the "personal services." Refer to SAMS Death Benefit Procedure 23.50.20 for further information. **R**

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

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

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

1128 Employee Bonus Payments.
A non-recurring personal service payment made in addition to an employee’s base compensation that does not increase their base pay. Stipend and overtime payments do not qualify as bonus payments. **NR**

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

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

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

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

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

1160 RETIREMENT

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

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

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

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

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

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

1168 Employer Contributions for Pension-Limited Scope.
Payments by the State for pension costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1). **NR**

1170 SOCIAL SECURITY

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

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

1180 GROUP INSURANCE

1180 Employer Contributions for Group Insurance.
Payments by State agencies for life and medical insurance costs. **NR**

1181 Employer Contributions for Health and Welfare Insurance-Limited Scope.
Payments by the State for health and welfare insurance costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1) and payments to Unions for group insurance reimbursement. **NR**

1182 Employee Contributions for Health and Welfare Programs-Limited Scope.
Pass-through payments for employee contributions for legal and education costs under Union health and welfare plans. **NR**

1190 Employer Contributions for Other Fringe Benefits-Limited Scope.
Payments by the State for other fringe benefits costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1). **NR**

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

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

> "The item 'contractual services', when used in an appropriation act, means and includes: (a) Expenditures incident to the current conduct and operation of an office, department, board, commission, institution or agency for postage and postal charges, surety bond premiums, publications, subscriptions, office conveniences and services, exclusive of commodities as herein defined; (b) Expenditures for rental of property or equipment, repair or maintenance of property or equipment including related supplies, equipment, materials, services, replacement fixtures and repair parts, utility services, professional or technical services, moving expenses incident to a new State employment, and transportation charges exclusive of 'travel' as herein defined; (c) Expenditures for the rental of lodgings in Springfield, Illinois and for the payment of utilities used in connection with such lodgings for all elected State officials, who are required by Section 1, Article V of the Constitution of the State of Illinois to reside at the seat of government during their term of office; (d) Expenditures pursuant to multi-year lease, lease-purchase or financed purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended; (e) Expenditures of $5,000 or less per project for improvements to real property which, except for the operation of this Section, would be classified as 'permanent improvements' as defined in Section 21, (f) Expenditures pursuant to multi-year lease, lease-purchase or financed purchase contracts for land, permanent improvements or fixtures, (g)

Expenditures for facilities management, communication, information technology, and professional services provided by the Department of Central Management Services pursuant to the Department of Central Management Services Law of the Civil Administrative Code of Illinois.

The item 'contractual services' does not, however, include any expenditures included in 'operation of automotive equipment' as defined in Section 24.2.

The item 'contractual services' does not include any expenditures for professional, technical, or other services performed for a State agency under a contract executed after July 1, 1992 by a person who was formerly employed by that agency and has received any early retirement incentive under Section 14-108.3 or 16-133.3 of the Illinois Pension Code based on retirement before 1993, unless the official or employee executing the contract on behalf of the agency has certified that the person performing the services either (i) possesses unique expertise, or (ii) is essential to the operation of the agency. This certification must be filed with the Office of the Auditor General prior to the execution of the contract, and shall be made available by that Office for public inspection and copying. The item 'contractual services' does not include any expenditures for professional, technical, or other services performed for a State agency under a contract executed after the effective date of this amendatory Act of the 92nd General Assembly by a person who has received any early retirement incentive under Section 14-108.3 or 16-133.3 of the Illinois Pension Code based on retirement in 2002 or later. A contract not payable from the contractual services item because of this paragraph shall not be payable from any other item of appropriation. For the purposes of this paragraph, the term 'agency' includes all offices, boards, commissions, departments, agencies, and institutions of State government."

1201 Petty Cash Fund Establishment/Reimbursements.
Payments made to petty cash fund custodians reporting reimbursements for Comptroller approved expenditures, individually less than $99.99, or for the establishment or increase of a petty cash fund. **NR**

1202 Contractual Expense Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee for expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a contractual service line. This

code is not used for travel reimbursement to Contractual Payroll Employees (1264) or registration fees and conference expenses (1276). **NR**

1205 Freight by a Commercial Carrier.
Charges for shipment out of any kind of property by a commercial carrier. Delivery of mail is chargeable to 1261, and moving/relocation services are chargeable to 1289. In the case of equipment or commodity purchases and rental of equipment, the total delivered cost including freight is chargeable to the account covering such purchases. **NR**

1211 Communications Revolving Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Communication Managers, Graphic Artists, and Web Content Managers by the Department of Information Technology and billed by the Communications Revolving Fund. **NR**

1212 Professional Services Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Internal Auditors and Legal staff by the Department of Central Management Services and billed by the Professional Services Fund. **NR**

1213 Technology Management Revolving Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Information Technology Infrastructure by the Department of Information Technology and billed by the Technology Management Revolving Fund. **NR**

1214 State Garage Revolving Fund Payments.
Payments for vehicle usage fees, including lease, repair and maintenance, provided by the Department of Central Management Services and billed by the State Garage Revolving Fund. **NR**

1215 Grant Accountability and Transparency Revolving Fund Centralization Payments.
Payments for the operational, contractual, information system development and maintenance costs associated with and pursuant to the centralization of Grant Accountability and Transparency and Budgeting for Results functions performed by the Governor's Office of Management and Budget and billed by the Grant Accountability and Transparency Revolving Fund. **NR**

1221 Repair and Maintenance, Furniture, Office, and Household Equipment.
Charges for contractual repair or routine service of equipment such as copiers, calculators, fans, desks, chairs, televisions, refrigerators, water coolers, vacuum cleaners, kitchen appliances, and postage meter machines. **R**

1222 Repair and Maintenance of Aircraft and Boats.
Charges for contractual repair or routine service of aircraft and boats. **R**

1223 Repair and Maintenance, Real Property.
Charges for contractual repair or maintenance of buildings and other structures, roads, fixed plant equipment (fixtures) such as boilers and water heaters, and land. Examples of repair and maintenance projects are painting, papering, glazing, repaving, and the replacement of worn out or damaged fixtures such as fixed lighting, toilets and other major plumbing components, furnaces, boilers, air conditioners, water heaters, fuse boxes, circuit breakers, elevators, major electrical components, inspections (sprinkler, fire alarm, security alarm), draperies and drapery rods, and attached carpeting. Charges for new construction, additions, remodeling, renovation, or new fixtures must use the appropriate permanent improvement expenditure object code (6600 series) regardless of whether or not the project exceeds $5,000. **R**

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

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

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

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

1230 In-House Repair and Maintenance, Purchase of Merchandise, Minor Permanent Improvement Projects.
Charges for the direct purchase of supplies, equipment, materials, replacement fixtures and repair parts in connection with the repair and maintenance of real and personal property, Roads or permanent improvement projects not exceeding $5000 where the labor will be performed by the agency's employees. Also included are purchases of merchandise stored for later use on as needed basis regardless of whether the labor is to be performed by an agency's employees or a different vendor. NOTE: Only purchases of equipment incorporated into and becoming a part of the property repaired can be charged to this detail object. Tools used in repair and maintenance must be charged to 1540 or 1395. Reimbursement to employees for these expenses should be charged to 1202. **NR**

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

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

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

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

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

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

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

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

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

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

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

1243 Book Binding Services.
Charges incurred for the binding or rebinding of books and periodicals. This account is not to be used by agencies receiving a specific "Printing" appropriation. Also, account

1560 is to be used for binding costs where included in the inventoriable costs of library operations. **R**

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

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

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

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

1248 Building and Ground Maintenance.
Charges for services rendered, other than by State employees, for such purposes as waste removal, janitorial services, cleaning of buildings, laundry and towel-supply services,

extermination services, detective and guard services, and security alarm maintenance. Ground maintenance services include items such as tree trimming, dirt hauling and spreading. **R**

1250 Employee Moving Expenses, Payments to Vendors.
Moving expenses paid DIRECTLY TO VENDORS on behalf of new State employees or relocated current employees. Includes lodging, meals, and transportation costs if not chargeable to Travel, detail object 1293 or 1294. [Tax Note: Employer-paid employee moving expenses are taxable to the employee and must be reported on the employee's Form W-2. Refer to Payroll Procedure 23.50.10 for further information.] **R**

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

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

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

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

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

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

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

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

1263 Travel and other expenses, Contractual Payroll Employee, Payments to Vendors.
Payments made DIRECTLY TO VENDORS on behalf of Contractual Payroll Employees (as defined by detail object code 1145) for any expenditure directly incident to travel or other incidental expenses in connection with official State business. This code is NOT used for reimbursements to contractual payroll employees (1202) or reimbursement to Contractual Payroll Employees for travel (1264). **R**

1264 Travel Reimbursements to Contractual Payroll Employees.
Payments to reimburse a contractual payroll employee (as defined by detail object code 1145) for any expenditures directly incident to travel in connection with official State business. All travel reimbursements must be processed on a standard C-10 form. All other contractual expense reimbursements should be charged to detail object 1202. **NR**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1284 Computer Software.
Charges incurred for the purchase, lease, license, and maintenance of computer software. These costs include payments for software upgrades, contractual payments to vendors to maintain and/or improve computer software, downloading applications and registration of domain name. Excludes software support services which should be charged to 1245. **NR**

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

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

1287 Tort, Settlements and Similar Payments – TAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation and permission has been granted from the Office of the Attorney General when the agency does not have a tort line. This is to be used for taxable payments to an injured party (or designee). Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (1244) or combined settlement/attorney payments (1268). **R**

1288 Tort, Settlements and Similar Payments – NONTAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation and permission has been granted from the Office of the Attorney General when the agency does not have a tort line. This is to be used for non-taxable payments to an injured party (or designee). Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (1244) or combined settlement/attorney payments (1268). **NR**

1289 Contractual Services, Not Elsewhere Classified.
Charges for services rendered by non-employees which cannot reasonably be paid from any other account under "Contractual Services." Miscellaneous services not subject to precise classifications may be charged to this account. Examples are: charges for catering services, lettering of doors or other equipment, sign painting, payment of bonus commissions to lottery agents and information, cable, press releases, web maintenance, restocking fee, transcription services for medical records, wireless Internet, online class, background checks, recycling, shredding, chemical/hazardous waste, and refurbished toner. **R**

1290 <u>TRAVEL</u>

Defined by "An Act in relation to State Finance" (30 ILCS 105/16) as follows: "The item ‘travel’ when used in an appropriation act, shall include any expenditure directly incident to official travel by State officers, commission members and employees or by wards or charges of the State, involving reimbursement to travelers, or direct payment to private agencies providing transportation or related services."

1291 In-State Travel, Reimbursements to Employees.

Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled within the State of Illinois in connection with official state business, as provided by applicable travel regulations. **NR**

1292 Out-of-State Travel, Reimbursements to Employees.
Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. **NR**

1293 In-State Travel, Payments to Vendors.
Includes all payments made directly to vendors providing services to state officers and employees traveling within the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, buses, and I-PASS transponder usage. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. **R**

1294 Out-of-State Travel, Payments to Vendors.
Includes all payments made directly to vendors providing services to state officers and employees traveling outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, and buses. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. **R**

1295 Travel, Mileage Reimbursements to Employees.
Payments for reimbursements of mileage expenses incurred by state officers and employees who traveled in connection with official state business, as provided by applicable travel regulations. **NR**

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

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

COMMODITIES

1300 COMMODITIES

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

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

1302 PRINTING.

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

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

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

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

1305 Commodities Expense Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee or a contractual payroll employee for commodity expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a commodities line. **NR**

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

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

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

1332 Industrial and Shop Materials.
Charges for the acquisition of materials fabricated into a finished commodity or item of equipment, whether in connection with a shop activity supported by a working fund, in connection with a shop activity supported by some other State fund. Covers textile, metal, leather, and lumber materials; wood and other vegetable fibers; dyes, chemicals and paints; and incidental materials such as twine, thread, yarn, tacks and nails, buttons and other fasteners, and the leather bindings, when purchased for fabrication in an industry or shop. Also includes materials used in the production of food intended for

resale. Supplies consumed in such industries or shops should be charged to such other "Commodities" accounts as is appropriate. **NR**

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

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

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

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

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

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

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

1391 Household, Laundry and Cleaning Supplies.
Charges for the acquisition of consumable kitchen, laundry, and janitor supplies. Includes the cost of: bed linens, blankets, pillows; cosmetics, toiletries, and related consumable items of personal care; soaps, cleaning compounds and fluids, and polishes; insecticides and household disinfectants; paper towels; cans, jars, bottles, and lids for canning operations. **NR**

1392 Forage and Farm and Garden Supplies.
Charges for the acquisition of consumable supplies primarily or solely for farm, garden, or greenhouse use. Includes the cost of: mulch; forage and other livestock foods; seeds and seedlings; fertilizers and soil foods; horseshoes.

However, parts and fittings for farm equipment (other than motor vehicles) should be charged to account 1224. **NR**

1393 University Central Supply Services.
Payments by a university to a central service organization to include all expenses related to providing the university with necessary supplies. **NR**

1394 Office and Library Equipment, Not Exceeding $100.
Charges for the acquisition of office and library "equipment" having a unit value not in any instance exceeding $100. Including scissors, pen sets, pencil sharpeners, staplers, extension cords, letter boxes, rubber stamps, waste baskets, chair pads, desk pads, etc., but does not include expenditures for library books or items included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**

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

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

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

1398 Equipment, Not Elsewhere Classified, Not Exceeding $100.
Charges for the acquisition of equipment having a unit value not in any instance exceeding $100 which is not properly chargeable to any other "Equipment, Not Exceeding $100" account. Includes sports equipment, games, handcuffs, pad locks, fire extinguishers, reference books, rechargeable batteries, wireless cards, memory card stick, USB drive, optical mouse, Bluetooth, etc., but not items properly included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. **NR**

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

EQUIPMENT

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

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

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

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

1502 Equipment Expense Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee or a contractual payroll employee for equipment expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to an equipment line. NR

1510 Office Furniture and Equipment.
Charges for the acquisition of durable personal property for office use, at delivered price including transportation and assembling/installation costs. Includes not only equipment uniquely suited to office use: card index and file cabinets, but also equipment and furniture suitable either for office or other use, when actually purchased for office use, such as: bookcases, chairs and tables, electric fans, clothes lockers and clothes tress, moveable carpets and rugs, draperies, and table lamps but does not include fixtures (See 11.50.30, 57 of 57). **NR**

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

1521 Passenger Automobiles.
Charges for the acquisition, at delivered price including transportation costs, of passenger automobiles and accessories or equipment, including automobile radios, remote control key unit, GPS and movable GPS, and adapter to plug in laptop. **NR**

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

1530 Household Equipment and Furnishings.
Charges for the acquisition, at delivered price including transportation and assembling/ installation costs, or: furniture and furnishings except that purchased specifically for office use (account 1540); and such equipment as household-size kitchen appliances, refrigerators, water coolers and vacuum cleaners, but not including fixtures (See 11.50.30, 54 of 54). Beds, springs and inner-spring or rubber mattresses are considered equipment in this account.

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

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

Where the vendor connects or installs machinery acquired by the State, the costs of such connection or installation, whether or not shown separately on the invoice, is also chargeable to account 1540. Fixtures must not be charged to this account. (See 11.50.30, 57 of 57).

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

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

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

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

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

1599 Equipment, Not Elsewhere Classified.
Charges for the acquisition at the delivered price including transportation and assembling/installation costs, of equipment not chargeable to any other account. Includes athletic, playground and recreational equipment; musical instruments, radios, photographic equipment; barber and beauty culture equipment; firearms, security alarms, wheelchairs, televisions, trailers, and GPS locator for off-road equipment.

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

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

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

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

NOTE: Agencies that receive an appropriation for EDP cost within a divisional structure should utilize the proper operational detail object (i.e., 1225, 1304, 1540, etc.) PAYMENTS FOR COMPUTER SOFTWARE MUST CITE DETAIL OBJECT 1284.

1602 Electronic Data Processing Expense Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee or a contractual payroll employee for electronic data processing expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to an Electronic Data Processing line. **NR**

1681 Rental, Data Processing Equipment.
Charges for the rental of data processing equipment such as: computers, on-site terminals, and printers. **R**

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

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

1687 EDP Equipment.
Charges for the acquisition of durable equipment for EDP use, at delivered price including transportation costs. Includes such equipment as: computers, printers, desks, chairs, files, surge protector, cables, and other equipment for the use of EDP personnel. **NR**

* NOTE: Plus any valid expenditure objects elsewhere defined.

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

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

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

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

1702 Telecommunication Expense Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee or a contractual payroll employee for telecommunication expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a telecommunication line. Examples include: cellular and regular phone charges originating outside of office. **NR**

1710 Repair and Maintenance, Telephone, Data, Radio and Other Communication Equipment.
Charges for all contractual repair and maintenance to telephone, data, radio and other communication equipment. Servicing or adjustment of telephones, switchboards (includes Centrex and PBX systems), answering devices, data communications lines, modems, network elements, off-site terminals, base, mobile, portable or paging radio equipment, video communications, interconnection equipment and all other telecommunications equipment. This code is not used for the cost of parts and supplies billed separately (1730). **R**

1721 Rental, Telephone Services (Lines and Tolls) and Equipment.
Charges for the rental or lease of telephone; intercity communications services and equipment charges for the rental and lease of communication facilities and communications between cities (includes voice and video integrity services, WATS, tie lines, and foreign exchange tolls and lines); switchboard-type telephone systems (includes Centrex and PBX Communications and lines and tolls.) Also includes phone line Internet, Lifeline, recurring charges for Voice-over Internet Protocol (VoIP), and leased circuits for fire alarms. **R**

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

1723 Rental, Radio Communication Services (Lines and Airtime) and Equipment.
All charges for the rental or lease of base, mobile, portable and related system radio equipment and services, including lines and airtime. **R**

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

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

1729 Rental, Other Communication Services (Lines and Tolls) and Equipment.
Charges for the rental or lease of telecommunication equipment not chargeable to other accounts. Items included here are telecopiers, low and high-speed facsimile equipment, audio video alarm services, mobile telephone, communications consulting services, etc., and telegram services, including lines and tolls. Also includes satellite GPS, news conference and faxed press releases. **R**

1730 Parts and Supplies for Telephone, Data Radio Communication Operations.
Charges for the acquisition of replacement parts, upgrade option parts, space parts and other parts and supplies used on and in conjunction with telephone, data and radio communication equipment. Items included are phone cords, phone cable, facsimile machine supplies, radio crystals, antennas, cabling, batteries, lower parts and related items. This code is NOT used for repair and maintenance services (1710). **NR**

1740 Rental, Answering and Paging Communication Services (Lines and Tolls) and Equipment.
Charges for the rental or leasing of answering and voice and/or tone paging equipment and services, including lines and tolls. **R**

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

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

1799 Telecommunication Services, Not Elsewhere Classified.
Charges for telecommunication services not chargeable to other accounts. Includes advertising in a directory and refurbished fax cartridges. **R**

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.2) as follows:
"The item 'operation of automotive equipment', when used in an appropriation act, means and

includes all expenditures incurred in the operation, maintenance and repair of automotive equipment, including expenditures for motor fuel, tires, oil, repair parts and other articles which, except for the operation of this section, would be classified as 'commodities' or 'contractual services' but not including expenditures for the purchase or rental of equipment."

1802 Operation of Automotive Equipment Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee or a contractual payroll employee for Operation of Automotive Equipment expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to an Operation of Automotive Equipment line. **NR**

1892 Bulk Tires.
Payments from the State Garage Revolving Fund, unless otherwise authorized by the State Comptroller, for individual purchases of tires over $20,000. **NR**

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

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

1895 Bulk Fuel.
Payments from the State Garage Revolving Fund, unless otherwise authorized by the State Comptroller, for individual purchases of gasoline, oil and antifreeze over $20,000. **NR**

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

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

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

1899 Automotive Expenses, Not Elsewhere Classified.
Charges for vehicle registration fees, EPA fees, tire user fees, cleaning supplies, electric vehicle (EV) fees, and other nonservice automotive expenses which do not fall within the more specific classifications under "Operation of Automotive Equipment." Payments for automotive services not within the more specific classifications should be charged to detail object 1898. **NR**

LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES
Any valid expenditure object.

1910 LUMP-SUM, OPERATIONS
Any valid operations expenditure object.

1920 LUMP-SUM-OPERATIONS-EXCLUDING-PERSONAL SERVICES
See 4900, 6900 and 7900 for Other Lump Sum Accounts.

1930 EFFICIENCY INITIATIVE PAYMENTS
Payments to the CMS Efficiency Initiatives Revolving Fund for savings from specific efficiency initiatives pursuant to Public Act 93-0025. All initiative savings have been designated by the Director of Central Management Services and approved by the Governor. **NR**

1970 EMPLOYEE PARTICIPANT IN DEPENDENT CARE ASSISTANCE PLAN
Payments to employees participating in the dependent care payroll deduction program. (non-taxable) **NR**

1971 PAYMENT FOR EXCESSIVE DEDUCTIONS IN DEPENDENT CARE PROGRAM.
Payment to employees for excessive deductions due to payroll computation errors or changes in family status. **NR**

1972 EMPLOYEE PARTICIPANT IN MEDICAL CARE ASSISTANCE PLAN
Payments to employees participating in Medicare assistance payroll deduction program. (non-taxable) **NR**

1973 CMS PAYROLL DEDUCTION PROGRAMS
Payments to, or on behalf of, employees participating in payroll deduction programs administered by the Department of Central Management Services. **NR**

1975 HEALTH INSURANCE PAYMENTS FOR MEMBERS
Payments to the Administrative Service Organizations for claims submitted by the hospitals, health care providers and individual members under the self-insured State Health Insurance Plan; and to Health Maintenance Organizations and other health care for the provision of health coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. **R**

1976 HEALTH INSURANCE PAYMENT REIMBURSEMENTS TO MEMBERS
Payments to individual members under the self-insured State Health Insurance Plan for reimbursement of costs incurred under special programs including transplant travel, adoption, hospital audit, and smoking cessation programs. **NR**

1977 LIFE INSURANCE PAYMENTS FOR MEMBERS - PAID BY CMS
Payments by the Department of Central Management Services to the carriers for the provision of life insurance coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. **NR**

1978 EMPLOYER CONTRIBUTIONS FOR EMPLOYEES' HEALTH SAVINGS ACCOUNTS TO THIRD PARTY ADMINISTRATORS.
Payments to Third Party Administrators to fund Health Savings Accounts for employees. **R**

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

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

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

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

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

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

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

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

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

1991 INTEREST PENALTY – PROMPT PAYMENT ACT – 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**

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

4404 Transportation Grants, Nonessential Bond Fund Projects.
Payments for nonessential bond-financed projects for construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**

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

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

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

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

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

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

4424 Industrial Commission or Negotiated Settlement Awards for Injured Employees
Payment of awards for death, permanent injury, permanent disfigurements and miscellaneous categories. Includes awards for funeral expenses and lifetime pension awards. Specifically does not include medical or temporary total disability payments. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **NR**

4425 Workers' Compensation Payments to Third Party Administrators
Payments to Third Party Administrators for claims submitted by injured employees, medical service providers and vendors under the Workers' Compensation Act. **NR**

4428 Tort, Settlements and Similar Payments – TAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation. This is to be used for taxable payments to an injured party (or designee) when the agency has a tort line. Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). Refer to detail object 1287 for more information when the agency does not have a tort line. **R**

4429 Tort, Settlements and Similar Payments - NONTAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation. This is to be used for non-taxable payments to an injured party (or designee) when the agency has a tort line. Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). Refer to detail object 1288 for more information when the agency does not have a tort line. **NR**

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

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

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

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

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

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

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

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

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

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

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

4453 Payments to Governmental Units and Tax Exempt Organizations
Reimbursements and other payments to such entities for or authorized by the State (e.g., stream gauging by U.S. Geological Survey). Excludes grants to local governments (4470), grants to Illinois State Agencies (4479), and grants to tax-exempt organizations (4480). **NR**

4458 Services, Not Elsewhere Classified.
Payments made directly to non-state employees for services which do not fall within a more specific detail object under "Grants and Awards." Includes the services of court reporters and hearing officers. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **R**

4459 Attorney Fees.
Payments made directly to attorneys in connection with legal services paid under “Grants and Awards” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. This code is NOT used for combined settlement/attorney payments (4487). **R**

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

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

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

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

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

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

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

4467 Medical Services, Payments to Providers.
Medical payments DIRECTLY TO SERVICE PROVIDERS, including hospitals, clinics, physicians, nurses, optometrists, psychologists, and occupational, speech, and physical therapists. Includes payments to medical service providers for screening and diagnostic services related to medical treatment for children. Excludes payments to pharmacies for prescription drugs (4468); payments to vendors for equipment and supplies (4468); and payments directly to benefit recipients (4461, 4464). **R-M**

4468 Supplies, Equipment, and Prescription Drugs, Payments to Vendors.
Payments made DIRECTLY TO VENDORS for supplies, equipment, and prescription drugs. Excludes payments for services and reimbursements to benefit recipients. **NR**

4469 Local Government Group Insurance Payments for Members
Payments under the program of medical insurance to eligible members of the Local Government Health Insurance Reserve Program; as provided in the Local Government Employees Group Insurance Act. **R**

4470 Grants to Local Governments, Not Elsewhere Classified.
Grants to political subdivisions of the State created by or pursuant to law. Includes grants to such entities as planning commissions and port districts as well as counties, municipalities and townships. Excludes payments of a reimbursement nature that are not grant-related (detail object 4453). **NR**

NOTE: Grants to local governments for construction, salaries of local unit employees, transportation and education programs are chargeable elsewhere. See detail objects 4472, 4473, 4474 and 4491.

4471 Payments to Local Governments for Employees.
Fees and salaries (whole or part) paid to employees of Local governments either directly or through the governmental unit. However, under the Finance Act definition, salaries of employees of county bureaus of public welfare, administering old age and dependent children assistance programs, are chargeable to account 1120. **NR**

NOTE: This includes payments for States Attorneys' Salaries and payments to States Attorneys for Child Support Enforcement.

4472 Transportation Grants.
Payments for the construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**

4473 Construction Grants.
Payments for acquisition, enlargement or improvement of land, buildings and structures, including municipal sewage treatment works grants. **R**

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

Service Regions, Educational Service Centers, colleges, universities, and state and local governments. **NR**

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

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

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

4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child Nutrition Programs.
Payments to reimburse sponsors for a portion of the cost of providing nutritious meals to eligible children. Sponsors include public schools, private schools, residential child care institutions, day care centers, camps, family day care programs, Head Start centers, not-for-profit organizations, and state, local, municipal and county governments. **NR**

4479 Grants to Other State Agencies.
Payments to other departments, agencies, boards or commissions of the State of Illinois on a grant basis. Excludes payments of a reimbursement nature that are not grant-related (detail object 4453).

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

4480 Grants to Tax Exempt Organizations.
Payments to community action agencies and other statewide organizations of a tax exempt nature. Grants to Illinois State Agencies should be charged to 4479. This detail object should not be used for any payment that includes services. **NR**

4481 Grants on Behalf of Veterans and their Dependents, Payments to Service Providers.
Payments DIRECTLY TO VENDORS for cartage and erection of veterans' headstones, educational opportunities for children of veterans, and non-rent housing assistance. Nontaxable grants paid directly to veterans and their dependents should be charged to detail object 4482. Rental assistance paid to property owners or managers should be charged to detail object 4410. **R**

4482 Grants Paid to Veterans and Their Dependents.
Nontaxable grant payments to veterans or their dependents for housing assistance, cartage and erection of veterans' headstones, educational opportunities for children of veterans, and veteran bonuses. Payments to service providers on behalf of veterans and their dependents should be charged to detail object 4481.

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

4483 Court of Claims Awards-Crime Victims Assistance-Payments to Individuals.
Payments to crime victims as provided under the Crime Victims Compensation Act. **NR**

4484 Court of Claims Awards-All Payments to Medical Providers.
Payments to medical providers for all medical and hospital expenses related to Crime Victims Compensation Act and lapsed appropriation claims. **R-M**

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

4486 Court of Claims Awards-All Other.
Payment of lapsed appropriation claims, interest claims, contracts, back salary awards and payments to non-medical vendors, including attorneys, as provided under the Crime Victims Compensation Act. **R**

4487 Combined Settlement/Attorney Payments.
Combined settlement/attorney payments made to an attorney and client when the attorney’s fees cannot be determined. Excludes payments made to attorneys when the distribution between the attorney and client is known. Note: Vouchers should be submitted with the attorney’s name on the first line and should use the TIN of the attorney. **R**

4488 Loans.
Payments made when repayment by the recipient is a condition of the disbursement, including payments under the Small Business Development Act for equity loans which are not equity position investments that are chargeable to 1298 and for the Disadvantaged Business Enterprise/Women Business Enterprise Loan Program. Also includes advances from one treasury-held fund to another fund where repayment is a condition of the advance. Excludes loans to students chargeable to 4475. **NR**

4489 Nontaxable Grants and Awards, Not Elsewhere Classified, Payments to Recipients.
Nontaxable grant and award payments made DIRECTLY TO RECIPIENTS, not reportable on IRS Form 1099, which do not fall within a more specific detail object under "Grants and Awards." Includes reimbursements of qualifying expenses under the Illinois Forestry Development Act cost-share program and payments to individuals under the Individual Family Grant Program. Excludes taxable grants paid directly to recipients (4443) and all payments to service providers and vendors. Refer to SAMS Procedure 17.20.50 for further information on payments subject to IRS Form 1099 reporting. **NR**

4490 Court of Claims Awards.
Payment of claims in conformity with awards and recommendations made by the Court of Claims. **NR**

4491 Shared Revenue Payments.
Return of taxes collected on behalf of other governmental units, including local governments, transit districts and other states, as well as shared revenue payments, such as motor fuel tax distributions. This detail object also includes fees collected on behalf of other state governments or the federal government. **NR**

4492 Health Care Benefits – Day Care Providers/Personal Assistants in the Home Services Program.
Payments by the State for health care benefits for Day Care Providers/Personal Assistants in the Home Services Program under the provisions of a union contract. **NR**

4493 Day Care Provider – Union Dues.
Union dues withheld by the Department of Human Services from individual day care provider payments. This also includes payments of union dues to the respective Day Care Providers' union. **NR**

4494 Day Care Provider Payments.
Payments to day care providers for services to eligible recipients. Excludes payments to individual day care providers for services performed in the recipient's home (4495). **R**

4495 In-Home Day Care Provider Payments.
Payments to individual day care providers for services performed in the recipient's home. Includes related FICA payments. Excludes payments for services performed in the day care provider's home or at day care facilities (4494) and payments to corporations and partnerships (4494). **NR**

4496 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Payments to Service Providers.
Payments directly to service providers for the cost of board, lodging, school tuition, and any other supportive costs including counseling services, homemaker services, adoption subsidies and incentives, respite care, youth in transition costs, placement prevention costs and other similar costs associated with the support of State wards or non-wards or non-wards outside of State institutions. Reimbursements to parental designees should be charged to detail object 4497, excluding payments to medical providers (4467). **R**

4497 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Reimbursements to Parental Designee.
Reimbursements to parental designee for the expenses of caring for ward or non-ward child in their home, including additional sums for providing additional care of a ward or non-ward child which is required by reason of physical mental and emotional handicap of such child. Includes supportive expenses to parental designee for rent, utilities, food, furniture, transportation and other similar supportive costs associated with family preservation and reunification programs. Payments made directly to service providers should be charged to detail object 4496. **NR**

4500 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

The 4500 detail object code series is restricted for use by agencies that have prior written approval from the Office of the Comptroller. The 4500 detail object code series designates that the payments will be processed by alternate SAMS procedures with respect to Obligation requirements. The description and the IRS reportable status of the detail object codes in the 4500 series are identical to the corresponding detail object codes in the 4400 series. For example, detail object code 4553 has the same description and IRS reportable status as 4453.

4600 AWARDS AND GRANTS - RESTRICTED USE - IOC AUTHORIZATION REQUIRED

The 4600 detail object code series is restricted for use by agencies that have prior written approval from the Office of the Comptroller. The description and the IRS-reportable status of the detail object codes in the 4600 series are identical to the corresponding detail object codes in the 4400 series. For example, detail object code 4660 has the same description and IRS-reportable status as 4460.

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

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

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

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

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

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

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

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

6620 Demolition and Removal of Structures and Hazardous Waste other than Asbestos.
Charges incurred for the razing and removal of structures and hazardous waste whether to remove a dilapidated, dangerous, or condemned structure or to make room for a new structure. Asbestos removal should be charged to 6627. **R**

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

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

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

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

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

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

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

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

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

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

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

6900 PERMANENT IMPROVEMENTS, LUMP SUM AND OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

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

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

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

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

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

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

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

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

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

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

7734 Construction and Improvement – Aeronautics
Charges incurred for construction and improvement of airports. **R**

7735 Repair and Maintenance – Aeronautics
Charges incurred for repair and maintenance of airports. **R**

7736 Architectural and Engineering – Aeronautics
Charges incurred for design and engineering incidental to the construction and improvement of airports. **R**

7741 Construction and Improvement – Railroads
Charges incurred for construction and improvement of railroads. **R**

7742 Repair and Maintenance – Railroads
Charges incurred for repair and maintenance of railroads. **R**

7743 Architectural, Engineering and Other Professional Services – Railroads
Charges incurred for architectural, engineering and other professional services incidental to the construction and improvement of railroads. Excludes attorney fees. **R**

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

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

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

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

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

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

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

7900 TRANSPORTATION AND RELATED CONSTRUCTION, LUMP SUMS AND OTHER PURPOSES **NR**

8800 DEBT SERVICE

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

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

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

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

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

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

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

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

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

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

8900 DEBT SERVICE - LUMP SUM **NR**

REFUNDS

9900 REFUNDS

9910 Income Tax Refunds **NR**

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

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

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

9914 Individual Income Tax Refund with EITC, not TANF-Reimbursable **NR**

9915 Individual Income Tax Refund with EITC, not TANF-Reimbursable - Interest **NR**

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

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

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

9919 State Earned Income Tax Credits.
Payments to individuals for Illinois Earned Income Tax Credits pursuant to the Public Aid Code (35 ILCS 5/212). **NR**

9920 Other Tax Refunds **NR**

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

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

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

9930 Other Refunds **NR**

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

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

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

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

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

9940 LOCAL GOVERNMENT DEBT COLLECTION REFUNDS
Refunds made to the debtor for local government debt collected by the IOC offset system. **NR**

9941 STATE GOVERNMENT DEBT COLLECTION REFUNDS
Refunds made to the debtor for state government debt collected by the IOC offset system. **NR**

9950 Income Tax Rebate

9951 Property Tax Rebate

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

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

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

FIXTURES

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

Examples of fixtures are:

Fixed lighting
Toilets, and other major plumbing components
Furnaces
Boilers
Air Conditioners
Water Heaters
Fuse Boxes, Circuit Breakers
Major Electrical Components
Draperies and Drapery Rods
Carpeting (attached)

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

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

LEGISLATIVE

AGENCY GROUP CODE - 1

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

LEGISLATIVE AGENCIES

102		Legislative Inspector General
	10	Investigations
103		Auditor General
	01	General Office
105		Commission on Government Forecasting and Accountability
	01	General Office
	10	Research Unit
108		Legislative Information System
	01	General Operations
109		Legislative Audit Commission
	01	General Office
110		Legislative Printing Unit
	01	Operations
115		Legislative Reference Bureau
	01	General Office
120		Legislative Ethics Commission
	01	Administration
131		General Assembly Retirement System
	01	General Office

LEGISLATIVE AGENCIES (Concluded)

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

JUDICIAL

AGENCY GROUP CODE - 2

CODE ASSIGNMENT AGENCY DIVISION		
201		Supreme Court
	01	Supreme Court
	05	Circuit Courts
	10	Administrative Office
	15	Administration of the First Appellate District
	25	Administration of the Second Appellate District
	30	Officers of the Illinois Court System
	35	Administration of the Third Appellate District
	45	Administration of the Fourth Appellate District
	55	Administration of the Fifth Appellate District
	88	Governors Discretionary Approp
204		Office of Statewide Pretrial Services
	01	General Office
210		Supreme Court Historic Preservation Commission
	01	Administration
275		Judges Retirement System
	01	General Office
280		Courts Commission
	01	General Office
285		Judicial Inquiry Board
	01	General Office
290		State Appellate Defender, Office of the
	01	General Operations
	10	Capital Litigation Division
	20	Violent Crimes Appeals Unit
295		State's Attorneys Appellate Prosecutor, Office of the
	01	General Operations
	88	Governors Discretionary Approp

ELECTED OFFICERS

AGENCY GROUP CODE - 3

CODE ASSIGNMENT AGENCY DIVISION		
310		Office of the Governor
	01	Executive Office
330		Office of the Lieutenant Governor
	01	General Office
340		Office of the Attorney General
	01	General Office
350		Office of the Secretary of State
	01	Executive Group
	10	General Administration Group
	35	Payroll Division
	51	Motor Vehicle Group
360		Office of the Comptroller
	01	Administration
	05	Merit Commission
	10	Inspector General
	12	Statewide Fiscal Operations
	13	Electronic Data Processing
	15	Special Audits
	20	State Officers' Salaries and Other Expenditures
	25	Retirement System Pmt Adm
	65	Court Reporting
370		Office of the Treasurer
	01	General Office
	25	Unclaimed Property

DEPARTMENTS

AGENCY GROUP CODE - 4

CODE ASSIGNMENT AGENCY DIVISION		
402		Aging
	01	Distributive Items
	02	Finance and Administration – State
	03	Home and Community Services – State
	04	Planning, Research and Development – State
	05	Communication and Outreach – State
	06	Division of Community Outreach
	07	Office of Information Technology
	08	Office of Community Transition
	10	Executive Office - State
	22	Finance and Administration – Federal
	26	Senior Health Insurance
	33	Home and Community Services – Federal
	44	Planning, Research and Development – Federal
	55	Communication and Outreach – Federal
	87	Federal Stimulus - ARRA
	88	Governors Discretionary Approp
	89	Shared Services
406		Agriculture
	01	Administrative Services
	05	Computer Services
	10	Agriculture Regulation
	32	Marketing
	42	Bureau of Medicinal Plants
	43	Bureau of Weights & Measures
	44	Animal Industries
	45	Meat Inspection
	46	Land and Water Resources
	47	Environmental Programs
	48	Bureau of Springfield Buildings and Grounds/State Fair
	49	DuQuoin Buildings and Grounds
	52	DuQuoin State Fair
	53	County Fairs and Horse Racing
	87	Federal Stimulus - ARRA

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
406		Agriculture (continued)
	88	Governors Discretionary Approp
	89	Shared Services
416		Central Management Services
	01	Bureau of Administrative Operations
	05	Illinois Information Services
	10	Bureau of Strategic Sourcing and Procurement
	20	Bureau of Benefits
	30	Bureau of Personnel
	35	Business Enterprise Program
	40	Bureau of Property Management
	45	Agency Services
	51	Involuntary Withholding
	55	Bureau of Communication and Computer Services
	60	Bureau of Admin Hearings
	65	Bureau of Internal Audits
	87	Federal Stimulus - ARRA
	89	Shared Services
418		Children and Family Services
	01	Lump Sums
	17	Regional Offices
	30	Central Administration
	33	Administrative Case Review
	38	Quality Assurances
	40	Child Welfare
	50	Child Protection
	73	Budget, Legal and Compliance
	74	Clinical Services
	76	Office of the Guardian
	77	Inspector General
	78	Regulation and Quality Control
	88	Governors Discretionary Approp
	89	Shared Services

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
420		Commerce and Economic Opportunity
	01	Local Projects
	02	Local Projects
	03	Local Projects
	04	Local Projects
	05	Operational Expenses
	06	Local Projects
	07	Local Projects
	08	Local Projects
	09	Local Projects
	10	Local Projects
	11	Local Projects
	12	Local Projects
	13	Local Projects
	14	Local Projects
	15	General Administration
	16	Local Projects
	17	Local Projects
	18	Local Projects
	19	Local Projects
	20	Local Projects
	21	Local Projects
	22	Local Projects
	23	Local Projects
	24	Local Projects
	25	Tourism
	26	Local Projects
	27	Local Projects
	28	Local Projects
	29	Local Projects
	30	Workforce Development
	31	Local Projects
	32	Local Projects
	33	Local Projects
	34	Local Projects
	35	Technology and Industrial Competitiveness

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
420		Commerce and Economic Opportunity (Continued)
	36	Local Projects
	37	Local Projects
	38	Local Projects
	39	Local Projects
	40	Regional Economic Development
	41	Local Projects
	42	Local Projects
	43	Local Projects
	44	Local Projects
	45	Business Development
	46	Infrastructure and Investment
	47	Infrastructure and Investment
	48	Infrastructure and Investment
	49	Infrastructure and Investment
	50	Coal Development and Marketing
	51	Infrastructure and Investment
	52	Infrastructure and Investment
	53	Infrastructure and Investment
	54	Infrastructure and Investment
	55	Films
	56	Infrastructure and Investment
	57	Infrastructure and Investment
	58	Infrastructure and Investment
	59	Infrastructure and Investment
	65	Office of Trade and Development
	70	Energy Assistance
	75	Community Development
	80	Energy and Recycling
	87	Energy Conservation
	88	Governors Discretionary Approp
	89	Shared Services
	90	Recycling and Waste Management
	91	Local Projects
	92	Local Projects
	93	Local Projects

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
420		Commerce and Economic Opportunity (Continued)
	94	Local Projects
	95	Local Projects
	96	Local Projects
	97	Local Projects
	98	Local Projects
	99	Local Projects
422		Natural Resources
	01	Lump Sum General Revenue Fund
	10	General Office Operations
	11	General Office Capital
	12	Realty and Capital Planning
	14	Strategic Services
	16	World Shooting Complex at Sparta
	18	Grant Management and Assistance
	20	Resource Conservation
	30	Office of Coastal Management Program
	40	Law Enforcement
	50	Land Management and Education
	60	Mines and Minerals
	70	Office of Oil and Gas
	80	Water Resources Operations
	81	Water Resources Capital
	94	Museums
425		Juvenile Justice
	01	General Office
	04	School District
	06	After Care Services
	09	Involuntary Withholding
	21	Illinois Youth Center - Chicago
	24	Illinois Youth Center - Harrisburg
	28	Illinois Youth Center - Joliet
	29	Illinois Youth Center - Kewanee
	30	Illinois Youth Center – Murphysboro

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
425		Juvenile Justice (continued)
	33	Illinois Youth Center - Lincoln
	36	Illinois Youth Center - Pere Marquette
	37	Illinois Youth Center - Rushville
	39	Illinois Youth Center - St. Charles
	47	Illinois Youth Center – Warrenville
	87	Federal Stimulus - ARRA
	89	Shared Services
426		Corrections
	01	General Office
	04	School District
	09	Adult Field Services
	52	Big Muddy River Correctional Center
	54	Centralia Correctional Center
	56	Danville Correctional Center
	57	Decatur Women's Correctional Center
	58	Dixon Correctional Center
	60	Dwight Correctional Center
	63	East Moline Correctional Center
	64	Elgin Treatment Center
	65	Southwestern Illinois Correctional Center
	67	Kewanee Life Skills Re-Entry Center
	68	Graham Correctional Center
	69	Illinois River Correctional Center
	70	Hill Correctional Center
	71	Jacksonville Correctional Center
	72	Joliet Treatment Center
	73	Joliet Correctional Center
	74	Lawrence Correctional Center
	75	Lincoln Correctional Center
	77	Logan Correctional Center
	79	Menard Correctional Center
	80	Murphysboro Life Skills Re-Entry Center
	82	Pinckneyville Correctional Center
	83	Pontiac Correctional Center

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
426		Corrections (continued)
	84	Robinson Correctional Center
	85	Shawnee Correctional Center
	86	Governors Discretionary Approp
	87	Federal Stimulus - ARRA
	88	Sheridan Correctional Center
	89	Shared Services
	91	Tamms Correctional Center
	92	Northern Reception Center
	93	Taylorville Correctional Center
	94	Vandalia Correctional Center
	95	Thomson Correctional Center
	96	Vienna Correctional Center
	97	Western Illinois Correctional Center
	98	Correctional Industries
427		Employment Security
	50	Office of the Director
	51	Finance and Administration
	53	Operations
	59	Trust Fund Unit
	62	Workforce Development
	87	Federal Stimulus - ARRA
	89	Shared Services
440		Financial and Professional Regulation
	01	Administrative
	02	Consumer Credit
	03	Credit Union
	04	Currency Exchange
	05	Unclaimed Property
	06	Electronic Data Processing
	07	Title Insurance
	08	TOMA Consumer Protection
	09	Cannabis Regulatory Fund
	10	Involuntary Withholding

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
440		Financial and Professional Regulation (continued)
	11	Debt Settlement
	12	Debt Management
	20	Administrative/Support Insurance
	21	Consumer
	22	Financial Corporate Regulation
	23	Staff Services
	24	Electronic Data Processing
	25	Pension
	26	Senior Health Insurance Programs
	27	Workers' Compensation Insurance Fraud
	30	Real Estate General
	39	Thrift Regulation
	40	Bank & Trust Company
	41	Pawnbroker Regulation
	42	Savings and Residential Finance Regulation
	43	Real Estate License Administration
	44	Appraisal Administration
	45	Real Estate Research and Education
	46	Auctioneer Regulation
	47	Home Inspector Regulation
	48	Real Estate Audit
	49	Court Judgment
	53	Medical Cannabis
	54	Cemetery Oversight
	55	Cemetery Relief
	56	Comm Assoc Manager Licensing & Disciplinary
	57	Athletics
	60	General Professions
	61	Dental
	62	Medical
	63	Optometric
	64	Design
	65	Pharmacy
	66	Podiatry
	67	Certified Public Accountant
	68	Nurse

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
440		Financial and Professional Regulation (continued)
	69	Professional Evidence
	70	Professional Indirect Cost
	71	Cemetery Oversight
	89	Shared Services
442		Human Rights
	01	Administration
	10	Charge Processing
	20	Compliance
	89	Shared Services
444		Human Services
	01	Distributive Items
	10	Field Level Operations
	11	Attorney General Representation
	12	Training Personnel
	13	DHS/Excess Assistance
	14	Tinley Park Mental Health Center
	15	Administrative & Program Support
	16	Management Information Services
	17	Aggregated Personal Services and Fringes
	18	Jack Mabley Developmental Center
	19	Alton Mental Health Center
	20	Disability Determination Services, Bureau of
	21	Home Services Program
	22	Mental Health Grants-in-Aid and Purchase Care
	23	Inspector General
	24	Developmental Disabilities Grants-in-Aid and Purchase Care
	25	Addiction Prevention
	26	Addiction Treatment
	28	Lincoln Developmental Center
	29	Clyde L. Choate Mental Health & Developmental Center
	30	Rehabilitation Services Bureaus
	31	Client Assistance Project
	32	Division of Rehabilitation Services Program and Administrative Support

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
444		Human Services (continued)
	37	DHS Administration
	39	Chicago-Read Mental Health Center
	40	DIS Behavioral Health Program Administration
	41	Sexually Violent Persons Program
	42	Division of Behavioral Health and Recovery
	44	H. Douglas Singer Mental Health and Developmental Center
	45	Ann M. Kiley Developmental Center
	50	School For The Deaf
	51	School For Visually Impaired
	54	John J. Madden Mental Health Center
	58	Warren G. Murray Developmental Center
	59	Elgin Mental Health Center
	60	Community & Resident Services for Blind & Visually Impaired
	66	Chester Mental Health Center
	69	Jacksonville Developmental Center
	70	Illinois Center for Rehabilitation and Education
	72	Joliet Inpatient Treatment Center
	74	Andrew McFarland Mental Health Center
	77	Refugee Social Service Program
	79	Governor Samuel H. Shapiro Develop Mental Center
	80	Human Capital Development
	81	Juvenile Justice Programs
	82	Community Health
	83	Community Youth Services
	84	Early Childhood
	86	Governors Discretionary Approp
	87	Federal Stimulus – ARRA
	88	Governor’s Discretionary Appropriations
	89	Shared Services
	90	Legislative Initiatives
	95	Elisabeth Ludeman Developmental Center
	98	William A. Howe Developmental Center
	99	Legislative Initiatives
445		Illinois Power Agency
	01	Administrative Costs

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
446		Insurance
	11	Market Stability Grant
	12	Enforcement and Consumer Protections Grant
	13	Co-Op Agreement Affordable Care Act
	14	Illinois Health Insurance Exchange
	15	Consumer Assistance Program Grant II
	16	Support Est. State Operated Health Insurance Exchange
	17	Rate Review Cycle II
	18	State Operated Health Insurance Exchange
	19	Patient Protection
	20	Producer Administration
	21	Planning Division
	22	Financial Regulation
	25	Pension Division
	26	Senior Health Insurance
	27	Workers' Compensation
	89	Shared Services
448		Innovation and Technology
	01	Central Office
452		Labor
	01	General Office
	10	Public Safety
	20	Fair Labor Standards
	89	Shared Services
458		Lottery
	01	Operations
	89	Shared Services
466		Military Affairs
	01	Office of the Adjutant General
	15	Facilities Operations
	89	Shared Services

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
478		Healthcare and Family Services
	01	Operations-Lump Sums
	05	Program Administration
	15	Inspector General
	55	Child Support Enforcement
	58	Attorney General Representation
	60	Public Aid Recoveries
	65	Medical
	75	Energy Assistance
	80	Employee Health Insurance
	87	Federal Stimulus – ARRA
	88	Governors Discretionary Approp
	89	Shared Services
482		Public Health
	01	Directors Office Operations
	10	Office of Finance and Administration
	15	Division of Information Technology
	20	Office of Policy, Planning and Statistics
	30	Office of Health Promotion
	40	Office of Health Care Regulation
	50	Office of Health Protection
	51	Office of Health Protection: AIDS/HIV
	52	Springfield Laboratory
	54	Carbondale Laboratory
	56	Chicago Laboratory
	58	Public Health Laboratories
	60	Office of Women's Health
	70	Office of Preparedness and Response
	80	Office of Health Policy
	87	Federal Stimulus – ARRA
	88	Governors Discretionary Approp
	89	Shared Services
480		Early Childhood
	01	Operations

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
492		Revenue
	01	Operations
	10	Government Services
	27	Tax Administration and Enforcement
	45	Lottery Operations
	87	Federal Stimulus – ARRA
	88	Governor's Discretionary Appropriations
	89	Shared Services
493		State Police
	01	Lump Sum Appropriations
	02	Division of Administration
	20	Information Services Bureau
	60	Division of Operations
	73	Financial Fraud and Forgery Unit
	80	Division of Forensic Services and Identification
	85	Division of Internal Investigations
	88	Governor's Discretionary Appropriations
	89	Shared Services
494		Transportation
	01	Central Administration and Planning Office
	02	Capital Improvements, Highways
	03	Information Processing
	05	Highways Central Offices
	06	Department Wide
	07	Planning and Programming
	08	Highway Project Implementation
	09	Program Development
	10	Division of Traffic Safety
	11	Highway Safety Program -Department on Aging
	12	Highway Safety Program – Healthcare and Family Services
	13	ICCB-Highway Safety Program
	14	Highway Safety Program - Community College Board
	16	Highway Safety Program, Liquor Control Commission
	17	Highway Safety Program, Natural Resources
	18	Day Labor

DEPARTMENTS (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
494		Transportation (continued)
	19	Highway Safety Program - Department of Human Services
	21	District 1, Schaumburg Office
	22	District 2, Dixon Office
	23	District 3, Ottawa Office
	24	District 4, Peoria Office
	25	District 5, Paris Office
	26	District 6, Springfield Office
	27	District 7, Effingham Office
	28	District 8, Collinsville Office
	29	District 9, Carbondale Office
	31	Highway Safety Program – State Fire Marshal
	32	States Attorney Appellate Prosecutor
	33	Corrections
	42	Construction and Land Acquisition
	44	Construction, Bond Fund A
	46	Grade Crossing Protection
	60	Aeronautics, General Office
	70	Division of Highway Safety - DOT
	72	Highway Safety Program - Secretary of State
	73	Highway Safety Program - State Board of Education
	74	Highway Safety Program - Department of Public Health
	75	Highway Safety Program - Department of State Police
	76	Highway Safety Program - Children and Family Services
	77	Highway Safety Program - Law Enforcement Training Standards Board
	79	Highway Safety Program - Supreme Court
	80	Public and Intermodal Transportation Division
	81	Intercity Rail Passenger Services and Program Improvements
	87	Federal Stimulus - ARRA
	88	Governors Discretionary Approp
	89	Shared Services
	90	Motor Fuel Tax Administration
	99	Employee Retirement Contribution Program
497		Veterans' Affairs
	01	General Office
	15	Veterans' Field Services

DEPARTMENTS (Concluded)

CODE ASSIGNMENT AGENCY	DIVISION	
497		Veterans' Affairs (continued)
	18	Anna Veterans' Home
	20	Quincy Veterans' Home
	23	LaSalle Veterans' Home
	25	Manteno Veteran's Home
	27	Veterans’ Home at Chicago
	30	State Approving Agency
	40	State Veterans’ Homes
	88	Governors Discretionary Approp
	89	Shared Services

OTHER AGENCIES

AGENCY GROUP CODE - 5

CODE ASSIGNMENT AGENCY DIVISION		
503		Illinois Arts Council
	01	General Office
	87	Federal Stimulus - ARRA
	89	Shared Services
506		Abraham Lincoln Presidential Library and Museum
	01	General Office
507		Governor's Office of Management and Budget
	01	Operations
	89	Shared Services
509		Office of Executive Inspector General
	01	General Office
510		Executive Ethics Commission
	01	Operations
511		Capital Development Board
	01	General Office
	03	Illinois Building Authority
	04	Asbestos Abatement
	05	Central Management Services
	06	Agriculture
	08	Chicago State University
	12	Eastern Illinois University
	16	Governors State University
	20	Northeastern Illinois University
	22	Natural Resources, Conservation
	24	Juvenile Justice
	25	Corrections
	26	Corrections
	27	Corrections, New Facilities
	28	Western Illinois University
	35	Secretary of State

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
511		Capital Development Board (continued)
	36	Illinois State University
	38	Attorney General
	41	Historic Preservation
	42	ALPLM – Lincoln Library Museum
	43	Human Services
	44	Northern Illinois University
	55	Legislative Space Needs Commission
	58	Natural Resources, Energy & Natural Resources
	61	Board of Higher Education
	62	Mental Health
	64	Southern Illinois University
	66	Military Affairs
	69	Mathematics and Science Academy
	71	Medical District Commission
	72	Natural Resources, Mines and Minerals
	76	University of Illinois
	82	Public Health
	84	Illinois Community College Board
	85	Chicago Public School District 299
	86	State Board of Education
	87	Federal Stimulus - ARRA
	89	Shared Services
	92	Revenue
	93	State Police, Department of
	94	Transportation
	95	Supreme Court
	97	Veterans' Affairs
	98	Rehabilitation Services
517		Civil Service Commission
	01	General Office
520		Coroner Training Board
	01	General Office

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
524		Commerce Commission
	20	Chairman and Commissioner's Office
	30	Public Utilities
	40	Transportation
	87	Federal Stimulus - ARRA
526		Deaf and Hard of Hearing Commission
	01	Operations
	89	Shared Services
527		Comprehensive Health Insurance Board
	01	General Office
	88	Governors Discretionary Approp
528		Court of Claims
	01	Claims Adjudication
529		East St. Louis Financial Advisory Authority
	01	General Office
532		Environmental Protection Agency
	01	Administration
	10	Air-Pollution Control
	20	Laboratory Services
	30	Land Pollution Control
	60	Bureau of Water
	70	Pollution Control Board
	87	Federal Stimulus - ARRA
	89	Shared Services
	90	Petroleum and Chemical Safety
533		Commission on Equity and Inclusion
	01	General Office
537		Guardianship and Advocacy Commission
	01	General Office
	88	Governor’s Discretionary Appropriations
	89	Shared Services

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY	DIVISION	
542		Human Rights, Commission on
	01	General Office
546		Illinois Criminal Justice Information Authority
	01	Operations
	87	Federal Stimulus - ARRA
	89	Shared Services
548		Illinois Educational Labor Relations Board
	01	General Office
551		Illinois Housing Development Authority
	01	General Office
553		Illinois Municipal Retirement System
	01	General Office
554		Illinois Sports Facilities Authority
	01	General Office
555		Illinois State Board of Investment
	01	General Office
557		Illinois State Toll Highway Authority
	01	General Office
558		Illinois Council on Developmental Disabilities
	01	General Office
560		Illinois Finance Authority
	01	General Office
562		Procurement Policy Board
	01	Operations
563		Illinois Workers' Compensation Commission
	01	General Office

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
563		Illinois Workers' Compensation Commission (continued)
	10	Electronic Data Processing
	15	Self-Insurers Advisory Board
564		Illinois Independent Tax Tribunal
	01	Operating Expenses
565		Illinois Gaming Board
	01	Operating Expenses
	89	Shared Services
567		Liquor Control Commission
	01	General Office
569		Illinois Law Enforcement Training and Standards Board
	01	General Office
	89	Shared Services
571		Medical District Commission
	01	General Office
574		Metropolitan Pier and Exposition Authority
	01	General Office
578		Prisoner Review Board
	01	General Office
579		Illinois Racing Board
	01	General Office
	50	Racing Board-General Office
	60	Illinois Gaming Board
	89	Shared Services
580		Property Tax Appeal Board
	10	Downstate Offices

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
582		Quad Cities Regional Economic Development Authority
	01	General Office
583		Sex Offender Management Board
	01	General Office
585		Southwestern Illinois Development Authority
	01	General Office
586		State Board of Education
	01	General Office
	05	Fiscal Support Services
	08	Refugee Grants
	10	Driver Education Grants
	11	Special Funds
	12	Human Resources
	13	Grants
	14	Grants
	18	Grants
	20	School Support Services
	21	School-To-Work Grants
	25	Learn and Serve Grants
	27	School Technology Grants
	28	Education Through Technology Grants
	32	Charter Schools Grant
	33	Internal Auditor
	37	Advanced Placement Grants
	44	Title I Grants
	46	Title IV Grants
	47	Title II Grants
	48	McKinney Homeless Grants
	50	Special Education Services
	55	Longitudinal Data System
	57	IDEA Preschool Grants
	60	Teaching and Learning Services
	63	IDEA Improvement Grants
	64	IDEA Grants

OTHER AGENCIES (Continued)

CODE ASSIGNMENT AGENCY DIVISION		
586		State Board of Education (Continued)
	66	Deaf-Blind Grants
	67	Local Projects
	68	Local Projects
	69	Career and Technical Education Grants
	75	Community Residential Services Authority
	77	State Charter School Commission
	80	Congressional Projects
	87	Federal Stimulus - ARRA
	88	Governors Discretionary Approp
	91	Title V Grants
	99	Refunds
	587	State Board of Elections
	01	Operating
	03	The Board
	05	Administration
	10	Elections
	30	General Counsel
	60	Campaign Disclosure
	70	Information Technology
588		Illinois Emergency Management Agency
	01	Central Office
	05	Management and Administrative Support
	10	Federally Assisted Programs
	15	Operations
	20	Radiation Safety
	25	Disaster Relief
	35	Nuclear Facility Safety
	40	Disaster Assistance and Preparedness
	45	Environmental Safety
	87	Federal Stimulus - ARRA
	89	Shared Services
589		State Employees Retirement System
	01	Operations
	05	Operations - Social Security Enabling Act

OTHER AGENCIES (Concluded)

CODE ASSIGNMENT AGENCY	DIVISION	
590		Illinois Labor Relations Board
	01	General Office
	88	Governors Discretionary Approp
591		State Police Merit Board
	01	General Office
592		State Fire Marshal, Office of
	01	General Office
	16	Fire Prevention
	20	Regulatory Divisions
	89	Shared Services
593		Teachers' Retirement System
	01	General Office
594		Chicago Teachers' Pension and Retirement System
	01	General Office
598		Upper Illinois River Valley Development Authority
	01	General Office

HIGHER EDUCATION

AGENCY GROUP CODE - 6

CODE ASSIGNMENT AGENCY DIVISION		
601		Board of Higher Education
	01	General Office
	89	Shared Services
608		Chicago State University
	01	General Operations
	87	Federal Stimulus - ARRA
612		Eastern Illinois University
	01	General Operations
	87	Federal Stimulus - ARRA
616		Governors State University
	01	General Operations
	87	Federal Stimulus - ARRA
620		Northeastern Illinois University
	01	General Operations
	87	Federal Stimulus - ARRA
628		Western Illinois University
	01	General Operations
	87	Federal Stimulus - ARRA
636		Illinois State University
	01	General Operations
644		Northern Illinois University
	01	General Operations
	87	Federal Stimulus - ARRA
664		Southern Illinois University
	01	General Operations
	04	Involuntary Withholding
	87	Federal Stimulus - ARRA

HIGHER EDUCATION (Concluded)

CODE ASSIGNMENT AGENCY	DIVISION	
676		University of Illinois
	01	General Operations
	03	Involuntary Withholding
	10	Involuntary Withholding
	16	Involuntary Withholding
	17	Involuntary Withholding
	20	Illinois Fire Service Institute
	87	Federal Stimulus - ARRA
684		Illinois Community College Board
	01	Central Office
	87	Federal Stimulus – ARRA
	88	Governor Discretionary Approp
	89	Shared Services
691		Student Assistance Commission
	01	Executive Division Administration
	21	Illinois Student Loan Programs Division Administration
	31	State Student Grant Programs Division Administration
	89	Shared Services
692		Mathematics and Science Academy
	01	General Office
693		Universities Retirement System
	01	General Office
695		State Universities Civil Service System
	01	General Office

CAPITAL DEVELOPMENT BOARD

CHART OF USER AGENCIES

The Capital Development Board receives appropriations to aid State agencies, boards, and institutions in the planning and construction of their capital projects. To facilitate identification of each user agency in the Capital Development Board's appropriations, the agency number of each user agency (second and third digit of organizational unit code) will be used as the Capital Development Board's division code.

CDB Division Code	User Agency
05	Central Management Services
06	Agriculture
08	Chicago State University
12	Eastern Illinois University
16	Governors State University
20	Northeastern Illinois University
22	Natural Resources/Conservation
25	Corrections
26	Corrections
27	Corrections, New Facilities
28	Western Illinois University
35	Secretary of State

CDB Division Code	User Agency
36	Illinois State University
38	Attorney General
41	Historical Preservation
43	Human Services
44	Northern Illinois University
55	Legislative Space Needs Commission
56	UIS/Springfield
58	Natural Resources/Energy and Natural Resources
61	Board of Higher Education
62	Mental Health
64	Southern Illinois University
66	Military Affairs
69	Mathematics and Science Academy
71	Medical District Commission
72	Natural Resources/Mines and Minerals
76	University of Illinois

CDB Division Code	User Agency
84	Illinois Community College Board
86	State Board of Education
92	Revenue
93	State Police
94	Transportation
95	Supreme Court
97	Veterans' Affairs
98	Rehabilitation Services

GAAP ACCOUNTING CODE

The GAAP Accounting Code is a four-digit identifier that will be used to group expenditures for GAAP reporting purposes. It must be placed on all vouchers. Generally, each agency has one GAAP Accounting Code except for capital outlay expenditures (1500 and 6600 major objects) and refunds (99XX major objects). Certain agencies have multiple GAAP Accounting Codes because they engage in a variety of activities. For these agencies, the GAAP Accounting Codes will vary by division. The table below lists all the possible GAAP accounting codes. The specific GAAP Accounting Codes that each State agency should use are listed in Exhibit 11.50.50-A.

REQUIRED CODE	DESCRIPTIONS
Health and Social Services:	
1300	Health
1700	Social Services
1900	Income Support
Employment and Economic Development:	
2300	Employment Security/Job Training
2700	Economic Development
Education:	
3300	Elementary & Secondary Education
3700	Higher Education
Transportation:	
4200	Highways
4500	Mass Transit
4800	Airways
Environment and Business Regulation:	
5300	Environmental Protection
5700	Business Regulation
Public Protection & Justice:	
6200	Public Safety
6500	Corrections
6800	Courts

REQUIRED CODE	DESCRIPTIONS
General Government:	
7200	Legislative Agencies
7500	Elected Officers
7800	Other Agencies
Debt Service:	
8000	Other Financing Use
8300	Debt Service - Principal
8700	Debt Service - Interest
8900	Matured Bond and Coupons
Refunds:	
9300	Income Taxes
9700	Other Refunds
Capital Outlays:	
1350	Health, Capital Outlays
1750	Social Services, Capital Outlays
1950	Income Support, Capital Outlays
2350	Employment Security/Job Training, Capital Outlays
2750	Economic Development, Capital Outlays
3350	Elementary & Secondary Education, Capital Outlays
3750	Higher Education, Capital Outlays
4250	Highways, Capital Outlays
4550	Mass Transit, Capital Outlays
4850	Airways, Capital Outlays
5350	Environmental Protection, Capital Outlays
5750	Business Regulation, Capital Outlays
6250	Public Safety, Capital Outlays
6550	Corrections, Capital Outlays
6850	Courts, Capital Outlays
7250	Legislative Agencies, Capital Outlays
7550	Elected Officers, Capital Outlays
7850	Other Agencies, Capital Outlays

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	**DIVISION NUMBER WHERE APPLICABLE**	**GAAP CODE UNLESS SPECIFIED OTHERWISE**	**CAPITAL OUTLAYS 1500 & 6600 LINES**	**REFUNDS 99XX LINES**
101		7200	7250	9700
102		7200	7250	9700
103		7200	7250	9700
105		7200	7250	9700
108		7200	7250	9700
109		7200	7250	9700
110		7200	7250	9700
115		7200	7250	9700
120		7200	7250	9700
131		7200	7250	9700
156		7200	7250	9700
167		7200	7250	9700
201		6800	6850	9700
204		6800	6850	9700
210		6800	6850	9700
275		6800	6850	9700
280		6800	6850	9700
285		6800	6850	9700
290		6800	6850	9700
295		6800	6850	9700
310		7500	7550	9700
330		7500	7550	9700
340		7500	7550	9700
350		7500	7550	9700
360		7500	7550	9700
370*		7500	7550	9700
402	except circuit breaker and energy assistance	1700	1750	9700
	circuit breaker and energy assistance	1900	1950	9700
406	except divisions 10, 43, 44, 45, 46, 47	2700	2750	9700
	10, 43, 44, 45	5700	5750	9700
	46, 47	5300	5350	9700
416		7800	7850	9700
418		1700	1750	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	**DIVISION NUMBER WHERE APPLICABLE**	**GAAP CODE UNLESS SPECIFIED OTHERWISE**	**CAPITAL OUTLAYS 1500 & 6600 LINES**	**REFUNDS 99XX LINES**
420*	except divisions 35 and 90	2700	2750	9700
	35	2300	2350	9700
	90	5300	5350	9700
422	except division 94	5300	5350	9700
	94	2700	2750	9700
425		6500	6550	9700
426		6500	6550	9700
427		2300	2350	9700
440		5700	5750	9700
442		5700	5750	9700
444	except TANF & AABD	1700	1750	9700
	TANF & AABD	1900	1950	9700
445		2700	2750	9700
446		5700	5750	9700
448		7800	7850	9700
452		5700	5750	9700
458		7800	7850	9700
466		6200	6250	9700
478	except division 55	1300	1350	9700
	55	1700	1750	9700
480		1700	1750	9700
482		1300	1350	9700
492	except divisions 35 and 50	7800	7850	9300 for income tax & 9700 for all other
	35 and 50	5700	5750	9700
493		6200	6250	9700
494	except divisions 60, 80 and 81	4200	4250	9700
	80 and 81	4500	4550	9700
	60	4800	4850	9700
497		1700	1750	9700
503		2700	2750	9700
506		2700	2750	9700
507*		7800	7850	9700
509		7800	7850	
510		7800	7850	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	DIVISION NUMBER WHERE APPLICABLE	GAAP CODE UNLESS SPECIFIED OTHERWISE	CAPITAL OUTLAYS 1500 & 6600 LINES	REFUNDS 99XX LINES
511	82		1350	
	43, 62, 97, 98		1750	
	06,41,71	2700	2750	
	85, 86	3300	3350	
	08, 12, 16, 20, 28, 36, 44, 61, 64, 69, 76, 84	3700	3750	
	22	5300	5350	
	66,93		6250	
	25, 26, 27		6550	
	95		6850	
	55	7200	7250	
	35		7550	
	01, 05, 92	7800	7850	
517		7800	7850	9700
520		6200	6250	9700
524		5700	5750	9700
525		5300	5350	9700
526		1700	1750	9700
527		1300	1350	9700
528		7800	7850	9700
529		2700	2750	9700
532	except division 70	5300	5350	9700
	70	5700	5750	9700
533		7800	7850	9700
537		1700	1750	9700
542		5700	5750	9700
546		6200	6250	9700
548		3300	3350	9700
553		7800	7850	9700
554		2700	2750	9700
555		7800	7850	9700
557*		4200	4250	9700
558		1700	1750	9700
560		2700	2750	9700
562		7800	7850	9700
563		5700	5750	9700
564		7800	7850	9700
565		7800	7850	9700

GAAP ACCOUNTING CODE ASSIGNMENTS				
AGENCY NUMBER	**DIVISION NUMBER WHERE APPLICABLE**	**GAAP CODE UNLESS SPECIFIED OTHERWISE**	**CAPITAL OUTLAYS 1500 & 6600 LINES**	**REFUNDS 99XX LINES**
567		5700	5750	9700
569		6200	6250	9700
571		2700	2750	9700
574		2700	2750	9700
578		6500	6550	9700
579		5700	5750	9700
580		7800	7850	9700
583		7800	7850	9700
585		2700	2750	9700
586		3300	3350	9700
587		7800	7850	9700
588	except divisions 5 and 15	5300	5350	9700
	5 and 15	6200	6250	9700
589		7800	7850	9700
590		7800	7850	9700
591		6200	6250	9700
592		6200	6250	9700
593		3300	3350	9700
594		3300	3350	9700
598		2700	2750	9700
601		3700	3750	9700
608		3700	3750	9700
612		3700	3750	9700
616		3700	3750	9700
620		3700	3750	9700
628		3700	3750	9700
636		3700	3750	9700
644		3700	3750	9700
664		3700	3750	9700
676		3700	3750	9700
684		3700	3750	9700
691		3700	3750	9700
692		3700	3750	9700
693		3700	3750	9700
695		3700	3750	9700

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

15 Obligations

10 Overview

10 Introduction

20 Statutory Reference

30 Obligation Cycle

40 Obligation Requirements

.. Dollar Amount, Timing and Accounts

50 System Controls

20 Input Procedures

10 Input Requirements

.. Input Format

.. Valid Obligation Transaction Code Combinations

.. Contract/Obligation Document Form

.. Contract Transparency Document C-24

15 Procurement/Purchase Order File Layout

20 Procurement/Purchase Order Requirements

30 Professional or Artistic Contracts

35 Construction Contracts

40 Leases for Real Property

41 Real Property Lease Purchases – Lessee Disclosure Document

50 Other Contract Liabilities

55 Leases for Personal Property

60 Taxpayer Identification Number

70 Contract Identification

80 Renewals and Amendments

85 Intent Affidavit

90 Liquidating an Obligation

95 Contract Signature Authorization Form (SCO-470)

96 Contract Signature Revocation Forms (SCO-470-A and SCO-470-B)

98 Chief Procurement Officer (CPO) Signature Authorization Form (SCO-471)

99 Chief Procurement Officer (CPO) Signature Revocation Forms (SCO-471-A and SCO-471-B)

30 Output Procedures

10 Agency Contract Report

20 Obligation Activity Report

30 Contract and Obligation Reconciliation

40 Confirmation of Authorized Signatures Report – Contracts

50 Confirmation of Authorized Signatures Reports – Chief Procurement Officer

INTRODUCTION

The State Comptroller Act (15 ILCS 405/7) requires that the Comptroller "...develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting..." "State Agencies" means all departments, officers, authorities, public corporations and quasi-public corporations, commissions, boards, institutions, State colleges and universities, and all other public agencies created by the State, other than units of local government and school districts. The accounting system shall accurately reflect the receiving, expending, or contracting for the receipt or expenditure of money or other assets on behalf of the State and all amounts which may be paid into or out of the State Treasury or held or paid out by the State Treasurer.

The encumbrance method of accounting is a budgetary tool that focuses on prospective expenditures. The Comptroller, by giving accounting recognition to the prospective expenditures of State agencies, enables them to reserve a portion of their expenditure authority. The Comptroller maintains and reports each agency-initiated reservation of expenditure authority as an "obligation." The term "obligation" as used in this section is synonymous with the term "encumbrance." Each obligation remains in effect as a reservation of agency expenditure authority until action is taken by the originating agency to liquidate, reduce or cancel the obligation.

74 Ill. Adm. Code 245 requires State agencies, to use, implement and comply with the accounting principles and procedures promulgated by the Comptroller, whenever reporting or accounting for any transaction involving public funds.

This section of the SAMS Manual provides an overview of the obligations accounting system cycle, discusses the controls it provides, describes general obligation and contract filing rules, defines the agency input requirements, illustrates the reports the system provides for agency use, and provides procedures for communicating discrepancies.

STATUTORY REFERENCE

Statutory Provisions

Excerpts of statutory provisions relevant to the Obligations process are provided in this procedure. The statutory references provided in this procedure are intended to highlight key statutory requirements. The references provided in this procedure are not intended to be a complete, exhaustive list of all relevant statutory provisions.

Every effort has been made to ensure that the citations and references provided in this section are accurate and current as of the effective date of the procedure.

The following statutory excerpts relate to the obligation process and are provided for reference purposes.

Encumbrance Accounting

Section 7 of the State Comptroller Act, (15 ILCS 405/7) provides in pertinent part:

> "In accordance with generally accepted accounting principles applicable to government the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting and so designed as to insure compliance with all legal and constitutional requirements including those respecting the receipt and expenditure of and the accountability for public funds....
>
> ...The Comptroller shall keep accounts with respect to each State agency which shall accurately reflect the receiving, expending or contracting for the receipt or expenditure of money or other assets on behalf of the State and shall keep accounts of all amounts which may be paid into or out of the State treasury or held or paid out by the State Treasurer...."

Prescribing Forms of Documents

Section 14 of the State Comptroller Act, (15 ILCS 405/14) provides in pertinent part:

"The Comptroller may prescribe and require State agencies to use forms for all documents required by law in the performance of his duties or which he may reasonably require therefor."

Property Rental

Section 9 of the State Finance Act (30 ILCS 105/9) provides in pertinent part:

"No disbursements from appropriations shall be made for rental or purchase of office or other space, buildings or land, except in pursuance of a written lease or purchase contract entered into by the proper State authority and the owner or authorized agent of the property. Such lease shall not exceed 5 years unless a greater term is authorized by law, but such lease may contain a renewal clause subject to acceptance by the State after that date or an option to purchase. Such purchase contract may provide for the title to the property to transfer immediately to the State or a trustee or nominee for the benefit of the State and for the consideration to be paid in installments to be made at stated intervals during a certain term not to exceed 30 years from the date of the contract and may provide for the payment of interest on the unpaid balance at a rate that does not exceed a rate determined by adding 3 percentage points to the annual yield on United States Treasury obligations of comparable maturity as most recently published in the Wall Street Journal at the time such contract is signed. Such lease or purchase contract shall be and shall recite that it is subject to termination and cancellation in any year for which the General Assembly fails to make an appropriation to pay the rent or purchase installments payable under the terms of such lease or purchase contract. Additionally such purchase contract shall specify that title to the office and storage space, buildings, land and other facilities being acquired under such a contract shall revert to the Seller in the event of the failure of the General Assembly to appropriate suitable funds. This limitation does not apply to leases for office or other space, buildings, or land, where such leases or purchase contracts contain a provision limiting the liability for the payment of the rental or installments thereunder solely to funds received from the Federal Government. A copy of each such lease or purchase contract shall be filed in the office of the Secretary of State within 15 days after execution."

Section 3.1 of the Public Offices Prohibited Activities Act (50 ILCS 105/3.1):

"Before any contract relating to the ownership or use of real property is entered into by and between the State or any local governmental unit or any agency of either the identity of every

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

Contracting in Excess of Appropriation Prohibited

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

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

Legal Fees in Suits Against State Employees

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

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

Advance Payments for Goods and Services

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

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

Educational Loans

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

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

Interference with Public Contracting (Bid Rigging/Bid Rotating)

Section 33E-11 of the Criminal Code of 2012 (720 ILCS 5/33E-11) provides as follows:

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

Drug Free Workplace

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

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

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

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

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

Steel Products Procurement Act

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

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

The provisions of this Section shall not apply:

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

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

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

International Anti-Boycott Certification Act:

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

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

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

"(a) (1) Any new contract or contract renewal in the amount of $250,000 or more in a fiscal year, or any order against a master contract in the amount of $250,000 or more in a fiscal year, or any contract amendment or change to an existing contract that increases the value of the contract to or by $250,000 or more in a fiscal year, shall be signed or approved in writing by

the chief executive officer of the agency or his or her designee, and shall also be signed or approved in writing by the agency's chief legal counsel or his or her designee and chief fiscal officer or his or her designee. If the agency does not have a chief legal counsel or a chief fiscal officer, the chief executive officer of the agency shall designate in writing a senior executive as the individual responsible for signature or approval.

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

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

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

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

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

Fiscal Year Limitations (30 ILCS 105/25)

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

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

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

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

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

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

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

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

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

Prevailing Wage Act

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

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

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

> "Grant funds may not be used except pursuant to a written grant agreement, and any disbursement of grant funds without a grant agreement is void. At a minimum, a grant agreement must:
>
> (1) describe the purpose of the grant and be signed by the grantor agency making the grant and all grantees of the grant;
> (2) specify how payments shall be made, what constitutes permissible expenditure of the grant funds, and the financial controls applicable to the grant, including, for those grants in excess of $25,000, the filing of quarterly reports describing the progress of the program, project, or use and the expenditure of the grant funds related thereto;
> (3) specify the period of time for which the grant is valid and, subject to the limitation of Section 5, the period of time during which grant funds may be expended by the grantee;
> (4) contain a provision that any grantees receiving grant funds are required to permit the grantor agency, the Auditor General, or the Attorney General to

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

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

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

Illinois Procurement Code (references by citation only):

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

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

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

Right to Audit Records 30 ILCS 500/20-65

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

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

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

Subcontractors 30 ILCS 500/20-120

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

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

OBLIGATION CYCLE

The obligation cycle begins after the initial expenditure authority and budgetary limitations, such as Governor's releases, are recorded in a set of expenditure authority level accounts maintained by the Comptroller for each State agency at the beginning of each fiscal year.

Once this process is completed, the Comptroller accepts and records agency-originated obligation transactions against the various expenditure authority accounts. In addition to recording obligation transactions in the proper expenditure authority accounts, the Comptroller maintains an automated file of obligation data and a file of obligation source documents.

After an agency's obligation transaction passes the manual and programmatic checks at the obligation and the expenditure authority levels, it serves as a reservation of expenditure authority until further agency action is taken to reduce the obligation. An agency can take two types of action to reduce an obligation:

- Submit an invoice-voucher citing an established obligation
- Submit a decrease on a Contract Obligation Document (C-23), citing an established obligation

The Comptroller's obligation requirements, (see 15.10.40), identify the conditions under which a voucher must cite a previously recorded obligation.

Agencies must satisfy the Comptroller's obligation data requirements by submitting a copy of the obligation source document containing the required data elements in the Comptroller's approved format.

OBLIGATION REQUIREMENTS

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

CONTRACTS FOR SERVICES

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

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

GRANTS

Per the Illinois Procurement Code (30 ILCS 500/1-15.42), a grant is "the furnishing by the State of assistance, whether financial or otherwise, to any person to support a program authorized by law. It does not include an award the primary purpose of which is to procure an end product for the direct benefit or use of the State Agency making the grant, whether in the form of goods, services, or construction. A contract that results from such an award is not a grant and is subject to this Code."

74 Illinois Administrative Code 900.120 (administrative rules implementing the Prompt Payment Act 30 ILCS 540 et seq.) excludes awards and grants—such as pass-through grants, distributive payments, and refunds—as defined here in Procedure 15 from eligibility for prompt payment interest. However, the Prompt Payment Act further specifies that "prevention, intervention, or treatment services and supports for youth provided by a vendor by virtue of a contractual agreement" is included in "goods or services furnished to the State" for the purpose of this Act.

PURCHASES OF COMMODITIES AND EQUIPMENT

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

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

MASTER CONTRACTS

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

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

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

The Master Contract field in SAMS must be populated with the master contract number. Master contract information can be accessed on the Comptroller's website, https://illinoiscomptroller.gov/financial-reports-data/find-a-report/state-contracts.

FILE ONLY AGREEMENTS

File Only agreements paid entirely from locally held funds do not require obligation and are not entered into the SAMS system. They must, however, be included on the File Only Agreements Quarterly Reports in compliance with Public Act 102-029.

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. A pdf fillable form for the Late Filing Affidavit (SCO-989) is available on the Comptroller's website at www.illinoiscomptroller.gov in the Accounting Forms section. 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 be placed in 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 on or after July 1, 2010, to 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.

An agency may request an exception by submitting the prescribed Late Execution Waiver Request (LEWR) form to their respective Chief Procurement Officer (CPO) for review and approval. The signature of the CPO or designee as supported by a signature on the Late Execution Waiver Request form demonstrates approval of the exception. A CPO Signature Authorization form (SCO-471) must be on file. The approved LEWR is submitted with the contract at time of obligation.

ADVANCE PAYMENTS

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

ACCOUNTS REQUIRING OBLIGATIONS

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

A. Fully Obligated Accounts

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

Full obligation is required for the operational accounts listed below:

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

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

1600	Electronic Data Processing
1900	Lump Sum and other purposes

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

B. Partially Obligated Accounts

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

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

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

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

ACCOUNTS NOT REQUIRING OBLIGATION

The following expenditure authority accounts do not require obligation:

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

Exhibit 15.10.40-A
(06-002)

LATE FILING AFFIDAVIT

_____
Affidavit Number

Submitting Agency: _____

Division: _____

Address: _____

_____

Vendor: _____

Address: _____

_____

Contract Number: _____

State of Illinois)
: SS
County of _____)

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

_____

_____

_____

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

_____
Signature of Affiant

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

_____
Notary Public

(Seal)

My Commission Expires:

_____

SYSTEMS CONTROL

The obligation accounting system provides computer reports detailing each agency's obligation transactions. Computer reports provide information necessary for each agency to reconcile their obligation balances with those maintained by the Comptroller.

Monthly Obligation Activity Report (Exhibit 15.30.20-A)

The Comptroller provides a monthly report listing the obligation transactions processed against each agency's accounts. The report is available at https://illinoiscomptroller.gov/state-agencies/sams/sams-monthly-reports.

The monthly Obligation Activity Report provides unliquidated obligation balances at two levels:

- At the detail level for each obligation that was "open" during the month
- At a summary level for each expenditure authority account having "open" obligations during the month

Detail obligation activity is in the following order on the report:

- Agency
- Fiscal year
- Appropriation account code
- Obligation number
- Transaction amount
- Individual transactions

The monthly activity includes transactions establishing or amending obligations and vouchers processed reducing previously recorded obligations.

The following information is provided at the detail level for each obligation that was "open" during the month:

- Unliquidated obligation balance at the beginning of the month
- Listing of all monthly activity against the "open" obligation
- Unliquidated obligation balance at the end of the month
- Summarization of all detail activity at the expenditure authority account level

Agency Contract Report (Exhibit 15.30.10-A)

Implementing Section 19 of the State Comptroller Act, the Agency Contract Report is available at www.illinoiscomptroller.gov. The report is a listing of all Procurement, Professional or Artistic contracts, Construction, Financial Assistance, other contractual service agreements, leases for real property, and other leases filed by State agencies to satisfy the requirements of Section 7 of the State Comptroller Act, Section 20-80 of the Illinois Procurement Code, and Section 9 of the State Finance Act. The report is arranged in seven sections for each agency and is available for public inspection on the Comptroller's website at https://illinoiscomptroller.gov/state-agencies/sams/sams-monthly-reports. Each section is arranged by contract or lease number within the agency.

Detail contract information is in the following order on the report:

- Fiscal Year
- Agency Name
- Contract Type
- Contract/Obligation Number
- Class Code
- Taxpayer Identification Number (last 4 digits only)
- Legal Status
- Vendor Name
- Address (city, state, zip code only)
- Contract Description
- Term of Contract
- Current Year Contract
- Maximum Amount
- Annual Amount
- YTD Obligation Amount
- YTD Voucher Amount
- Award Code
- Method of Compensation
- Appropriation Account Code Contract Payable From
- Contract Type Total
- Agency total

For more detailed summary of the report, see section 15.30.10.

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

Each agency 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

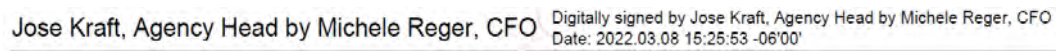
Obligation documents and any attached contracts or leases will be preaudited to ensure that:

- 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 signature applied using wet ink or a stamp must have the name and title of the signatory 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.

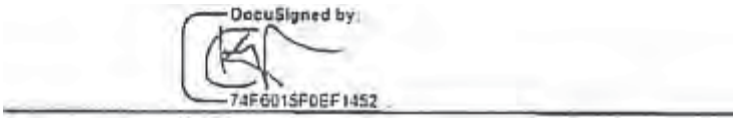
Signatures applied electronically do not require the signatory's name and titletyped or printed below the actual signature unless the signature is unclear/not legible. See the following examples:

1. Name and title typed or printed below the signature line is **not** required.

2. Name and title typed or printed below the signature line is **not** required.



3. Name and title typed or printed below the signature line **is** 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).

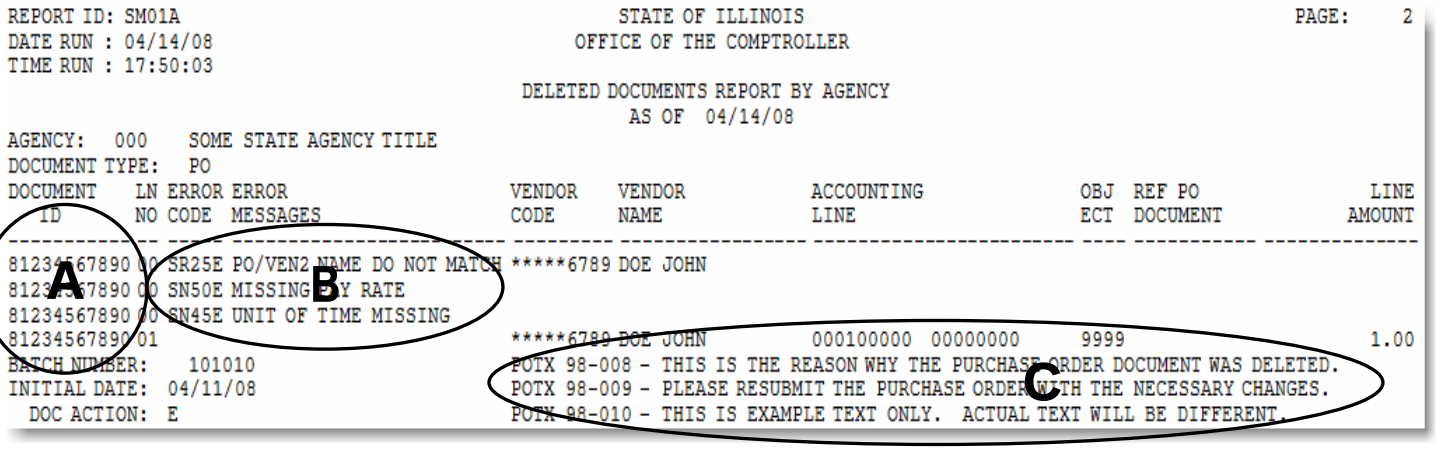
It is important that the Comptroller's Office has accurate information on file specifying the agency personnel who will receive the reports and returned documents.

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 SCO-052 "PO DELETION REQUEST" form (Exhibit 15.10.50-C). This document may be faxed. The form can be found at https://illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms.

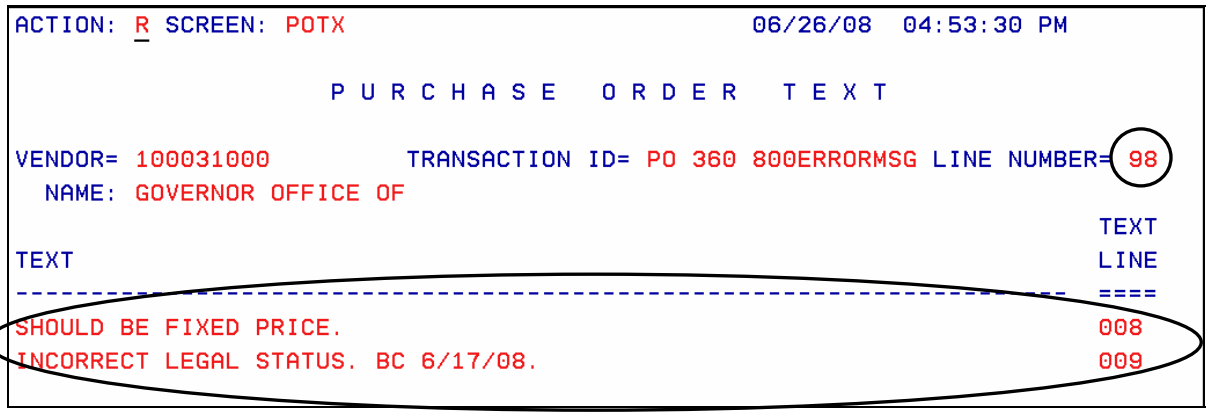


```
REPORT ID: SM01A                                STATE OF ILLINOIS                                PAGE:     2
DATE RUN : 04/14/08                           OFFICE OF THE COMPTROLLER
TIME RUN : 17:50:03

                                        DELETED DOCUMENTS REPORT BY AGENCY
                                                AS OF  04/14/08

AGENCY:   000    SOME STATE AGENCY TITLE
DOCUMENT TYPE:   PO
DOCUMENT    LN ERROR ERROR                    VENDOR    VENDOR          ACCOUNTING             OBJ  REF PO              LINE
  ID        NO CODE  MESSAGES                 CODE      NAME            LINE                   ECT  DOCUMENT          AMOUNT
------------ -- ----- ------------------------ --------- --------------- ---------------------- ---- ----------- --------------
81234567890 00 SR25E PO/VEN2 NAME DO NOT MATCH *****6789 DOE JOHN
81234567890 00 SN50E MISSING RATE BY RATE
81234567890 00 SN45E UNIT OF TIME MISSING
81234567890 01                                 *****6789 DOE JOHN        000100000  00000000     9999                      1.00
BATCH NUMBER:    101010                        POTX 98-008 - THIS IS THE REASON WHY THE PURCHASE ORDER DOCUMENT WAS DELETED.
INITIAL DATE:  04/11/08                        POTX 98-009 - PLEASE RESUBMIT THE PURCHASE ORDER WITH THE NECESSARY CHANGES.
  DOC ACTION:  E                               POTX 98-010 - THIS IS EXAMPLE TEXT ONLY.  ACTUAL TEXT WILL BE DIFFERENT.
```


A. This section of the report indicates the obligation number.
B. This section identifies any system errors generated by SAMS.
C. This section contains the error messages entered by the IOC on the POTX screen.


ACTION: R SCREEN: POTX
06/26/08 04:53:30 PM
P U R C H A S E O R D E R T E X T
VENDOR= 100031000
TRANSACTION ID= PO 360 800ERRORMSG LINE NUMBER= 98
NAME: GOVERNOR OFFICE OF
TEXT
TEXT LINE
====
SHOULD BE FIXED PRICE.
008
INCORRECT LEGAL STATUS. BC 6/17/08.
009

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ILLINOIS OFFICE OF THE COMPTROLLER
325 W. ADAMS STREET
SPRINGFIELD, ILLINOIS 62704-1871
FAX (217) 782-9151

PO DELETION REQUEST

AGENCY NUMBER: _____

OBLIGATION NUMBER (as it appears on SUSF):_____

BATCH NUMBER (if applicable):_____

REASON FOR DELETION:_____

REQUESTER'S NAME: _____

SIGNATURE:_____

REQUESTER'S PHONE NUMBER: _____

DATE OF REQUEST: _____

(COMPTROLLER USE ONLY)

DELETED BY:_____

DATE OF DELETION: _____

INPUT REQUIREMENTS

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

Comptroller-Approved Input Format

The Contract Obligation Document (C-23) is used to obligate contracts, leases, purchase orders, sub-orders, and printing orders. Specific examples of Contract Obligation Documents are included at the end of this section. Exhibit 15.20.10-A1 is a blank copy of the Contract Obligation Document (C-23) that is provided for agency use. The form is also available on the Comptroller's website at https://illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms.

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

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

(1) Agency Number

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

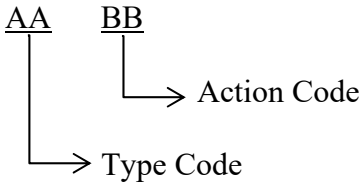
(2) Fiscal Year

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

(3) Transaction Code

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

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



I. Type Code

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

A. Contracts and Leases

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

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

23 - Construction

27 - Awards and Grants (Financial Assistance)

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

*31 - Leases for Rental of Real Property

*38 - Other Lease/Financed Purchases - External Vendor

*39 - Other Lease/Financed Purchases - State Agency

B. Purchase Order, Sub-Order, or Printing Order

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

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

C. File Only

99 - Documents that are not required to be obligated

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

II. Action Code

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

A. Establishing an Obligation

When establishing an obligation the last two digits of the action code of the transaction code must always be either 10 (open-end) or 13 (fixed amount). Fixed amount (13) should be used for agreements containing a firm total amount or a maximum (not to exceed) or minimum amount.

B. Amending an Obligation

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

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

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

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

Increases and decreases to fixed amount obligations must be accompanied by a two-party signed contract amendment. The COD description must describe the reason for the increase/decrease, and identify the applicable portion of the contract that allows it.

Additional signature approval for an amendment increasing the contract value to or by $250,000 or more will be required as prescribed within 30 ILCS 105/9.02 (a) (1).

(4) Contract/Obligation Number

Enter the number assigned by your agency, or the Department of Central Management Services, if applicable, of up to 10 alpha-numeric characters which identifies the contract-obligation within the agency. If entering 11 alpha-numeric characters, the first character must be the last digit of the fiscal year. Beginning in FY13 and all future fiscal years, use a unique number for every contract/grant. All contracts/grants must have a unique number and that unique number cannot be used again in subsequent fiscal years. If a contract/obligation number is reused in any future year, it will be rejected by SAMS. However, agencies must use the same number for the entire life of a multiple year contract/grant.

EXCEPTION: When a vendor change occurs that impacts the FEIN associated with the obligation, a new obligation is created with a new number assigned.

(5) Transaction Date (optional)

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

(6) Vendor Identification Number

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

(7) Legal Status

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

(8) Contract Action

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

(9) Class Code

Enter 2-digit class code (Exhibit 15.20.10-G) that correlates to the applicable Order Type (Exhibit 15.20.10-E).

(10) Governor's Release Number

Enter the Governor's Release Number, if applicable.

(11) Vendor's Name and Address

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

(12) Appropriation Account Code

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

(13) Obligation Amount

Enter the amount of the obligation to be paid from each appropriation account code cited. When establishing an obligation for operational expenditure authority accounts which require full obligation (See Section 11), the total transaction amount must equal the total amount of the contract. For an increase or decrease to an obligation, enter only the amount of the contract amendment.

(14) Multiple Year Contract (if applicable)

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

- If the multi-year dates must be amended, a two-party signed agreement is required.
- If the contract allows for a change in the multi-year dates without amendment, the COD description must describe the reason for the change in the term and identify the applicable portion of the contract that allows for it.
- Maximum Duration: a contract may be entered into for any period of time deemed to be in the best interest of the State but not exceeding 10 years. Illinois Procurement Code, 30 ILCS 500/20-60.
  - Per Illinois Procurement Code 30 ILCS 500/25-45(c), energy conservation program contracts or energy savings contracts and 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.
  - Per Illinois Procurement Code 30 ILCS 500/20-60(d), 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.
- Per Illinois Procurement Code 30 ILCS 500/40-25(a-5), a lease for real property owned by "a public institution of higher education to be used for healthcare uses, academic facilities, dormitory facilities, or other support uses may exceed 10 years in length when: (i) the lease requires the lessor to make capital improvements in excess of $100,000; and (ii) the Board of Trustees of the public institution of higher education determines a term of more than 10

years is necessary and is in the best interest of the institution. A lease under this subsection (a-5) may not exceed 30 years in length."

- Per Illinois Procurement Code 30 ILCS 500/25-47, renewable energy contracts and leases may be entered into 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.

NOTE: Whenever a multi-year contract for right-to-use assets (buildings, equipment, etc.) or Subscription-Based Information Technology Arrangements (SBITAs) is filed, if the total contract is greater than $100,000, see SAMS Procedures 27.20.60 and 27.20.60S for additional requirements.

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

(15) Maximum Contract Amount

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

(16) Current Fiscal Year of Contract

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

(17) Annual Contract Amount

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

(18) Multiple Year Contract Amounts

Enter the dollar amount payable for each subsequent year 2 through 7. In the event the contract extends beyond 7 years the cumulative dollar amount for years 7 and over should be entered in year 7. After the first year of a multiple year contract, all subsequent fiscal years are moved forward one block, i.e., the amount to be paid for the second year is entered in the annual contract amount block, the amount to be

paid for the third fiscal year is entered in the second year's block, etc. Again, these data fields must reflect the current and future fiscal years' liabilities of the contracts.

(19) Description

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

- "Not to Exceed" maximum amount, if applicable
- type of service to be rendered
- items being leased, etc.
- where service is received
- real property shall include location of property (square footage, address and county)
- master contract reference number, if applicable
- the legacy obligation number if transaction is part of a vendor change/ correction
- for award code M, an explanation of other method of source selection
- for award codes N-Z, a brief description for the exemption citing the applicable statutory reference
- Descriptions for modification transactions must include a statement about what the modification is, i.e., extending the contract, increasing the maximum amount, etc.

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

(20) Method of Compensation

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

Use the following abbreviations to describe the unit of measurement.

AC	Acre	AN	Annual
BM	Bi-monthly	BW	Bi-weekly
CF	Cubic Foot	CS	Case
CY	Cubic Yard	DY	Day
EA	Each	FR	Flat Rate
GA	Gallon	HR	Hour
KG	Kilogram	LB	Pound
MI	Mile	MO	Month
MR	Multiple Rate	OT	Other
OZ	Ounce	PC	Percentage
PR	Person	QT	Quarter
SA	Semi-annual	SF	Square Foot
SY	Square Yard	TN	Ton
WK	Week		

(21) Procurement Information

Enter the applicable award code and related procurement information.

Award Code

Award Code identifies the method used to select the vendor associated with the contract/grant. Agencies under the jurisdiction of the Illinois Procurement Code (30 ILCS 500) that have **new** contracts/grants with beginning dates after June 30, 2007 must enter one of the following award codes:

Award Code Field	
Code	Description
A	Competitive Sealed Bidding (30 ILCS 500/20-10)
B	Competitive Sealed Proposal (30 ILCS 500/20-15)
C	Small Purchases (30 ILCS 500/20-20)
D	Sole Source Procurements (30 ILCS 500/20-25)
E	Emergency Purchases (30 ILCS 500/20-30)
F	Construction-related Professional Services (30 ILCS 500/30-15)
G	Request for Information (30 ILCS 500/40-20)

Award Code Field	
Code	Description
H	State Use/Facilities for Persons with Severe Disabilities (30 ILCS 500/45-35)
I - K	Method of Source Selection – Reserved For Future Use
L	Lease Holdovers (30 ILCS 500/40-25(d))
M	Method of Source Selection – other (specify method on COD)
N	Exempt - other governments (30 ILCS 500/1-10(b)(1))
O	Exempt - grants (30 ILCS 500/1-10(b)(2))
P	Exempt - purchase of care (30 ILCS 500/1-10(b)(3))
Q	Exempt - hiring employees (30 ILCS 500/1-10(b)(4))
R	Exempt - collective bargaining contracts (30 ILCS 500/1-10(b)(5))
S	Exempt - purchase of real estate (30 ILCS 500/1-10(b)(6))
T	Exempt - legal services (30 ILCS 500/1-10(b)(7))
U - Y	Exempt – Reserved For Future Use
Z	Exempt – other (specify exemption on COD)

NOTE: Award codes A – L (except C – Small Purchases, H – State Use and L – Lease Holdovers) must also contain a reference number and publication date. Award code M must specify method of source selection on COD. Award codes N – Z must cite the applicable statutory reference that allows the exemption with a brief explanation in the description area of the COD.

Agencies outside the jurisdiction of the Illinois Procurement Code, regardless of the beginning dates of the contracts/grants, have the option to use the award codes from the table above (A – Z) or the table below (1 – 4).

Agencies under the jurisdiction of the Illinois Procurement Code with **existing** contracts/grants, including multiple year contracts/grants, with beginning dates prior to June 30, 2007, have the option to use the award codes from the table above (A – Z) or the table below (1 – 4).

Award Code Field	
Code	Description
1	Bids required
2	Exempt from bid
3	Exempt/bids obtained
4	Emergency Purchases

NOTE: If award codes 1 – 4 are used, the other procurement information fields on the COD are not required.

Publication Date

Enter the "published" date of the solicitation from the BidBuy E-Procurement 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) Travel Expenses

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

(23) Advance Payment

Indicate whether the contract allows for advance pay.

(24) Document Preparation

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

(25) Document Authorization

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

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.
- Establishments of P&A contracts utilizing a new obligation number due to a vendor change.

FILING REQUIREMENTS

Agencies submitting paper obligation documents, the CTD is placed behind the Contract Obligation Document C-23 (COD) in the contract packet. Agencies submitting documents electronically, CTDs are submitted as a separate document following the established naming convention.

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.

Fields must be populated on the CTD as follows:

- Contract Number — Ten alphanumeric characters under which the contract is obligated. Do not include the fiscal year indicator.
- Agency Number — Three numeric characters.
- Agency Name — The full name of the agency (no abbreviations).
- Vendor Name — Name of the vendor under which the contract is obligated.
- Scope of Contract — Defines the product or service provided by the vendor. The scope may include the following:
  - o Justification: A brief statement describing the business need and a summary of the project.
  - o Objectives/Deliverables: A description of products, services and results that will be produced.
  - o Acceptance Criteria: The conditions that must be met for the deliverable to be considered acceptable.
- Agreement Executed by — Name and title of vendor representative who executed the contract.
- Subcontractors — If applicable, list subcontractors disclosed in the contract or indicate that they are "to be determined." If subcontractors are not used, enter "Not Applicable".
- Rate of Pay — Do not use abbreviations.
  - o When the rate of pay is coded as "MR", include the rate detail.
  - o Contracts where the rate of pay is coded "OT," explain how the amount of the contract was determined.
- Renewal Option — "Yes" or "No". If "Yes", include the renewal option information (i.e., one two-year renewal period or two one-year renewal periods).

The CTD form is available in the Accounting Forms section of the Agencies tab on the Comptroller's website: https://illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms.

Exhibit 15.20.10-A
(11-001)

State of Illinois
Contract - Obligation Document

Agency No. ____ (1) ____ *–Please Type–*

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
(2)	(3)	(4)	(5)	(6)	(7)

Contract Action	Class Code	Governor's Release No.	Vendor's Name and Address
1. ☐ New 2. ☐ Change (8)	(9)	(10)	(11)

Appropriation Account Code	Obligation Amount
(12)	(13)

Multiple Year Contract	Maximum Contract Amount
From (14) Month/Day/Year To Month/Day/Year	(15)
Current Fiscal Year of Contract	**Annual Contract Amount**
From (16) Month/Day/Year To Month/Day/Year	(17) Reimbursement Expenses Included

Multiple Year Contract Amounts					Year 2 – 7 (and over)
2	(18)	3		4	
5		6		7	

Description

(19)

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify) (20) (Rate) Per (Unit)	Award Code Publication Date (21) Reference # Subcontractor Utilization (Y/N) Subcontractor Disclosure (Y/N)	Yes (22) No (23) Amount Advance Payment Yes No

(24)
Prepared By Date Contracting Agency/Division

(25)
Authorized By Date Filing Agency/Division

C-23 4/10

Exhibit 15.20.10-A1
(11-001)

State of Illinois
Contract - Obligation Document

Agency No. ____ ____ ____ *–Please Type–*

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status

Contract Action	Class Code	Governor's Release No.	Vendor's Name and Address
1. ☐ New 2. ☐ Change			

Appropriation Account Code	Obligation Amount

Multiple Year Contract

From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount

Current Fiscal Year of Contract

From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Annual Contract Amount

Reimbursement Expenses Included

Multiple Year Contract Amounts Year 2 – 7 (and over)

2		3		4	
5		6		7	

Description

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify) ____ Per ____ (Rate) (Unit)	Award Code ____ Publication Date ____ Reference # ____ Subcontractor Utilization (Y/N) ____ Subcontractor Disclosure (Y/N) ____	Yes____ No____ Amount Advance Payment Yes____ No____

Prepared By ____ Date ____ Contracting Agency/Division ____

Authorized By ____ Date ____ Filing Agency/Division ____

C-23 4/10

Exhibit 15.20.10-B
(11-001)

State of Illinois
Contract - Obligation Document

(1)

Agency No. 3 6 0 *–Please Type–*

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
(2) 0 8	(3) 2 1 1 0	(4) 0 0 0 0 A B 1 2 7	(5) 7-1-07	(6) 335 35 4966	(7) 02

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change (8)	(9)	(10)

Vendor's Name and Address

(11)

Smith John
141 E Jackson St
Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	10,000.00
001-36001-1200-0000	75,000.00
(12)	(13)

Multiple Year Contract: From (14) Month/Day/Year To Month/Day/Year

Maximum Contract Amount: (15)

Current Fiscal Year of Contract: (16) From 7-1-07 Month/Day/Year To 6-30-08 Month/Day/Year

Annual Contract Amount: (17) 85,000.00 Reimbursement Expenses Included

Multiple Year Contract Amounts: Year 2 – 7 (and over)

2	(18)	3		4	
5		6		7	

Description

(19)

To provide legal services.

Method of Compensation	Procurement Information	Travel Expenses
(20) 150.00 (Rate) Per HR (Unit) (If Multiple Rates, Specify)	(21) Award Code A Publication Date 5-22-07 Reference # PA2758 Subcontractor Utilization (Y/N) N Subcontractor Disclosure (Y/N) N	Yes X No (22) 8,000.00 Amount (23) Advance Payment Yes No X

(24) *Lucy Jones* Prepared By	7-1-07 Date	Office of the Comptroller Contracting Agency/Division
(25) *Fred Kelley* Authorized By	7-1-07 Date	Office of the Comptroller Filing Agency/Division

C-23 4/10

VALID OBLIGATION TRANSACTION CODE COMBINATIONS

TYPE CODE	DESCRIPTION	ESTABLISH OBLIGATION		AMEND (CHANGE)	
		OPEN ENDED	FIXED PRICE	INCREASE	DECREASE
	Specific Contracts for Tangible Personal Property				
11	Purchase Order	1110	1113	1120	1125
12	Sub-Order	1210	1213	1220	1225
13	Printing Order-External Vendor	1310	1313	1320	1325
	Specific Contracts				
21	Professional & Artistic-External Vendor	2110	2113	2120	2125
22	Professional & Artistic-State Agency	2210	2213	2220	2225
23	Construction Contracts	2310	2313	2320	2325
27	Awards & Grants	2710	2713	2720	2725
28	Other Contracts-External Vendor	2810	2813	2820	2825
29	Other Contracts-State Agency	2910	2913	2920	2925
	Leases				
*31	Leases for Rental of Real Property	3110	3113	3120	3125
*38	Other Leases-External Vendor	3810	3813	3820	3825
*39	Other Leases-State Agency	3910	3913	3920	3925

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

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

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 *–Please Type–*

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 1 1 0	C M1 4	7-1-07	333 33 4444	02

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address

Smith Samuel
141 E Jackson Ave
Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	12,500.00
001-36015-1200-0000	11,000.00

Multiple Year Contract — From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount

Current Fiscal Year of Contract — From 7-1-07 (Month/Day/Year) To 5-30-08 (Month/Day/Year)

Annual Contract Amount: 23,500.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts — Year 2 – 7 (and over)

2	3	4
5	6	7

Description

Provide legal services on an as-needed basis to 2 of the department's divisions located in Springfield. No advance payment required.

"This contract is not subject to the State Indemnification Act."

Example: Establishment of an obligation for a Professional and Artistic Contract - external vendor (type code of 21). Note this contract/obligation is being paid from 2 different appropriation account codes.

Method of Compensation

175.00 (Rate) Per HR (Unit) (If Multiple Rates, Specify)

Procurement Information

Award Code: A
Publication Date: 5-22-07
Reference #: PA2789
Subcontractor Utilization (Y/N): N
Subcontractor Disclosure (Y/N): N

Travel Expenses

Yes X No ____
Amount: 1,500.00
Advance Payment
Yes ____ No X

Mary Jones (Prepared By)	7-1-07 (Date)	Office of the Comptroller (Contracting Agency/Division)
Fred Kelley (Authorized By)	7-1-07 (Date)	Office of the Comptroller (Filing Agency/Division)

C-23 4/10

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 *–Please Type–*

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 1 2 0	C M1 4	8-01-07	333 33 4444	02

Contract Action	Class Code	Governor's Release No.
1. ☐ New 2. ☒ Change		

Vendor's Name and Address

Smith Samuel
141 E Jackson Ave
Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	2,500.00

Multiple Year Contract: From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount:

Current Fiscal Year of Contract: From 7-1-07 (Month/Day/Year) To 5-30-08 (Month/Day/Year)

Annual Contract Amount: 26,000.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts — Year 2 – 7 (and over)

2	3	4
5	6	7

Description

Increase Legal services contract and obligation from $12,500 to $15,000 for this account code.

BASED ON THE ORIGINAL ESTABLISHMENT EXAMPLE: This reflects a positive amendment to a previously existing contract and obligation for a Professional and Artistic Contract (type code 21). Note that this does not change the amount obligated from the other account code listed on the original contract/obligation.

NOTE: When amending the actual contract, a copy of any or all contract amendments should be attached to this form.

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify) ____ (Rate) Per ____ (Unit)	Award Code ____ Publication Date ____ Reference # ____ Subcontractor Utilization (Y/N) ____ Subcontractor Disclosure (Y/N) ____	Yes____ No____ Amount Advance Payment Yes____ No____

Mary Jones	8-01-07	Office of the Comptroller
Prepared By	Date	Contracting Agency/Division
Kelley Bruce	8-01-07	Office of the Comptroller
Authorized By	Date	Filing Agency/Division

C-23 4/10

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 *–Please Type–*

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 1 2 0	C M1 4	11-22-07	333 33 4444	02

Contract Action	Class Code	Governor's Release No.	Vendor's Name and Address
1. ☐ New 2. ☒ Change			Smith Samuel 141 E Jackson Ave Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	.00

Multiple Year Contract	Maximum Contract Amount
From ____ (Month/Day/Year) To ____ (Month/Day/Year)	
Current Fiscal Year of Contract	**Annual Contract Amount**
From 7-1-07 (Month/Day/Year) To 06-30-08 (Month/Day/Year)	(Reimbursement Expenses Included)

Multiple Year Contract Amounts	Year 2 – 7 (and over)					
2		3		4		
5		6		7		

Description

Extend legal services for one month.

Example: Change in an existing established obligation.

NOTE: When an original contract is amended, a copy of any or all contract amendments shall be attached to this form.

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify) ____ (Rate) Per ____ (Unit)	Award Code ____ Publication Date ____ Reference # ____ Subcontractor Utilization (Y/N) ____ Subcontractor Disclosure (Y/N) ____	Yes____ No____ Amount Advance Payment Yes____ No____

Judy Cross	10-1-07	Office of the Comptroller
Prepared By	Date	Contracting Agency/Division
Kelly Bruce	10-1-07	Office of the Comptroller
Authorized By	Date	Filing Agency/Division

C-23 4/10

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 –Please Type–

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 1 2 5	C M1 4	01-01-08	333 33 4444	02

Contract Action	Class Code	Governor's Release No.
1. ☐ New 2. ☒ Change		

Vendor's Name and Address

Smith Samuel W
141 E Jackson Ave
Chicago IL 60604

Appropriation Account Code	Obligation Amount
001-36015-1200-0000	1,000.00

Multiple Year Contract: From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount:

Current Fiscal Year of Contract: From 7-1-07 (Month/Day/Year) To 06-30-08 (Month/Day/Year)

Annual Contract Amount: 25,000.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts — Year 2 – 7 (and over)

2	3	4
5	6	7

Description

Decrease legal services contract and obligation from $11,500 to $10,500 for this account code.

BASED ON THE ORIGINAL ESTABLISHMENT EXAMPLE: This reflects a negative amendment to a previously existing contract and obligation for a Professional and Artistic Contract (type code of 21). NOTE that this does not change the amount obligated from the other account code listed on the establishment, but does alter the contract amount. If any other aspects of the original contact/obligation were changed - such as rate per hour, or contract term - these items too should be attached to this form.

NOTE: When an original contract is amended, a copy of any or all contract amendments should be attached to this form.

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify) ____ (Rate) Per ____ (Unit)	Award Code ____ Publication Date ____ Reference # ____ Subcontractor Utilization (Y/N) ____ Subcontractor Disclosure (Y/N) ____	Yes____ No____ Amount Advance Payment Yes____ No____

Judy Cross Prepared By	1-01-08 Date	Office of the Comptroller Contracting Agency/Division
Kelly Bruce Authorized By	1-01-08 Date	Office of the Comptroller Filing Agency/Division

C-23 4/10

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 –Please Type–

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 8 1 0	J V 1 0 3	01-01-13	555 55 5555	02

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address

Doe Jane A
441 E Washington
Sherman IL 60604

Appropriation Account Code	Obligation Amount
001-36010-1200-0000	24,000.00

Multiple Year Contract: From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount:

Current Fiscal Year of Contract: From 01-01-13 (Month/Day/Year) To 06-30-13 (Month/Day/Year)

Annual Contract Amount: 24,000.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts (Year 2 – 7 (and over)):

2	3	4
5	6	7

Description

Clerical duties. Filing, typing and sorting of reports for General office at 325 W. Adams in Springfield, Illinois.

No advance payment.

Method of Compensation	Procurement Information	Travel Expenses
$4,000 (Rate) Per MO (Unit) (If Multiple Rates, Specify)	Award Code: B Publication Date: 12-20-12 Reference #: PA123456 Subcontractor Utilization (Y/N): Y Subcontractor Disclosure (Y/N): Y	Yes ____ No X Amount: Advance Payment: Yes ____ No ____

Penny David Prepared By	01-01-13 Date	Office of the Comptroller Contracting Agency/Division
Kelly Bruce Authorized By	01-01-13 Date	Office of the Comptroller Filing Agency/Division

C-23 4/10

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 –Please Type–

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	3 8 1 3	W R 6 8	7-01-07	333 444 5555	04

Contract Action	Class Code	Governor's Release No.	Vendor's Name and Address
1. [X] New 2. [ ] Change			Thompson Copiers Inc. 333 Skylark Ave Chicago IL 60601

Appropriation Account Code	Obligation Amount
001-36001-1200-0000	17,400.00

Multiple Year Contract	Maximum Contract Amount
From 7-01-07 (Month/Day/Year) To 6-30-10 (Month/Day/Year)	52,200.00
Current Fiscal Year of Contract	**Annual Contract Amount**
From 7-01-07 (Month/Day/Year) To 6-30-08 (Month/Day/Year)	17,400.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts				Year 2 – 7 (and over)	
2	17,400.00	3	17,400.00	4	
5		6		7	

Description

Lease of a high speed copier for 3 years located on 2nd floor at 325 West Adams, Springfield, Illinois. No advance payment required.

Example: Establishment of an obligation for lease other than real property (type code 38). This is a multi-year contract.

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify) $1,450 (Rate) Per MO (Unit)	Award Code A Publication Date 06-23-07 Reference # T99942 Subcontractor Utilization (Y/N) N Subcontractor Disclosure (Y/N) N	Yes ___ No X Amount Advance Payment Yes ___ No ___

Penny David Prepared By	7-01-07 Date	Office of the Comptroller Contracting Agency/Division
Kelly Bruce Authorized By	7-01-07 Date	Office of the Comptroller Filing Agency/Division

C-23 4/10

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 –Please Type–

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	3 1 1 3	C M 1	12-28-11	777 77 7777	04

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address:

Auto Parks and Garages Inc.
PO Box 36710
Chicago, IL 60606

Appropriation Account Code	Obligation Amount
001-36025-1200-0000	6,000.00
001-36001-1200-0000	6,000.00

Multiple Year Contract: From 01-01-12 (Month/Day/Year) To 12-31-12 (Month/Day/Year)

Maximum Contract Amount: 24,000.00

Current Fiscal Year of Contract: From 01-01-12 (Month/Day/Year) To 6-30-12 (Month/Day/Year)

Annual Contract Amount: 12,000.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts (Year 2 – 7 (and over))

2	3	4
12,000.00		

5	6	7

Description

Rental of 4 parking spaces at 123 E. Lake Drive, Chicago, Illinois, Cook County, for one year. No advance payment required.

Example: Establishment of an obligation for a lease for the rental of real property (type code of 31). NOTE that 2 account codes are listed because the contract covers rentals from 2 divisions.

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify)	Award Code: A	Yes [ ] No [X]
2,000.00 (Rate) Per MO (Unit)	Publication Date: 11-30-11	Amount
	Reference #: ABC123	Advance Payment
	Subcontractor Utilization (Y/N): N	Yes [ ] No [X]
	Subcontractor Disclosure (Y/N): N	

Penny David (Prepared By)	12-28-11 (Date)	Office of the Comptroller (Contracting Agency/Division)
Kelly Bruce (Authorized By)	12-28-11 (Date)	Office of the Comptroller (Filing Agency/Division)

C-23 4/10

State of Illinois
Contract - Obligation Document

Agency No. 3 6 0 –Please Type–

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
0 8	2 3 1 0	7 5 0 1 7 0 2	07-01-07	333 66 9999	04

Contract Action	Class Code	Governor's Release No.
1. [X] New 2. [ ] Change		

Vendor's Name and Address

Land M Construction Company
6600 Sawyer Avenue
Cahokia IL 62206

Appropriation Account Code	Obligation Amount
001-36020-6600-0089	50,506.00

Multiple Year Contract: From ____ (Month/Day/Year) To ____ (Month/Day/Year)

Maximum Contract Amount:

Current Fiscal Year of Contract: From 7-1-07 (Month/Day/Year) To 6-30-08 (Month/Day/Year)

Annual Contract Amount: 50,506.00 (Reimbursement Expenses Included)

Multiple Year Contract Amounts (Year 2 – 7 (and over)):

2	3	4
5	6	7

Description

General Work: Renovation of 2nd floor, 325 West Adams, Springfield. Service includes removal of three walls, painting and upgrade of electrical wiring. No advance payment required.

Example: Establishment of an obligation for a construction contract (type code of 23).

NOTE: The permanent improvement line (6600) may be partially obligated. (See Procedure 15.10.40, page 2 of 3.)

Method of Compensation	Procurement Information	Travel Expenses
(If Multiple Rates, Specify) 00 (Rate) Per PC (Unit)	Award Code: A Publication Date: 6-22-07 Reference #: PA134567 Subcontractor Utilization (Y/N): Y Subcontractor Disclosure (Y/N): Y	Yes ____ No X Amount Advance Payment Yes ____ No ____

Penny David Prepared By	07-03-07 Date	Office of the Comptroller Contracting Agency/Division
Kelly Bruce Authorized By	07-03-07 Date	Office of the Comptroller Filing Agency/Division

C-23 4/10

PURCHASE ORDER TYPE (XPOT) TABLE

SAMS PO TYPE	CUSAS PO TYPE	DESCRIPTION
A	11	Purchase Order
B	12	Sub-Order
C	13	Printing Order-External Vendor
G	21	Professional & Artistic-External Vendor
H	22	Professional & Artistic-State Agency
I	23	Construction Contracts
J	27	Awards & Grants
K	28	Other Contracts-External Vendor
L	29	Other Contracts-State Agency
O	31	Leases for Rental of Real Property
P	38	Other Leases-External Vendors
Q	39	Other Leases-State Agency
W	99	File Only

LEGAL STATUS

SAMS	SAMS DESCRIPTION
01	Individual
02	Sole Proprietor/Sole Member LLC
03	Partnership/Legal Corporation
04	Corporation
06	Medical Corporation
08	Governmental
10	Estate or Trust
11	Pharmacy-Noncorporate
15	Pharmacy/Funeral Home/Cemetery Corporation
16	Tax Exempt
42	Petty Cash Custodian

PURCHASE-ORDER-TYPE	DESCRIPTION	CLASS-CODE
A	PURCHASE	11
A	VENDOR CORRECTION/CHANGE	99
B	SUB-ORDER	12
B	VENDOR CORRECTION/CHANGE	99
C	PRINTING ORDER	13
C	VENDOR CORRECTION/CHANGE	99
G	LEGAL COURT REPRESENTATION	01
G	LEGAL CONSULTING/GEN COUNSEL	02
G	LEGAL LAND ACQUISITION	03
G	LEGAL COURT ORDERED	04
G	MEDICAL PRACTITIONERS	10
G	LIFE & NATURAL SCIENCES	20
G	PROFESS MANAGEMENT	30
G	PROFESS ARCHITECTS/ENGINEERS	34
G	PROFESS EDUCATORS	39
G	PROFESS LAND VALUATION/SURVYRS	42
G	PROFESS IT CNSLT DEVLP ANLYST	45
G	PROFESS TRANSPORTATION PLANNER	46
G	SCIENCE, ART, COMMUNICATION	48
G	PROFESS OTHER	49
G	PROFESS PR	50
G	PROFESS COLLECTIONS	51
G	PROFESS EVALUATION/ACCREDITATN	52
G	PROFESS OTHER CONSULTANTS	53
G	MEDICAL CONSULTANTS	60
G	MEDICAL CENTERS	70
G	VENDOR CORRECTION/CHANGE	99
H	LEGAL COURT REPRESENTATION	01
H	LEGAL CONSULTING/GEN COUNSEL	02
H	LEGAL LAND ACQUISITION	03
H	LEGAL COURT ORDERED	04
H	MEDICAL PRACTITIONERS	10
H	LIFE & NATURAL SCIENCES	20
H	PROFESS MANAGEMENT	30
H	PROFESS ARCHITECTS/ENGINEERS	34
H	PROFESS EDUCATORS	39
H	PROFESS LAND VALUATION/SURVYRS	42
H	PROFESS IT CNSLT DEVLP ANLYST	45
H	PROFESS TRANSPORTATION PLANNER	46
H	SCIENCE, ART, COMMUNICATION	48
H	PROFESS OTHER	49
H	PROFESS PR	50

PURCHASE-ORDER-TYPE	DESCRIPTION	CLASS-CODE
H	PROFESS COLLECTIONS	51
H	PROFESS EVALUATION/ACCREDITATN	52
H	PROFESS OTHER CONSULTANTS	53
H	MEDICAL CONSULTANTS	60
H	MEDICAL CENTERS	70
H	VENDOR CORRECTION/CHANGE	99
I	CONSTRUCT OTHER	05
I	CONSTRUCT HIGHWAY	06
I	CONSTRUCT TITLE SECURITY	18
I	CONSTRUCT NON-GENERAL	19
I	VENDOR CORRECTION/CHANGE	99
J	REHABILITATION/COUNSELING	02
J	FOSTER/DAY CARE	05
J	NUTRITIONAL PROGRAMS	06
J	HOMEMAKER SERVICES	08
J	MED PRACT NON-STATE EMP	10
J	SOCIAL SERVICES OTHER	19
J	COMM PROGRAM DISABLED	20
J	OCCUPATION AND CAREER SKILLS	30
J	FINANCIAL ASSIST-REHAB EMPLYEE	35
J	PROMOTION OF FINE ARTS	40
J	PROMOTION OF TOURISM	41
J	ALL LEARNING OPP IN EDUCATION	50
J	RESEARCH PROJECTS	51
J	LIBRARY SERVICES	57
J	MED CONSLT NON-STATE EMP	60
J	IMPROVE NATURAL RESOURCES	61
J	FINANCIAL ASSIST ENRGY CONVERV	62
J	MEDICAL CARE CENTERS	70
J	CONST & IMPROVE LAND/BLDGS/ROADS	71
J	EMERGENCY DISASTER RELIEF	76
J	PROG TO BENEFIT PUBLIC	80
J	VENDOR CORRECTION/CHANGE	99
K	TRAVEL NON-STATE EMP	08
K	RELOCATION SERVICES	09
K	TRANSPORT-AIR/LAND/RAIL	10
K	CONSUMER SERV OTHER	12
K	OPER/MAINT STATE FAIRGROUNDS	13
K	FIELD TEST, ANALYSIS & REPORT	14
K	CARE CENTERS NON-MEDICAL	18
K	HUMAN SERV OTHER	25
K	CLERICAL SERVICES	27

PURCHASE-ORDER-TYPE	DESCRIPTION	CLASS-CODE
K	COURT REPORTING	30
K	EDP OFFICE SUPPORT	32
K	MAIL AND COURIER SERV	35
K	BLDG AND GROUND MAINT	40
K	CARE/PROT OF NATURAL RESOURCES	41
K	TYPSETTING, PROCESS PICTURES	42
K	OFFICE SUPPORT OTHER	44
K	REPAIR/MAINT OF EDP EQUIP	47
K	REPAIR/MAINT OFFICE EQUIP/FURN	49
K	REPAIR/MAINT CONST & LAB EQUIP	50
K	HWY PRESERVE/RESTORE ORG COND	51
K	REPAIR/MAINT BUILDINGS	52
K	SIGN PAINTERS	54
K	REPAIR/MAINT AIRCRAFT	56
K	REPAIR/MAINT MOBILE EQUIP	57
K	REPAIR/MAINT OTHER	65
K	STUDY ANIMAL, VEG, MIN	70
K	TECHNICAL SERV OTHER	75
K	VENDOR CORRECTION/CHANGE	99
L	TRAVEL NON-STATE EMP	08
L	RELOCATION SERVICES	09
L	TRANSPORT-AIR/LAND/RAIL	10
L	CONSUMER SERV OTHER	12
L	OPER/MAINT ST FAIR/GRNDS	13
L	FIELD TEST, ANALYSIS & REPORT	14
L	CARE CENTERS NON-MEDICAL	18
L	HUMAN SERV OTHER	25
L	CLERICAL SERVICES	27
L	REPAIR/MAINT STATE AGENCY	29
L	COURT REPORTING	30
L	EDP OFFICE SUPPORT	32
L	MAIL AND COURIER SERV	35
L	BLDG AND GROUND MAINT	40
L	CARE/PROT OF NATURAL RESOURCES	41
L	TYPESETTING, PROCESS PICTURES	42
L	OFFICE SUPPORT OTHER	44
L	REPAIR/MAINT OF EDP EQUIP	47
L	REPAIR/MAINT OFFICE EQUIP/FURN	49
L	REPAIR/MAINT CONST & LAB EQUIP	50
L	HWY PRESERVE/RESTORE ORG COND	51
L	REPAIR/MAINT BUILDINGS	52
L	SIGN PAINTERS	54

PURCHASE-ORDER-TYPE	DESCRIPTION	CLASS-CODE
L	REPAIR/MAINT AIRCRAFT	56
L	REPAIR/MAINT MOBILE EQUIP	57
L	REPAIR/MAINT OTHER	65
L	STUDY ANIMAL, VEG, MIN	70
L	TECHNICAL SERV OTHER	75
L	VENDOR CORRECTION/CHANGE	99
O	OFFICE, LABS OTHER FACILITIES	02
O	PARKING AND STORAGE	03
O	VENDOR CORRECTION/CHANGE	99
P	OFFICE EQUIP/FURNITURE	06
P	HEAVY EQUIPMENT/AIRCRAFT	09
P	EDP EQUIP	10
P	COMPUTER & SUBSCRIP TIME	20
P	SOFTWARE & UPGRADES NOT MAINT	30
P	EQUIPMENT LEASE OTHER	49
P	VENDOR CORRECTION/CHANGE	99
Q	OFFICE EQUIP/FURNITURE	06
Q	HEAVY EQUIPMENT/AIRCRAFT	09
Q	EDP EQUIP	10
Q	COMPUTER & SUBSCRIP TIME	20
Q	SOFTWARE & UPGRADES NOT MAINT	30
Q	EQUIPMENT LEASE OTHER	49
Q	VENDOR CORRECTION/CHANGE	99
W	PURCHASE ORDER	11
W	PROFESS & ARTISTIC-EXT VENDOR	21
W	PROFESS & ARTISTIC STATE AGENCY	22
W	CONSTRUCTION GRANTS	23
W	AWARDS & GRANTS	27
W	OTHER CONTRACTS-EXT VENDOR	28
W	OTHER CONTRACTS-STATE AGCY	29
W	LEASE FOR RENTAL OF REAL PROP	31
W	OTHER LEASE-EXT VENDOR	38
W	OTHER LEASE-STATE AGCY	39
W	VENDOR CORRECTION/CHANGE	99

STATE OF ILLINOIS

CONTRACT TRANSPARENCY DOCUMENT

CONTRACT NUMBER:	
AGENCY NUMBER:	
AGENCY NAME:	
VENDOR NAME:	

SCOPE OF CONTRACT

AGREEMENT EXECUTED BY: Vendor representative name(s) and title(s).	
SUBCONTRACTORS: If applicable, list name(s) of subcontractors disclosed.	
RATE OF PAY: List detail if unit of measure is Multiple Rate (MR) or Other (OT).	
RENEWAL OPTION: Yes or No. If yes, specify option(s).	

STATE OF ILLINOIS
CONTRACT TRANSPARENCY DOCUMENT

CONTRACT NUMBER:	1234567890
AGENCY NUMBER:	360
AGENCY NAME:	Illinois Office of the Comptroller
VENDOR NAME:	Joseph E. Vendor

SCOPE OF CONTRACT

This area defines the product or service provided by the vendor. The scope may include the following:

- Justification: A brief statement describing the business need and a summary of the project.
- Objectives/Deliverables: A description of products, services and results that will be produced.
- Acceptance Criteria: The conditions that must be met for the deliverable to be considered acceptable.

AGREEMENT EXECUTED BY: Vendor representative name(s) and title(s).	Joseph E. Vendor Representative, President
SUBCONTRACTORS: If applicable, list name(s) of subcontractors disclosed.	Not Applicable
RATE OF PAY: List detail if unit of measure is Multiple Rate (MR) or Other (OT).	$100.00 per hour for Associate $ 55.00 per for clerical assistant
RENEWAL OPTION: Yes or No. If yes, specify option(s).	Two one-year renewal terms are available.

PROCUREMENT/PURCHASE ORDER FILE LAYOUT

PURPOSE

In order to submit Purchase Order files to the IOC electronically, all required information must be provided as specified in the purchase order file layout. (Exhibit 15.20.15-A)

TIMING REQUIREMENTS

Files submitted electronically should be sent as frequently as is practical, preferably daily, in order to file contracts within 30 calendar days after execution.

This document describes the file format to be used to transmit contract/obligation information to the Comptroller.

I. File Characteristics

The file contains an 870 byte record. There will be six types of records on this file.

1. *File Header Record*
   This record will be the first record on the file. It is used to identify the file, agency, and file content.
2. *Batch Record*
   This record will be used if the individual documents are to be grouped.
3. *Document Header Record*
   This record will be the header portion of the Purchase Order (PO) document.
4. *Document Line Record*
   This record will be a line portion of the PO document. The document may have 99 lines per header.
5. *Document Text Record*
   This record will be the text associated with the PO document.
6. *File Trailer Record*
   This record is the last data record on the file. It is used to provide control totals for balancing the file.

II. File Order

The Batch Records should be sorted in ascending order. If applicable, the Document Header Records should be sorted in ascending order within the batch and with their associated line and text records following them. The line records should be in line number order and the text records should be in line number order.

For example:

PO 360 A12345 Batch
PO 360 91234567890 Header
PO 360 91234567890 Line 01
PO 360 91234567890 Line 02
PO 360 91234567890 Text 01 001
PO 360 91234567890 Text 01 002
PO 360 92345678901 Header
PO 360 92345678901 Line 01
PO 360 92345678901 Line 02
PO 360 92345678901 Line 03
PO 360 92345678901 Text 01 001
PO 360 92345678901 Text 01 002
PO 360 92345678901 Text 01 003
PO 360 92345678901 Text 01 004

III. Appendices

1. defines the file layout.
2. describes the agency balancing report that is to accompany each Contract/Obligation file received.

Field Name	From	Thru	Picture	Comment
RECORD IDENTIFIER	1	1	X(1)	Enter an H.
FILE IDENTIFIER	2	7	X(6)	Enter a unique file identifier. This number will be used for control purposes by the Comptroller and must be different on each file received.
FILLER	8	8	X(1)	Enter a space.
AGENCY CODE	9	11	X(3)	Enter your agency identification code.
AGENCY NAME	12	41	X(30)	Enter the name of your agency.
FILE NAME	42	56	X(15)	Enter PURCHASE ORDER.
CREATION DATE	57	62	9(6)	Enter the date the file was created in MMDDYY format.
FILLER	63	870	X(808)	Enter spaces.

Batch Record – NOTE: There can be no more than one purchase order master document in a single batch. Batches may only be used for transactions changing or correcting vendor information on an established obligation. The IOC must be contacted prior to batching transactions for any other reason.

Field Name	From	Thru	Picture	Comment
PO-DOC-REC-TYPE	1	1	X(1)	Enter a B.
FILLER	2	2	X(1)	Enter a space.
PO-DOC-BAT-TRANS-CD	3	6	X(4)	Enter PO followed by two spaces.
PO-DOC-BAT-AGENCY	7	10	X(4)	Enter your agency number followed by a space if you entered a batch record. If you did not enter a batch record, set to spaces.
PO-DOC-BAT-NUMBER	11	16	X(6)	Enter your batch number from the corresponding batch record. If you did not enter a batch record, set to spaces.
PO-DOC-DOC-TRANS-CD	17	20	X(4)	Enter PO followed by two spaces.
PO-DOC-DOC-AGENCY	21	23	X(3)	Enter your agency number.
FILLER	24	24	X(1)	Enter a space.
PO-DOC-DOC-NUMBER	25	35	X(11)	Set to spaces.
FILLER	36	36	X(1)	Enter a space.
FILLER	37	38	X(2)	Set to spaces.
NET	39	52	9(12)V99	Enter the total amount of all contract/obligation transactions within this batch.
BATCH-NUMBER	53	58	X(6)	Enter the number assigned to this batch of transactions as defined by the Comptroller's Office.
BATCH-MONTH	59	60	X(2)	Set to spaces.
BATCH-DAY	61	62	X(2)	Set to spaces.
BATCH-YEAR	63	64	X(2)	Set to spaces.
BATCH-CTL-COUNT	65	68	X(4)	Enter the count of contract/obligation transactions within this batch. Left justify the number.
FILLER	69	870	X(802)	Set to spaces.

Field Name	From	Thru	Picture	Comment
PO-DOC-REC-TYPE	1	1	X(1)	Enter a D.
FILLER	2	2	X(1)	Enter a space.
PO-DOC-BAT-TRANS-CD	3	6	X(4)	Enter PO followed by two spaces.
PO-DOC-BAT-AGENCY	7	10	X(4)	Enter your agency number followed by a space if you entered a batch record. If you did not enter a batch record, set to spaces.
PO-DOC-BAT-NUMBER	11	16	X(6)	Enter your batch number from the corresponding batch record. If you did not enter a batch record, set to spaces.
PO-DOC-DOC-TRANS-CD	17	20	X(4)	Enter PO followed by two spaces.
PO-DOC-DOC-AGENCY	21	23	X(3)	Enter your agency number.
FILLER	24	24	X(1)	Enter a space.
PO-DOC-DOC-NUMBER	25	35	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
FILLER	36	36	X(1)	Enter a space.
TRANS-CODE	37	38	X(2)	PO
TRANS-NUMBER-AGENCY	39	41	X(3)	Enter your agency number.
TRANS-NUMBER-NUMBER	42	52	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
RECORD-MONTH	53	54	X(2)	Set to spaces.
RECORD-DAY	55	56	X(2)	Set to spaces.
RECORD-YEAR	57	58	X(2)	Set to spaces.
FISC-MONTH	59	60	X(2)	Set to spaces except for pre-files. Enter an accounting month of 01 for pre-files.
FISC-YEAR	61	62	X(2)	Set to spaces except for pre-files. Enter an accounting year of the new fiscal year for pre-files.
BUDGET-FY	63	64	X(2)	Fiscal Year of the Obligation.
DOCUMENT-ACTION	65	65	X(1)	E for Establishment M for Modification
TYPE-OF-ORDER	66	66	X(1)	Refer to the SAMS on-line table POTP for valid values.
DOCUMENT-DESCRIPTION	67	78	X(12)	Set to spaces. PWA when prevailing wage is applicable.
VENDOR-CODE	79	89	X(11)	Enter your 9 digit vendor code and set positions 10 and 11 to spaces.
DOCUMENT-TOTAL	90	103	9(12)V99	Enter the document total.

Field Name	From	Thru	Picture	Comment
VENDOR-NAME	104	133	X(30)	Enter the vendor name as specified in the SAMS Manual.
INTR-GOVT-IND	134	134	X(1)	Set to spaces.
SELLER-FUND	135	138	X(4)	Set to spaces.
SELLER-AGENCY	139	141	X(3)	Set to spaces.
FILLER	142	155	X(14)	Set to spaces.
VENDOR-NAME2	156	185	X(30)	Enter the vendor name line 2 as specified in the SAMS Manual.
VENDOR-ADD-LINE	186	215	X(30)	Enter the vendor address as specified in the SAMS Manual.
CITY	216	233	X(18)	Enter the vendor address as specified in the SAMS Manual.
STATE	234	235	X(2)	Enter the vendor address as specified in the SAMS Manual.
ZIP-CODE	236	245	X(10)	Enter the vendor address as specified in the SAMS Manual. Zip Code should be 5 digits followed by a dash followed by four digits.
LEGAL-STATUS	246	247	X(2)	Reference the SAMS Manual for valid values.
CURR-FY-CONTR-FM-YY	248	249	X(2)	Current Year Contract From Year
CURR-FY-CONTR-FM-MM	250	251	X(2)	Current Year Contract From Month
CURR-FY-CONTR-FM-DD	252	253	X(2)	Current Year Contract From Day
CURR-FY-CONTR-TO-YY	254	255	X(2)	Current Year Contract To Year
CURR-FY-CONTR-TO-MM	256	257	X(2)	Current Year Contract To Month
CURR-FY-CONTR-TO-DD	258	259	X(2)	Current Year Contract To Day
MULT-YR-CONTR-FM-YY	260	261	X(2)	Multiple Year Contract From Year
MULT-YR-CONTR-FM-MM	262	263	X(2)	Multiple Year Contract From Month
MULT-YR-CONTR-FM-DD	264	265	X(2)	Multiple Year Contract From Day
MULT-YR-CONTR-TO-YY	266	267	X(2)	Multiple Year Contract To Year
MULT-YR-CONTR-TO-MM	268	269	X(2)	Multiple Year Contract To Month
MULT-YR-CONTR-TO-DD	270	271	X(2)	Multiple Year Contract To Day
ANNUAL-CONTR-AMT	272	285	9(12)V99	Current Year Contract Amount
MAX-CONTR-AMT	286	299	9(12)V99	Total amount payable for the duration of this contract.
BFY-PLUS-1-AMOUNT	300	313	9(12)V99	Current Year + 1 Contract Amount
BFY-PLUS-2-AMOUNT	314	327	9(12)V99	Current Year + 2 Contract Amount
BFY-PLUS-3-AMOUNT	328	341	9(12)V99	Current Year + 3 Contract Amount
BFY-PLUS-4-AMOUNT	342	355	9(12)V99	Current Year + 4 Contract Amount
BFY-PLUS-5-AMOUNT	356	369	9(12)V99	Current Year + 5 Contract Amount
BFY-PLUS-6-AMOUNT	370	383	9(12)V99	Current Year + 6 Contract Amount
AWARD-CODE	384	384	X(1)	Reference Appendix 4 for valid values.

Field Name	From	Thru	Picture	Comment
TRAVEL	385	385	X(1)	Y for Yes N for No
TRAVEL-AMT	386	399	9(12)V99	If travel = Y, enter the amount. If travel = N, enter spaces.
PAY-RATE	400	413	9(12)V99	Compensation Pay Rate
PER-TIME	414	415	X(2)	Unit of Time
CLASS-CODE	416	417	X(2)	Refer to the SAMS on-line table CLCD for valid values.
FIXED-PRICE-FLAG	418	418	X(1)	Y for Yes N for No
ADVANCE-PAYMENT	419	419	X(1)	Y for Yes N for No
FILLER	420	870	X(451)	Set to spaces.

Field Name	From	Thru	Picture	Comment
PO-DOC-REC-TYPE	1	1	X(1)	Enter an L.
FILLER	2	2	X(1)	Enter a space.
PO-DOC-BAT-TRANS-CD	3	6	X(4)	Enter PO followed by two spaces.
PO-DOC-BAT-AGENCY	7	10	X(4)	Enter your agency number followed by a space if you entered a batch record. If you did not enter a batch record, set to spaces.
PO-DOC-BAT-NUMBER	11	16	X(6)	Enter your batch number from the corresponding batch record. If you did not enter a batch record, set to spaces.
PO-DOC-DOC-TRANS-CD	17	20	X(4)	Enter PO followed by two spaces.
PO-DOC-DOC-AGENCY	21	23	X(3)	Enter your agency number.
FILLER	24	24	X(1)	Enter a space.
PO-DOC-DOC-NUMBER	25	35	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
FILLER	36	36	X(1)	Enter a space.
LINE-NO	37	38	X(2)	Enter 01 through 99 to identify record line.
REF-TRANS-NUMBER-AGY	39	41	X(3)	Set to spaces.
REF-TRANS-NUMBER-NUM	42	52	X(11)	Set to spaces.
FUND	53	56	X(4)	Enter the SAMS fund number with a leading zero.
AGENCY	57	59	X(3)	Enter your agency code.
XORGANIZATION	60	63	X(4)	Enter the two digit SAMS organization code followed by two spaces.
SUB-ORG	64	65	X(2)	Set to spaces.
ACTIVITY	66	69	X(4)	Set to spaces.
OBJECT	70	73	X(4)	Set to '9999'.
SUB-OBJECT	74	75	X(2)	Set to spaces.
JOB-NUMBER	76	83	X(8)	Set to spaces.
REPORTING-CATEGORY	84	87	X(4)	Set to spaces.
PUB-DATE-MONTH	88	89	X(2)	Procurement Bulletin date of publication/transaction date Month. (MM) Valid on line "01" only.
PUB-DATE-DAY	90	91	X(2)	Procurement Bulletin date of publication/transaction date Day. (DD) Valid on line "01" only.

Field Name	From	Thru	Picture	Comment
PUB-DATE-YEAR	92	95	X(4)	Procurement Bulletin date of publication/transaction date Year. (CCYY) Valid on line "01" only.
REF-NUMBER	96	103	X(8)	Procurement Bulletin reference/solicitation number. Valid on line "01" only. Left justify.
SUBCONTRACTOR-UTIL	104	104	X(1)	Subcontractor Indicator. (Y/N) Valid on line "01" only.
SUBCONTRACTOR-DISCL	105	105	X(1)	Subcontractor Disclosed per 30 ILCS 500/35-40. (Y/N) Valid on line "01" only.
MASTER-CONTRACT	106	116	X(11)	Enter the 11-byte master contract reference, if applicable. The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
FILLER	117	117	X(1)	Comptroller Authorization Required. Set to spaces.
LINE-UNITS	118	124	X(7)	Set to spaces.
LINE-AMOUNT	125	138	9(12)V99	Enter the amount for this line.
LINE-ACTION	139	139	X(1)	Enter an I to increase or establish an amount and enter a D to decrease an amount.
APPR-UNIT	140	148	X(9)	This is the SAMS major object, the sequence code and the type code. The 9th position should be set to a space.
XFUNCTION	149	152	X(4)	Set to spaces.
TEXT-FLAG	153	153	X(1)	Set to a 'Y' and enter your contract description in the text records.
FILLER	154	870	X(717)	Set to spaces.

Document Text Record

Field Name	From	Thru	Picture	Comment
PO-DOC-REC-TYPE	1	1	X(1)	Enter an X.
FILLER	2	2	X(1)	Enter a space.
PO-DOC-BAT-TRANS-CD	3	6	X(4)	Enter PO followed by two spaces.
PO-DOC-BAT-AGENCY	7	10	X(4)	Enter your agency number followed by a space if you entered a batch record. If you did not enter a batch record, set to spaces.
PO-DOC-BAT-NUMBER	11	16	X(6)	Enter your batch number from the corresponding batch record. If you did not enter a batch record, set to spaces.
PO-DOC-DOC-TRANS-CD	17	20	X(4)	Enter PO followed by two spaces.
PO-DOC-DOC-AGENCY	21	23	X(3)	Enter your agency number.
FILLER	24	24	X(1)	Enter a space.
PO-DOC-DOC-NUMBER	25	35	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
FILLER	36	36	X(1)	Enter a space.
VENDOR-CODE	37	46	X(10)	Enter your 9 digit vendor code and set position 10 to spaces.
TRANS-CODE	47	48	X(2)	Enter PO.
PO-AGENCY	49	51	X(3)	Enter your agency number.
PO-TRANS-NUMBER	52	62	X(11)	The first byte should be the last character of the fiscal year. So if the year is 10, then enter a 0 as the first byte. Bytes 2-11 should be populated with your contract/obligation number.
PO-LINE-NUMBER	63	64	X(2)	Enter spaces.
PO-TEXT-LINE-NUMBER	65	67	X(3)	Sequentially number beginning with 001.
PO-TEXT-LINE	68	137	X(70)	Describe your contract/obligation.
FILLER	138	870	X(733)	Set to spaces.

Field Name	From	Thru	Picture	Comment
RECORD IDENTIFIER	1	1	X(1)	Enter a T.
FILLER	2	5	9(4)	Enter spaces.
TRANSACTION AMT TOTAL	6	19	9(12)V99	Total obligated amount of all contract/obligation documents on this file.
TRANSACTION COUNT	20	31	9(12)	The count of records on this file.
FILLER	32	870	X(839)	Enter spaces.

A computer generated balance report in suitable format should accompany each contract/obligation file sent to the Comptroller.

This report should show the contents of the File Header Record and the File Trailer Record in a labeled, clearly defined format.

By not specifying a particular format, it is hoped that each transmitting agency will be able to adapt one of its internal reports so that one report may satisfy the needs of both the Comptroller and the agency. At a minimum, the report must clearly identify the total number of obligation transactions and related total amount for the file.

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 13.

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. A lease for real property by a public institution of higher education to be used for healthcare uses, academic facilities, dormitory facilities, or other support issues may exceed 10 years in length when the provisions of 30 ILCS 500/40-25(a-5) are 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 with an annual value that exceeds the small purchase threshold established under 30 ILCS 500/20-20(a).
- 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 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. A lease for real property by a public institution of higher education to be used for healthcare uses, academic facilities, dormitory facilities, or other support issues may exceed 10 years in length when the provisions of

30 ILCS 500/40-25(a-5) are 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 with an annual value that exceeds the small purchase threshold established under 30 ILCS 500/20-20(a).
- Appropriation Contingency clause.
- Right to Audit/Retention of Records clause.
- Subcontractor Utilization statement.
- Subcontractors Disclosed, if applicable.
- CERTIFICATIONS:
    - 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 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. A lease for real property by a public institution of higher education to be used for healthcare uses, academic facilities, dormitory facilities, or other support issues may exceed 10 years in length when the provisions of 30 ILCS 500/40-25(a-5) are 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 with an annual value that exceeds the small purchase threshold established under 30 ILCS 500/20-20(a).
- 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.
- Inducement
- International Anti-Boycott certification for contracts exceeding $10,000.
- Lobbying Restriction
- Prevailing Wage Act certification if not entirely 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 for real property owned by a public institution of higher education to be used for healthcare uses, academic facilities, dormitory facilities, or other support uses may exceed 10 years in length 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 with an annual value that exceeds the small purchase threshold established under 30 ILCS 500/20-20(a).
- 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.
- CERTIFICATIONS:
  - 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/financed purchase does/may transfer title (ownership) of the asset to the lessee (i.e. financed 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.

Lease No._____

REAL ESTATE LEASE FORM
DISCLOSURE STATEMENT

THIS STATEMENT MUST BE COMPLETED BY THE LESSOR AND SIGNED BY AN OWNER, AUTHORIZED TRUSTEE, CORPORATE OFFICIAL, OR MANAGING AGENT

You are required by Illinois Law to complete this form (50 ILCS 105/3.1) The purpose of this form is to determine all of the name(s) of the owner(s) and beneficiary having any interest in the property real or personal of the leased premises. Furthermore, you must disclose the names of any shareholders entitled to receive more than 7 l/2% of the total distributable income of any corporation with an interest in the lease. **FAILURE TO ACCURATELY PROVIDE ALL INFORMATION REQUESTED ON THIS FORM AND TO PROVIDE UPDATED INFORMATION WITHIN 30 DAYS OF ANY CHANGE OF OWNERSHIP MAY RESULT IN A MATERIAL BREACH OF THE LEASE AND/OR CRIMINAL SANCTIONS.**

I A. Address of Premises _____

B. Real Estate Tax Index Number _____

II **INDICATE LESSOR'S INTEREST IN PROPERTY BY CHECKING ALL APPLICABLE BOXES AND COMPLETING PARAGRAPH(S) AS INSTRUCTED. IF ADDITIONAL SPACE IS NEEDED TO PROVIDE THIS INFORMATION, PLEASE ATTACH A SEPARATE SHEET TO THIS FORM.**

☐

FEE SIMPLE (SOLE OWNER, JOINT TENANTS, TENANTS BY THE ENTIRETY, TENANTS IN COMMON)
INSTRUCTIONS: PLEASE LIST NAMES OF ALL OWNERS.

☐

LEASE HOLDER OR SUBLESSEE
INSTRUCTIONS: PLEASE LIST THE NAMES OF THE LESSOR (AND LESSEE IF YOU ARE A SUBLESSEE). PLEASE INDICATE THE BEGINNING AND ENDING DATES OF TERM OF LEASE OR THE SUB-LEASE.

☐

LAND TRUST OR OTHER TRUST
INSTRUCTIONS: PLEASE LIST THE COMPLETE NAME AND NUMBER OF TRUST AND TRUSTEE'S ADDRESS AND NAMES OF ALL BENEFICIARIES. IF THE PROPERTY IS HELD IN A LAND TRUST, YOU MUST ALSO COMPLETE A LAND TRUST BENEFICIAL INTEREST DISCLOSURE APPLICATION.

☐

OPTION TO PURCHASE, CONTRACT TO PURCHASE OR SIMILAR INTEREST
INSTRUCTIONS: DESCRIBE YOUR INTEREST IN THE PROPERTY FULLY. PLEASE LIST THE PARTIES WHO CURRENTLY OWN THE REAL ESTATE.

☐

OTHER (PLEASE DESCRIBE)
INSTRUCTIONS: LIST THE NAME OF ALL PARTIES WHO HAVE AN OWNERSHIP INTEREST IN THE PROPERTY.

REAL ESTATE LEASE FORM - DISCLOSURE STATEMENT

III IF CORPORATION OR PARTNERSHIP HAS AN INTEREST IN THE LEASE, PLEASE COMPLETE THE APPROPRIATE PARAGRAPH

CORPORATION - INSTRUCTIONS: PLEASE LIST

1. The names of the president and secretary: _____
2. The name and address of the registered agent: _____
   _____
3. The names of all shareholders entitled to receive more than 7 l/2% of the total distributable income of the corporation:_____
   _____
4. The name of the person (s) authorized to execute the contracts on behalf of the corporation : _____
   _____

NOTE: IN COMPLETING THIS SECTION, IF THERE IS NO READILY KNOWN INDIVIDUAL HAVING GREATER THAN 7 1/2% INTEREST IN THE CORPORATION AND THE CORPORATION IS PUBLICLY TRADED THEN THE REQUIREMENTS OF THE DISCLOSURE MAY BE MET BY SO STATING.

PARTNERSHIP - INSTRUCTIONS: PLEASE LIST

1. The names of all partners (include limited partners if applicable):_____
   _____
2. If limited partnership, the names and addresses of all general partners: _____
   _____

IV THIS PARAGRAPH MUST BE COMPLETED BY ALL PARTIES

ARE ANY OF THE PERSONS LISTED ABOVE ELECTED OR APPOINTED OFFICIALS, EMPLOYEES OF THE STATE OR THE SPOUSE OR MINOR CHILD OF SAME?

____NO ____YES If "YES", explain employment and/or relationship.

V THIS PARAGRAPH MUST BE COMPLETED BY ALL PARTIES

I, _____, state on oath or affirm that I am (title) _____ of (firm/name) _____and that the disclosure made above is true and correct. I will provide any additional documentation requested by the State of Illinois. I further certify that Lessor has not bribed or attempted to bribe an officer or employee of the State of Illinois.

_____
Signature Date

_____
Title

NOTARY:

STATE OF ILLINOIS
COUNTY OF _____

I, _____, certify on _____, 20 ___, _____, personally appeared before me and swore or affirmed that ____he____ signed this document as _____ of _____ and that the information provided was true and correct.

_____ _____
Notary Public **Commission Expires**

Real Property Lease Purchases-Lessee Disclosure Document (Form C-15-A)

In addition to the lease filing requirements in SAMS Procedure 15.20.40, agencies must also file a Real Property Lease Purchases- Lessee Disclosure Document (Exhibit 15.20.41-A) each time a multi-year real property lease/financed purchase agreement is initiated. The purpose of this form is to provide information concerning multi-year real property leases/financed purchases that do/may transfer title (ownership) of the asset to the lessee. See SAMS Procedure 27.20.60 for requirements, and complete Form SCO-560 as needed. Submission of this document will ensure that such financing relationships are accounted for as "capital transactions" in accordance with Generally Accepted Accounting Principles.

GENERAL

This form should be completed in all instances where real property is being purchased through multi-year lease and financed purchase agreements. These are agreements where the substance of the transaction may result in a purchase regardless if title passes at the beginning of the agreement, the end of the agreement, or by means of a bargain purchase option at a time(s) specified in the agreement.

INSTRUCTIONS

Each time an agency enters into a lease or financed purchase agreement that results in ownership of real property, a Real Property Lease Purchases-Lessee Disclosure Document must be completed. Also, attach an update of this document to each annual re-establishment of the obligation.

For those agencies that must obtain the approval of the Department of Central Management Services (DCMS) before an agreement can be finalized, the completed form must be attached to each real property multi-year lease purchase agreement submitted to DCMS for its review. DCMS will verify and approve the form as part of the transaction authorization process and will transmit one copy of the form to the Comptroller's Office Financial Reporting Department. The original and one copy of the document will be returned to the agency by DCMS. Agencies should submit the original copy of the form to the Comptroller's Office along with the Contract Obligation Document (C-23) and retain the copy as an internal record.

Note that the DCMS authorization section of this form does not require completion for annual re-establishments of the obligation unless a contract renewal or change has occurred.

For those agencies that do not submit their agreements to DCMS for approval, the original portion of the completed document should be submitted to the Comptroller's Office along with the C-23 Form (Contract Obligation Document). The agency must retain two copies as an internal record and send the remaining copy to:

Office of the Comptroller
Financial Reporting Department
325 West Adams Street
Springfield, Illinois 62704

The information provided on the form will be examined by the Comptroller's Office and agencies will be contacted concerning the proper asset value that should be reported on their "Agency Report of State Property" (C-15 Form) and their "Capital Asset Summary" (SCO-538 Form). This procedure will ensure that assets are correctly reflected on the State and agency's financial statements.

CONTENTS

Refer to Exhibit 15.20.41-B.

REFERENCE	CONTENTS
1	Enter the three digits Comptroller assigned lessee agency number.
2	Enter the contract/obligation number of the real property lease.
3	Indicate with an "X" the type of real property lease. This document need only be completed for real property leases which transfer or have the potential for transfer of title. The following lease types either transfer title or have the potential for transfer of title: Lease Purchase - Title to the real property passes at the end of the lease or with a nominal payment amount. Lease with Option to Purchase - The contract has a clause stipulating the lessee's ability to purchase the property. Financed Purchase - Title to the real property passes at the beginning of the lease.
4	Enter the last two digits of the current fiscal year. In the initial year of the contract this date will match the inception date (see **5** below). In subsequent years, the fiscal year will match the fiscal year indicated on the contract obligation document to which this form is to be attached.
5	Enter the original inception date of this real property lease. If this lease is a renewal, the original inception date would be the beginning date of the first contract, not the renewal.
6	Indicate the type of contract action desired: **new**, to establish a contract for the present fiscal year; **change**, for any subsequent action to the contract on file (i.e., amend or cancel a contract, adding new appropriation account codes, etc.) or, **renew** (for the renewal of a previous contract). Note that this section should be left blank on annual re-establishments of the obligation unless there was a contract renewal or change.

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

8 Enter the date, if known, that title is expected to transfer to the lessee.

9 Enter the name and address of the vendor to whom payments will be made.

10 Enter a reasonably detailed description of the lease which must include the location of property leased (address and county) and the square footage.

11 Enter the name of the individual from the originating agency who prepared this document.

12 Enter the originating agency name.

13 Enter the phone number of the individual preparing this document.

14 Enter the date this document was prepared.

Items 15, 16, and 17 should be completed only by agencies that require Department of Central Management System authorization. This section does not require completion for annual re-establishments of the obligation when no contract renewal or change has occurred.

15 Enter the name of the individual from the Department of Central Management Services who authorized this document.

16 Enter the phone number of the individual authorizing the document.

17 Enter the date of the authorization.

C-15-A

Exhibit 15.20.41-A
(26-001)

State of Illinois

REAL PROPERTY LEASE PURCHASES
LESSEE DISCLOSURE DOCUMENT

Agency Number _____ **Contract Number** _____

☐ **Lease Purchase**
☐ **Lease with Option to Purchase**
☐ **Financed Purchase**

Fiscal Year	**Inception Date**	**Contract Action**
		☐ New ☐ Change ☐ Renewal
Appropriation Account Code		**Title Transfer Date**
		Vendor's Name and Address

Description

(Completed by originating agency)

_____, _____
Preparer's Signature — Agency Name

_____ _____
Preparer's Phone No. — Date

AUTHORIZATION (if Applicable)
(Completed by Department of Central Management Services)

_____, Department of Central Management Services
Authorized Signature

_____ _____
Phone No. — Date

C-15-A

Exhibit 15.20.41-B
(26-001)

State of Illinois

REAL PROPERTY LEASE PURCHASES
LESSEE DISCLOSURE DOCUMENT

Agency Number (1) **Contract Number** (2)

(3)
- ☐ **Lease Purchase**
- ☐ **Lease with Option to Purchase**
- ☐ **Financed Purchase**

Fiscal Year	**Inception Date**	(6) **Contract Action**
(4)	(5)	☐ New ☐ Change ☐ Renewal
Appropriation Account Code		**Title Transfer Date**
(7)		(8)
		Vendor's Name and Address
		(9)

Description

(10)

(Completed by originating agency)

(11) , (12)
Preparer's Signature — Agency Name

(13) (14)
Preparer's Phone No. — Date

AUTHORIZATION (if Applicable)
(Completed by Department of Central Management Services)

(15) , Department of Central Management Services
Authorized Signature

(16) (17)
Phone No. — Date

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. Leases of real property owned by a public institution of higher education may exceed 10 years in accordance with the provisions of 30 ILCS 500/40-25(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).

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 with an annual value that exceeds the small purchase threshold established under 30 ILCS 500/20-20(a).
- Availability of Appropriation Contingency Clause.
- Right to Audit/Retention of Records Clause.
- Subcontractor Utilization statement.
- Subcontractors Disclosed, if applicable.

- CERTIFICATIONS:
  - 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.
  - Inducement

- 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 financed 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. Leases of real property owned by a public institution of higher education may exceed 10 years in accordance with the provisions of 30 ILCS 500/40-25(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).

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.
- 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 with an annual value that exceeds the small purchase threshold established under 30 ILCS 500/20-20(a).
- Availability of Appropriation Clause.
- Right to Audit/Retention of Records Clause.
- Subcontractor Utilization Statement.
- Subcontractors Disclosed, if applicable.
- <u>CERTIFICATIONS</u>:
    - 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 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
- 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.

PURPOSE

In order to comply with contract requirements, agencies must include in all contracts a taxpayer identification number certification substantially as follows:

I certify that:

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

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

Name: _____

Taxpayer Identification Number:

Social Security Number _____
or
Employer Identification Number _____

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

Legal Status *(check one)*:

__ Individual
__ Sole Proprietor/Sole Member LLC
__ Partnership/Legal Corporation
__ Tax-exempt
__ Corporation providing or billing medical and/or health care services
__ Corporation NOT providing or billing medical and/or health care services
__ Other:_____

__ Governmental
__ Nonresident alien
__ Estate or trust
__ Pharmacy (Non-Corp.)
__ Pharmacy/Funeral Home/Cemetery (Corp.)
__ Limited Liability Company (select applicable tax classification.)

☐ C = corporation
☐ P = partnership

Signature: _____ **Date**: _____

CONTRACT IDENTIFICATION

Listed below are the most widely used types of contractual agreements and their corresponding transaction codes. It is intended that you use this list as a guide for selecting the proper transaction code for your contracts and leases. Any change made by the Comptroller to your cited transaction code and the reasons for the change will be discussed with your agency. If your agency has a contract for services not included in one of the listed groups, please contact the Comptroller's Obligations Section if assistance is needed.

21 - Professional or Artistic - External Vendors

22 - Professional or Artistic - State Agency

Accountants
Accounting
Accreditation
Actuaries
Administrative Law Judges
Ambulance Service
Arbitrators
Archaeologists
Architects
Artists
Assistant Attorney General
Attorneys
Attorneys Indemnification Act
Audiologists
Auditors

Biologists
Botanists

Cartographers
Certification
Chemists
Chiropractors
Clergy
Collection Services
Consultants

Geologists

Hearing Officers
Historians
Hospitals
Hydrologists

Inspectors

Land Appraisers
Land Use Planners
Law Clerks

Management Services
Meteorologists

Naturalists
Nurses

Optometrists
Orthopedists

Pharmacists

21 - Professional or Artistic - External Vendors

22 - Professional or Artistic - State Agency

Dentists
Dieticians

Economists
Editors
Educators
Engineers
  Civil
  Electrical
  Structural
  Traffic
Entertainers
Entomologists
Environmental Analysts

Photographers
Physical Therapists
Physicians
Podiatrists
Programmers
Public Relations
Psychotherapists,
Psychiatrists

Surgeons
Surveyors
Systems Analysts, Programmers

Training courses
Transportation Planners (air, land, water)

Veterinarians

23 - Construction Contracts

Boilermakers & Steam Fitters

Carpenters
Carpet & Tile Installation
Contractors (electrical, general, highway)

Dry Wall Installation

Electricians

HVAC (heating, ventilation, AC, landscape)

Insulation

23 - Construction Contracts

Land Acquisition

Masonry

Operating Engineers (heavy equipment operators)

Painters
Paving
Plumbing

Roofers

27 - Awards & Grants

Area & Site Development

Care Centers
Crime Prevention

Economic Development Services
Education Related Services
Emergency Disaster Relief
Employment Training Development (CETA)
Environmental Related Services
Energy Conservation

Fine Arts Development

Homemaker Services

Library Services

Mass Transit
Medical Services

Nutrition Programs

Professional Research Projects

Rehabilitation Services

Sewage Treatment Improvements
Social Services
Subsidies

Tourism

28 - Other Contracts - External Vendor

29 - Other Contracts - State Agency

Auctioneer

Barber
Beautician
Biological & Medical Labs
Blue Printing
Book Binding
Bookkeeping

Carpeting & Drapery Service
Catering/Fast Foods
Child Care (Daycare)
Clerical
Clinics
Collections Agency
Computer Operators
Copying, Photo Finishing
Courier Service
Court Reporting
Court Reporting Services

Data Entry
Day Care Centers
Dental Laboratories
Dry Cleaning

Foster Care
Foster Homes
Funeral Homes

Garbage Service
Grounds Keeper

Hotels & Motels
Interns

Janitorial Services
Mailing Services
Mat Service
Messenger Service
Moving & Relocation
News Clipping
Non-Legal Interns
Nurses Aid
Nursing Homes

Optical Goods
Outpatient Clinics

Photo Developing & Microfilming
Pianist & Organist
Pilots
Preservation of State Owned
Property-Maintenance

Recreational Activities
Repair & Maintenance (electrical, elevators, EDP equipment, office machines, equipment, heavy machinery, real property, telecommunications, aircraft)
Restaurants

Secretarial
Security Services
Smock Service
Snow Removal
Septic & Sewage Pumping

Transportation Services (air, land, rail)
Travel Aid
Towel Service

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. Signature by an individual with an active SCO-470 Contract Signature Authorization Form on record with the Office of Comptroller.

4. 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.

LIQUIDATING AN OBLIGATION

A liquidation is the reduction of an obligation or liability, either in part or in its entirety, through an expenditure. An agency obligation is liquidated by submitting a voucher for processing by the Comptroller. The voucher must identify the obligation to be liquidated and the corresponding payment amount related to the obligation.

Exhibit 15.20.90-A illustrates how an invoice-voucher should be completed to liquidate an outstanding obligation. Completing the obligation section of the voucher requires four steps:

In area 10 (on the first line only), enter services dates and four-digit GAAP Code.

In area (22) enter the obligation number.

In area (23), enter the payment amount related to each obligation and each unobligated expenditure.

In area (24), enter the sum of (23).

FORM C-13 (REV. 3/22)

STATE OF ILLINOIS

Invoice Voucher

Exhibit 15.20.90-A
(23-001)

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Name and Location of State Agency or Institution

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

2. Taxpayer Identification Number: 123456789

3. Vendor or Payee
LAST NAME OR BUSINESS NAME | FIRST NAME | MIDDLE INITIAL

ABC INC
325 WEST ADAMS
SPRINGFIELD, IL 62704

4. Voucher No. 90009002

5. Voucher Date 08/01/2008

6. Appropriation Account Code 001-36012-1200-00-00

7. Invoice Number 901658

8. Invoice Date 07/02/2008

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount
Service Dates: 7/01/2008 – 6/30/2009 GAAP Code: 7800 Audits of Funeral Homes and Cemetery Care				18,900.00

18. Exp. Obj	19. Exp. Amount	20. CFDA No.
1242	$18,900.00	
21. Total Exp.	$18,900.00	

22. Obligation No.	23. Payment Amount
90000123456	18,900.00

15. Subtotal: $ 18,900.00

16. Discount / Deduction:

17. Total Amount: $ 18,900.00

24. For Agency Use Only

Approved for Payment

Receiving Officer — Date: 08/01/2008 — Clerk

Head of Unit or Authorized Agent — Date: 08/01/2008

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Date: 08/01/2008 — Agency Head (Signature)

CONTRACT SIGNATURE AUTHORIZATION FORM (SCO-470)

PURPOSE

The Contract Signature Authorization Form (SCO-470) is available on the Comptroller's website at https://illinoiscomptroller.gov/state-agencies/bulletins-forms/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." 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 https://illinoiscomptroller.gov/state-agencies/bulletins-forms/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 https://illinoiscomptroller.gov/state-agencies/bulletins-forms/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.

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

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

6) **EFFECTIVE DATE OF AUTHORIZATION***: 11/1/2021

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 Uniform Electronic Transactions Act (815 ILCS 333).

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

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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

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

6) **EFFECTIVE DATE OF AUTHORIZATION***: 11/1/2021

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 Uniform Electronic Transactions Act (815 ILCS 333).

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Signature of Agency Head

John Agency Head
Type Name of Agency Head

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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 [STAMP] by Joe Authorized Person

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

6) **EFFECTIVE DATE OF AUTHORIZATION***: 11/1/2021

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 Uniform Electronic Transactions Act (815 ILCS 333).

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Signature of Agency Head

John Agency Head
Type Name of Agency Head

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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: 2021.11.30 17:00:48 -06'00'

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

6) **EFFECTIVE DATE OF AUTHORIZATION***: 11/1/2021

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 Uniform Electronic Transactions Act (815 ILCS 333).

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Type Name of Agency Head

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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: 2021.12.01 08:38:48 -06'00'

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

6) **EFFECTIVE DATE OF AUTHORIZATION***: 11/1/2021

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 Uniform Electronic Transactions Act (815 ILCS 333).

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 https://illinoiscomptroller.gov/state-agencies/bulletins-forms/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 https://illinoiscomptroller.gov/state-agencies/bulletins-forms/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 https://illinoiscomptroller.gov/state-agencies/bulletins-forms/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 irector
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.**

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM (SCO-471)

PURPOSE

The Chief Procurement Officer (CPO) Signature Authorization Form is available on the Comptroller's website at https://illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms. This form is used by CPOs and designees to provide specimen signatures to the Comptroller for persons authorized to sign contracts and Late Execution Waiver requests on behalf of the CPO.

TIMING REQUIREMENTS

Frequency of submission of new Chief Procurement Officer (CPO) Signature Authorization Forms is dependent upon when the use of a signature is authorized or the period for which the signature was valid has lapsed. The Comptroller's Office must be notified when a Chief Procurement Officer (CPO) Signature Authorization Form on file should be revoked. Notification must be submitted via a Chief Procurement Officer (CPO) Signature Revocation Form (available on the Comptroller's website at https://illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms.

DISTRIBUTION

The completed Chief Procurement Officer (CPO) Signature Authorization 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) authorized must be contained in the body of the email.

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

CONTENTS

Chief Procurement Officer (CPO) Signature Authorization Forms are prepared individually for each CPO and designee. All fields on the form are required and are to be typed or printed. Refer to Exhibits 15.20.98-A & B.

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

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

2) Check one box to identify the area of jurisdiction for the CPO.

3) Type/Print the name of either the CPO or designee authorized to sign or affix the signature of the CPO.

4) Specimen Signature:
   a. If #4 is the CPO, the CPO must sign his/her signature.
   b. If #4 is a designee, the designee must sign or affix the signature or facsimile (stamp or electronic) signature of the CPO and his/her original signature ***precisely*** as it will appear on contracts and Late Execution Waiver Requests.
      i. Place a ✓ or X in the box if the CPO's signature is affixed electronically or with a stamp.
   c. **Initials are not acceptable**.

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

6) The CPO must sign the Approval block. Type/print the name of the CPO.

Exhibit 15.20.98-A
August 1, 2022
(23-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM

(SAMS PROCEDURE 15.20.98)

The **Chief Procurement Officer (CPO) Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the CPO approval line on Late Execution Waiver Requests.

Chief Procurement Officer (CPO) Signature Authorization Forms must be emailed with the area of jurisdiction included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature authorization form):

Name (Type/Print)**:** Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

☐ Governor	☒ Comptroller	☐ Capital Development Bd (Construction)
☐ Lt. Governor	☐ Treasurer	☐ Dept of Transportation (Construction)
☐ Attorney General	☐ Governor's Office of Management/Budget	☐ Institutions of Higher Education
☐ Secretary of State	☐ Auditor General	☐ General Services

☐ Other (Please specify): _____

3) NAME OF PERSON AUTHORIZED TO SIGN OR AFFIX CPO SIGNATURE (Type/Print the name of either the Chief Procurement Officer or designee authorized to sign or affix the signature of the Chief Procurement Officer):

Jesse Chief Procurement Officer

4) SPECIMEN SIGNATURE (The designee must sign [not print]/affix the Chief Procurement Officer's name followed by his/her name precisely as it will appear on Late Execution Waiver Requests–initials are not acceptable):

Jesse Chief Procurement Officer

☐ CPO signature is a stamp. ☐ Specimen signature is electronic.

5) EFFECTIVE DATE OF AUTHORIZATION*: 12/1/2021

6) APPROVAL

I certify that I am the Chief Procurement Officer. I hereby approve the signature delegation authorized above for the purposes of signing Late Execution Waiver Requests. **I certify that the original signed document exists in my possession and that Chief Procurement Office has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Uniform Electronic Transactions Act (815 ILCS 333).**

Jesse Chief Procurement Officer
Signature of Chief Procurement Officer

Jesse Chief Procurement Officer
Type/Print Name of Chief Procurement Officer

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

Exhibit 15.20.98-B
January 1, 2022
(NEW)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM

(SAMS PROCEDURE 15.20.98)

The **Chief Procurement Officer (CPO) Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the CPO approval line on Late Execution Waiver Requests.

Chief Procurement Officer (CPO) Signature Authorization Forms must be emailed with the area of jurisdiction included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature authorization form):

Name (Type/Print)**:** Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

☐ Governor	☒ Comptroller	☐ Capital Development Bd (Construction)
☐ Lt. Governor	☐ Treasurer	☐ Dept of Transportation (Construction)
☐ Attorney General	☐ Governor's Office of Management/Budget	☐ Institutions of Higher Education
☐ Secretary of State	☐ Auditor General	☐ General Services

☐ Other (Please specify):_____

3) NAME OF PERSON AUTHORIZED TO SIGN OR AFFIX CPO SIGNATURE (Type/Print the name of either the Chief Procurement Officer or designee authorized to sign or affix the signature of the Chief Procurement Officer):

Jesse Chief Procurement Officer

4) SPECIMEN SIGNATURE (The designee must sign [not print]/affix the Chief Procurement Officer's name followed by his/her name precisely as it will appear on Late Execution Waiver Requests–initials are not acceptable):

Jesse Chief Procurement Officer Digitally signed by Jesse Chief Procurement Officer Date: 2021.12.01 09:07:59 -06'00'

☐ CPO signature is a stamp. ☑ Specimen signature is electronic.

5) EFFECTIVE DATE OF AUTHORIZATION*: 12/1/2021

6) APPROVAL

I certify that I am the Chief Procurement Officer. I hereby approve the signature delegation authorized above for the purposes of signing Late Execution Waiver Requests. **I certify that the original signed document exists in my possession and that Chief Procurement Office has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Uniform Electronic Transactions Act (815 ILCS 333).**

Jesse Chief Procurement Officer
Signature of Chief Procurement Officer

Jesse Chief Procurement Officer
Type/Print Name of Chief Procurement Officer

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

Exhibit 15.20.98-C
August 1, 2022
(23-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM

(SAMS PROCEDURE 15.20.98)

The **Chief Procurement Officer (CPO) Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the CPO approval line on Late Execution Waiver Requests.

Chief Procurement Officer (CPO) Signature Authorization Forms must be emailed with the area of jurisdiction included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature authorization form):

Name (Type/Print)**:** Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

☐ Governor	☒ Comptroller	☐ Capital Development Bd (Construction)
☐ Lt. Governor	☐ Treasurer	☐ Dept of Transportation (Construction)
☐ Attorney General	☐ Governor's Office of Management/Budget	☐ Institutions of Higher Education
☐ Secretary of State	☐ Auditor General	☐ General Services

☐ Other (Please specify):_____

3) NAME OF PERSON AUTHORIZED TO SIGN OR AFFIX CPO SIGNATURE (Type/Print the name of either the Chief Procurement Officer or designee authorized to sign or affix the signature of the Chief Procurement Officer):

Jack Authorized Person

4) SPECIMEN SIGNATURE (The designee must sign [not print]/affix the Chief Procurement Officer's name followed by his/her name precisely as it will appear on Late Execution Waiver Requests–initials are not acceptable):

Jesse Chief Procurement Officer by Jack Authorized Person

☐ CPO signature is a stamp. ☐ Specimen signature is electronic.

5) EFFECTIVE DATE OF AUTHORIZATION*: 12/1/2021

6) APPROVAL

I certify that I am the Chief Procurement Officer. I hereby approve the signature delegation authorized above for the purposes of signing Late Execution Waiver Requests. **I certify that the original signed document exists in my possession and that Chief Procurement Office has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Uniform Electronic Transactions Act (815 ILCS 333).**

Jesse Chief Procurement Officer
Signature of Chief Procurement Officer

Jesse Chief Procurement Officer
Type/Print Name of Chief Procurement Officer

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

Exhibit 15.20.98-D
August 1, 2022
(23-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM

(SAMS PROCEDURE 15.20.98)

The **Chief Procurement Officer (CPO) Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the CPO approval line on Late Execution Waiver Requests.

Chief Procurement Officer (CPO) Signature Authorization Forms must be emailed with the area of jurisdiction included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature authorization form):

Name (Type/Print)**:** Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

☐ Governor	☒ Comptroller	☐ Capital Development Bd (Construction)
☐ Lt. Governor	☐ Treasurer	☐ Dept of Transportation (Construction)
☐ Attorney General	☐ Governor's Office of Management/Budget	☐ Institutions of Higher Education
☐ Secretary of State	☐ Auditor General	☐ General Services

☐ Other (Please specify):_____

3) NAME OF PERSON AUTHORIZED TO SIGN OR AFFIX CPO SIGNATURE (Type/Print the name of either the Chief Procurement Officer or designee authorized to sign or affix the signature of the Chief Procurement Officer):

Jack Authorized Person

4) SPECIMEN SIGNATURE (The designee must sign [not print]/affix the Chief Procurement Officer's name followed by his/her name precisely as it will appear on Late Execution Waiver Requests–initials are not acceptable):

Jesse Chief Procurement Officer 3 by Jack Authorized Person

☑ CPO signature is a stamp. ☐ Specimen signature is electronic.

5) EFFECTIVE DATE OF AUTHORIZATION*: 12/1/2021

6) APPROVAL

I certify that I am the Chief Procurement Officer. I hereby approve the signature delegation authorized above for the purposes of signing Late Execution Waiver Requests. **I certify that the original signed document exists in my possession and that Chief Procurement Office has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Uniform Electronic Transactions Act (815 ILCS 333).**

Jesse Chief Procurement Officer
Signature of Chief Procurement Officer

Jesse Chief Procurement Officer
Type/Print Name of Chief Procurement Officer

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

Exhibit 15.20.98-E
January 1, 2022
(New)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM

(SAMS PROCEDURE 15.20.98)

The **Chief Procurement Officer (CPO) Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the CPO approval line on Late Execution Waiver Requests.

Chief Procurement Officer (CPO) Signature Authorization Forms must be emailed with the area of jurisdiction included in the subject line and the name of the authorized individual in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

1) CONTACT INFORMATION (The individual to be contacted regarding this signature authorization form):

Name (Type/Print)**:** Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) AREA OF JURISDICTION (Check one):

☐ Governor	☒ Comptroller	☐ Capital Development Bd (Construction)
☐ Lt. Governor	☐ Treasurer	☐ Dept of Transportation (Construction)
☐ Attorney General	☐ Governor's Office of Management/Budget	☐ Institutions of Higher Education
☐ Secretary of State	☐ Auditor General	☐ General Services

☐ Other (Please specify): _____

3) NAME OF PERSON AUTHORIZED TO SIGN OR AFFIX CPO SIGNATURE (Type/Print the name of either the Chief Procurement Officer or designee authorized to sign or affix the signature of the Chief Procurement Officer):

Jack Authorized Person

4) SPECIMEN SIGNATURE (The designee must sign [not print]/affix the Chief Procurement Officer's name followed by his/her name precisely as it will appear on Late Execution Waiver Requests–initials are not acceptable):

Jesse Chief Procurement Officer by Jack Authorized Person Digitally signed by Jesse Chief Procurement Officer by Jack Authorized Person Date: 2021.12.01 09:11:18 -06'00'

☐ CPO signature is a stamp. ☑ Specimen signature is electronic.

5) EFFECTIVE DATE OF AUTHORIZATION*: 12/1/2021

6) APPROVAL

I certify that I am the Chief Procurement Officer. I hereby approve the signature delegation authorized above for the purposes of signing Late Execution Waiver Requests. **I certify that the original signed document exists in my possession and that Chief Procurement Office has adequate procedures in place to ensure that the use of the electronic signature authorized above is in compliance with the Uniform Electronic Transactions Act (815 ILCS 333).**

Jesse Chief Procurement Officer
Signature of Chief Procurement Officer

Jesse Chief Procurement Officer
Type/Print Name of Chief Procurement Officer

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

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORMS (SCO-471-A and SCO-471-B)

PURPOSE

The Comptroller must be notified when the signature authorization of a Chief Procurement Officer (CPO) or a designee is revoked. Notification must be submitted via a Chief Procurement Officer (CPO) Signature Revocation Form (available on the Comptroller's website at https://illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms).

TIMING REQUIREMENTS

Frequency of submission of Chief Procurement Officer (CPO) 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 Chief Procurement Officer (CPO) 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

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORM – DESIGNEE (SCO-471-A)

The Chief Procurement Officer (CPO) Signature Revocation Form – Designee is used to revoke specimen signatures for designees authorized to sign on behalf of the CPO. All fields on the form are required and are to be typed or printed. Refer to Exhibit 15.20.99-A.

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

1) Provide the name, phone number and email of the individual to be contacted regarding CPO signature revocations.

2) Check one box to establish the relevant area of jurisdiction.

3) Type/Print the name of the designee previously authorized to sign or affix the signature of the CPO.

4) 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.

5) An authorized representative must sign the Approval block. Type/print the name and title of the authorized individual whose signature appears on the form.

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORM (SCO-471-B)

The Chief Procurement Officer (CPO) Signature Revocation Form is prepared when the authority for a previous CPO and all designees is to be revoked. All fields on the form are required and are to be typed or printed. Refer to Exhibit 15.20.99-B.

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

1) Provide the name, phone number and email of the individual to be contacted regarding CPO signature revocations.

2) Check one box to establish the relevant area of jurisdiction.

3) Type/Print the name of the previous CPO.

4) 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.

5) An authorized representative must sign the Approval block. Type/print the name and title of the authorized representative whose signature appears on the form.

Exhibit 15.20.99-A
January 1, 2020
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORM – DESIGNEE

(SAMS PROCEDURE 15.20.99)

The **Chief Procurement Officer (CPO) Signature Revocation Form – Designee** form is used to revoke specimen signatures for designees authorized to sign or affix the signature of the CPO.

Chief Procurement Office (CPO) Signature Revocation Form – Designee forms must be emailed with the area of jurisdiction included in the subject line and the name of the individual revoked in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

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

Name (Type/Print): Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) **AREA OF JURISDICTION** (Check one):

☐ Governor	☒ Comptroller	☐ Capital Development Bd (Construction)
☐ Lt. Governor	☐ Treasurer	☐ Dept of Transportation (Construction)
☐ Attorney General	☐ Governor's Office of Management/Budget	☐ Institutions of Higher Education
☐ Secretary of State	☐ Auditor General	☐ General Services

☐ Other (Please specify):_____

3) **NAME OF PERSON PREVIOUSLY AUTHORIZED TO SIGN OR AFFIX THE CPO SIGNATURE** (Type/Print the name of the individual previously authorized to sign or affix the signature of the Chief Procurement Officer):

Henry Authorized Person

4) **EFFECTIVE DATE OF REVOCATION*:** 7/1/2018

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

Jesse Chief Procurement Officer
Signature of Authorized Representative

Jesse Chief Procurement Officer
Type/Print Name of Authorized Representative

Chief Procurement 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 15.20.99-B
January 1, 2020
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORM

(SAMS PROCEDURE 15.20.99)

The **Chief Procurement Officer (CPO) Signature Revocation Form** is used to revoke specimen signatures submitted to the Comptroller's Office for the previous Chief Procurement Officer and all associated designees.

Chief Procurement Officer (CPO) Signature Revocation Forms must be emailed with the area of jurisdiction included in the subject line and the name of the individual revoked in the body of the email to:

obligations@illinoiscomptroller.gov

The original signed document must be maintained at the office of the Chief Procurement Officer. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

ALL FIELDS ARE REQUIRED

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

Name (Type/Print): Jeff Contact

Phone Number: 217-782-XXXX

Email Address: jeff.contact@illinois.gov

2) **AREA OF JURISDICTION** (Check one):

☐ Governor	☒ Comptroller	☐ Capital Development Bd (Construction)
☐ Lt. Governor	☐ Treasurer	☐ Dept of Transportation (Construction)
☐ Attorney General	☐ Governor's Office of Management/Budget	☐ Institutions of Higher Education
☐ Secretary of State	☐ Auditor General	☐ General Services

☐ Other (Please specify):_____

3) **NAME OF PREVIOUS CHIEF PROCUREMENT OFFICER** (Type/Print the name of the previous Chief Procurement Officer):

Jesse Chief Procurement Officer

4) **EFFECTIVE DATE OF REVOCATION*:** 7/1/2018

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

Harold Chief Procurement Officer
Signature of Authorized Representative

Harold Chief Procurement Officer
Type/Print Name of Authorized Representative

Chief Procurement 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.**

AGENCY CONTRACT REPORT (SC 14)

PURPOSE

Implementing Section 19 of the State Comptroller Act, the Comptroller's Agency Contract Report (Exhibit 15.30.10-A) is a listing of all professional or artistic contracts, leases for real property, other contract leases, and construction and other contractual service agreements filed by State agencies to satisfy the requirements of Section 7 of the State Comptroller Act, Section 20-80 of The Illinois Procurement Code and Section 9 of the State Finance Act.

SEQUENCE

The report is arranged in seven sections for each agency: procurement, professional or artistic contracts, construction, financial assistance (grants), other contractual services, leases for real property and other leases. Each section is arranged by contract or lease number within the agency.

All entries in each section show the vendor name, a brief description of services to be performed (or in the case of leases, a description and location of the property), the contract terms, the contract amount, and the terms of payment. A more detailed section as reflected in Exhibit 15.30.10-A.

The Agency Contract Report is cumulative for the fiscal year, and reflects all contracts for an agency regardless of the status (i.e., open, paid, terminated, or canceled).

FREQUENCY

The Agency Contract Report may be accessed on the Comptroller's website under the State Agencies tab at https://illinoiscomptroller.gov/state-agencies/sams/sams-monthly-reports. Each agency is required to reconcile the information contained in either the SC14 or SC15 to their internal records and report any discrepancies to the Comptroller.

Agencies with access to SAMS automated records, may perform alternate reconciliation methods.

CONTENTS

REFERENCE		CONTENTS
1	Fiscal Year	Fiscal year covered by the report. "As of" date will appear under this entry.
2	Agency Name	Identifies the particular agency.
3	Contract Type	Identifies the type of contract as one of seven types as explained in the narrative.
4	Contract Number	The alphanumeric identifier used to uniquely identify a contract, as assigned by the agency. This must also be the obligation number.
5	Class Code	The Comptroller's internal classification code.
6	Taxpayer Identification Number	The last 4 digits of the Taxpayer Identification number as certified in contract.
6A	Legal Status	Numeric code: i.e. (01) individual, etc.
7	Vendor Name and Address	Identifies the name and address (city, state, zip code only) of the vendor to whom payments will be made under this contract.
8	Contract Description	Provides a summary or description of the contract or lease.
9	Term of Contract	Reflects the entire term of the contract, including multi-year contracts.
10	Current Year Contract	Reflects the entire term of the contract as it pertains to the current fiscal year.
11	Maximum Amount	This figure represents the current and future fiscal years' contract liability.

12	Annual Amount	Identifies the total amount payable under this contract as it pertains to the current fiscal year.
13	PO Amount	Reflects the total amount obligated against the contract for the current fiscal year.
14	YTD Voucher Amount	Reflects the total amount expended against the contract for the current fiscal year.
15	Award Code	Indicates the applicable award code, i.e., bid required, exempt from bid, etc.
16	Method of Compensation	Reflects the rate and unit of time upon which payment is based under the contract. It also identifies if multiple rates apply under the contract.
17	Contract Payable From	Identifies the appropriation account code(s) relevant to this contract.
18	Contract Type Total	Summarizes the information explained above by contract type within each agency.
19	Agency Total	Summarizes all contract information as explained above for the entire agency.

Report Layout of the Agency Contract Report

REPORT ID: SC14
DATE RUN : 99-99-99
TIME RUN : 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

PAGE: 9999

(1) AGENCY CONTRACT REPORT
FOR BUDGET FISCAL YEAR 1997
THROUGH ACCOUNTING PERIOD 06/97
FOR PERIOD ENDING 12/31/96

(2) AGCY: 360 COMPTROLLER

(3) PURCHASE ORDER TYPE: OTHER CONTRACTUAL SERVICES

PO TRAN ID	CLASS CODE	VEND NUMBER	VEND NAME AND ADDRESS
(4) PO 360 70000C60100	(5) 47	(6) *****7840 A	(7) UNISYS CORP ********** ST LOUIS, MO 63195

(8) MAINTENANCE OF HARDWARE AND SOFTWARE OF THE V530 SYSTEM 380 SYS A-4 SYS, CP2000

(9) MULT FY CONTRACT FROM DT-TO DT: 07/01/94-06/30/97
(10) CURRNT FY CONTRACT FROM DT-TO DT: 07/01/95-06/30/96

(11) MAX CONTRACT AMT: 756,540.00
(12) ANNUAL CONTRACT AMT: 252,180.00
(13) PO AMOUNT: 21,015.00
(14) CLOSED AMOUNT: 126,090.00
TRAVEL AMT: 0.00

(16) COMPENSATION PAY RATE: 0.00
PER TIME: MR
(15) AWARD CODE: 2 (6a) LEGAL STATUS : 04

(17) BUDGET LINE: 97-0199-360-07 -19000099

PURCHASE ORDER TYPE TOTAL:
*** OTHER CONTRACTUAL SERVICES ***

(18) NUMBER OF CONTRACTS: 1 MAX CONTRACT AMT: 756,540.00
ANNUAL CONTRACT AMT: 252,180.00 CLOSED AMT: 126,090.00

AGCY TOTAL:

(19) NUMBER OF CONTRACTS: 4 MAX CONTRACT AMT: 1,833,790.00
ANNUAL CONTRACT AMT: 1,131,930.00 CLOSED AMT: 1,005,840.00

Exhibit 15.30.10-A
(09-002)

REPORT TITLE: Obligations Activity Report (SC 15)

PURPOSE: The Obligations Activity Report may be accessed on the Comptroller's website under the State Agencies tab at https://illinoiscomptroller.gov/state-agencies/sams/sams-monthly-reports. The report is a listing of all obligation related transactions processed during the month. The activity report contains the following at the detail level for each current obligation on file: establishments, increases, decreases, cancellations, voucher liquidations, and corrective action requested by the agency. It also contains information at the summary level for each expenditure authority account having obligation activity. The monthly Obligations Activity Report provides each agency with the information necessary for reconciling its internal records with those of the Comptroller.

NOTE: Each agency is required to reconcile the information contained in either the SC 14 or SC 15 and report any discrepancies to the Comptroller.

The reconciling agency must notify the Comptroller's Office immediately of any discrepancies that require corrective action. (See procedure 15.30.30 for detailed instructions.)

Performing monthly reconciliation will ensure the accuracy of the agencies' internal records and the information processed by the Comptroller's Office. Agencies with access to SAMS automated records may perform alternate reconciliation methods.

SEQUENCE: Agency, Fiscal Year, Account Code, Obligation Number, Entry Date.

DISTRIBUTION: All Agencies.

CONTENTS

	REFERENCE	CONTENTS
(1)	Monthly Ending	Last day of the month for which any activity would be reflected.
(2)	Agency	Name of the agency whose obligation transactions are listed.

REFERENCE	CONTENTS
(3) Fiscal Year	Fiscal year to which the obligation pertains.
(4) Appropriation	The 16-digit expenditure authority account code.
(5) Obligation Number	The alphanumeric identifier used to identify an obligation within an expenditure authority account.
(6) Prior Month Balance	Balance of the obligation as of the end of the previous month.
(7) Transaction Date	The date the transaction occurred.
(8) Voucher Number	The number of the voucher processed against the obligation is cited.
(9) Obligations Established	The dollar value of each obligation established during the month.
(10) Closed PO Amount	The amount by which the obligation is reduced by a voucher(s).
(11) Payment Voucher	The dollar value of each voucher Amount processed against the obligation.
(12) Current Month	The obligation balance on file at the end of the current month.
(13) Amendments	The dollar value of each amendment which occurred during the month.

Report Layout of the Obligation Activity Report

REPORT ID: SC15
DATE RUN : 99-99-99
TIME RUN : 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

PAGE: 9999

OBLIGATION ACTIVITY REPORT
(3) FOR BUDGET FISCAL YEAR 1997
DETAIL FOR ACCOUNTING PERIOD 06/97 TO06/97
(1) FOR PERIOD ENDING 12/31/96

(2) AGCY: 360 COMPTROLLER
(4) ORGN: 01 ADMINISTRATION
FUND: 0001 GENERAL REVENUE FUND
APPR: 13020000 PRINTING

(5) PO DOCUMENT ID / (7) DATE	REF DOCUMENT ID			(9) ESTABLISHED	(13) MOD INC AMOUNT	(13) MOD DEC AMOUNT	PO AMOUNT	(10) CLOSED PO AMOUNT	OUTSTANDING AMOUNT
PO 360 00000000011			PRIOR BAL	5,000.00	0.00	0.00	5,000.00	800.15	(6) 4,199.85
12/10/96	PO				500.00				
12/13/96 (8)	PV	360	70000000077					(11) 766.33	
12/17/96	PO				15,000.00				
12/20/96	PV	360	70000000109					9,000.00	
12/27/96	MW	360	70000000100					85.16	
			CURR BAL	5,000.00	15,500.00	0.00	20,500.00	10,651.64	(12) 9,848.36
PO 360 00000000333			PRIOR BAL	10,000.00	0.00	0.00	10,000.00	2,514.98	7,485.02
12/07/96	PV	360	70000000113					72.14	
12/09/96	PV	360	70000000121					107.91	
12/09/96	PV	360	70000000127					203.18	
12/13/96	PV	360	70000000139					1,007.66	
12/15/96	PO				1,800.00				
12/15/96	PO				2,500.00				
12/23/96	PO							2,100.82	
12/23/96	MW	360	70000000109					31.37	
			CURR BAL	10,000.00	4,300.00	0.00	14,300.00	6,038.06	8,261.94
PV 360 00000000475			PRIOR BAL	11,340.00	0.00	0.00	11,340.00	10,800.00	540.00
			CURR BAL	11,340.00	0.00	0.00	11,340.00	10,800.00	540.00

Exhibit 15.30.20-A
(98-001)

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.

CONTENTS

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.

6. Specify the original 11 digit obligation number(s). (If an obligation was not liquidated, "00" must be cited.)

7. Enter the payment amount.

8. Enter total amount.

9. Enter the correct 11 digit obligation number(s).

10. Enter the correct payment amount.

11. Enter the correct total payment amount.

12. *Warrant Number. (Warrant must be issued before the submission of the Obligation Reconciliation Notice)

13. *Warrant Date.

14. *Warrant Amount.

NOTE: Only complete boxes 15 - 18 if attaching an approved Expenditure Adjustment Transmittal

15. Enter the 11-digit obligation number.

16. Mark the appropriate box for which action is to be taken on the warrant.

17. Mark the appropriate box indicating the type of refund.

18. Enter the amount to be returned to the obligation.

19. Provide explanation for reconciliation.

20. Enter the 9 digit taxpayer identification number.

21. Leave blank.

22. *Enter the expenditure object code.

23. *Enter the expenditure amount.

24. *Name of contact person.

25. *Telephone number of contact person.

26. *Agency head signature or designee. Electronic signatures are acceptable.

27. *Date of authorizing signature.

* Mandatory Entry

Contract Reconciliation

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

Exhibit 15.30.30-A
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Expenditure Transfer Request

Original Expenditure FY____		Correct Expenditure FY ___	
Account Code No.		Account Code No.	
Warrant Issue Date		Warrant/EFT No.	
Voucher No.		Voucher Amount	$
Original Object		Correct Object	
Original Obligation No. and Accounting Line		Correct Obligation No. and Accounting Line	
Amount of Transfer	$	Amount of Transfer	$
Vendor Name and Number			
Reason for Transfer:			
Contact for further Information: Name _____ Phone _____			
Send Correspondence to: Name _____ Address _____			
Authorized Signature _____ Agency _____ Date _____			
Attach Copy of Voucher and Any other Necessary Information		**Comptroller Use** ☐ Processed ☐ Returned MW No. _____ By____ Date____ JV No. _____	

SCO-415

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Obligation Reconciliation Notice

*Mandatory Entry One Correction Per Form Attach Supporting Documentation **See SAMS 15.30.30** **For further Information**	*Agency Name		*Voucher Number
	Line No.	*Expenditure Account Code	*Fiscal Year

Original Obligation Number Charged	Original Payment Amt.	Correct Obligation Number	Correct Payment Amt.
Total Payment Amount		**Total Payment Amount**	
*Warrant Number	*Warrant Date	*Warrant Amount	
Obligation Number	Deobligation ☐ Cancelled ☐ Redeposit ☐	**Refund** Full ☐ Partial ☐	Amount to be Returned to Obligation

*Explanation	*Taxpayer Identification No.	Location ID	*Exp. Obj.	*Exp. Amount

If further information is needed contact.

*Name _____ *Phone _____

*Authorized Signature _____ *Date _____

Exhibit 15.30.30-C
January 1, 2020
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Obligation Reconciliation Notice

*Mandatory Entry One Correction Per Form Attach Supporting Documentation **See SAMS 15.30.30** **For further Information**	*Agency Name (1)		*Voucher Number (2)
	Line No. (3)	*Expenditure Account Code (4)	*Fiscal Year (5)

Original Obligation Number Charged	Original Payment Amt.	Correct Obligation Number	Correct Payment Amt.
(6)	(7)	(9)	(10)
Total Payment Amount	(8)	**Total Payment Amount**	(11)
*Warrant Number (12)	*Warrant Date (13)	*Warrant Amount (14)	
Obligation Number (15)	Deobligation ☐ Cancelled ☐ (16) Redeposit ☐	**Refund** Full ☐ (17) Partial ☐	Amount to be Returned to Obligation (18)

*Explanation (19)	*Taxpayer Identification No. (20)	Location ID (21)	*Exp. Obj. (22)	*Exp. Amount (23)

If further information is needed contact.

*Name (24) _____ *Phone (25) _____

*Authorized Signature (26) _____ *Date (27) _____

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. Confirmation Reports are available upon request from agencies at any time.

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.

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	☐	☑

CONFIRMATION OF AUTHORIZED SIGNATURES REPORT – CHIEF PROCUREMENT OFFICER

PURPOSE

The Confirmation of Authorized Signatures Report – Chief Procurement Officer (Exhibit 15.30.50-A) is used to confirm the accuracy of the Office of the Comptroller's (IOC) records of individuals authorized to execute Late Execution Waiver Requests (LEWRs).

FREQUENCY

The Confirmation of Authorized Signatures Report - Chief Procurement Officer is sent to Chief Procurement Officers (CPO) on a periodic basis.

DISTRIBUTION

The Confirmation of Authorized Signatures Report - Chief Procurement Officer is sent to each CPO which has submitted Chief Procurement Officer (CPO) Signature Authorization Forms (Form SCO-471) for the execution of Late Execution Waiver Requests (LEWR).

CONTENTS

REFERENCE	CONTENTS
Designee Name	The name of the individual authorized to execute LEWRs.
Chief Procurement Officer	The name of the CPO on file. See 30 ILCS 500/1-15.13
Effective Date	The date the individual received signature authority to execute LEWRs.

REFERENCE	CONTENTS
Stamp	The field contains a checkmark (✓) if an authorization is on file at IOC allowing the designee to use a stamp to affix the CPO's name on LEWRs.

When a CPO receives this report, the content should be reviewed to ensure that it includes only those persons currently authorized to execute LEWRs 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 revocation form to revoke the incorrect authorization and a new Chief Procurement Officer (CPO) Signature Authorization Form (SCO-471) to re-establish their authority with the correct date.

If additional staff should be granted signature authority, a Chief Procurement Officer (CPO) Signature Authorization Form (SCO-471) should be prepared for each individual and submitted to the IOC. See Procedure 15.20.98 – CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE AUTHORIZATION FORM.

If signature authorizations on file should be revoked, complete and submit the appropriate Chief Procurement Officer (CPO) Signature Revocation Form (SCO-471A or SCO-471B) to the IOC. See Procedure 15.20.99 – CHIEF PROCUREMENT OFFICER (CPO) SIGNATURE REVOCATION FORMS.

STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

Exhibit 15.30.50-A
Revised 1/1/2025

Confirmation of Authorized Signatures Report - Chief Procurement Officer

Tuesday, April 16, 2024

Agency CP4 GENERAL SERVICES

The roster below lists individuals on file at the Office of the Comptroller (IOC) with authority to execute Late Execution Waiver Requests 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 Chief Procurement Officer's (CPO) signature on waiver requests. 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 CPO Signature Authorization Forms.

Signature authority for additional staff members may be acquired by submitting a CPO Signature Authorization Form (SCO-471) for each individual to the IOC. To revoke signature authority, complete the appropriate CPO Signature Revocation Form (SCO-471A or SCO-471B) and file with the IOC as directed on the form.

Refer to Sections 15.20.98 and 15.20.99 of the SAMS Manual for additional information. Questions may be directed to the Obligations Supervisor at (217) 785-0009.

Designee Name	Chief Procurement Officer	Effective Date	Stamp	E-Signature
JILL CHIEF PROCUREMENT OFFICER	JILL CHIEF PROCUREMENT OFFICER	7/1/2015	☐	☐
JILL CHIEF PROCUREMENT OFFICER	JILL CHIEF PROCUREMENT OFFICER	9/1/2021	☐	☑
JEAN DESIGNEE	JILL CHIEF PROCUREMENT OFFICER	7/1/2015	☐	☐

17 Pre-Audit and Commercial Vouchering

10 Overview

10 Introduction

20 Voucher Cycle

30 Systems Controls

40 Document Description

.. Source Documents

.. Output Reports

50 Statute Statement

20 Input Procedures

10 Travel Voucher (Form C-10)

20 Invoice-Voucher (Form C-13)

30 Paperless Voucher

45 Interest Penalty Requirements

50 IRS 1099-MISC Reporting Requirements

51 Foreign Vendor Reporting and Withholding Requirements

52 IRS 1099-S Reporting Requirements

60 Agency File Balancing Report

65 Voucher Signature Authorization Form (Form SCO-095)

66 Voucher Approval Authorization Form - SAMS ADV4 (Form SCO-095C)

70 Voucher Signature Revocation Forms (SCO-095-A and SCO-095-B)

30 Output Procedures

15 PV Modification Document

20 Delete Document Report

30 Confirmation of Authorized Signatures Report - Vouchers

INTRODUCTION

The vouchering functionality within SAMS provides for the audit of vouchers to determine the validity of each claim for payment, and it serves as the source of data relating to vouchering that is recorded on the General Ledger. This first subsection, the Overview, describes the general system flow, system controls, statutory requirements and the general input/output requirements associated with Pre-Audit and Commercial Vouchering. The following subsections deal in detail with preparation of source documents and handling of output reports.

VOUCHER CYCLE

The voucher cycle begins in each agency with the preparation of any several possible vouchering forms as described in a subsequent subsection. When these forms are completed, they are assigned unique voucher numbers.

The vouchers are then recorded in the agency's accounting system. Following the recording, the vouchers are presented to the agency official who is responsible for voucher approval and certification or a designated representative. If paperless vouchers are being submitted, the Agency File Balancing Report is submitted in lieu of the individual vouchers. When signed, the document authorizes the Comptroller to order payment.

At this point the agency forwards the vouchers to the next responsible review organization.

Note: Travel (C-10), petty cash and deceased employee death benefits (30 ILCS 105/14a) cannot be submitted paperless.

Vouchers not subject to further review are forwarded directly to the Comptroller by the last review agency. In cases when the transactions are submitted electronically, the information transmitted to the Comptroller consists of:

- Electronic Media File
- Voucher Forms if required
- Agency File Balancing Report

Upon receipt of error-free payment requests, the Comptroller authorizes payment.

In order to prevent erroneous payments and comply with Section 9 of the Comptroller Act, all payment requests received will undergo a pre-audit by the Comptroller. However, as stated in the Comptroller Act, “State agencies shall have the principal responsibility for the preaudit of their encumbrances, expenditures, and other transactions as otherwise required by law." All payment requests failing the Comptroller's pre-audit are returned to the transmitting agency for correction. Upon receipt of error free vouchers, the Comptroller authorizes payment through issuance of a warrant.

Operating in a Paperless Environment

In a paperless environment, state agencies interact with the Comptroller's Office through electronic media. One of the benefits of a paperless environment is that agencies are relieved of submitting paper documentation to the Comptroller's Office to support their transactions.

State agencies must maintain all supporting documentation necessary to substantiate their encumbrances, expenditures and other transactions. Although paper is no longer submitted to the Comptroller's Office in all transactions, individual agencies are still responsible for maintaining supporting documentation as if the transaction was submitted on paper.

SYSTEM CONTROLS

The primary system control associated with the vouchering process is known as pre-audit. Pre-audit is defined as the examination of a proposed financial transaction or a transaction in process for the purpose of determining its propriety. Pre-audit is conducted at two levels, agency and Comptroller. All vouchers are first pre-audited at the agency level. Agency level pre-auditing is defined as an examination by the agency head or designated individual for the purpose of determining the legality and propriety of a proposed transaction or a transaction in process. By affixing the signature to a voucher or agency file balancing report for paperless transactions, the agency official responsible for voucher approval or a duly authorized representative certifies that the voucher meets the above requirements. The second level of pre-auditing occurs in the Office of the Comptroller. Comptroller-level pre-auditing is defined as an examination by the Comptroller of a transaction in process for the purpose of determining its legality and regularity.

The first of the Comptroller's pre-audits involves checking all vouchers or agency file balancing report for approval by an agency official or representative. This signature validation process requires the signature to be on file; therefore, prior to the acceptance of any voucher or agency file balancing report as certified and authorizing payment, a Voucher Signature Authorization Form, shown in Exhibit 17.20.65-A, must be completed and sent to the Office of the Comptroller in accordance with Section 9.02 of the Finance Act. A Confirmation of Authorized Signatures, Exhibit 17.30.30-A, is periodically produced and sent to agencies for signature forms on file in the Office of the Comptroller.

When voucher transactions are submitted on electronic media, a balancing routine is performed on the file. If the file fails any of the edits, the entire file will be rejected and returned to the transmitting agency. When the transmitting agency receives notice of a rejected file, the agency should correct the original data on their system and submit a corrected file for processing. The corrected file must cite a different file number than the rejected file.

The Comptroller's subsequent pre-audits are performed at the transaction level. Those vouchers which fail the transaction pre-audits (for which the error cannot be corrected by contacting the agency) will be returned to the transmitting agency with a Delete Document Report (Exhibit 17.30.20-A) describing the error(s) encountered.

DOCUMENT DESCRIPTION

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

SOURCE DOCUMENTS

1. Vouchers

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

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

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

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

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

C. Paperless Voucher

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

2. Agency File Balancing Report (Exhibit 17.20.30-A page 21 of 27)

An Agency File Balancing Report is a computer-generated balancing report which is forwarded to the Comptroller with each commercial voucher file. The report must contain the contents of the Header Record, each Schedule Record, and the Trailer Record in a labeled and clearly defined format. The Agency File Balancing Report must be in the format specified in Exhibit 17.20.30-A page 21 of 27.

3. Voucher Signature Authorization Form, SCO-095 (Exhibit 17.20.65-A)

The Voucher Signature Authorization Form is used to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on vouchers or the agency file balancing report (30 ILCS 105/9.02). The form is also prepared for individuals authorized to affix the signature of the agency head on the voucher's "agency head line" such as with a stamp or a signature machine.

OUTPUT REPORTS

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

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

2. PV Modification Document (Exhibit 17.30.15-A)

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

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

   The Confirmation of Authorized Signatures is a periodic report used to confirm the Comptroller's listing of individuals authorized to approve vouchers and the types of vouchers each individual may approve. The agency is responsible for checking the report to ensure that the listing is correct. If corrections are needed, the instructions on the form should be followed.

STATUTE STATEMENT

The Comptroller Act prescribes the functions of the Office of the Comptroller. The statutes provide guidance on what and to some degree how the Office of the Comptroller is to accomplish the tasks it is authorized to perform.

Those sections of the State Comptroller Act of particular interest to vouchering are:

Section 9 of the State Comptroller Act, (15 ILCS 405/9) provides:

(a) "No payment may be made from public funds held by the State Treasurer in or outside of the State treasury, except by warrant drawn by the Comptroller and presented by him to the Treasurer to be countersigned except for payments made pursuant to Section 9.03 or 9.05 of this Act.

(b) No warrant for the payment of money by the State Treasurer may be drawn by the Comptroller without the presentation of itemized vouchers indicating that the obligation or expenditure is pursuant to law and authorized, and authorizing the Comptroller to order payment.

(b-1) An itemized voucher for under $5 that is presented to the Comptroller for payment shall not be paid except through electronic funds transfer. This subsection (b-1) does not apply to vouchers presented by the legislative branch of State government.

(c) The Comptroller shall examine each voucher required by law to be filed with him and determine whether unencumbered appropriations or unencumbered obligational or expenditure authority other than by appropriation are legally available to incur the obligation or to make the expenditure of public funds. If he determines that unencumbered appropriations or other obligational or expenditure authority are not available from which to incur the obligation or make the expenditure, the Comptroller shall refuse to draw a warrant.

(d) The Comptroller shall examine each voucher and all other documentation required to accompany the voucher, and shall ascertain whether the voucher and documentation meet all requirements established by or pursuant to law. If the Comptroller determines that the voucher and documentation do not

meet applicable requirements established by or pursuant to law, he shall refuse to draw a warrant. As used in this Section, 'requirements established by or pursuant to law' includes statutory enactments and requirements established by rules and regulations adopted pursuant to this Act.

(e) Prior to drawing a warrant, the Comptroller may review the voucher, any documentation accompanying the voucher, and any other documentation related to the transaction on file with him, and determine if the transaction is in accordance with the law. If based on his review the Comptroller has reason to believe that such transaction is not in accordance with the law, he shall refuse to draw a warrant.

(f) Where the Comptroller refuses to draw a warrant pursuant to this Section, he shall maintain separate records of such transactions.

(g) State agencies shall have the principal responsibility for the pre-audit of their encumbrances, expenditures, and other transactions as otherwise required by law."

Section 9.03 of the State Comptroller Act, (15 ILCS 405/9.03) provides:

"The Comptroller, with the approval of the State Treasurer, may provide by rule or regulation for the direct deposit of any payment lawfully payable from the State Treasury and in accordance with federal banking regulations...in the accounts of those persons or entities maintained at a bank, savings and loan association, or credit union, where authorized by the payee."

Section 10.17 of the State Comptroller Act, (15 ILCS 405/10.17) provides:

"Section 10.17. Refusal to draw warrant. Whenever the Comptroller shall refuse to draw a warrant pursuant to any voucher, the Comptroller shall notify the submitting agency of the reason for the refusal and shall retain a record of the disapproved voucher. If the agency receiving the statement is not the originating agency, it shall transmit such information within 3 days to the originating agency."

Section 14 of the State Comptroller Act, (15 ILCS 405/14) provides:

> "The Comptroller may prescribe and require State agencies to use forms for all documents required by law in the performance of his duties or which he may reasonably require therefor. The Comptroller may prescribe by rule the general nature of information to be contained in contracts required to be filed with him under Sections 11 and 15 of this Act. Any such rule shall be adopted, amended or repealed as provided by the Administrative Procedure Act. The Comptroller may, when he deems it advisable for the promotion of efficiency in State government, accept magnetic tape vouchers, electronically submitted vouchers, and computer output microfiche vouchers. The Comptroller shall process such vouchers as provided in Section 9. These vouchers shall be subject to conditions and requirements established by the Comptroller. Computer output microfiche vouchers shall be deemed original records under the Comptroller's Records Act."

Section 9.02(b) of "An Act in relation to State Finance," (30 ILCS 105/9.02) provides in part:

> (b)(1) "Every voucher, as submitted by the agency or office in which it originates, shall bear (1) the signature of the officer responsible for approving and certifying vouchers under this Act and (2) if authority to sign the responsible officer's name has been properly delegated, also the signature of the person actually signing the voucher.
>
> (2) When an officer delegates authority to approve and certify vouchers, he shall send a copy of such authorization containing the signature of the person to whom delegation is made to each office that checks or approves such vouchers and to the State Comptroller. Such delegation may be general or limited. If the delegation is limited, the authorization shall designate the particular types of vouchers that the person is authorized to approve and certify.
>
> (3) When any delegation of authority hereunder is revoked, a copy of the revocation of authority shall be sent to the Comptroller and to each office to which a copy of the authorization was sent.

The Comptroller may require State agencies to maintain signature documents and records of delegations of voucher signature authority and revocations of those delegations, instead of transmitting those documents to the Comptroller. The Comptroller may inspect such documents and records at any time.

(c) The Comptroller may authorize the submissions of vouchers through electronic transmissions, on magnetic tape, or otherwise."

Section 9.04 of "An Act in relation to State finance," (30 ILCS 105/9.04) states:

"The certification on behalf of the State agency on every State voucher for goods and services other than a payroll or travel voucher shall be as follows:

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred; that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and is approved for payment. If applicable, the reporting requirements of Section 5.1 of the Governor's Office of Management and Budget Act have been met.

_____ _____

(Date) (Signature)

For departments under the Civil Administrative Code, the foregoing certification shall be executed by the Chief Executive Officer of the department from whose appropriation the payment will be made or his designee, in addition to any other certifications or approvals which may be required by law."

Section 9.05 of "An Act in relation to State finance," (30 ILCS 105/9.05) states:

"In the event that a voucher is submitted for advance payment of goods or services, the certification prescribed by Section 9.04 shall be made. In addition, the voucher shall state on its face that the goods or services are

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

Vouchers for advance payments must comply with this provision. A sample statement is set forth below:

> "The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be received or delivered as of August 31 of the current fiscal year. Services which involve professional or artistic skills or any personal services of a contractual employee will be performed as of June 30 of the current fiscal year."

If it is not possible to execute a written contract, the following statement may be used for vouchers submitted for advance payment:

> "It was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered as of August 31 of the current fiscal year. Services which involve professional or artistic skills or any personal services of a contractual employee will be performed as of June 30 of the current fiscal year."

Section 10 of "An Act in relation to State finance," (30 ILCS 105/10) provides in pertinent part:

> "When an appropriation has been made by the General Assembly for the ordinary and contingent expenses of the operation, maintenance and administration of the several offices, departments, institutions, boards, commissions and agencies of the State government, the State Comptroller shall draw his warrant on the State Treasurer for the payment of the same

upon the presentation of itemized vouchers, issued, certified, and approved...."

Section 11 of "An Act in relation to State finance," (30 ILCS 105/11) provides in pertinent part:

> "When an appropriation is made for the following fixed charges, the State Comptroller shall draw his warrant on the State Treasurer for the payment thereof, upon the presentation of itemized vouchers issued, certified...."

Section 12 of "An Act in relation to State finance," (30 ILCS 105/12) provides in pertinent part:

> "Each voucher for traveling expenses shall indicate the purpose of the travel as required by applicable travel regulations, shall be itemized and shall be accompanied by all receipts specified in the applicable travel regulations and by certifying that the amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business of unavoidable delays requiring the stay of such person at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that such person has not been furnished with transportation or money in lieu thereof; for any part of the journey therein charged for.
>
> Upon written approval by the Office of the Comptroller, a State agency may maintain the original travel voucher, the receipts, and the proof of the traveler's signature on the traveler's certification statement at the office of the State agency. However, except as otherwise provided in this Section for State institutions of higher education, nothing in this Section shall be construed to exempt a State agency from submitting a detailed travel voucher as prescribed by the Office of the Comptroller. Each State public institution of higher education is exempt from submitting a detailed travel voucher to the Office of the Comptroller but shall retain all receipts specified in the applicable travel regulations and shall annually publish a record of those expenditures on its official website using a form that it prescribes."

Other State statutes that provide guidance to the Office of the Comptroller in the performance of its responsibilities include the following:

Illinois Procurement Code (30 ILCS 500)

State Employee Indemnification Act (5 ILCS 350)

State Prompt Payment Act (30 ILCS 540)

TRAVEL VOUCHER (Form C-10)

PURPOSE

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

TIMING REQUIREMENTS

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

DISTRIBUTION

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

CONTENTS

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

REFERENCE	CONTENTS
Heading	Enter name and address of the agency or institution.
Box 1	Enter the last four digits of the traveler's Social Security Number (SSN) or leave blank (preferred). The Comptroller's Office does not recommend entering the nine-digit SSN, but vouchers will not be rejected for this reason.

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

REFERENCE	CONTENTS
Column 17	Sum horizontally the amount in column 12 through 16 for each line and enter the sums as line totals in column 17.
Box 21	If a State vehicle was used during the trip, enter its license plate number in box 21. (Optional)
Box 22	Add all entries in column 11 and enter the sum in box 22.
Box 23	Add all entries in column 12 and enter the sum in box 23.
Box 24	Add all entries in column 13 and enter the sum in box 24.
Box 25	Add all entries in column 14 and enter the sum in box 25.
Box 26	Add all entries in column 15 and enter the sum in box 26.
Box 27	Add all entries in column 16 and enter the sum in box 27.
Box 29	Add the line total amounts in column 17 to obtain the total amount. Enter the sum in box 29. Verify the amount by adding boxes 23 through 27.
Box 30	Enter the purpose of the trip. If more space is needed, this may appear on the face of the Travel Voucher below the appropriate expense itemization lines.
Box 31	Enter any additional comments or explanations which will further clarify specific charges (i.e., direct billings).

The traveler must also attach the required receipts, explanations and authorizations as governed by the applicable Travel Regulations to the original copy of the Travel Voucher, sign and date it, and submit the Travel Voucher to their supervisor for approval.

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

REFERENCE	CONTENTS
Box 3	Enter the number assigned to this voucher. Voucher numbers are restricted to 8 characters. The voucher number must be unique for an agency within a fiscal year.
Box 4	Enter the date on which the vouchers were batched
Box 5	Enter the 16-digit appropriation (or non-appropriated) account code number in box 5. The number must be entered as follows: xxx-xxxxx-xxxx-xx-xx (i.e., fund-organization-object of appropriation-sequence-account type).
Column 18	Determine the charges applicable to In-State and Out-of-State contractual travel (1264), In-State travel (1291), Out-of-State travel (1292), and mileage (1295). Out-of-State charges are derived based on travel regulations.
Column 19	Enter the proper amounts based on the determination made above.
Column 20	Enter the appropriate Catalog of Federal Domestic Assistance (CFDA) number, if applicable.
Box 28	Add all entries in column 19 and enter the sum in box 28.

In determining the charges applicable to In-State and Out-of-State travel (Box 18), please note that the entire trip should be charged to out-of-state travel (1292) if any expenses are incurred out-of-state during any part of the trip. For example, if business was conducted in Collinsville, IL, and the traveler stayed in St. Louis, MO, all expenses, except mileage, will be charged to 1292 (including per diem/meals).

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

Obtain agency-head signature and date if not accompanied by an Agency File Balancing Report. Forward the Travel Vouchers to the Comptroller for processing.

STATE OF ILLINOIS
Form C-10 Revised 5/12

Travel Voucher

EXHIBIT 17.20.10-A
(13-001)

Disposition of Copies

1 Comptroller
2. Traveler
3 Agency
4 Agency
5 Traveler

Agency Name and Address

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

1. Social Security Number

2. Traveler Name and Address - Payee
LAST NAME FIRST NAME MIDDLE INITIAL

3. Voucher No.

4. Voucher Date

5. Appropriation Account Code

6. Headquarters

7. Residence

8. Date	9. Departed From		10. Arrived At		11. Auto Mileage @ ____	12. Auto Reimbursement		13. Trans		14. Lodging		15. Meals or/ Per Diem		16. Other Expenses			17. Line Totals	
	Place	Time	Place	Time										Item	Amount			

18. Exp. Obj.	19. Amount	20. CFDA No.	21. State License Plate Number
1264			
1291			
1292			
1295			
28. Total Exp.			

30. Purpose of Travel

22. | 23. | 24. | 25. | 26. | SUB TOTALS | 27.

31. Traveler Comments/Explanations

29. **Total Amount** _____

This certifies that the travel shown above was required by the official duties of the traveler named to my personal knowledge, or as indicated by records submitted to me. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Division Head, Supt., Chief — Date

Approved-Agency Head — Date

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

Traveler Signature — Date

STATE OF ILLINOIS
Form C-10 Revised 5/12

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

Travel Voucher

EXHIBIT 17.20.10-B
(13-001)

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Agency Name and Address

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

1. Social Security Number

2. Traveler Name and Address - Payee
LAST NAME FIRST NAME MIDDLE INITIAL

Traveler, Terry J.
2549 Potomic Avenue
Springfield, IL 62702

3. Voucher No.

4. Voucher Date

5. Appropriation Account Code

6. Headquarters

7. Residence

8. Date	9. Departed From Place	9. Departed From Time	10. Arrived At Place	10. Arrived At Time	11. Auto Mileage @ ___	12. Auto Reimbursement		13. Trans		14. Lodging		15. Meals or/ Per Diem		16. Other Expenses Item	16. Other Expenses Amount		17. Line Totals	
11/1/99	Spfld	7:30a	Carbondale	10:30a	160	49	60			*33	00	21	00				70	60
11/2/99	Carbondale	5:30p	Spfld	8:30p	160	49	60					28	00	Parking	2	00	79	60
11/16/99	Spfld	9:20a	Chicago	10:10a				**68	00					Taxi****	5	00	5	00
11/16/99	Chicago	6:30p	Spfld	7:20p				**68	00			17	00	Parking	3	00	20	00
11/19/99	Spfld	4:30p	Madison, WI	9:00a	268	83	08			***35	00	32	00				115	08
11/20/99	Madison, WI	5:00p	Spfld	10:00p	268	83	08					32	00	Parking	4	00	119	08
					856	265	36					130	00	SUB TOTALS	14	00	409	36

18. Exp. Obj.	19. Amount	20. CFDA No.	21. State License Plate Number
1264			
1291	76.00		
1292	68.00		
1295	265.36		
28. Total Exp.	409.36		

29. **Total Amount** 409 36

31. Traveler Comments/Explanations

*Billed Direct - Hotel 7
**Billed Direct - Air American
***Billed Direct - Happy Hotel
****Airport to Office

30. Purpose of Travel

1/1/99 11/20/99 7500 11/16/99 Mtg w/Dept of Employment Security
11/1–2/99 SAMS Seminar 11/19–20/99 AICPA Mtg

This certifies that the travel shown above was required by the official duties of the traveler named to my personal knowledge, or as indicated by records submitted to me. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Division Head, Supt., Chief — Date

Approved-Agency Head — Date

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

12/13/99

Traveler Signature — Date

INVOICE-VOUCHER (Form C-13)

PURPOSE

The Invoice-Voucher (Exhibit 17.20.20-A) may be used for requests of payment for goods or services.

TIMING REQUIREMENTS

Upon receipt of goods or services, the receiving officer verifies that the goods or services meet the stated specifications and forwards the Vendor's invoice to the accounting department for preparation of the Invoice-voucher.

DISTRIBUTION

Copies are distributed as follows:

- The Comptroller requires the original copy of the Invoice-Voucher.
- The number of copies required by each agency varies.

CONTENTS

Information to be Entered (Exhibit 17.20.20-B)

REFERENCE	CONTENTS
Heading	Enter the name of the State governmental unit and location to which the goods or services were delivered in the space provided at the top of the Invoice-Voucher form.
Box 2	If the voucher payee is an individual, enter the last four digits of the Social Security Number (SSN) or leave blank (preferred). The Comptroller's Office does not recommend

entering the nine -digit SSN, but vouchers will not be rejected for this reason.

If the payee is not an individual, enter the nine-digit Employer Identification Number (EIN) or leave blank if the voucher is accompanied by an electronic record.

Box 3	Enter the payee name in the following format: Last Name, First Name, Middle initial and the address to which the warrant is to be mailed. For a sole proprietorship enter the name of the owner, followed by the name of the business on the second line (i.e., DBA Smith Plumbing). Refer to Procedure 19.10.30 for payments to corporate or business entities.
Line 4	Enter the number assigned to this voucher. Voucher numbers are restricted to 8 characters. The voucher number must be unique for an agency within a fiscal year.
Line 5	Enter the date on which the vouchers were batched.
Line 6	Enter the appropriation account code number on line 6. This number must be entered as follows: xxx-xxxxx-xxxx-xx-xx (i.e., fund-agency-organization-object of appropriation-sequence-account type).
Boxes 7 and 8	Enter the vendor's invoice number and invoice date where applicable. This will be one means of payment identification to the vendor.
Box 10	Enter the beginning and ending dates of service followed by the GAAP Function Code on the first line. The second through seventh lines should contain a complete description of the goods and services delivered. The description should be precise enough to permit an auditor to determine the appropriateness of the appropriation charged and to describe the payment to the vendor.
Column 11	Enter the quantity of goods or services delivered.

REFERENCE	CONTENTS
Column 12	Enter the unit of measure used for the goods and services delivered.
Column 13	Enter the unit price of the goods and services provided.
Column 14	Enter the extended price of the goods and services delivered.
Box 15	Add the amounts in column 14 and enter the sum as the subtotal in box 15.
Box 16	Compute and enter any discount which can be taken for prompt payment. In addition, this box is used to record deductions for Federal excise tax not taken by the vendor and for disallowed freight and miscellaneous charges shown in boxes 10 through 14.
Box 17	Subtract the amount in box 16 from the subtotal in box 15 and enter the difference as total amount in box 17.
Column 18 and 19	List the expenditure object codes applicable to this payment in column 18 and the respective expenditure amounts in column 19. There is a limit of five different expenditure objects which can be related to a warrant; however, the same expenditure object may be cited in relation to more than one invoice.
Box 20	Enter the appropriate Catalog of Federal Domestic Assistance (CFDA) number, if applicable.
Box 21	Add the amounts in column 19 and enter the sum in box 21.
Column 22	Enter the obligation number related to this payment request (if payment is not related to a previously recorded obligation, enter "00").
Column 23	Enter the payment amount related to the referenced obligation document.

REFERENCE	CONTENTS
Box 24	This box is to be used by the agency to fulfill internal coding requirements.

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

Obtain agency-head signature and date if not accompanied by an Agency File Balancing Report. Forward the original copy of each Invoice-Voucher and attachments to the Comptroller for processing.

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

FORM C-13 (REV. 3/22)

STATE OF ILLINOIS

Invoice Voucher

Exhibit 17.20.20-A
(23-001)

Name and Location of State Agency or Institution

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

2. Taxpayer Identification Number

3. Vendor or Payee
LAST NAME FIRST NAME MIDDLE INITIAL
OR BUSINESS NAME

4. Voucher No.

5. Voucher Date

6. Appropriation Account Code

7. Invoice Number

8. Invoice Date

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount

18. Exp. Obj	19. Exp. Amount		20. CFDA No.
21. Total Exp.	$0	00	

22. Obligation No.

23. Payment Amount

15. Subtotal

16. Discount / Deduction

17. Total Amount

24. For Agency Use Only

Approved for Payment

Receiving Officer Date Clerk

Head of Unit or Authorized Agent Date

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Date Agency Head (Signature)

FORM C-13 (REV. 3/22)

STATE OF ILLINOIS

Invoice Voucher

Exhibit 17.20.20-B
(23-001)

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Name and Location of State Agency or Institution

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

2. Taxpayer Identification Number: 123456789

3. Vendor or Payee
LAST NAME OR BUSINESS NAME | FIRST NAME | MIDDLE INITIAL
ABC INC
325 West Adams
Springfield, IL 62704

4. Voucher No. 00000347
5. Voucher Date 01/02/2009
6. Appropriation Account Code 001-36010-1600-00-00
7. Invoice Number 4438
8. Invoice Date 01/02/2009

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount
12/01/08 - 12/15/08 7500 Calculator Desk, #1774-87 General Fireproofing, right hand platform, finish in brushed hardware, walnut grain, to match existing equipment. 60" x 30"	5	ea	188.98	944.90
Freight Charges Purchase order #711775				40.00

18. Exp. Obj	19. Exp. Amount	20. CFDA No.
1510	$738.67	
21. Total Exp.	$738.67	

22. Obligation No. 711775
23. Payment Amount 738.67

15. Subtotal	$ 984.90
16. Discount / Deduction	$ 246.23
17. Total Amount	$ 738.67

24. For Agency Use Only

Approved for Payment

Receiving Officer | Date | Clerk

Head of Unit or Authorized Agent | Date

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Date | Agency Head (Signature)

Paperless Voucher

PURPOSE

The Paperless Voucher provides the ability to request a payment to a vendor without completing an Invoice-voucher. To utilize a paperless voucher, all required information must be provided as specified in the commercial voucher file layout. (Exhibit 17.20.30-A)

TIMING REQUIREMENTS

As is the case with Invoice-Vouchers, Paperless vouchers are submitted to the Comptroller as frequently as is practical, preferably daily, in order to provide payment in a timely manner.

DISTRIBUTION

The Comptroller requires the electronic transaction and the certified Agency File Balancing Report to process the paperless vouchers.

CONTENTS

(Refer to Exhibit 17.20.30-A)

SCHEDULE RECORD FOR PAPERLESS

REFERENCE	CONTENTS
Record Type	Value 10.
Appropriation Account Code Number	Appropriation Account Code Number for all the paperless vouchers in this schedule. All vouchers pertaining to this schedule must be paperless and cite this appropriation account code.
Fiscal Year	Last two digits of pertinent fiscal year for the appropriation referenced above. All paperless vouchers pertaining to this schedule must cite this fiscal year.
Beginning Voucher Number	Number of the first paperless voucher in this schedule.

REFERENCE	CONTENTS
Ending Voucher Number	Number of the last paperless voucher in this schedule.
Schedule Amount	Sum of the paperless voucher amounts in this schedule.
Voucher Count	Number of paperless voucher transaction records following and pertaining to this schedule record.
Processing Type	Enter a P which indicates a paperless voucher which is defined as an automated voucher and automated remittance processing (i.e. no paper voucher submitted and the description of the payment is provided in the invoice description field of the electronic file)

VOUCHER TRANSACTION RECORD FOR PAPERLESS

REFERENCE	CONTENTS
Appropriation Account Code Number	Appropriation Account Code Number from which expenditure is to be made.
Fiscal Year	Fiscal year pertaining to above appropriation.
Voucher Number	Enter the paperless voucher number. The voucher number must be unique by agency by fiscal year.

VOUCHER TRANSACTION RECORD

REFERENCE	CONTENTS
Invoice Number Invoice Date	The invoice number and date fields should be filled with the vendor's invoice number and date. This information will be printed on the remittance advice attached to the warrant. The date format is MMDDYY.

Commercial Voucher File

This document describes the file format to be used by State agencies transmitting commercial voucher information directly to the Comptroller.

I. FILE CHARACTERISTICS

The Commercial Voucher File records are 900 bytes in length. Numeric fields are both unpacked and unsigned. The Commercial Voucher File consists of five types of records. These are:

1. **Header Record** - This record is the first data record on the file. It is used to identify the file, source computer type, agency, creation date, etc.

2. **Schedule Record** - The schedule record should indicate the type of processing required for the vouchers following it. All Voucher Transaction Records following a Schedule Record (pertaining to that schedule) must cite the same appropriation account code and fiscal year. Do not mix vouchers requiring different processing on the same schedule.

   There may be multiple Schedule Records and related groups of Voucher Transaction Records on a single file.

   During lapse period (July - August), schedules citing different fiscal years may NOT be mixed on a file. Each fiscal year must be on a separate file.

3. **Voucher Transaction Record** – Files should be limited to 10,000 records unless approved by the Comptroller. Each transaction record contains all the data elements needed to write a warrant or send a direct deposit transaction.

   The fields labeled DIRECT DEPOSIT must be completed to send a direct deposit transaction. The fields labeled OPTIONAL are not required at this time but may be required for future transaction types.

4. **Trailer Record** - This record is the last data record on the file. It is used to provide control counts and totals for balancing the file.

II. FILE ORDER

A batch consists of a Schedule Record followed by the Voucher Transaction Records.

Batches are to be sorted by appropriation account code number in ascending order on the file.

Within a batch, Voucher Transaction Records are to be sorted by voucher number in ascending order.

If actual hardcopy vouchers are required to accompany the file**,** they must be sorted correspondingly within a batch, and batches should be sorted in the appropriate order.

III. APPENDICES

Appendix 1 - defines the required data elements in the file records and the record layouts.

Appendix 2 - details the standards to be used for vendor identification number, name and address on the Voucher Transaction Record.

Appendix 3 - Reserved for Future Use.

Appendix 4 - describes the agency file balance report which is to accompany each Commercial Voucher file received by the Comptroller. This report replaces the requirement for individually signed vouchers.

Appendix 5 - describes the requirements for the standardized information for box 10 of the invoice voucher.

Appendix 6 - Reserved for Future Use.

Appendix 7 - Other File Edits

APPENDIX 1

HEADER RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Record Type	1	2	2	99	Value Zeroes.
File Identifier	3	8	6	X(6)	A unique identifier such as external reel number, or agency assigned number. This number will be used on reports and for control purposes by the Comptroller and must be different on each file received during a given month. This file identifier must be shown on the agency balancing report which accompany the file. Note: Comptroller recommends the reel number and the File Identifier be the same.
Organization Code	9	11	3	9 (3)	Agency Identifier Code (digits 4 thru 6 of the appropriation account code number) of agency creating file (Transmitting Agency).
Agency Name	12	41	30	X(30)	Name of Agency creating file.
File Name	42	53	12	X(12)	Value “VOUCHER FILE”.
Creation Date	54	59	6	9(6)	Date on which file was created in MMDDYY format.
Filler	60	900	841	X(841)	Value Spaces.
Filler Redefined for Public Aid Medical Schedules					
DPA Schedule Number	60	65	6	X(6)	Assigned by DPA.

APPENDIX 1

HEADER RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
DPA Type	66	75	10	X(10)	Assigned by DPA.
DPA Category	76	85	10	X(10)	Assigned by DPA.
Filler	86	900	815	X(815)	Value Spaces.

APPENDIX 1

SCHEDULE RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Record Type	1	2	2	99	Value 10.
Filler	3	8	6	X(6)	Value Spaces.
Appropriation Account Code Number	9	24	16	9(16)	Appropriation Account Code Number for all vouchers in this schedule. All vouchers pertaining to this schedule must cite this appropriation account code.
Fiscal Year	25	26	2	99	Last two digits of pertinent fiscal year for the appropriation referenced above. All vouchers pertaining to this schedule must cite this fiscal year.
Beginning Voucher Number	27	34	8	X(8)	Number of the first voucher in this schedule. Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed.
Ending Voucher Number	35	42	8	X(8)	Number of the last voucher in this schedule. Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed.
Schedule Amount	43	54	12	9(10)V99	Sum of the voucher amounts in this schedule.
Voucher Count	55	58	4	9(4)	Number of voucher transaction records following and pertaining to this schedule record.

APPENDIX 1

SCHEDULE RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Processing Type	59	59	1	X(1)	Type of processing required for the vouchers following this schedule. Valid values are: M – Medical Vouchers (requires Comptroller approval to use this processing type). P – requires automated voucher and automated remittance processing (i.e., no paper voucher submitted and the description of the payment is provided in the invoice description field of this file). R – requires paper voucher and automated remittance processing (i.e., travel vouchers); EXCLUDES list vouchers. T – requires paper voucher and paper remittance processing (i.e., C-13 invoice voucher without a description provided in the invoice description field of this file and has a paper remittance attached).
Filler	60	900	841	X(841)	Value Spaces.

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Record Type	1	2	2	99	Any numeric value may be entered except 00, 10, 98 and 99.
Appropriation Account Code Number	3	18	16	9(16)	Appropriation Account Code Number from which expenditure is to be made.
Fiscal Year	19	20	2	99	Fiscal year pertaining to above appropriation.
Voucher Number	21	28	8	X(8)	Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed. Note: The voucher number must be unique by agency by fiscal year.
Schedule Payment Date	29	34	6	9(6)	Format is MMDDYY (Comptroller authorization required prior to usage).
Invoice Number	35	44	10	X(10)	The invoice number and date fields should be filled with the vendor's invoice number and date. This information will be printed on the remittance advice attached to the warrant. The date format is MMDDYY.
Invoice Date	45	50	6	9(6)	
TIN (Taxpayers' Identification Number)	51	59	9	9(9)	Reference Appendix 2.

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Proper Billing Date	60	65	6	X(06)	Proper Billing Date. The date format is MMDDYY, except: ▲▲▲▲▲▲ = Unknown (where ▲ = spaces) 888888 = Not required by Statute 777777 = Comptroller Authorization required
Filler	66	66	1	X(01)	Value Spaces.
Voucher Amount	67	76	10	9(8)V99	The amount for which the warrant is to be written.
First Expenditure Object	77	80	4	9(4)	First Expenditure Object Code applicable to this payment. There is a limit of five different expenditure objects which can be related to a payment.
First Expenditure Amount	81	90	10	9(8)V99	First Expenditure Amount is the amount associated with the first Expenditure Object Code. Note: The sum of all of the Expenditure Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Expenditure Object	91	94	4	9(4)	Second Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Second Expenditure Amount	95	104	10	9(8)V99	Second Expenditure Amount is the amount associated with the second Expenditure Object Code. Unused fields must be zero filled.

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Third Expenditure Object	105	108	4	9(4)	Third Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Third Expenditure Amount	109	118	10	9(8)V99	Third Expenditure Amount is the amount associated with the third Expenditure Object Code. Unused fields must be zero filled.
Fourth Expenditure Object	119	122	4	9(4)	Fourth Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Fourth Expenditure Amount	123	132	10	9(8)V99	Fourth Expenditure Amount is the amount associated with the fourth Expenditure Object Code. Unused fields must be zero filled.
Fifth Expenditure Object	133	136	4	9(4)	Fifth Expenditure Object code applicable to this payment. Unused fields must be zero filled.
Fifth Expenditure Amount	137	146	10	9(8)V99	Fifth Expenditure Amount is the amount associated with the fifth Expenditure Object Code. Unused fields must be zero filled.
Payee Name 1	147	176	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	177	178	2	X(2)	Value Spaces.
Payee Name 2	179	208	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Filler	209	210	2	X(2)	Value Spaces.
Address	211	240	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	241	242	2	X(2)	Value Spaces.
City	243	260	18	X(18)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	261	262	2	X(2)	Value Spaces.
State	263	264	2	X(2)	Reference Appendix 2. Left-justify data and fill unused positions with blanks.
Filler	265	265	1	X	Value Spaces.
Zip Code	266	274	9	X(9)	Reference Appendix 2. Left-justify data and fill unused positions with blanks.
Filler	275	275	1	X	Value Spaces.
Obligation Number	276	285	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the first obligation related to this payment request (if payment is not related to a previously recorded obligation, enter “00” left justified).
Filler	286	286	1	X	Value Spaces.
Obligation Amount	287	296	10	9(8)V99	Obligation Amount is the amount associated with the Obligation Number. Note: The Obligation Amount must equal the voucher amount.

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Filler (Previously Second Obligation Number)	297	306	10	X(10)	Value Spaces.
Filler	307	307	1	X	Value Spaces.
Not Applicable (Previously Second Obligation Amount)	308	317	10	9(8)V99	Must be zero filled.
Filler (Previously Third Obligation Number)	318	327	10	X(10)	Value Spaces.
Filler	328	328	1	X	Value Spaces.
Not Applicable (Previously Third Obligation Amount)	329	338	10	9(8)V99	Must be zero filled.
Filler	339	347	9	X(9)	Value Spaces.
Direct Deposit Indicator	348	348	1	9	DIRECT DEPOSIT - Indicates whether or not the payment is to be direct deposit. Valid values: 0, 1, 8, 9. (0 = default) (1 = Direct Deposit with Multiple Account) (8 = IPTIP) (9 = hardcopy)
Contract Reference	349	358	10	X(10)	Comptroller authorization required prior to usage.
Filler	359	373	15	X(15)	Value Spaces.

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Direct Deposit Multiple Account No. Indicator	374	376	3	X(3)	DIRECT DEPOSIT- Data assigned by the agency which indicates an individual account when multiple accounts are used for a single payee.
Check Category	377	378	2	X(2)	Comptroller authorization required prior to usage.
Remittance Description	379	438	60	X(60)	DIRECT DEPOSIT- A payment description forwarded to the payee through the bank
CFDA 1	439	443	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five byes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.
CFDA 2	444	448	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five byes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.
CFDA 3	449	453	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five byes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.
CFDA 4	454	458	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five byes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
CFDA 5	459	463	5	X(5)	Catalog of Federal Domestic Assistance number. Valid values are five byes numeric or spaces. Field can only be utilized if First Expenditure Object field is populated.
Filler	464	468	5	X(5)	Value Spaces.
Billing Account Number	469	484	16	X(16)	For intergovernmental payments, enter the account number to which payment is to be charged.
Credit Memo Number	485	496	12	X(12)	For intergovernmental payments, enter the identifying number of the credit memo issued to you.
Credit Memo Amount	497	506	10	9(8)V99	For intergovernmental payments, enter the credit memorandum amount.
Beginning Date of Service	507	514	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
Ending Date of Service	515	522	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
GAAP Code	523	526	4	9(4)	Reference Appendix 5.
Pre-Audit Description	527	886	360	X(360)	Reference Appendix 5.

APPENDIX 1

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Confidentiality Indicator	887	887	1	X(1)	Enter one of the values below depending on the nature of the information: "Y" = Yes, indicating the voucher text is confidential. "N" = No, indicating the voucher text is non-confidential. " " = Space, indicating that the data element is not completed. A blank is defaulted to a "Y" and the information is considered confidential.
Filler	888	900	13	X(13)	Value Spaces.

APPENDIX 1

TRAILER RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Record Type	1	2	2	9(2)	Value 99.
Schedule Record Count	3	6	4	9(4)	Number of schedule records on the file.
Voucher Record Count	7	11	5	9(5)	Number of Voucher Transaction Records on the file.
Schedule Control Total	12	23	12	9(10)V99	The Sum of the Schedule Amounts (from the Schedule Records) on this file.
Voucher Control Total	24	35	12	9(10)V99	The Sum of the Voucher Amounts (from the Voucher Transaction Records) on this file.
Filler	36	900	865	X(865)	Value Spaces.

APPENDIX 2

VENDOR IDENTIFICATION NUMBER, NAME AND ADDRESS

The standards for providing the vendor identification number and name in the Voucher Transaction Record are described in the following section of the SAMS Manual:

- Procedure 19.10.15 – pages 1-4;
- Procedure 19.10.20 – page 1;
- Procedure 19.10.30 – pages 1-4.

The following standards should be used for providing the address in the Voucher Transaction Record:

The “Payee Name 2” field is reserved for the DBA name or as a continuation of the legal name when there is not enough room on the “Payee Name 1” line.

The vendor’s street address must be provided in the “Address” field.

The vendor’s city, state, and zip must be provided in the specified fields. The valid U.S. Postal Service abbreviations must be used in the “State” field. The zip code provided should be the vendor’s zip code as assigned by the U.S. Postal Service. The “Zip Code” field on the transaction record is a nine-position field and does not require the dash if using the zip+4 code.

Any unused fields must be space filled.

Do not use punctuation in these fields.

APPENDIX 3

RESERVED FOR FUTURE USE

APPENDIX 4

AGENCY FILE BALANCING REPORT

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

Date: 07/15/00
Reel No: A52512
Agency: Example Agency

Appropriation Code	Fiscal Year	Voucher Number	Voucher Amount	Processing Type
421 42301 1910 00 99	00	70073614	54,290.85	P
421 42301 1910 00 99	00	70073615	3,284.42	P
421 42301 1910 01 99	00	70073633	454.59	P
421 42301 1910 01 99	00	70073641	313.00	P
421 42301 1910 01 99	00	70073642	888.52	R
957 42355 1200 00 00	00	70073643	41,665.71	R
957 42355 1200 00 00	00	70073644	296,435.71	R
957 42355 1200 00 00	00	70073645	26,787.81	R
957 42355 1200 00 00	00	70073701	30.00	T
957 42355 1200 00 00	00	70073702	22,598.50	T
957 42355 1200 00 00	00	70073703	735.81	T

Voucher Count	11
Total Voucher Amount	447,484.92

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

The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be delivered or received prior to August 31, “20XX” or it was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered prior to August 31, “20XX”.

I certify that the goods and services specified on the above listed vouchers were for the use of this agency and that the expenditures for such goods or services were authorized and lawfully incurred; that such goods or services met all the required standards set forth in the purchase agreements or contracts to which these vouchers relate; and that the amounts shown on these vouchers are correct and are approved for payment. If applicable, the reporting requirements of Section 5.1 of the Governor’s Office of Management and Budget Act have been met.

_____ _____
Agency Head Date

APPENDIX 5

STANDARDS FOR VOUCHER TRANSACTION DESCRIPTION FOR PRE-AUDIT

The following standards are to be used to complete the data entry for a payment voucher. The purpose of the description is to provide enough information to permit a pre-auditor (or post-auditor) to understand the nature of the transaction. Auditors are not usually familiar with the detailed operations of State agencies and the specialized account codes and abbreviations that may be used by agencies for internal purposes. It is, therefore, necessary for Voucher Transaction Descriptions to be clear.

A more complete reference is located at SAMS Chapter 17.20.20.

STANDARDS FOR PAYMENT VOUCHER INPUT

Invoice Description:
One 360-byte alphanumeric field. This description should be sufficiently clear to permit a pre-auditor to understand the purpose and nature of the goods acquired or services rendered. Abbreviations are permitted only when the abbreviation is generally understood. Agency specific abbreviations or program codes should not be used as a description unless otherwise explained in the text of the description.

Example 1:

Temporary clerical office assistance in connection with the Temporary Aid to Needy Family Program (TANF) (CFDA 87.100956)

Example 2:

Reconstruction of engine and transmission of Navistar Dump Truck.

Example 3:

Grant to Elkhart Fire District for purchase of new fire truck

Example 4:

Purchase 2 chairs @ $899 each, 2 credenzas @ $523 each, and 2 file cabinets @ $350 each for Director's Springfield office.

APPENDIX 5

STANDARDS FOR VOUCHER TRANSACTION DESCRIPTION FOR PRE-AUDIT (cont.)

Date of service:

Two eight-byte fields. The first field should contain the beginning date for when the goods were received or services rendered. The second field should contain the ending date for when goods were received or services rendered. If all the goods or services being paid for on this voucher were received or rendered on the same day, then the same date should be recorded for both fields.

Example:

022400 031800

GAAP Code (Reference SAMS Manual):

One four-byte alphanumeric field. This code corresponds with the GAAP expenditure classifications. Refer to the SAMS manual for specific codes and their definition.

Example:

7500

APPENDIX 6

RESERVED FOR FUTURE USE

APPENDIX 7

OTHER FILE EDITS

SCHEDULE RECORD

DATA ELEMENT	BYTES FROM	TO	PICTURE	EDIT(S)	ERROR MESSAGE
Processing Type	59	59	X(1)	List voucher cannot have addenda records	List voucher # has addenda record #.

VOUCHER TRANSACTION RECORD

DATA ELEMENT	BYTES FROM	TO	PICTURE	EDIT(S)	ERROR MESSAGE
Invoice Number	35	44	X(10)	If Voucher Addenda Records are used, this field must not be spaces. Suggest using the first invoice number on addenda record.	Invoice number field must not be spaces when voucher addenda record is used.
Invoice Date	45	50	9(6)	If Voucher Addenda Records are used, this field must not be zeroes. Suggest using the first invoice date on addenda record.	Invoice date must not be zeroes when voucher addenda is used.
Proper Billing Date	60	65	X(6)	The proper billing date must be spaces, all 7's, all 8's, all 9's, or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.
				If all 9's, then addenda records must contain proper billing date.	Proper billing date not found on addenda.
Zip Code	266	274	X(9)	The first 5 bytes must not have spaces. If the last 4 bytes are all zeroes, IA5a changes to spaces.	First 5 bytes of zip code includes spaces.

APPENDIX 7

VOUCHER ADDENDA RECORD

DATA ELEMENT	BYTES FROM	TO	PICTURE	EDIT(S)	ERROR MESSAGE
Proper Billing Date Occurrence 1	381	386	X(6)	The proper billing date must be spaces or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.
Proper Billing Date Occurrence 2	816	821	X(6)	The proper billing date must be spaces or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.

INTEREST PENALTY REQUIREMENTS

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

PURPOSE

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

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

(1) Any bill approved for payment under this Section must be paid or the payment issued to the payee within 90 days of receipt of a proper bill or invoice. If payment is not issued to the payee within this 90 day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of this 90 day period, until final payment is made.

(2) Any interest in the amount of $5 or less will not be paid by the State. There are exceptions provided for specific claims to the Department of Healthcare and Family Services and the Department of Human Services.

(3) Interest due to a vendor that amounts to less than $50 cannot be paid until all interest due the vendor for all similar warrants exceeds $50. Once this amount exceeds $50, the accrued interest is payable and will begin accruing again. Interest accrued as of the end of the fiscal year that does not exceed $50 is payable at that time.

(4) No agency may enter into a contract with a late payment interest provision more generous to a vendor than that provided in this part. Unless different late payment terms are reduced to writing as a contractual agreement, the State official or agency shall automatically pay interest penalties required by the Act.

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

RULES

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

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

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

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

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

(1) the goods were received and accepted or the Services were rendered;

(2) the Proper Bill was received by the State agency;

(3) approval for payment of a bill was given by the Agency;

(4) a vendor bill was disapproved, in whole or in part, based upon a defect or what the State agency believes to be a defect; and

(5) the payment was issued by the Comptroller’s Office.

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

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

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

CALCULATION

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

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

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

1% per month x 12 months/365 = .00033 or .033%

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

July 8 - 31	24
August 1 - 31	31
September 1 - 30	30
October 1 – 27	27
Days elapsed	112

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

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

PAYMENTS

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

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

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

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

CONSOLIDATED PROMPT PAYMENT INTEREST PAYMENTS

Consolidated interest vouchers must follow the guidelines below:

(1) Agencies can combine up to 25 interest payments to a vendor on one consolidated interest voucher.

(2) During the fiscal year, consolidated interest vouchers must exceed $50.

(3) If more than one consolidated interest voucher is needed to exceed the $50 threshold, then each consolidated interest voucher must be sequentially numbered. Each consolidated interest voucher must include the range of all the consolidated interest vouchers. The beginning and ending consolidated interest voucher numbers must be placed in bytes 556 through 586 of the PRE-AUDIT field. There must be a space between the beginning and ending voucher numbers.

(4) After June 30th of the current fiscal year, a consolidated interest voucher or multiple consolidated interest vouchers that do not exceed $50 may be submitted.

(5) The voucher is limited to one appropriation account code.

(6) The appropriation account code cited on the line cannot be a non-appropriated account.

(7) For DOC 1991, the appropriation account code of the consolidated interest voucher must be identical to the original voucher for regular, supplemental or continuing appropriations unless prior approval is obtained from the IOC.

(8) The detail object code must be 1991.

(9) The vendor cannot be a governmental entity (legal status 08).

(10) PRE-AUDIT bytes 527 through 554 must contain the statement "*PROMPT PAY INTEREST PENALTY". (Must begin with an asterisk)

(11) Original voucher numbers must be properly formatted and consecutive in bytes 587 through 886 of the PRE-AUDIT field. Original voucher numbers must be nine bytes with numbers or letters only. There should be exactly three spaces between voucher numbers.

EXCLUDED TYPES OF PAYMENTS

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

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

(a) Inter- and intra-agency payments. This includes transfers and payments to revolving funds, reimbursement of petty cash funds and imprest accounts, inter-fund transfers and inter-fund payments in which an agency or department serves as the vendor of goods or services.

(b) Payments to State employees for personal services (salary only and not including health insurance benefits).

(c) Awards and grants, as defined by the Comptroller's Office, including pass-through grants and distributive payments and refunds.

(d) Contract retainers associated with construction contracts.

(e) State Board of Education categorical grants.

(f) Community College Board grants.

(g) Illinois Student Assistance Commission grants.

(h) Payments to local government entities, including school districts.

(i) Payments of interest penalties.

(j) Payments made to contractual employees (those payments are made generally via Contractual Service Payroll).

(k) Payments from accounts or funds not appropriated by the General Assembly.

(l) Gratuitous payments made to induce a business to remain in or to locate in this State.

(m) Any type of payment to a Vendor assigned or sold by that Vendor to a different payee (including any assignments made by the Vendors to the Department of Healthcare and Family Services), except for assignments or sales made pursuant to a vendor payment program approved by the Department of Central Management Services and the Comptroller.

(n) Barter transactions.

(o) Payments made by a State agency comprised of federal funds only and no State or local funds.

(p) Medical and claims payments made under Workers' Compensation and Workers' Occupational Diseases Acts.

(q) Tax refund

(r) State Employee’s Group Insurance Program payments covered by late payment interest provisions in 5 ILCS 375/6.12.

WAIVERS NOT TO BE REQUESTED

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

IRS 1099-MISC REPORTING REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

FOREIGN VENDOR REPORTING AND WITHHOLDING REQUIREMENTS

PAYMENTS SUBJECT TO WITHHOLDING

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

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

1) a partnership or corporation supplies a signed written statement to the agency claiming that they are domestic and not foreign. This statement must contain the entity's employer identification number, the address of its U.S. office or place of business, and the signature of a member of the partnership or the signature and official title of the corporate officer. This statement should be retained by the agency and not forwarded to the Comptroller or the IRS.

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

3) residents of the foreign country may be entitled to reduced rates of, or exemption from, U.S. income tax under a tax treaty between their country of residence and the United States. These foreign residents must notify the paying agency that they are residents of a country with which the United States has an income tax treaty on Form 8233, *Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual*. Tables found in Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*, list countries with which the United States has income tax treaties along with the tax rates that apply to various classes of income.

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

5) the income is not included in gross income under the Internal Revenue Code.

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

RATE OF WITHHOLDING

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

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

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

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

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

REPORTING REQUIREMENTS

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

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

IRS 1099-S Reporting Requirements

All State agencies who purchase real estate of $600 or more are subject to Internal Revenue Service (IRS) Form 1099-S filing requirements. The IRS requires Form 1099-S informational returns be filed if the transaction consists in whole or in part of the sale or exchange for money, indebtedness, property, or services, of any present or future ownership interest in any of the following:

1. Improved or unimproved land, including air space.
2. Inherently permanent structures, including any residential, commercial, or industrial building.
3. A condominium unit and its appurtenant fixtures and common elements, including land.
4. Stock in a cooperative housing corporation.

For reporting purposes, a sale or exchange includes any transaction properly treated as a sale or exchange for federal income tax purposes, even if the transaction is not currently taxable. Exchanges which are considered to be involuntary conversions resulting from the sale of real estate under threat or imminence of seizure, requisition, or condemnation are also generally treated as reportable transactions.

The IRS has designated certain sale or exchanges of real estate to be excluded from Form 1099-S reporting requirements. Any real estate transaction in which the transferor (seller) is a corporation, governmental unit, including a foreign government or an international organization, or an exempt volume transferor are excluded from Form 1099-S reporting requirements. For Form 1099-S reporting purposes an exempt volume transferor is someone who sold or exchanged during the year, who expects to sell or exchange during the year, or who did sell or exchange in either of the two previous years, at least 25 separate items of reportable real estate to at least 25 separate transferees.

State agencies required to file Form 1099-S must request the transferor's Taxpayer Identification Number (TIN) no later than the time of closing. The transferor is required to furnish his or her TIN and to certify that the TIN is correct.

The IRS requires that the filer furnish to the transferor Copy B of Form 1099-S by January 31st of each calendar year. In addition, filing agencies are required to file Copy A of Form 1099-S with the IRS by February 28th of each calendar year. The IRS prohibits any person required to file Form 1099-S from separately charging any customer a fee for complying with the requirements to file Form 1099-S.

Specific information needed to complete the IRS Proceeds From Real Estate Transactions Form 1099-S can be obtained from the **Instructions for Forms 1099, 1098, 5498, and W-2G.**

AGENCY FILE BALANCING REPORT

PURPOSE

The Agency File Balancing Report is used by State agencies to submit schedule and voucher information on the commercial voucher file to confirm the file contents.

TIMING REQUIREMENTS

The Agency File Balancing Report should be submitted with each commercial voucher file.

DISTRIBUTION

The Comptroller requires one copy of the Agency File Balancing Report with Agency Head signature. It should accompany the commercial voucher file.

For approved agencies, balancing reports submitted for files containing only paperless vouchers can be submitted via email to BalancingReport@illinoiscomptroller.gov. For instructions on the approval process for email submission, call Voucher control at 217-557-3376 or 217-582-3060.

Balancing reports submitted for files containing paper vouchers should accompany the paper vouchers and cannot be emailed. All applicable paper vouchers must be sorted in the same order as shown on the Agency File Balancing Report.

CONTENTS

The basic contents are the file's header record, each schedule record and the trailer record. The listing should be in a labeled and clearly defined format. A modified report which meets the Comptroller's requirements for agencies using the 900 unmodified layout is shown in Exhibit 17.20.30-A page 23 of 29.

VOUCHER SIGNATURE AUTHORIZATION FORM (FORM SCO-095)

PURPOSE

The Voucher Signature Authorization Form (SCO-095) is available on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms. This form is used by State employees to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on vouchers or the Agency File Balancing Report (30 ILCS 105/10). The form is also prepared for designees authorized to affix the signature of the agency head on the Agency Head line on vouchers, such as with a stamp or a signature machine (30 ILCS 105/9.02).

TIMING REQUIREMENTS

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

DISTRIBUTION

The completed Voucher Signature Authorization Form must be scanned as a PDF document and emailed to the Comptroller's Office to vouchercontrol@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 form must be scanned as a separate document. Multiple forms can be sent in one email.

CONTENTS

Voucher 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 17.20.65-A & B.

NOTE: This form is applicable to authorizations for Commercial and Payroll vouchers only. A separate form is required for "Contract Signature Authorizations" (SCO-470) 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 vouchers.

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 #4 is the agency head, the agency head must sign his/her signature.

   b. If #4 is a designee, the designee must sign or affix the signature or facsimile (stamp or electronic) signature of the agency head and his/her original signature ***precisely*** as it will appear on the voucher or agency file balancing report. Section 9.02 of an "Act in relation to State Finance" requires that if the agency head signature is signed or affixed by someone other than the agency head, the voucher must also have the signature of the person signing or affixing the signature.

   c. Place a ✓ or X in the box if the agency head's signature is affixed using a stamp.

   d. **Initials are not acceptable**.

6) Place an "X" on the appropriate line(s) indicating the vouchers the individual is authorized to sign.

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

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

9) The agency head must sign the Approval block. Type/print the name of the agency head.

Exhibit 17.20.65-A
January 1, 2020
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER SIGNATURE AUTHORIZATION FORM

(SAMS PROCEDURE 17.20.65)

The **Voucher Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on vouchers and the Agency File Balancing Report. Submission of new or revised Signature Authorization Forms is dependent on when the use of the Agency Head signature is authorized or revised.

Voucher Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

vouchercontrol@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 Development Agency

2) **AGENCY CODE** (Three-digit Number): 999

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

Name (Type/Print): Jane Contact

Phone Number: 217-782-XXXX

Email Address: jane.contact@illinois.gov

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):

John Agency Head

5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the voucher–initials are not acceptable):

John Agency Head

☐ Agency Head signature is a stamp.

6) **VOUCHERS AUTHORIZED TO SIGN** (Place an "X" on the appropriate line(s) indicating which vouchers the individual is authorized to sign):

x **Commercial**

x **Payroll/Contractual Payroll/Retirement**

x **C-02**

x **Other** (For Payroll purposes only) Please specify: Adjustments

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

8) **APPROVAL** (Type/Print the title and agency name into the certification):

I certify that I am the elected/appointed Director (Title of Agency Head) of the Lake Development Agency (Name of Agency) designated by Section 10 of "an Act in relation to State Finance" as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the signature delegation authorized by this form. **I hereby certify that the original signed document exists in my possession.**

9) John Agency Head
Signature of Agency Head

John Agency Head
Type/Print 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.**

Exhibit 17.20.65-B
January 1, 2020
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER SIGNATURE AUTHORIZATION FORM

(SAMS PROCEDURE 17.20.65)

The **Voucher Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on vouchers and the Agency File Balancing Report. Submission of new or revised Signature Authorization Forms is dependent on when the use of the Agency Head signature is authorized or revised.

Voucher Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

vouchercontrol@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 Development Agency

2) **AGENCY CODE** (Three-digit Number): 999

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

Name (Type/Print): Jane Contact

Phone Number: 217-782-XXXX

Email Address: jane.contact@illinois.gov

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):

Joseph Authorized Person

5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the voucher–initials are not acceptable):

John Agency Head by Joseph Authorized Person

☐ Agency Head signature is a stamp.

6) **VOUCHERS AUTHORIZED TO SIGN** (Place an "X" on the appropriate line(s) indicating which vouchers the individual is authorized to sign):

x **Commercial**

x **Payroll/Contractual Payroll/Retirement**

x **C-02**

x **Other** (For Payroll purposes only) Please specify: Adjustments

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

8) **APPROVAL** (Type/Print the title and agency name into the certification):

I certify that I am the elected/appointed Director (Title of Agency Head) of the Lake Development Agency (Name of Agency) designated by Section 10 of "an Act in relation to State Finance" as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the signature delegation authorized by this form. **I hereby certify that the original signed document exists in my possession.**

9) John Agency Head
Signature of Agency Head

John Agency Head
Type/Print 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.**

Exhibit 17.20.65-C
January 1, 2020
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER SIGNATURE AUTHORIZATION FORM

(SAMS PROCEDURE 17.20.65)

The **Voucher Signature Authorization Form** is used to provide specimen signatures to the Comptroller for persons authorized to sign the Agency Head approval line on vouchers and the Agency File Balancing Report. Submission of new or revised Signature Authorization Forms is dependent on when the use of the Agency Head signature is authorized or revised.

Voucher Signature Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to:

vouchercontrol@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 Development Agency

2) **AGENCY CODE** (Three-digit Number): 999

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

Name (Type/Print): Jane Contact

Phone Number: 217-782-XXXX

Email Address: jane.contact@illinois.gov

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to sign or affix the signature of the Agency Head):

Joseph Authorized Person

5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head's name followed by his/her name precisely as it will appear on the voucher–initials are not acceptable):

John Agency Head [STAMP] by Joseph Authorized Person

☑ Agency Head signature is a stamp.

6) **VOUCHERS AUTHORIZED TO SIGN** (Place an "X" on the appropriate line(s) indicating which vouchers the individual is authorized to sign):

x **Commercial**
x **Payroll/Contractual Payroll/Retirement**
x **C-02**
x **Other** (For Payroll purposes only) Please specify: Adjustments

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

8) **APPROVAL** (Type/Print the title and agency name into the certification):

I certify that I am the elected/appointed Director (Title of Agency Head) of the Lake Development Agency (Name of Agency) designated by Section 10 of "an Act in relation to State Finance" as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the signature delegation authorized by this form. **I hereby certify that the original signed document exists in my possession.**

9) John Agency Head
Signature of Agency Head

John Agency Head
Type/Print 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.**

VOUCHER APPROVAL AUTHORIZATION FORM – SAMS ADV4 (FORM SCO-095C)

PURPOSE

The Voucher Approval Authorization Form – SAMS ADV4 (SCO-095C) is available on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms. This form is used to provide authorization to the Comptroller for persons authorized to approve commercial vouchers as the Agency Head or their designee within SAMS ADV4.

TIMING REQUIREMENTS

Frequency of submission of a new Voucher Approval Authorization Form is dependent on when the use of an approval is authorized. Voucher approval authorization will be revoked when an applicable SCO-095A or SCO-095B revocation form is submitted for a designee or agency head.

DISTRIBUTION

The completed Voucher Approval Authorization Form must be scanned as a PDF document and emailed to the Comptroller's Office to vouchercontrol@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 form must be scanned as a separate document. Multiple forms can be sent in one email.

CONTENTS

Voucher Approval 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 Exhibit 17.20.66-A.

NOTE: This form is applicable to authorizations for approval of Commercial vouchers within SAMS ADV4 only.

REFERENCE – Corresponds to the Line 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 voucher approval authorization forms.

4) Type/print the name of either the agency head or designee who will be given authority to approve vouchers within SAMS ADV4.

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

6) Type/print the title of the Agency Head and Agency.

7) The agency head must sign the Approval block. Type/print the name of the agency head.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER APPROVAL AUTHORIZATION FORM – SAMS ADV4

(SAMS PROCEDURE 17.20.66)

The **Voucher Approval Authorization Form – SAMS ADV4** is used to provide authorization to the Comptroller for persons authorized to approve commercial vouchers as the Agency Head or their designee, specifically within SAMS ADV4. Approval within SAMS ADV4 is electronic and does not require a wet signature. Submission of new or revised Voucher Approval Authorization Form is dependent on when the use of the Agency Head signature is authorized or revised.

Voucher Approval Authorization Forms must be emailed with the agency number included in the subject line and the name of the authorized individual in the body of the email to: **vouchercontrol@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 Development Agency

2) **AGENCY CODE** (Three-digit Number): 999

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

Name (Type/Print): Jane Contact

Email/Phone Number: jane.contact@illinois.gov 217-782-XXXX

4) **NAME OF AGENCY HEAD OR DESIGNEE** (Type/Print the name of either the Agency Head or designee authorized to apply the approval of the Agency Head): John Agency Head

5) **EFFECTIVE DATE OF AUTHORIZATION*:** 11/1/2023

6) **APPROVAL** (Type/Print the title and agency name into the certification):

I certify that I am the elected/appointed Director (Title of Agency Head) of the Lake Development Agency (Name of Agency) designated by Section 10 of "an Act in relation to State Finance" as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the approval delegation authorized by this form. I hereby certify that the original signed document exists in my possession and 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 Uniform Electronic Transactions Act (815 ILCS 333).

I hereby certify the following for each voucher submitted electronically through SAMS ADV4:

- This invoice voucher certification is hereby specifically incorporated into and made part of the invoice vouchers approved in ADV4, the same as if such certification were fully set out in such vouchers. It is understood that the approval of vouchers within SAMS ADV4 constitutes the approval and certification of all and each said voucher.
- The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be delivered or received prior to August 31, "20XX" or it was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered prior to August 31, "20XX".
- I certify that the goods and services specified on the approved vouchers were for the use of this agency and that the expenditures for such goods or services were authorized and lawfully incurred; that such goods or services met all the required standards set forth in the purchase agreements or contracts to which these vouchers relate; and that the amounts shown on these vouchers are correct and are approved for payment. If applicable, the reporting requirements of Section 5.1 of the Governor's Office of Management and Budget Act have been met.

7) John Agency Head
Signature of Agency Head

John Agency Head
Type/Print 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.**

VOUCHER SIGNATURE REVOCATION FORMS (SCO-095-A and SCO-095-B)

PURPOSE

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

TIMING REQUIREMENTS

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

DISTRIBUTION

The completed Voucher Signature Revocation Form must be scanned as PDF documents and emailed to the Comptroller's Office to vouchercontrol@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 Retention Policy. Each form must be scanned as a separate document. Multiple forms can be sent in one email.

CONTENTS

VOUCHER SIGNATURE REVOCATION FORM – DESIGNEE (SCO-095-A)

The Voucher Signature Revocation Form – Designee is prepared for a designee whose signature authority has changed or been revoked. All fields on the form are required and are to be typed or printed. Refer to Exhibit 17.20.70-A.

NOTE: This form is applicable to authorizations for Commercial and Payroll vouchers only. A separate form is required for "Contract Signature Revocation" (SCO-470-A or SCO-470-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 vouchers.

4) Type/Print the name of the designee previously authorized to sign or affix the signature of the 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) The agency head must sign the Approval block. Type/print the name and title of the agency head whose signature appears on the form.

VOUCHER SIGNATURE REVOCATION FORM – AGENCY HEAD (SCO-095-B)

The Voucher 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 17.20.70-B.

NOTE: This form is applicable to authorizations for Commercial and Payroll vouchers only. A separate form is required for "Contract Signature Revocation" (SCO-470-A or SCO-470-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 vouchers.

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 sign the Approval block. Type/print the name and title of the authorized representative whose signature appears on the form.

Exhibit 17.20.70-A
January 1, 2020
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER SIGNATURE REVOCATION FORM – DESIGNEE (SAMS PROCEDURE 17.20.70)

The **Voucher Signature Revocation Form - Designee** form is used to revoke specimen signatures for persons authorized to sign the Agency Head approval line on vouchers and the Agency File Balancing Report.

Voucher 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:

vouchercontrol@illinoiscomptroller.gov

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

ALL FIELDS ARE REQUIRED

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

2) **AGENCY CODE** (Three-digit Number): 999

3) **AGENCY CONTACT INFORMATION** (The individual to be contacted regarding this signature authorization form):
   Name (Type/Print): Jane Contact
   Phone Number: 217-782-XXXX
   Email Address: jane.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):
   Donald Authorized Person

5) **EFFECTIVE DATE OF REVOCATION*:** 7/1/2018

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.**

John Agency Head
Signature of Authorized Representative

John Agency Head
Type/Print Name of Authorized Representative

Director
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.**

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

VOUCHER SIGNATURE REVOCATION FORM– AGENCY HEAD (SAMS PROCEDURE 17.20.70)

The Voucher 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 vouchers and on the Agency File Balancing Report.

The Voucher 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:

vouchercontrol@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): _____

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

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

Name (Type/Print)**:** _____

Phone Number: _____

Email Address: _____

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

_____

5) **EFFECTIVE DATE OF REVOCATION*:** _____

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.**

Richard Authorized Representative
Signature of Authorized Representative

_____
Type/Print Name of Authorized Representative

_____
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.**

PV MODIFICATION DOCUMENT

PURPOSE

Agencies may use the PV Modification Document (Exhibit A) when informed of an error detected by the Illinois Office of the Comptroller.

All applicable fields above the bold black line must be filled. Applicable fields below the bold line will only be filled if a change is required to correct the voucher.

Agency Head (Signature) must match the Voucher Signature Authorization Form on file at the Illinois Office of the Comptroller.

Exhibit 17.30.15-A
(09-001)

ILLINOIS OFFICE OF THE COMPTROLLER
PV MODIFICATION DOCUMENT

Please Fax to 217-782-3232

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

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

VENDOR INFORMATION

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

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

DETAIL OBJECT CODES

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

OBLIGATIONS

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

SERVICE DATES

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

DESCRIPTION

Certification of receiving agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract which this voucher relates, and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of Section 5.1 of the Governor's Office of Management and Budget Act have been met.

IOC Use Only

Modifications Processed by: _____
Initials

Agency Head (Signature)

DELETE DOCUMENT REPORT

PURPOSE

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

SEQUENCE

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

FREQUENCY

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

DISTRIBUTION

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

DELETED DOCUMENTS REPORT BY AGENCY AS OF 03/28/03

AGENCY: 777 NAME OF STATE AGENCY
DOCUMENT TYPE: PV4

DOCUMENT ID	LN NO	ERROR CODE	ERROR MESSAGES	VENDOR CODE	VENDOR NAME	ACCOUNTING LINE			OBJ ECT	REF PO DOCUMENT	LINE AMOUNT
300083169	00	SM46W	VENDOR IS NOT CERTIFIED	111111111	D F MORAN CO INC						
300083169	01	A604E	REF PO DOC NOT FOUND	111111111	D F MORAN CO INC	000177701	66001097	7850	6625	30053SM2083	22.065.00
300083169	01	A622E	EXT AMT > PO DIST AMT								
BATCH NUMBER:				PVTX 08 -	ATTN: MARY SMITH OB WAS DELETED ON 3/14/03						
INITIAL DATE:	03/13/03			PVTX 09 -							
				PVTX 10 -							
301242087	01			222222222	BILL JACOBS CHEVR	000177701	19000055	4200	1540		100.67
BATCH NUMBER:	T00605			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/26/03			PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE AUTO PART NOT MACHINERY ETC						
				PVTX 10 -							
301242351	00	A409E	VENDOR ON HOLD - NO TRANS	333333333	PARK RIDGE BUSINE						
301242351	01			333333333	PARK RIDGE BUSINE	000177701	19000055	4200	1302		434.50
BATCH NUMBER:	T00617			PVTX 08 -	ATTN: MARY SMITH VENDOR ON HOLD PENDING ADDITIONAL						
INITIAL DATE:	03/27/03			PVTX 09 -	DOCUMENTATION CONTACT BONNIE SLOAN 217-785-4422						
				PVTX 10 -							
301242360	01			444444444	INTERNATIONAL TRU	000177701	19000055	4200	1230		72.16
BATCH NUMBER:	T00618			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/27/03			PVTX 09 -	INSUFFICIENT DESCRIPTION, SOUNDS LIKE AUTO PARTS						
				PVTX 10 -							
301242361	01			555555555	RADIO SHACK	000177701	19000055	4200	1399		62.98
BATCH NUMBER:	T00618			PVTX 08 -	ATTN: MARY SMITH RADIO BATTERIES SOUND MORE LIKE						
INITIAL DATE:	03/27/03			PVTX 09 -	COMMUNICATIONS SUPPLIES. IF NOT, PLEASE CLARIFY.						
				PVTX 10 -							
301242384	00	A409E	VENDOR ON HOLD - NO TRANS	666666666	DAY JOHN						
301242384	00	SM46W	VENDOR IS NOT CERTIFIED								
301242384	01			666666666	DAY JOHN	000177701	19000055	4200	1893		159.00
BATCH NUMBER:	T00619			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/27/03			PVTX 09 -	CORRECT TIN 999999999 CORRECT NAME ALDERKS TIRE INC						
				PVTX 10 -							
301242425	01			777777777	POLACH APPRAISAL	000177701	19000055	4200	1289		500.00
BATCH NUMBER:	T00620			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/27/03			PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE PROFESSIONAL SERVICES						
				PVTX 10 -							
301242447	01			888888888	MID-TOWN PETROLEU	000177701	19000055	4200	1896		440.20
BATCH NUMBER:	T00621			PVTX 08 -	ATTN: MARY SMITH						
INITIAL DATE:	03/27/03			PVTX 09 -	DESCRIPTION SOUNDS MORE LIKE AUTO EXPENSES, NOT						
				PVTX 10 -	ELSEWHERE CLASSIFIED						

TOTAL DOCUMENT COUNT: 8

CONFIRMATION OF AUTHORIZED SIGNATURES REPORT - VOUCHERS

PURPOSE

The Confirmation of Authorized Signatures Report – Vouchers (Exhibit 17.30.30-A) is used to confirm the accuracy of the Office of the Comptroller's (IOC) records of individuals authorized to approve vouchers, and the types of vouchers each individual may approve.

FREQUENCY

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

DISTRIBUTION

The Confirmation of Authorized Signatures Report - Vouchers is sent to each agency which has submitted Signature Authorization documents (Form SCO-095) for the approval of vouchers.

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 approve vouchers.
Agency Head Name	This is the name of the Agency Head. See 30 ILCS 105/9.02(6) and 9.08(c).

REFERENCE	CONTENTS
Effective Date	This is the date the individual received signature authority to approve vouchers.
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 to vouchers.
Commercial Payroll* C-02 Other, Specify**	These are the voucher forms the individual is authorized to sign. Each form the individual may sign is checked. Each form the individual is not authorized to sign is blank.

*Includes Contractual Payroll/Retirement

**This is a text field which is populated with the text included on the authorization form.

When an agency receives this report, the content should be reviewed to ensure that it includes only those persons in the agency currently authorized to approve vouchers 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 and/or modification to signatory rights require the submission of new Voucher Signature Authorization Forms (SCO-095).

If additional staff should be granted signature authority, a Voucher Signature Authorization Form (SCO-095) should be prepared for each individual and submitted to the IOC. See Procedure 17.20.65 – VOUCHER SIGNATURE AUTHORIZATION FORM

If signature authorizations on file should be revoked, complete and submit the appropriate Voucher Signature Revocation Form (SCO-095-A or SCO-095-B) to the IOC. See Procedure 17.20.70 - VOUCHER SIGNATURE REVOCATION FORMS.

Exhibit 17.30.30-A
(17-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Confirmation of Authorized Signatures Report - Vouchers

Thursday, November 10, 2016

Agency 999 AGENCY NAME

The roster below lists individuals on file at the Office of the Comptroller (IOC) with voucher 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.

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 Voucher Control. Corrections to Effective Dates or modifications to signatory rights require the submission of a new Voucher Signature Authorization Forms.

Signature authority for additional staff members may be acquired by submitting a Voucher Signature Authorization Form (SCO-095) for each individual to the IOC. To revoke signature authority, complete the appropriate Voucher Signature Revocation Form (SCO-095-A or SCO-095-B) and file with the IOC as directed on the form.

Refer to Sections 17.20.65 and 17.20.70 of the SAMS Manual for additional information. Questions may be directed to Karla Grigsby at (217)557-3376.

Designee Name	Agency Head Name	Effective Date	Stamp	Commercial	Payroll	C-02	Other, Specify
JOHN AGENCY HEAD	JOHN AGENCY HEAD	7/1/2016	☐	☑	☑	☑	
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	7/1/2016	☐	☑	☑	☑	C-68
JOHN AUTHORIZED PERSON	JOHN AGENCY HEAD	7/1/2016	☑	☐	☑	☐	

19 Vendor Identification Structure

10 Overview

10 Introduction

15 Internal Revenue Service Requirements

16 W-9 Processing Procedures

17 New Vendor Entry Screen

20 Vendor Identification Numbers

30 Structure of Vendor Names

50 Reference

20 State of Illinois County Codes

30 State of Illinois City Codes

40 State of Illinois-State Agency Codes

50 Federal Government Agency Codes

INTRODUCTION

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

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

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

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

Internal Revenue Service Requirements

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

The TIN may be a Social Security Number (SSN) or an Employer Identification Number (EIN). Agencies should use the EIN for payments if the "vendor or payee" is a corporation, partnership, estate, legal trust, other business entity that is not a sole proprietorship or single member Limited Liability Company (LLC) that is a disregarded entity. If the payee is an individual, the individual's SSN should be used. For sole proprietorships, the payee should be the owner of the sole proprietorship and the TIN can be either the owner's SSN or EIN. The IRS and the Comptroller's Office recommend that a sole proprietor use an SSN to receive payments. For single member LLCs that are disregarded entities, the payee should be the name of the owner and the TIN must be the SSN or EIN of the owner. The EIN assigned to the LLC cannot be used. See detailed instructions in Procedure 19.10.30.

The payee should complete the most recent version of the IRS Form W-9 to provide the correct legal name, TIN and legal status. A form can be downloaded from the Internal Revenue Service website: www.irs.gov.

If the payee is a resident alien and does not have an SSN and is not eligible to obtain one, the payee should reference his/her individual tax identification number (ITIN) on the Form W-9. An individual may apply for an ITIN using Form W-7 (Application for IRS Individual Taxpayer Identification Number).

IRS Match of TIN/Payee Name

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

sole proprietor: Doe John E
DBA Doe Contracting

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

corporation:	Healthcare Inc DBA Meadowbrook Nursing Home
partnership:	Tri-State Enterprises DBA Holiday Hotel

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

sole proprietor:	Doe John E c/o First State Bank
partnership:	L & M Plumbing c/o First National Bank

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

Backup Withholding

Under IRS regulations, the payer of amounts subject to 1099-MISC reporting must solicit the payee's TIN and the payee must furnish his or her TIN. If the payee fails to supply this number, the payer must impose "backup withholding" on any payments subject to 1099 reporting and remit amounts withheld to the IRS. Currently, the backup withholding rate is 24 percent of the total reportable payment.

To comply with IRS regulations, Invoice Vouchers containing a payment for goods or services must contain the vendor's correct TIN. Any voucher which does not contain a TIN shall be returned to the vouchering agency to obtain the necessary documentation.

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

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

Any questions regarding backup withholding should be referred to the Vendor Unit by calling 217/785-4422 or by email: vendor@illinoiscomptroller.gov.

Payments to Foreign Persons

Foreign persons are required to be certified as a vendor by the IOC prior to the processing of any payment voucher.

According to the Internal Revenue Service, a "foreign person" includes a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, a foreign estate and any other person that is not a U.S. person.

In order to avoid problems in the payment process, agencies should take the steps necessary to certify foreign vendors in advance of any business dealings with that vendor.

To be certified by the IOC, the foreign person must submit a properly completed form W-8 with a U.S. Taxpayer Identification Number provided. Form W-8 is available in four versions. Please review the form and related instructions at www.irs.gov.

An Individual Taxpayer Identification Number (ITIN) assigned to a foreign person is not valid for work purposes.

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

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

The state field should be FN.

The zip code field should be all zeroes.

Duplicate Taxpayer Identification Numbers

There are instances where the Comptroller may have a vendor on file with a valid SSN and an agency submits a voucher for another vendor whose EIN is the same 9-digit number. When this occurs, the Comptroller will assign a unique number for the purpose of processing the voucher and any associated contracts. The agency will be notified of this number assignment so that any future transactions will be processed with the correct number. This unique number is only valid for processing vouchers and contracts with the Comptroller's Office. It does not replace their EIN.

COMPLETING THE W-9 FORM

- Information should be typed or computer-generated by the vendor NOT the agency.
- If information cannot be typed, black ink should be used.
- Information should be provided for only one vendor per W-9 form. A separate W-9 form must be submitted for a spouse.
- On the "Name" line, individuals should enter their last name first, followed by their first name and middle initial, if applicable. Businesses should enter the legal name of the business on this line. If there is a "doing business as" name (DBA), it should be entered on the "Business name" line.
- The name of the owner of a sole proprietorship must appear on the "Name" line with the DBA name listed on the "Business name" line. NOTE: The IRS matches the TIN against the owner's name, not the business name.
- A partnership is an association of two or more persons for the purpose of carrying on a trade or business. No single individual may form a partnership. The name of the partnership must appear on the "Name" line with the DBA name listed on the "Business Name" line. Please note that the partnership name must be associated with the partnership TIN on IRS records.
- A legal status must be marked. If "Other" is marked, one of the following descriptions must be entered in the space provided.

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

Not-for-Profit entities should mark the "Other" box and indicate "not-for-profit" on the adjacent line as well as check the box indicating their appropriate legal status (i.e., corporation, partnership, etc.). Vendors that have tax exempt status with the IRS will be certified as "tax exempt." Vendors not on the IRS tax exempt database will be certified with the legal status provided. W-9 Forms that are accompanied by an IRS Determination Letter must have the "Other" box marked and an appropriate description indicating the tax exempt status (i.e., 501(c)(3), tax exempt, etc.). Checking the "Exempt Payee" box does not indicate tax exempt status for federal IRS reporting purposes.

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

- A Taxpayer Identification Number (TIN) must be provided in all cases. For individuals, this is the Social Security Number (SSN). For businesses other than sole proprietorships and single member LLC's that are disregarded entities, this is the Employer Identification Number (EIN). A sole proprietor may elect to use an EIN to receive payments from the State. However, the IRS and the Comptroller's Office recommend that a sole proprietor use an SSN to receive payments. See Procedure 19.10.30 for detailed instructions on Limited Liability Companies. A TIN should be nine characters with values 0 – 9.

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

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

W-9 FORM SUBMISSION REQUIREMENTS

Requirements for Reportable Payments*

- If a vendor is on the SAMS Vendor File in a non-certified status, a W-9 form is required.

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

- If a business vendor is not on the SAMS Vendor File, a W-9 form is required.

  NOTE: Effective April 1, 2011, agencies are required to submit all new non-business vendors with an SSN through the NVEN screen on SAMS. W-9 forms should not be submitted to the IOC for these vendors. W-9 forms for all other new vendors including sole proprietors using an SSN or EIN and individuals using an EIN only should be submitted to the IOC.

***For a listing of reportable detail object codes (R), see Chapter 11, Procedure 11.50.30 of the SAMS Manual.**

Requirements for Non-Reportable Payments

- If a vendor is on the SAMS Vendor File in a certified or non-certified status, a W-9 form is not required.

- If a vendor is not on the SAMS Vendor File, submit the voucher to the Illinois Office of the Comptroller (IOC) and the vendor will automatically be added in a non-certified status.

- If a vendor's name and/or legal status are incorrect, please contact the IOC vendor unit for instructions (a W-9 form and additional documentation may be required).

RETURN OF W-9 FORMS

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

- W-9 forms that are not legible
- W-9 forms with names and TINs of multiple people/entities
- W-9 forms omitting the owner's name of a sole proprietorship or single member LLC
- W-9 forms with a legal status of "other" and no description provided
- W-9 forms with no legal status indicated
- W-9 forms that have a discrepancy between the individual's name and the signature (i.e., Jane Smith Jones is printed at top, but signature reads Jane Smith)
- W-9 forms with conflicting information (i.e., an individual name is listed first, then a business name, and an SSN is provided but the "corporation" legal status is marked)
- W-9 forms with incomplete information
- W-9 forms with a single individual's name on the "name" line and "partnership" legal status marked
- W-9 forms without the "Requester's Name and Address" field completed.

WHERE TO OBTAIN THE W-9 FORM

- Call the IRS at 800/829-3676
- Visit the IRS Internet Web Site at www.irs.gov

NOTE: When sending a W-9 form to your vendors/providers/clients, please provide them with the complete document. Instructions for completing the form appear on pages 2-6.

SUBSTITUTE W-9 FORM

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

NEW VENDOR ENTRY SCREEN

The New Vendor Entry screen (NVEN) allows agencies to enter new non-business vendors using a Social Security Number (SSN) directly into SAMS in a non-certified status. Agencies cannot use NVEN to inquire, change, or delete any vendor information.

NVEN consists of seven mandatory input fields: "VENDOR", "LAST NAME", and "FIRST NAME, MI, SUFFIX, ADDRESS, CITY, STATE and 9-Digit ZIP CODE". All vendors entered on this screen will automatically be added to VEN2 and be forwarded to the Internal Revenue Service for purposes of certifying the vendor record.

NVEN is available during normal SAMS hours – 8:00 AM to 5:00 PM each State business day. To apply for authorization to add vendors on this screen, please contact the IOC Security Administrator at 217/782-0214. For any questions regarding use of the NVEN screen, please contact the Vendor Unit by calling 217/785-4422 or by email: vendor@illinoiscomptroller.gov.

NOTE: Effective April 1, 2011, agencies are required to submit all new non-business vendors with an SSN through the NVEN screen on SAMS.

RECORD ENTRY

Enter an "A" in the "ACTION" field, then tab to each subsequent field.

The SSN should be entered in the "VENDOR" field. This field has 9 bytes, all numeric. The only valid characters are 0 – 9. All other characters are invalid and will cause an error condition on NVEN. An error condition will also occur if the user enters less than 9 digits.

The "LAST NAME" field is limited to 17 bytes and must contain only the last name. The only valid characters are A-Z and hyphens. All other characters are invalid and will cause an error condition on NVEN. If a person has two last names, enter the last name as it is represented on the W-9 (i.e., if the W-9 indicates a hyphen between the two last names, enter a hyphen between the names or, if the W-9 does not indicate a hyphen between the two last names, enter one space between the names). Suffixes must be entered in the "FIRST NAME, MI, SUFFIX" field in the last position (i.e., TOM J JR).

The "FIRST NAME, MI, SUFFIX" field is limited to 11 bytes and the information should be entered in this sequence with one space between the data elements. The only valid characters are A-Z and hyphens. All other characters are invalid and will cause an error condition on NVEN. If a person has two middle names, enter both middle initials with one space between the initials. A complete name (either first or middle) must be entered in this field. Do not enter initials only.

The NVEN screen will require a valid address, city, state and nine-digit zip code. The zip code must be in XXXXX-XXXX format. The hyphen must be entered on the screen. See the example below.

After proofing entry for accuracy, press the Enter key to add the vendor. If the vendor has been successfully added, the message "ALL LINES ADDED" will appear at the bottom of the screen. If this message does not appear, refer to the section on NVEN Edits. Once the vendor has been successfully added, enter an "N" in the "ACTION" field and press the Enter key to clear the screen to prepare for the next entry.

Check VEN2 in two business days to determine whether or not the vendor has been certified. If the vendor has been certified by IRS, the "CERTIFICATION INDICATOR" field will have a "C," and the "CERTIFICATION TYPE" field will have an "I." If the vendor has not been certified, check the "COMMENT" field to determine if the vendor was returned by IRS as an "IRS TIN NAME MISMATCH" or an "INVALID TIN PER IRS." If either of these messages appears, a new W-9 must be obtained from the vendor with a different name or TIN. If there is no message in the "COMMENT" field, contact the Vendor Unit at (217) 785-4422 for guidance. NVEN entries must be based on a valid W-9. The supporting W-9s must be kept on file with the agency for a period of not less than seven years. The W-9s will be subject to IOC review upon request.

RESTRICTIONS ON RECORD ENTRY

NVEN is restricted to new non-business vendors with an SSN only. Agencies must submit all business W-9s in a hard copy format to the IOC for processing. Sole proprietors (including physicians and attorneys) with an SSN or with an SSN and an EIN are both considered business vendors and are not allowed to be entered on NVEN. Individuals using an EIN only should also not be entered on NVEN.

All changes to existing vendors (business or non-business) must be submitted on a hard copy W-9 to the IOC for processing. W-9s that are submitted for changes to an existing vendor must be clearly marked in the top margin of the W-9 indicating the action needed (e.g. "Name Change" or "B-Notice"). Failure to mark W-9s with the necessary action will result in the W-9s being returned to the originating agency as it will be assumed that these are new vendors requiring entry on NVEN.

NVEN EDITS

The following is a list of edits applicable to NVEN:

1. If the "ADD KEY FOUND" and "NO LINES ADDED" error messages appear after attempting to enter the vendor, this indicates that the vendor is already on file. In this instance, access the VEN2 screen to determine if additional action is required.
   a. If the vendor has a "C" in the "CERTIFICATION INDICATOR" field on VEN2, the vendor is certified. If the name on the W-9 matches the name on VEN2, no further action is required. Please note that address changes should not be submitted on Form W-9.
   b. If the vendor has a "C" in the "CERTIFICATION INDICATOR" field on VEN2, but the name on the W-9 does not match the name on VEN2, "Name Change" should be clearly printed in the top margin of the W-9. Submit W-9 to the IOC for processing. If the only difference is adding a middle initial, this is not considered a name change. Do not submit a W-9.
   c. If the vendor has an "N" in the "CERTIFICATION INDICATOR" field on VEN2, the vendor is not certified. If there is a message in the "COMMENT" field, then the agency must take the following action:
      i. If the comment refers to a "B NOTICE" or an "IRS TIN NAME MISMATCH", "B Notice" or "IRS TIN Name Mismatch" should be clearly printed in the top margin of the W-9. Submit W-9 to the IOC for processing.
      ii. If the comment refers to a message other than "B NOTICE" or "IRS TIN NAME MISMATCH", contact the Vendor Unit at (217) 785-4422 for guidance.

d. If the vendor is not certified and there is no message in the "COMMENT" field, hold the W-9. Check VEN2 again in two business days. If the vendor still has not been updated, contact the Vendor Unit at (217) 785-4422 for guidance.

2. If the "CUST/VEND NAME DO NOT MATCH" and "NO LINES ADDED" error messages appear after attempting to enter the vendor, "CUST" should be clearly printed in the top margin of the W-9. Submit W-9 to the IOC for processing.

3. If a typographical error is made during entry, print the NVEN screen. "Typo" should be clearly printed in the top margin of the screen print. Fax the screen print to the Vendor Unit at (217) 785-7212. The record will be deleted so that it can be re-entered correctly by the agency.

4. If the information provided on the W-9 for the "FIRST NAME, MI, SUFFIX" field or the "LAST NAME" field exceeds the character limit, please adhere to the following guidelines:
   a. If the first name exceeds 11 bytes, submit the W-9 to the IOC for processing.
   b. If the last name exceeds 17 bytes, submit the W-9 to the IOC for processing.
   c. If a suffix causes the characters to exceed 11 bytes, submit the W-9 to the IOC for processing. A suffix should not be omitted.
   d. If the first name is less than 11 bytes, but the middle initial causes it to exceed the limit, omit the middle initial and do <u>not</u> submit the W-9 to the IOC for processing.

   Note: "Name Exceeds Limit" should be clearly printed in the top margin of the W-9 when submitting items a-c to the IOC.

<u>As a reminder, agencies must validate vendor information against VEN2 prior to the submission of all payment vouchers. Any required changes must be reflected on VEN2 before the associated payment voucher is submitted.</u>

<u>SAMS WAREHOUSE FIELDS</u>

The VEN2 screen on SAMS will have two additional fields populated when the vendor is entered through NVEN. The NV field will be populated with the 3-digit number of the agency that entered the vendor information and the date that the entry was made (e.g., 360/07282006) and the VEND TYP field will be populated with "NV".

The Vendor_Type field on the warehouse WH_VENDOR reference table will also be populated with "NV". In addition, two new fields have been added to this table. The New_Vendor_Agency field will show the 3-digit number of the agency that entered the vendor information and the New_Vendor_Date field will show the date that the entry was made.

Vendor Identification Numbers

The Vendor Identification Number that must be utilized is as follows:

Individuals	Social Security Number (SSN)
Sole Proprietors	SSN or Employer Identification Number (EIN)
Partnerships and Corporations	EIN
Governmental Entities	EIN
LLCs-Single Member - Disregarded	SSN or EIN of owner
LLCs-Single Member - Corporation Election	EIN from IRS acceptance letter
LLCs-Single Member - Owned by a Corporation	EIN of Corporation
LLCs-Multiple Member - Partnership	EIN of LLC
LLCs-Multiple Member - Corporation Election	EIN from IRS acceptance letter

Space Limit: Only 30 characters per line are allowed in the name and address fields of a voucher.

MULTIPLE PAYEES

When submitting a voucher authorizing payment to multiple payees, the proper Vendor Identification Number for the first listed payee should be used. This does not apply to C-02 vouchers. Individual C-02 vouchers must be filed for each payee for contractual services.

STRUCTURE OF VENDOR NAMES

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

INDIVIDUALS

The individual's last name must precede the first name, middle name or initials and any titles. A hyphen is the only acceptable punctuation mark. An individual's vendor name would appear as follows:

Jones-Smith Sally A

SOLE PROPRIETORSHIPS

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

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

PARTNERSHIPS

A partnership is an association of two or more persons for the purpose of carrying on a trade or business. Partnerships must be registered with the Internal Revenue Service. Two or more individuals may form a partnership. However, no single individual may form a partnership.

When preparing an invoice voucher payable to a partnership, the name of the partnership as registered with the IRS must appear on line one and the dba (business) name, if applicable, must appear on the second line.

CORPORATIONS

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

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

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

GOVERNMENTAL ENTITIES

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

Chicago Human Resources Dept
U S Justice Dept of

AGENCIES OF THE STATE OF ILLINOIS

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

Comptroller Office of

LIMITED LIABILITY COMPANIES

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

SINGLE MEMBER LLC, DEFAULT CLASSIFICATION AS INDIVIDUAL

A Single Member LLC can be owned by an individual. When entering the vendor name on a Form W-9, the owner's name must be entered on the Name line, and the business name (LLC) must be entered on the Business name line. The Individual/Sole Proprietor box must be marked. The owner's Social Security Number (SSN) or Employer Identification Number (EIN) must be entered in the Taxpayer Identification Number (TIN) box. An LLC with a properly completed Form W-9 and IRS EIN assignment letter on file with the Comptroller's Vendor Unit will be classified as legal status 02 on the SAMS vendor file. If the IRS EIN assignment letter does not provide the needed verification, additional documentation will be required.

SINGLE MEMBER LLC, OWNER IS A CORPORATION

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

SINGLE MEMBER LLC, ELECTION TO BE TREATED AS A CORPORATION

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

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

MULTIPLE MEMBER LLC, DEFAULT CLASSIFICATION AS PARTNERSHIP

The default classification for a multiple member LLC is treatment as a partnership. When completing Form W-9, the multiple member LLC's name must appear on the Name line and the business name, if applicable, must be entered on the Business name line. The Limited Liability Company box must be marked and a "P" must be entered on the tax classification line. The LLC's EIN must be entered in the TIN box. An LLC with a properly completed Form W-9 and IRS EIN assignment letter on file with the Comptroller's Vendor Unit will be classified as legal status 03 on the SAMS vendor file. If the IRS EIN assignment letter does not provide the needed verification, additional documentation will be required.

MULTIPLE MEMBER LLC, ELECTION TO BE TREATED AS A CORPORATION

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

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

ERROR CONDITIONS

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

REFERENCES

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

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.50.20 1 of 1
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 1974
PROCEDURE	STATE OF ILLINOIS COUNTY CODES	REVISION NUMBER

STATE OF ILLINOIS COUNTY CODES

COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
Adams	001	Hardin	069	Morgan	137
Alexander	003	Henderson	071	Moultrie	139
Bond	005	Henry	073	Ogle	141
Boone	007	Iroquois	075	Peoria	143
Brown	009	Jackson	077	Perry	145
Bureau	011	Jasper	079	Piatt	147
Calhoun	013	Jefferson	081	Pike	149
Carroll	015	Jersey	083	Pope	151
Cass	017	JoDaviess	085	Pulaski	153
Champaign	019	Johnson	087	Putnam	155
Christian	021	Kane	089	Randolph	157
Clark	023	Kankakee	091	Richland	159
Clay	025	Kendall	093	Rock Island	161
Clinton	027	Knox	095	St. Clair	163
Coles	029	Lake	097	Saline	165
Cook	031	LaSalle	099	Sangamon	167
Crawford	033	Lawrence	101	Schuyler	169
Cumberland	035	Lee	103	Scott	171
DeKalb	037	Livingston	105	Shelby	173
DeWitt	039	Logan	107	Stark	175
Douglas	041	McDonough	109	Stephenson	177
DuPage	043	McHenry	111	Tazewell	179
Edgar	045	McLean	113	Union	181
Edwards	047	Macon	115	Vermillion	183
Effingham	049	Macoupin	117	Wabash	185
Fayette	051	Madison	119	Warren	187
Ford	053	Marion	121	Washington	189
Franklin	055	Marshall	123	Wayne	191
Fulton	057	Mason	125	White	193
Gallatin	059	Massacq	127	Whiteside	195
Greene	061	Menard	129	Will	197
Grundy	063	Mercer	131	Williamson	199
Hamilton	065	Monroe	133	Winnebago	201
Hancock	067	Montgomery	135	Woodford	203

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Abingdon	0010	Alvin	0185
Adair	0015	Amboy	0190
Addieville	0018	America	0194
Addison	0020	Anchor	0198
Adeline	0030	Andalusia	0200
Akin	0038	Andover	0205
Albany	0040	Anna	0210
Albers	0045	Annapolis	0215
Albion	0050	Annawan	0220
Aldridge	0058	Antioch	0230
Aledo	0060	Apple River	0240
Alexander	0065	Arcola	0250
Alexis, Mercer	0070	Arenzville	0260
Alexis, Warren	0075	Argenta	0270
Algonquin, Kane	0079	Argo	0275
Algonquin, McHenry	0080	Argonne	0276
Alhambra	0090	Arlington	0279
Allendale	0100	Arlington Heights	0280
Allenville	0105	Armington	0290
Allerton, Vermilion	0108	Armstrong	0293
Allerton, Champaign	0109	Aroma Park	0300
Alma	0110	Arrowsmith	0310
Alorton	0120	Arthur, Moultrie	0320
Alpha	0130	Arthur, Douglas	0325
Alsey	0139	Ashkum	0330
Alsip	0140	Ashland	0340
Altamont	0150	Ashley	0350
Alton	0160	Ashmore	0360
Altona	0170	Ashton	0370
Alto Pass	0180	Assumption	0380

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Astoria	0390	Bartlett, DuPage	0545
Athens	0400	Bartonville	0550
Atkinson	0410	Basco	0554
Atlanta	0420	Batavia	0560
Atwater	0425		
Atwood, Piatt	0430	Batchtown	0564
Atwood, Douglas	0435	Bates	0565
Auburn	0440	Bath	0570
Augusta	0450	Baylis	0580
Aurora, DuPage	0460	Bayview Gardens	0581
Aurora, Kane	0465	Beach Park	0584
		Beaucoup	0589
Ava	0470	Beardstown	0590
Aviston	0480	Beason	0597
Avon	0490	Beaverville	0598
Baileyville	0495	Beckemeyer	0600
Baldwin	0500	Bedford Park	0610
Banner	0502	Beecher	0620
Bannockburn	0504	Beecher City	0630
Bardolph	0506	Belgium	0640
Barnhill	0509	Belknap	0648
Barr	0508	Belleflower	0650
Barrington, Lake	0510	Belle Rive	0660
Barrington, Cook	0511	Belleville	0670
Barrington Hills, Cook	0512	Bellevue	0680
Barrington Hills, Lake	0513	Bellemont	0690
Barrington Hills, Kane	0514	Belle Prairie City	0695
Barrington Hills, McHenry	0515	Bellewood	0700
Barry	0520	Belvidere	0710
Barstow	0525	Bement	0720
Bartelso	0530	Benld	0730
Bartlett, Cook	0540	Bensenville, Cook	0740

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Bensenville, DuPage	0745	Bolingbrook, Will	0888
Benson	0750	Bondville	0889
Bentley	0755	Bone Gap	0890
Benton	0760	Bonnie	0891
Berkeley	0770	Bonfield	0892
Berlin	0775	Borton	0893
Berwyn	0780	Boody	0895
Bethalto	0790	Bourbonnais	0900
Bethany	0800	Bowen	0910
Bible Grove	0806	Braceville	0920
Big Foot	0808	Bradford	0930
Biggsville	0810	Bradley	0940
Bingham	0811	Braidwood	0950
Big Rock	0812	Breese	0960
Birds	0813	Bridgeport	0970
Bishop Hill	0814	Bridgeview	0980
Bismarck	0815	Brighton, Jersey	0990
Blairsville	0816	Brighton, Macoupin	0995
Blackstone	0818	Brimfield	1000
Blandinsville	0820	Bristol	1010
Bloomingdale	0830	Broadlands	1020
Bloomington	0840	Broadview	1030
Blue Island	0850	Broadwell	1035
Blue Mound	0860	Brockton	1040
Blue Ridge	0865	Brookfield	1050
Bluffs	0870		
Bluffs Springs	0875	Brooklyn	1060
Bluford	0880	Brookport	1070
Bogota	0885	Broughton	1080
Boles	0886	Browning	1090
Bolingbrook, Dupage	0887	Browns	1100

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Brownstown	1110	Cabery, Ford	1237
Brownsville	1111	Cache	1238
Brussels	1112	Cahokia	1240
Bryant	1120	Cairo	1250
Buckingham	1125	Caledonia	1254
Buckley	1130	Calhoun	1255
Buckner	1140	Calumet City	1260
Buda	1150	Calumet Park	1270
Buffalo	1160	Camargo	1275
Buffalo Grove, Cook	1163	Cambria	1280
Buffalo Grove, Lake	1164	Cambridge	1290
Buffalo Prairie	1165	Camden	1293
Bull Valley	1167	Cameron	1295
Bulpitt	1170	Campbell	1299
Buncombe	1176	Campbell Hill	1300
Bunker Hill	1180	Camp Ellis	1305
Burbank	1181	Camp Grove	1307
Bureau	1190	Camp Point	1310
Burlington	1195	Campus	1316
Burnham	1200	Canton	1320
Burnside	1205	Cantrall	1325
Burnt Prairie	1206	Capron	1330
Burr Ridge, Cook	1207	Carbon Cliff	1340
Burr Ridge, DuPage	1208	Carbondale	1350
Bush	1210	Carbon Hill	1353
Bushnell, McDonough	1215	Carlinville	1360
Bushnell, Montgomery	1216	Carlock	1365
Butler	1225	Carlyle	1370
Byron	1230	Carmi	1380
Cabery, Kankakee	1236	Carol Stream	1385

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Carpentersville	1390	Chasco	1595
Carrier Mills	1400	Chatham	1600
Carrollton	1410	Chatsworth	1610
Carterville	1420	Chebanse, Iroquois	1620
Carthage	1430	Chebanse, Kankakee	1625
		Cheneys Grove	1628
Cary	1440	Cheneyville	1629
Casey, Clark	1450	Chenoa	1630
Casey, Cumberland	1455	Cherry	1640
Caseyville	1460	Cherry Valley	1650
Castleton	1465	Chester	1660
Catlin	1470	Chestnut	1665
Cave-In-Rock	1480	Chesterfield	1667
Cedar Point	1485	Chicago, DuPage	1670
Cedarville	1490	Chicago, Cook	1675
Centerville	1495	Chicago Heights	1680
Central City	1500	Chicago Ridge	1690
Centralia, Marion	1510	Chillicothe	1700
Centralia, Clinton	1515	Choate	1703
Central Park	1520	Chrisman	1710
Cerro Gordo	1530	Christopher	1720
Chadwick	1540	Cicero	1730
Chambersburg	1545	Cisco	1740
Champaign	1550	Cisne	1750
Chana	1555	Cissna Park	1760
Chandlerville	1560	City Park	1762
Channahon	1565	Claremont	1767
Channel Lake	1567	Clarendon Heights	1769
Chanute Air Force Base	1575	Clarendon Hills	1770
Chapin	1580	Clay City	1780
Charleston	1590	Clayton	1790
		Clear Lake	1795

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Cleveland	1797	Cortland	1970
Clifton	1800	Cottage Hills	1980
Clinton	1810	Cottonwood	1982
Cloverdale	1820	Coulterville	1990
Coal City	1830	Country Club Hills	1992
Coalton	1840	Countryside	1995
Coal Valley, Henry	1850	Cowden	2000
Coal Valley, Rock Island	1851	Crab Orchard	2005
Coatsburg	1853	Crainville	2010
Cobden	1860	Creal Springs	2020
Coello	1868	Cresent City, Iroquois	2029
Coffeen	1870	Cresent, Tazewell	2030
Colchester	1880	Crest Hill	2035
Coleta	1885	Creston	2040
Colfax	1890	Crestwood	2050
College Park	1900	Crete	2060
Collinsville, Madison	1910	Creve Coeur	2070
Collinsville Township	1912	Cropsey	2076
Collinsville, St. Clair	1915	Crossvile	2080
Collison	1916	Crotty	2090
Colona	1920		
Colp	1925		
Columbia	1930	Crystal Lake	2100
Columbus	1932	Cuba	2110
Colusa	1935	Cullom	2120
Compton	1940	Curran	2125
Concord	1943	Custer Park	2127
Congerville	1945	Cutler	2130
Cooksville	1946	Cypress	2140
Cordova	1950	Dahinda	2148
Cornell	1960	Dahlgren	2150
Cornland	1965	Dakota	2160

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Dale	2168	DeSota	2320
Dallas City, Hancock	2170	Detroit	2325
Dallas City, Henderson	2175	Des Plaines	2330
Dalton City	2180	Dewey	2337
Dalzell, Bureau	2190	Dewey Park	2340
Dalzell, LaSalle	2191	Dewitt	2342
Damiansville	2195	Diamond	2345
Dana	2198	Dieterich	2350
Danforth	2200	Divernon	2360
Danvers	2210	Dix	2368
Danville	2220	Dixmoor	2370
Darian	2225	Dixon	2380
Davis	2230	Dixon Springs	2382
Davis Junction	2232	Dolton	2390
Dawson	2240	Dongola	2400
Decatur	2250	Donnellson, Montgomery	2410
Deer Creek, Tazewell	2260	Donnellson, Bond	2415
Deer Creek, Woodford	2265	Donovan	2420
Deerfield, Lake	2270	Dorans	2426
Deerfield, Cook	2271	Dorchester	2427
Deer Grove	2275	Dorsey	2428
Deer Park	2276	Dow	2429
Dekalb	2280	Dowell	2430
Delafield	2288	Dover	2431
Deland	2290	Downers Grove	2440
Delavan	2300	Downey	2445
Delrey	2305	Downs	2446
Delta	2306	DuBois	2447
Denver	2308	Dundee	2448
Depue	2310	Dundas	2449

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Dunes Park	2450	Edwardsville	2640
Dunfermline	2452	Effingham	2650
Dunlap	2459	Eileen	2660
Dupo	2460	Elba-Salem	2665
DuQuoin	2470	Elburn	2670
Durand	2480	Elco	2675
Dwight, Livingston	2490	El Dara	2678
Dwight, Grundy	2491	Eldorado	2680
Eagerville	2495	Eldred	2685
Earlville	2500	Eleroy	2687
East Alton	2510	Elgin, Kane	2690
East Bend	2513	Elgin, Cook	2695
East Brooklyn	2515	Elizabeth	2700
East Cape Girardeau	2516	Elizabethtown	2710
East Carondelet	2520	Elk Grove Village, DuPage	2715
Ford Heights (Formerly East Chicago Heights)	2530		
East Dubuque	2540	Elk Grove Village, Cook	2719
East Dundee	2550	Elkhart	2720
East Galesburg	2560	Elkville	2730
East Gillespie	2561	Elliott	2740
East Hazel Crest	2570	Ellis Grove	2743
East Lynn	2576	Ellisville	2744
East Moline	2580	Ellsworth	2745
Easton	2590	Elmhurst	2750
East Peoria	2600	Elmwood	2760
East St. Louis	2610	Elmwood Park	2770
Eaton	2612		
Eddyville	2617	El Paso	2780
Edelstein	2618	Elsah	2790
Edgewood	2620	Elvaston	2796
Edinburg	2630	Elwood	2800
Edwards	2638	Emden	2810

STATE OF ILLINOIS CITY CODE LIST

CITY	CODE	CITY	CODE
Emerson	2812	Ferris	3004
Emington	2815	Fiatt	3005
Emma	2817	Ficklin	3006
Energy	2820	Fidelity	3007
Enfield	2830	Fieldon	3008
Eola	2834	Fillmore	3010
Equality	2840	Filson	3012
Erie	2850	Findlay	3020
Esmond	2855	Fisher	3030
Essex	2857	Fithian	3040
Eureka	2860	Flanagan	3050
Evanston	2870	Flat Rock	3060
Evansville	2880	Flora	3070
Evergreen Park	2890	Florence	3075
Ewing	2900	Flossmoor	3080
Exeter	2905	Foosland	3090
Fairbury	2910	Forest City	3095
Fairfield	2920	Forest Park	3100
Fairmont, Vermilion	2928	Forest View	3105
Fairmont, Will	2940	Forrest	3110
Fairmont City	2930	Forreston	3120
Fairview, St. Clair	2950	Forsyth	3122
Fairview, Fulton	2960	Fort Sheridan	3125
Fairview Heights	2965	Fountain Bluff	3127
Fairmont	2967	Fosterburg	3128
		Fowler	3129
Farina	2970	Fox Lake, Lake	3130
Farmer City	2980	Fox Lake, McHenry	3131
Farmersville	2990	Fox River Grove	3140
Farmington	3000	Fox River Heights	3150
Fayetteville	3002		

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Frankfort	3160	German Valley	3340
Franklin	3170	Gibson City	3343
Franklin Grove	3180	Gifford	3346
Franklin Park	3190	Gilberts	3348
Freeburg	3200	Gillespie	3350
Freeman Spur, Franklin	3210	Gilman	3360
Freeman Spur, Williamson	3215	Gilson	3363
Freeport	3220	Girard	3370
French Village	3225	Gladstone	3380
Fulton	3230	Glasgow	3385
Fults	3234	Glasford	3390
Funks Grove	3236	Glenarm	3395
Gages Lake	3238	Glen Carbon	3400
Galatia	3240	Glencoe	3410
Gale	3248	Glendale	3415
Galena	3250		
Galesburg	3260	Glendale Heights	3416
Galton	3261	Glen Ellyn	3420
Galt	3262	Glenside	3425
Galva	3270	Glenview	3430
Garden Prairie	3277	Glenwood	3440
		Godfrey	3450
Gardner	3280	Godley, Grundy	3453
Garrett	3285	Godley, Will	3455
Gays	3287	Golconda	3460
Geff	3288	Golden	3470
Geneseo	3290	Golden Eagle	3472
Geneva	3300	Golden Gate	3473
Genoa	3310	Golf	3475
Georgetown	3320	Goodenow	3478
Germantown	3330	Goodfield	3479
Germantown Hills	3335	Good Hope	3480
		Goose Creek	3485
		Goreville	3490

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Gorham	3500	Gurnee	3670
Grafton	3510	Guthrie	3675
Grand Chain	3515	Hallidayboro	3676
Grand Ridge	3520	Hamburg	3677
Grand Tower	3530	Hamel	3678
Grandview, Edgar	3540	Hainesville	3679
Grandview, Sangamon	3542	Hamilton	3680
Granite City	3550	Hamletsburg	3685
Grant Park	3560	Hammond	3690
Grantfork	3563	Hampshire	3700
Grantsburg	3564	Hampton	3710
Granville	3570	Hanaford	3715
Grass Lake	3575	Hanna City	3720
Graymont	3577	Hanover	3730
Grayslake	3580	Hanover Park, Cook	3731
Grayville, White	3590	Hanover Park, DuPage	3732
Grayville, Edwards	3591	Harco	3738
Great Lakes	3595	Hardin	3740
Greenfield	3600	Harmon	3745
Green Rock	3605	Harpster	3748
Greenup	3610	Harrisburg	3750
Green Oaks	3615	Harristown	3754
Green Valley	3620	Hartford	3760
Greenview	3630	Hartsburg	3762
Greenville	3640	Harvard	3770
Gridley	3650	Harvel, Montgomery	3780
Griggsville	3660	Harvel, Christian	3781
Grimsby	3664	Harvey	3790
Groveland	3666	Harwood Heights	3800
Gulfport	3667	Havana	3810

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Hawthorn Woods	3815	Hodgkins	3990
Hazel Crest	3820	Hoffman	3991
Hebron	3830	Hoffman Estates, Cook	3995
Hecker	3832	Hoffman Estates, Kane	3996
Hegeler	3834	Holcomb	3997
Henderson	3839	Holiday Hills	3994
Hennepin	3840	Holland	3993
Henning	3845	Holloway	3998
Henry	3850	Hollowayville	3999
Herod	3856	Homer	4000
		Homer Glen	4003
		Hometown	4005
Herrick	3860	Homewood	4010
Herrin	3870	Hoopeston	4020
Herscher	3880	Hooppole	4021
Hettick	3885	Hopedale	4030
Heyworth	3890	Hopewell	4031
Hickory Hills	3895	Hopkin's Park	4033
Hidalgo	3897	Hoyleton	4040
Highland	3900	Hudson	4045
Highland Park	3910	Huey	4052
Highwood	3920	Hull	4060
Hillcrest	3925	Humboldt	4065
Hillsboro	3930	Hume	4070
Hillsdale	3931	Humphrey	4080
Hillside	3940	Huntley	4090
Hillview	3950	Hurst	4100
Hinckley	3960	Hutsonville	4110
Hindsboro	3970	Idylside	4120
Hines	3975	Illinois City	4125
Hinsdale, Cook	3980	Illiopolis	4130
Hinsdale, DuPage	3981	Ina	4140

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Indian Creek	4145	Joliet	4300
Indian Head Park	4146	Jonesboro	4310
Indianola	4150	Joppa	4320
Industry	4160	Joy	4330
Ingalls Park	4170	Junction	4339
Ingleside	4175	Junction City	4340
Ingraham	4176	Justice	4350
Inverness	4180	Kampsville	4360
Iola	4185	Kane	4370
Ipava	4190	Kangley	4375
Iroquois	4195	Kankakee	4385
Irwin	4197	Kansas	4390
Irving	4200	Karnak	4400
Irvington	4210	Kappa	4401
Isabel	4214	Kaskaskia	4402
Island Lake, Lake	4216	Keenes	4408
Island Lake, McHenry	4217	Keensburg	4410
Itasca	4220	Keithsburg	4420
Iuka	4230	Kemp	4423
Ivesdale, Piatt	4240	Kempton	4425
Ivesdale, Champaign	4245	Kell	4426
Jacksonville	4250	Kenilworth	4430
Jamesburg	4256	Kenney	4440
Jeffersonville	4260	Kewanee	4450
Jerome	4270	Keyesport, Clinton	4460
Jeiseyville	4278	Keyesport, Bond	4461
Jerseyville	4280	Kilbourne	4470
Jewett	4279	Kildeer	4472
Johnsburg	4285	Kincaid	4480
Johnston City	4290	Kinderhook	4485
Johnsonville	4295		

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Kings	4486	Latham	4700
Kingston	4490	Lawrenceville	4710
Kingston Mines	4500	Leaf River	4720
Kinmundy	4510	Lebanon	4730
Kinsman	4515	Ledford	4734
Kirkland	4520	Lee, Lee	4735
Kirkwood	4530	Lee, DeKalb	4736
Klondike	4535	Leland	4740
Knoxville	4540	Leland Grove	4745
Lacon	4550	Lemont	4750
Ladd	4560	Lena	4760
LaFayette	4570	Lenzburg	4770
LaGrange	4580	Lenore	4775
LaGrange Highlands	4585	Lerna	4780
LaGrange Park	4590	Leroy	4790
		Levan	4795
LaHarpe	4600	Lewistown	4800
Lake Barrington	4609	Lexington	4810
Lake Bluff	4610	Leyden	4815
Lake Forest	4620	Liberty	4818
Lake in the Hills	4625	Libertyville	4820
Lake Ka Ho	4627		
Lakemoor	4646	Lidice	4830
Lake Villa	4630	Lily Lake	4833
LakeWood	4640	Lima	4835
Lake Zurich	4650	Lincoln	4840
LaMoille	4660	Lincoln Gardens	4850
		Lincolnshire	4858
Lanark	4670	Lincolnwood	4860
Lansing	4680	Lindenhurst	4861
LaPrairie	4685	Lisbon	4865
LaRose	4688	Lisle	4867
LaSalle	4690	Litchfield	4870

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Littleton	4875	Lyons	5040
Little York	4880	McConnell	5049
Liverpool	4885	McCook	5050
Livingston	4890	McCormick	5053
Loami	4900	McCullom Lake	5055
Lockport	4910	McHenry	5060
Loda	4920	McLean	5070
Logan	4924	McLeansboro	5080
Lomax	4930	McNabb	5082
Lombard	4940	Macedonia, Franklin	5085
London Mills, Fulton	4950	Macedonia, Hamilton	5086
London Mills, Knox	4951	Machesney Park	5088
Long Creek	4955	Mackinaw	5090
Long Grove	4958	Macomb	5100
Long Lake	4960	Macon	5110
Long Point	4962	Madison	5120
Longview	4964	Maeystown	5125
Loogootee	4966	Mahomet	5130
Loraine	4970	Makanda	5135
Lostant	4980	Magnolia	5137
Louisville	4990	Malta	5140
Lovejoy	4995	Maldin	5145
Loves Park	5000	Manchester	5150
Lovington	5010	Manhattan	5160
Lowder	5012	Manito	5170
Lowpoint	5015		
Ludlow	5020		
Lyndon	5030	Manlius	5180
Lynn Center	5035	Mansfield	5190
Lynnville	5036	Manteno	5200
Lynville	5037	Maple Park	5210
Lynwood	5038	Mapleton	5215

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Maquon	5220	Media	5436
Marengo	5230	Medora	5440
Marine	5240	Melrose Park	5450
Marietta	5245	Melvin	5460
Marion	5250	Menard	5469
Marissa	5260	Mendon	5470
Mark	5270	Mendota	5480
Markham	5280	Menominee	5485
Maroa	5290	Meredosia	5490
Marquette Heights	5292	Mermet	5494
Marseilles	5300	Merrionette Park	5500
Marshall	5310	Metamora	5510
Martinsville	5320	Metcalf	5520
Martinton	5321	Metropolis	5530
Maryville	5330	Mettawa	5532
Mascoutah	5340	Michael	5531
Mason	5350	Middle Grove	5535
Mason City	5360	Middletown	5540
Matherville	5370	Midlothian	5550
Matteson	5380	Milan	5560
Mattoon	5390	Milford	5570
Maunie	5400	Millbrook	5575
Mayview	5405	Mill Creek	5577
Maysville	5408	Milledgeville	5580
Maywood	5410	Miller City	5584
Mazon	5420	Millington, Kendall	5587
McHenry Shores	5421	Millington, LaSalle	5588
McClure	5425	Mill Shoals	5590
McCook	5427	Millstadt	5600
Mechanicsburg	5430	Milton	5620
Medinah	5435		

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Mineral	5625	Mt Carmel	5830
Minier	5630	Mt Carroll	5840
Minonk	5640	Mt Clare	5841
Minooka, Grundy	5650	Mt Erie	5843
Minooka, Will	5651	Mt Morris	5850
Mitchell	5652	Mt Olive	5860
Modesto	5656	Mt Prospect	5870
Mokena	5660	Mt Pulaski	5880
Moline	5670	Mt Sterling	5890
Momence	5680	Mt Vernon	5900
Monee	5690	Mt Zion	5910
Monmouth	5700	Moweaqua	5920
Monroe Center	5705	Muddy	5926
Monsanto	5710	Mulberry Grove	5930
Montgomery, Kane	5720	Muncie	5938
Montgomery, Kendall	5721		
Monticello	5730	Mulkeytown	5939
Montrose	5740	Mundelein	5940
Mooseheart	5747	Murdock	5948
Moro	5748	Murphysboro	5950
Morris	5750	Murrayville	5960
Morrison	5760	Nachusa	5962
Morristown	5765	Naplate	5970
Morrisonville	5770	Naperville, DuPage	5980
Morton	5780	Naperville, Will	5981
Morton Grove	5790	Naples	5985
Mossville	5795	Nashville	5990
Mound City	5800	Nason	5994
Mound Station	5805	National City	5995
Mounds	5810	National Stockyards	5998
Mt Auburn	5820	Nauvoo	6000

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Nebo	6010	Nilwood	6190
Nelson	6015	Niota	6192
Neoga	6020	Noble	6195
Neponset	6030	Nokomis	6210
Newark	6040	Nora	6220
New Athens	6050	Normal	6230
New Baden, St. Clair	6060	Normantown	6234
New Baden, Clinton	6061	Norridge	6240
New Bedford	6065	Norris	6250
New Berlin	6070	Norris City	6260
New Boston	6080	North Aurora	6270
New Burnside	6083	North Barrington	6279
New Canton	6090	Northbrook	6280
New Columbia	6095	North Chicago	6290
New Dennison	6098	North Chillicothe	6300
New Douglas	6100	North City	6310
New Grand Chain	6110	Northfield	6320
New Haven	6120	North Henderson	6325
New Holland	6130	North Lake	6330
New Lenox	6140	North Pekin	6340
New Liberty	6144	North Quincy	6350
Newman	6150	North Riverside	6360
New Memphis	6152	North Utica	6370
New Milford	6153	Norwood	6372
New Minden	6154	Oakbrook Terrace	6375
New Salem	6155	Oakdale	6376
New Shawneetown	6158	Oak Brook, DuPage	6377
Newton	6160	Oak Brook, Cook	6378
Niantic	6170	Oakford	6379
Niles	6180	Oak Forest	6380

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Oak Grove	6385	Oneida	6550
Oakland	6386	Ontarioville	6555
Oakland Heights	6390	Opdyke	6558
Oak Lawn	6400	Opheim	6559
Oakley	6401	Oquawka	6560
Oak Park	6410	Orangeville	6570
Oakwood	6420	Oranville	6572
Oakwood Hills	6425	Orchardville	6573
Oblong	6430	Ordill	6575
Oconee	6435	Oreana	6578
Odell	6440	Oregon	6580
Odin	6450	Orient	6590
O'Fallon	6460	Orion	6600
Ogden	6470	Orland Park	6610
Oglesby	6480	Orleans	6611
Ohio	6490	Osco	6615
Ohlman	6492	Oswego	6620
Okawville	6500	Ottawa	6630
Old Mill Creek	6501	Otterville	6635
Old Marissa	6502	Owaneco	6640
Old Ripley	6505	Owens Siding	6641
Old Shawneetown	6506	Ozark	6642
Olive Branch	6507	Palatine	6650
Oliver	6508	Palestine	6660
Olivet	6509	Palmer	6670
Olmsted	6510	Palmyra	6680
Olney	6520	Palos Heights	6687
Olympia Fields	6525	Palos Hills	6688
Omaha	6530	Palos Park	6690
Onarga	6540	Pana	6700

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Panama, Bond	6710	Peru	6900
Panama, Montgomery	6711	Pesotum	6910
Panola	6713	Petersburg	6920
Papineau	6715	Philadelphia	6925
Paris	6720	Phillipstown	6927
Park City	6725	Philo	6930
Parkersburg	6726	Phoenix	6940
Park Forest, Will	6730	Piasa	6948
Park Forest, Cook	6735	Pierron, Madison	6950
Park Forest, South	6736	Pierron, Bond	6951
Park Ridge	6740	Pinckneyville	6960
Parrish	6743	Pingaie Grove	6965
Patoka	6750	Piper City	6970
Pawnee	6760	Pittsburg	6980
Paw Paw	6770	Pittsfield	6990
Paxton	6780	Plainfield	7000
Payson	6790	Plainview	7007
Pearl	6800	Paineville	7008
Pearl City	6810	Plano	7010
Pearl Harbor	6820	Pleasant Hill	7020
		Pleasant Plains	7030
Pecantonica	6830	Plumfield	7036
Pekin, Peoria	6840	Plymouth	7040
Pekin, Tazwell	6841	Pocahontas	7050
Pembcoke	6845	Polo	7060
Penfield	6847	Pontiac	7070
Peoria	6850	Pontoon Beach	7072
Peoria Heights	6860	Pontoosuc	7075
Peotone	6870	Poplar Grove	7080
Percy	6880	Port Barrington	7085
Perry	6890	Port Byron	7090
		Port Clinton	7095

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Posen	7100	Redmon	7254
Potomac	7110	Reevesville	7253
Prairie City	7120	Reynolds, Mercer	7259
Prairie du Rocher	7130	Reynolds, Rock Island	7260
Prairie Grove	7132	Reynoldsville	7261
Prairie View	7133	Richmond	7270
Preemption	7135	Richton Park	7278
Princeton	7140	Richview	7280
Princeville	7150	Ridge Farm	7290
Prophetstown	7160	Ridgeville	7298
Prospect Heights	7165	Ridgewood	7300
Proving Grounds	7167	Ridgway	7310
Pulaski	7170	Ridott	7315
Pulleys Mills	7172	Ringwood	7316
Pyatts	7173	Rio	7317
		Ripley	7318
Putnam	7175	Riverdale	7320
Quincy	7180	River Forest	7330
Radom	7181	River Grove	7340
Raleigh	7182	Riverside	7350
Ramsey	7190	Riverton	7360
Rankin	7200	Riverwoods	7362
Ransom	7210	Roanoke	7370
Rantoul	7220	Robbins	7380
Rapatee	7227	Robbs	7382
Rapids City	7230	Roberts	7390
Raritan	7232	Robinson	7400
Raymond	7240	Rochelle	7410
Red Bud	7250	Rochester	7420
Reddick, Kankakee	7251	Rock City	7425
Reddick, Livingston	7252	Rockbridge	7427

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Rockdale	7430	Russellvile	7605
Rockdale Junction	7440	Ruthland	7610
Rock Falls	7450	Sadorus	7620
Rockford	7460	Sailor Springs	7625
Rock Island	7470	St. Anne	7630
Rockton	7480	St. Augustine	7634
Rockwood	7482	St. Charles, DuPage	7640
Rolling Meadows	7488	St. Charles, Kane	7641
Roodhouse	7490	St. David	7650
Romeoville	7491	St. Elmo	7660
Roscoe	7495	St. Francisville	7670
Rosebud	7498	St. Jacob	7680
Roselle, Cook	7500	St. Johns	7688
Roselle, DuPage	7501	St. Joseph	7690
Rosemount	7502	St. Libory	7700
Rose Hill	7503	St. Marie	7710
Rosecrans	7505	St. Peter	7720
Roseville	7510	Salem	7730
Rosewood Heights	7520	Salisbury	7735
Rosiclare	7530	Sammons Point	7737
Rossville	7540	Sandoval	7740
Round Lake	7550	Sand Ridge	7743
Round Lake Beach	7560	Sandusky	7746
Round Lake Heights	7565	Sandwich	7755
Round Lake Park	7570	San Jose, Mason	7760
Roxana	7580	San Jose, Logan	7761
Royal	7585	Sauget	7763
Royal Lakes	7587	Sauk Village	7765
Royalton	7590	Saunemin	7770
Ruma	7595	Savanna	7780
Rushville	7600		

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Savanna Army Depot	7781	Shipman	7970
Savoy	7782	Shirland	7975
Sawyerville	7790	Shorewood	7977
Saybrook	7800	Shumway	7979
Scales Mound	7810	Sibley	7980
Schaumburg	7815	Sidell	7990
Schiller Park	7820	Sidney	8000
Schram City	7830	Sigel	8005
Sciota	7832	Silvis	8010
Scotland	7833	Simpson	8017
Scott AF Base	7835	Sims	8020
Scottville	7837	Skokie	8030
Scraper	7840	Sleepy Hollow	8031
Seaton	7848	Smithboro	8032
Seatonville	7850	Smithfield	8040
Secor	7860	Smithshire	8049
Seneca	7865	Smithton	8050
Serena	7867	Snyder	8055
Sesser	7870	Somonauk, DeKalb	8060
Seward	7871	Somonauk, LaSalle	8061
Seymout	7872		
Shabbona	7880	Sorento	8070
Shannon	7890	South Barrington	8075
Shawneetown	7900	South Beloit	8080
Sheffield	7910	South Chicago Heights	8090
Shelbyville	7920	South Elgin	8100
Sheldon	7930	South Wilmington	8105
Sheridan	7940	Southern View	8110
Sherman	7945	South Holland	8120
Sherrand	7950	South Jacksonville	8130
Shiloh	7960	South Lockport	8140

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
South Oak Park	8150	Stillman Valley	8310
South Pekin	8160	Stockland	8315
South Ross	8163	Stockton	8320
South Roxana	8165	Stonefort, Saline	8330
South Stickney	8166	Stonefort, Williamson	8331
South Streator	8170		
South Waukegan	8181	Stone Park	8345
South Bloomington	8190	Stonington	8350
Sparlan	8200	Stoy	8352
Spaulding	8205	Strasburg	8360
Sparta	8210	Strawn	8365
Speer	8211	Streamwood	8567
Spencer	8213	Streator, LaSalle	8370
Spillertown	8215	Streator, Livingston	8371
Spring Bay	8217	Stronghurst	8380
Springfield	8220	Sublette	8386
Springertown	8222	Sugar Grove	8388
Spring Grove	8224	Sullivan	8390
Spring Valley	8230	Summerfield	8400
Staleys	8238	Summit	8410
Standard	8239	Sumner	8420
Stanford	8240	Sunfield	8423
Standard City	8241	Sunnyside	8425
Staunton	8250	Sunrise Ridge	8426
Steeleville	8260	Sun River Terrace	8428
Steger, Will	8270	Swansea	8430
Steger, Cook	8271	Swanick	8433
Sterling	8280	Sycamore	8440
Steward	8285	Symerton	8450
Stewardson	8290	Table Grove	8460
Stickney	8300	Tallula	8470

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Tamaroa	8480	Toulon	8680
Tamms	8490	Tovey	8685
Tampico	8500	Towanda	8690
Taylor Springs	8510	Tower Hill	8700
Taylorville	8520	Tower Lakes	8705
Techny	8528	Tremont	8710
Temple Hill	8529	Trenton	8720
Teutopolis	8530	Trilla	8725
Tennessee	8531	Trimble	8726
Texas City	8532	Trivoli	8727
Texico	8533	Triumph	8728
Thawville	8535	Troy	8730
Thayer	8540	Troy Grove	8732
Thebes	8550	Tunnel Hill	8735
Third Lake	8555	Tuscola	8740
Thomasboro	8560	Ullin	8750
Thompsonville	8570	Union	8760
Thomson	8580	Union Hill	8761
Topeka	8585	Unity	8762
Thornton	8590	University Park, Cook	8763
Tilden	8600	University Park, Will	8764
Tilton	8610	Urbain	8768
Time	8615	Urbana	8770
Tinley Park, Cook	8620	Ursa	8771
Tinley Park, Will	8621	Utica	8772
Tiskilwa	8630	Valier	8780
Toledo	8640	Valley City	8785
Tolono	8650	Valley View	8787
Toluca	8660	Valmeyer	8790
Tonica	8670	Vandalia	8800

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Van Orin	8805	Wamac, Washington	8961
Varna	8810	Wamac, Clinton	8962
Venedy	8815	Wapella	8970
Venice	8820	Ware	8973
Vergennes	8830	Warren	8980
Vermilion	8840	Warrensburg	8990
Vermont	8850	Warrenville	9000
Vernon	8855	Warsaw	9010
Vernon Hills	8857	Washburn, Marshall	9020
Verona	8859	Washburn, Woodford	9021
Versailles	8860	Washington	9030
Victoria	8870	Washington Park	9040
Vienna	8880	Wasson	9044
Villa Grove	8890	Wataga	9050
Villa Hill	8895	Waterloo	9060
Villa Park	8900		
Villa Ridge	8901	Waterman	9070
Viola	8910	Watseka	9080
Virden, Macoupin	8920	Watson	9082
Virden, Sangamon	8921	Wauconda	9090
Virgil	8925	Waukegan	9100
Virginia	8930		
Volo	8931		
Wadsworth	8933	Waverly	9110
Waddams Grove	8934	Wayne, DuPage	9115
Waggoner	8935	Wayne, Kane	9116
Wakefield	8938	Wayne City	9120
Walnut	8940	Waynesville	9130
Walnut Hill	8943	Wedron	9135
Walnut Prairie	8941	Weldon	9140
Walshville	8949	Wellington	9150
Waltonville	8950	Wenonah	9155
Wamac, Marion	8960	Wenona, LaSalle	9160

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Wenona, Marshall	9161	Williamson	9330
West Brooklyn	9168	Williamsville	9340
Westhaven	9169	Willisville	9350
Westchester	9170	Willowbrook	9355
West Chicago	9180	Willow Hill	9360
West City	9190	Willow Springs	9370
West Dundee	9200	Wilmette	9380
West End	9201	Wilmington, Greene	9385
Western Springs	9210	Wilmington, Will	9390
Westfield	9220	Wilsonville	9400
West Frankfort	9230	Winchester	9410
West Liberty	9240	Windsor, Shelby	9430
West Peoria	9245	Winfield	9440
Westmont	9250	Winkle	9445
West Point	9251	Winnebago	9450
West Salem	9260		
West Sterling	9270	Winnetka	9460
West Union	9279	Winslow	9470
Westville	9280	Winthrop Harbor	9480
West York	9281	Witt	9490
Wetaug	9283	Wolf Lake	9498
Wheaton	9290	Wonder Lake	9500
Wheeler	9295	Wood Dale	9510
Wheeling, Cook	9300	Woodhull	9520
Wheeling, Lake	9301	Woodland	9530
White Ash	9305	Woodlawn	9540
White City	9307	Woodridge	9545
White Hall	9310	Wood River	9550
White Heath	9315	Woodson	9555
Whittington	9316	Woodstock	9560
Williamsfield	9320	Worden	9570

STATE OF ILLINOIS
CITY CODE LIST

CITY	CODE	CITY	CODE
Worth	9580		
Wyanet	9590		
Wyoming	9600		
Xenia	9610		
Yale	9616		
Yates City	9620		
Yorkville	9630		
Ziegler	9640		
Zion	9650		

LEGISLATURE

AGENCY	VIN
Senate	100010110
House of Representatives	100010120
Joint Committees	100010130

LEGISLATIVE AGENCIES

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

JUDICIAL

Supreme Court	100020101
Appellate Court - First District	100020115
Appellate Court - Second District	100020125
Appellate Court - Third District	100020135
Appellate Court - Fourth District	100020145
Appellate Court - Fifth District	100020155
Administrative Office of the Illinois Courts	100020110
Attorney Registration and Disciplinary Commission	100020201
Board of Admission To The Bar	100020301
Supreme Court Historic Preservation Commission	100021001
Judges' Retirement System	100027501
Judicial Inquiry Board	100028501
State Appellate Defender, Office of the	100029001
Office of the State's Attorneys Appellate Prosecutor	100029501

ELECTED OFFICIALS

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

DEPARTMENTS

Aging	100040201
Agriculture	100040601
Central Management Services	100041601
Office Supply Revolving Fund	100041610
Reproduction Services	100041611
Facilities Management Revolving Fund	100041612
Paper and Printing Revolving Fund	100041615
Deferred Compensation Fund	100041620
Workers Compensation Revolving Fund	100041621
Group Insurance Premium Fund	100041625
Health Insurance Reserve Fund	100041626
State of Illinois/Select Choice	100041627
Local Governments/Select Choice	100041628
State Garage Revolving Fund	100041640
State Surplus Property Revolving Fund	100041645
Illinois Century Network	100041651
Special Events Revolving Fund	100041660
Flexible Spending Account/Medical Care Assistance and Dependent Care Assistance	100041665
Professional Services Fund	100041670
American Recovery and Reinvestment Act Administrative Revolving Fund	100041675
Children and Family Services	100041801
Commerce and Economic Opportunity	100042001
Natural Resources	100042201
Juvenile Justice	100042501
Corrections	100042601
Correctional Industries	100042698

DEPARTMENTS (Cont'd)

AGENCY	VIN
Employment Security	100042701
Financial and Professional Regulation	100044001
Human Rights	100044201
Human Services	100044401
Illinois Power	100044501
Insurance	100044601
Innovation and Technology	100044801
Technology Management Revolving Fund	100044855
Labor	100045201
Lottery	100045801
Military Affairs	100046601
Healthcare and Family Services	100047801
Public Health	100048201
Revenue	100049201
State Police	100049301
Transportation	100049401
Air Transportation Revolving Fund	100049460
Veteran's Affairs	100049701

OTHER AGENCIES

Illinois Arts Council	100050301
Abraham Lincoln Presidential Library and Museum	100050601
Governor's Office of Management and Budget	100050701
Office of Executive Inspector General	100050901
Executive Ethics Commission	100051001
Capital Development Board	100051101
Civil Service Commission	100051701
Commerce Commission	100052401
Dry Cleaner Environmental Response Trust Fund Council	100052501
Court of Claims	100052801
East St. Louis Finance Advisory Authority	100052901
East St. Louis Development Authority	100053001
Environmental Protection Agency	100053201
Illinois Health Information Exchange Authority	100053401

OTHER AGENCIES (Cont'd)

AGENCY	VIN
Guardianship and Advocacy Commission	100053701
Human Rights, Commission on	100054201
Illinois Criminal Justice Information Authority	100054601
Illinois Educational Labor Relations Board	100054801
Illinois Housing Development Authority	100055101
Illinois Municipal Retirement System	100055301
Illinois State Board of Investment	100055501
Illinois State Toll Highway Authority	100055701
Violence Prevention Authority	100055901
Illinois Finance Authority	100056001
Railsplitter Tobacco Settlement Authority	100056101
Procurement Policy Board	100056201
Workers' Compensation Commission	100056301
Illinois Independent Tax Tribunal	100056401
Liquor Control Commission	100056701
State Charter School Commission	100056801
Law Enforcement Training and Standards Board	100056901
Illinois Medical District Commission	100057101
Mid-America Medical District Commission	100057201
Metropolitan Fair and Exposition Authority	100057401
Pollution Control Board	100057701
Prisoner Review Board	100057801
Property Tax Appeal Board	100058001
Savings and Residential Finance, Commissioner of	100058101
Quad Cities Regional Economic Development Authority	100058201
Western IL Economic Development Authority	100058401
Southwestern Illinois Development Authority	100058501
State Board of Education	100058601
State Board of Elections	100058701
Emergency Management Agency	100058801
State Employees Retirement System	100058901
Illinois Labor Relations Board	100059001
State Police Merit Board	100059101
State Fire Marshal, Office of	100059201
Teacher's Retirement System	100059301
Teacher's Pension and Retirement System, Chicago	100059401

OTHER AGENCIES (Cont'd)

AGENCY	VIN
Tri-County River Valley Development Authority	100059601
Upper Illinois River Valley Development Authority	100059801
Will-Kankakee Regional Development Authority	100059901

HIGHER EDUCATION

Board of Higher Education	100060101
Chicago State University	100060801
Eastern Illinois University	100061201
Governors State University	100061601
Northeastern Illinois University	100062001
Western Illinois University	100062801
Illinois State University	100063601
Northern Illinois University	100064401
Southern Illinois University	100066401
University of Illinois	100067601
Illinois Community College Board	100068401
State Community College Board of East St. Louis	100068501
Illinois Student Assistance Commission	100069101
Illinois Mathematics and Science Academy	100069201
Universities Retirement System	100069301
Universities Civil Service Merit Board	100069501

EXECUTIVE BRANCH

AGENCY	VIN
PRESIDENT	400011100
The White House Office	400011105
Office of Management and Budget	400011110
Council of Economic Advisors	400011115
National Security Council	400011120
Office of Policy Development	400011125
Office of the United States Trade Representative	400011130
Council on Environmental Quality	400011135
Office of Science and Technology Policy	400011140
Office of Administration	400011145
Department of Homeland Security	400011147
VICE PRESIDENT	400011150

JUDICIAL BRANCH

United States Supreme Court	400022200
United States Court of Appeals	400022205
First Circuit	400022210
Second Circuit	400022215
Third Circuit	400022220
Fourth Circuit	400022225
Fifth Circuit	400022230
Sixth Circuit	400022235
Seventh Circuit	400022240
Eighth Circuit	400022245
Ninth Circuit	400022250
Tenth Circuit	400022255
Eleventh Circuit	400022260
United States District Court	400022265
United States Claims Court	400022270
United States Court of Appeals for Federal Circuit	400022275
United States Court of International Trade	400022280
Territorial Courts	400022285
United States Court of Military Appeals	400022290
Administrative Office of the United States Courts	400022295
Federal Judicial Center	400022300
Bankruptcy	400022305

LEGISLATIVE BRANCH

CONGRESS	400033300

LEGISLATIVE BRANCH (Cont'd)

AGENCY	VIN
Vice President, Senate	400033305
Majority Leader, Senate	400033310
Minority Leader, Senate	400033315
Legislative Council, Senate	400033320
The Speaker, House of Representatives	400033325
Majority Leader House of Representatives	400033330
Minority Leader House of Representatives	400033335
Clerk	400033340
Financial Management Office	400033345
ARCHITECT OF THE CAPITOL	400033350
UNITED STATES BOTANIC GARDEN	400033355
GENERAL ACCOUNTING OFFICE	400033360
GOVERNMENT PRINTING OFFICE	400033365
Office of Equal Employment Opportunity	400033370
Executive Assistant	400033375
Office of Labor Management Relations	400033380
Superintendent of Documents	400033383
LIBRARY OF CONGRESS	400033385
Associates Librarian for Management	400033390
Equal Employment Opportunity	400033395
Office of the General Counsel	400033400
Legislative Liaison Office	400033405
Internal Audit Office	400033410
Office of Planning and Development	400033415
Library Environment Resources Offices	400033420
Collections Development Offices	400033425
Associate Librarian for National Programs	400033430
OFFICE OF TECHNOLOGY ASSESSMENT	400033435
CONGRESSIONAL BUDGET OFFICE	400033440
COPYRIGHT ROYALTY TRIBUNAL	400033445
UNITED STATES TAX COURT	400033450

EXECUTIVE AGENCIES

AGENCY	VIN
DEPARTMENT OF AGRICULTURE	400044400
Assistant Secretary Administration	400044405
Assistant Secretary Governmental and Public Affairs	400044410
Office of the General Counsel	400044415
Judicial Officer	400044420
Office of the Inspector General	400044425
Office of the Budget and Program Analysis	400044430
Assistant Secretary of Economics	400044435
Food and Consumer Services	400044440
Marketing and Inspection Services	400044445
International Affairs and Community Programs	400044450
Small Community and Rural Development	400044455
Natural Resources and Environment	400044460
Science and Education	400044465
National Finance Center ADM Collection	400044467
DEPARTMENT OF COMMERCE	400044470
Secretary of Commerce	400044475
National Oceanic and Atmospheric Administration	400044480
International Trade Administration	400044485
Secretary of Economic Affairs	400044490
United States Travel and Tourism Administration	400044495
International Economic Policy	400044500
United States Foreign Commercial Services	400044505
Economic Affairs	400044510
Bureau of Economic Analysis	400044515
Bureau of the Census	400044520
Bureau of Industrial Economics	400044525
Patent and Trademark Office	400044530
National Bureau of Standards	400044535
National Telecommunications and Informations Administration	400044540
Minority Business Development Agency	400044545
Economic Services Administration	400044550
DEPARTMENT OF DEFENSE	400044555
Armed Forces Policy Council	400044560
Executive Secretariat	400044565
DEPARTMENT OF AIR FORCE	400044570

EXECUTIVE AGENCIES (Cont'd)

AGENCY	VIN
DEPARTMENT OF NAVY	400044575
DEPARTMENT OF ARMY	400044580
DEPARTMENT OF EDUCATION	400044585
DEPARTMENT OF ENERGY	400044590
DEPARTMENT OF HEALTH AND HUMAN SERVICES	400044595
Office of Human Development	400044600
Social Security Administration	400044605
Public Health Services	400044610
Health Care Financing Administration	400044615
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	400044620
Office of Labor Relations	400044625
Office of International Affairs	400044630
Office of HUD	400044635
DEPARTMENT OF THE INTERIOR	400044640
Office of Equal Opportunity	400044645
Policy Budget and Administration	400044650
Solicitor	400044655
Congressional and Legislative Affairs	400044660
Fish and Wildlife Service	400044665
National Park Service	400044670
Bureau of Indian Affairs	400044675
Energy and Minerals	400044680
United States Geological Survey	400044685
Bureau of Mines	400044690
Territorial and International Affairs	400044695
Land and Water Resources	400044700
Bureau of Land Management	400044705
Bureau of Reclamation	400044710
Office of Water Policy	400044715
DEPARTMENT OF JUSTICE	400044720
Attorney General	400044725
Deputy Attorney General	400044730
Solicitor General	400044735
Office of Legal Counsel	400044740

EXECUTIVE AGENCIES (Cont'd)

AGENCY	VIN
DEPARTMENT OF JUSTICE (Cont'd)	
Office of Legal Policy	400044745
Office of Intelligence Policy and Revenue	400044750
Office of Professional Responsibility	400044755
Federal Bureau of Investigation	400044760
Drug Enforcement Administration	400044765
Executive Office of United States Attorneys	400044770
Criminal Division	400044775
Bureau of Prisons	400044780
Immigration and Naturalization Services	400044785
Civil Division	400044790
Antitrust Division	400044795
Civil Rights Division	400044800
Land and Natural Resources Division	400044805
Tax Division	400044810
United States Marshalls Services	400044815
DEPARTMENT OF LABOR	400044820
Administrative Law Judges	400044825
Benefits Review Board	400044830
Employees Compensation Appeals Board	400044835
Inspector General	400044840
Director Womens Bureau	400044845
Administration and Management	400044850
Assistant Secretary Policy	400044855
Solicitor	400044860
Information and Public Affairs	400044865
Occupational Safety and Health	400044870
Employment and Training	400044875
Labor Management Relations	400044880
Veterans Employment and Training Services	400044885
Mines Safety and Health	400044890
Commissioner of Labor Statistics	400044895
DEPARTMENT OF STATE	400044900
Arms Control and Disarmament Agency	400044905
United States Information Agency	400044910
United States Ambassador to the United Nations	400044915
International Development Cooperation Agency	400044920

EXECUTIVE AGENCIES (Cont'd)

AGENCY	VIN
DEPARTMENT OF STATE (Cont'd)	
Agency for International Development	400044925
Counselor	400044930
Public Affairs	400044935
Human Rights and Humanitarian Affairs	400044940
Policy Planning Council	400044945
Protocol	400044950
Legal Advisor	400044955
Comptroller	400044960
Administration	400044965
Medical Services	400044970
Combating Terrorism	400044975
Director General for Foreign Services and Director of Personnel	400044980
Foreign Service Institute	400044985
Oceans and International Environmental Scientific Affairs	400044990
Intelligence Research	400044995
Polito-Military Affairs	400045000
Economic and Business Affairs	400045005
Congressional Relations	400045010
International Narcotics Matters	400045015
Consular Affairs	400045020
Refugee Programs	400045025
European Affairs	400045030
African Affairs	400045035
East Asian and Pacific Affairs	400045040
Inter-American Affairs	400045045
Near Eastern and South Asian Affairs	400045050
International Organization Affairs	400045055
DEPARTMENT OF TRANSPORTATION	400045060
Office of Civil Rights	400045065
Contract Appeals Board	400045070
Office of Public Affairs	400045075
Office of Small and Disadvantaged Business Utilization	400045080
Office of Transportation Research and Technology	400045085
General Counsel	400045090
Assistant Secretary for Policy and International Affairs	400045095
Assistant Secretary for Budget and Programs	400045100

EXECUTIVE AGENCIES (Cont'd)

AGENCY	VIN
DEPARTMENT OF TRANSPORTATION (Cont'd)	
Assistant Secretary for Governmental Affairs	400045105
Assistant Secretary for Administration	400045110
Office of Inspector General	400045115
United States Coast Guard	400045120
Federal Aviation Administration	400045125
Federal Highway Administration	400045130
Federal Railroad Administration	400045135
National Highway Traffic and Safety Administration	400045140
Urban Mass Transportation Administration	400045145
Saint Lawrence Seaway Development Corporation	400045150
Maritime Administration	400045155
Research and Special Programs Administration	400045160
DEPARTMENT OF TREASURY	400045165
Comptroller of the Currency	400045170
Bureau of Government Financial Operations	400045175
Bureau of the Public Debt	400045180
Bureau of Alcohol, Tobacco and Firearms	400045185
United States Customs Service	400045190
United States Secret Services	400045195
Federal Law Enforcement Training Center	400045200
United States Savings Bonds Division	400045205
Bureau of the Mint	400045210
Bureau of Engraving and Printing	400045215
Commission of Internal Revenue	400045220

INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS

ACTION	400055500
Domestic Operations	400055505
Vista Education Programs	400055510
Older American Volunteer Programs	400055515
ADMINISTRATIVE CONFERENCE OF THE UNITED STATES	400055520
AFRICAN DEVELOPMENT FOUNDATION	400055525
AMERICAN BATTLE MONUMENTS COMMISSION	400055530
APPALACHIAN REGIONAL COMMISSION	400055535

INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS (Cont'd)

AGENCY	VIN
BOARD FOR INTERNATIONAL BROADCASTING	400055540
BUREAU OF INTERNAL AVIATION	400055545
CENTRAL INTELLIGENCE AGENCY	400055550
CIVIL AERONAUTICS BOARD	400055555
Managing Director	400055560
Office of the Comptroller	400055565
Office of Human Resources	400055570
Office of Administrative Support Operations	400055575
Office of Documentary Services	400055580
Office of the General Counsel	400055585
Office of the Congressional Commission and Consumer Affairs	400055590
Bureau of Domestic Aviation	400055595
Bureau of Administrative Law Judges	400055600
Bureau of Carrier Accidents and Audits	400055605
Office of Economics Analysis	400055610
COMMISSION ON THE BICENTENNIAL OF THE UNITED STATES CONSTITUTION	400055615
COMMISSION ON CIVIL RIGHTS	400055620
COMMISSION OF FINE ARTS	400055625
COMMODITY FUTURES TRADING COMMISSION	400055630
CONSUMER PRODUCT SAFETY COMMISSION	400055635
ENVIRONMENTAL PROTECTION AGENCY	400055640
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	400055645
EXPORT-IMPORT BANK OF THE UNITED STATES	400055650
FARM CREDIT ADMINISTRATION	400055655
FEDERAL COMMUNICATIONS COMMISSION	400055660

INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS (Cont'd)

AGENCY	VIN
FEDERAL DEPOSIT INSURANCE CORPORATION	400055665
FEDERAL ELECTION COMMISSION	400055670
FEDERAL EMERGENCY MANAGEMENT AGENCY	400055675
FEDERAL HOME LOAN BANK BOARD	400055680
FEDERAL LABOR RELATIONS AUTHORITY	400055685
FEDERAL MARITIME COMMISSION	400055690
FEDERAL MEDIATION AND CONCILIATION SERVICE	400055695
FEDERAL RESERVE SYSTEM	400055700
FEDERAL TRADE COMMISSION	400055705
GENERAL SERVICES ADMINISTRATION	400055710
Office of Oversight	400055715
Office of Public Affairs	400055720
Office of Organization and Personnel	400055725
Office of Acquisition Policy	400055730
Office of Plans, Programs and Financial Management	400055735
Office of General Counsel	400055740
Office of Information Resources Management	400055745
Federal Property Resources Service	400055750
Office of Federal Supply and Service	400055755
National Archives and Records Service	400055760
Public Buildings Service	400055765
INTER-AMERICAN FOUNDATION	400055770
INTERSTATE COMMERCE COMMISSION	400055775
MERIT SYSTEMS PROTECTION BOARD	400055780
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	400055785
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	400055790

INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS (Cont'd)

AGENCY	VIN
NATIONAL CAPITAL PLANNING COMMISSION	400055795
NATIONAL CREDIT UNION ADMINISTRATION	400055800
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	400055805
NATIONAL LABOR RELATIONS BOARD	400055810
NATIONAL MEDIATION BOARD	400055815
NATIONAL SCIENCE FOUNDATION	400055820
NATIONAL TRANSPORTATION SAFETY BOARD	400055825
NUCLEAR REGULATORY COMMISSION	400055830
OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION	400055835
OFFICE OF PERSONNEL MANAGEMENT	400055840
Director	400055845
New England	400055850
Eastern	400055855
Mid-Atlantic	400055860
Southeast	400055865
Great Lakes	400055870
Southwest	400055875
Mid-Continent	400055880
Rocky Mountain	400055885
Western	400055890
Northwest	400055895
PANAMA CANAL COMMISSION	400055900
PEACE CORP	400055905
PENNSYLVANIA AVENUE DEVELOPMENT CORPORATION	400055910
PENSION BENEFIT GUARANTY CORPORATION	400055915
POSTAL RATE COMMISSION	400055920

INDEPENDENT ESTABLISHMENTS AND GOVERNMENT CORPORATIONS (Cont'd)

AGENCY	VIN
RAILROAD RETIREMENT BOARD	400055925
SECURITIES AND EXCHANGE COMMISSION	400055930
SELECTIVE SERVICE SYSTEM	400055935
SMALL BUSINESS ADMINISTRATION	400055940
TENNESSEE VALLEY AUTHORITY	400055945
UNITED STATES ARMS CONTROL AND DISARMAMENT AGENCY	400055950
UNITED STATES INFORMATION AGENCY	400055955
UNITED STATES INTERNATIONAL DEVELOPMENT COOPERATION AGENCY	400055960
UNITED STATES INTERNATIONAL TRADE COMMISSION	400055965
VETERANS ADMINISTRATION	400055975

QUASI-OFFICIAL AGENCIES

LEGAL SERVICES CORPORATION	400066600
NATIONAL RAILROAD PASSENGER CORPORATION (AMTRAK)	400066605
SMITHSONIAN INSTITUTION	400066610
UNITED STATES RAILWAY ASSOCIATION	400066615

20 Electronic Commerce

10 Overview

10 Introduction

20 Statute Statement

20 Input Procedures

10 Authorization for Establishment of Direct Deposit

20 Commercial Authorization Establishment of Direct Deposit

30 Commercial Payment Processing

40 Authorization Updates-Changes

INTRODUCTION

Electronic payments (direct deposit payments) are processed in the various warrant systems maintained in the Office of the Comptroller:

- Payroll
- Public Aid
- Retirement
- Electronic Replacement
- State Tax Refunds
- Commercial
- Contractual

The Comptroller's Office has established an Electronic Commerce Section to expand the use of electronic commerce within Illinois State Government. The Electronic Commerce Section is not involved in the actual processing procedures of the Payroll, Public Aid, State Tax Refund, Retirement, Contractual and Commercial systems. These systems pass the direct deposit payment information to the Electronic Transfer (ET) system. All direct deposit payments are reconciled per system for verification of proper processing. Then payment information is transmitted electronically to the Comptroller's Office lead banks, which then forward the payment transactions to the receiving banks for posting to the payees' accounts. The Electronic Commerce section also processes returns and prenotes and makes other necessary changes as requested in writing from agencies.

In special circumstances, when requested in writing by a State agency, the Electronic Commerce section may manually switch direct deposit transactions to hard copy for payments processed in the Payroll, Retirement and Public Aid systems.

STATUTE STATEMENT

The statutory provisions governing the Electronic Commerce section are found in the State Comptroller Act.

Comptroller Act (15 ILCS 405/9.03)

Sec. 9.03. Direct deposit of State payments.

(a) The Comptroller, with the approval of the State Treasurer, may provide by rule or regulation for the direct deposit of any payment lawfully payable from the State Treasury and in accordance with federal banking regulations including but not limited to payments to (i) persons paid from personal services, (ii) persons receiving benefit payments from the Comptroller under the State pension systems, (iii) individuals who receive assistance under Articles III, IV, and VI of the Illinois Public Aid Code, (iv) providers of services under the Mental Health and Developmental Disabilities Administrative Act, (v) providers of community-based mental health services, and (vi) providers of services under programs administered by the State Board of Education, in the accounts of those persons or entities maintained at a bank, savings and loan association, or credit union, where authorized by the payee. The Comptroller also may deposit public aid payments for individuals who receive assistance under Articles III, IV, VI, and X of the Illinois Public Aid Code directly into an electronic benefits transfer account in a financial institution approved by the State Treasurer as prescribed by the Illinois Department of Human Services and in accordance with the rules and regulations of that Department and the rules and regulations adopted by the Comptroller and the State Treasurer. The Comptroller, with the approval of the State Treasurer, may provide by rule for the electronic direct deposit of payments to public agencies and any other payee of the State. The electronic direct deposits may be made to the designated account in those financial institutions specified in this Section for the direct deposit of payments. Within 6 months after the effective date of this amendatory Act of 1994, the Comptroller shall establish a pilot program for the electronic direct deposit of payments to local school districts, municipalities, and units of local government. The payments may be made without the use of the voucher-warrant system, provided that documentation of approval by the Treasurer of each group of payments made by direct deposit shall be retained by the Comptroller. The form and method of the Treasurer's approval shall be established by the rules or regulations adopted by the Comptroller under this Section.

(b) Except as provided in subsection (b-5), all State payments for an employee's payroll or an employee's expense reimbursement must be made through direct deposit. It is the responsibility of the paying State agency to ensure compliance with this mandate. If a State agency pays an employee's payroll or an employee's expense reimbursement without using direct deposit, the Comptroller may charge that employee a processing fee of $2.50 per paper warrant. The processing fee may be withheld from the employee's payment or reimbursement. The amount collected from the fee shall be deposited into the Comptroller's Administrative Fund.

(b-5) If an employee wants their payments deposited into a secure check account, the employee must submit a direct deposit form to the paying State agency for their payroll or to the Comptroller for their expense reimbursements. Upon acceptance of the direct deposit form, the Comptroller shall disburse those funds to the secure check account. For the purposes of this Section, "secure check account" means an account established with a financial institution for the employee that allows the dispensing of the funds in the account through a third party who dispenses to the employee a paper check.

(c) All State payments to a vendor that exceed the allowable limit of paper warrants in a fiscal year, by the same agency, must be made through direct deposit. It is the responsibility of the paying State agency to ensure compliance with this mandate. If a State agency pays a vendor more times than the allowable limit in a single fiscal year without using direct deposit, the Comptroller may charge the vendor a processing fee of $2.50 per paper warrant. The processing fee may be withheld from the vendor's payment. The amount collected from the processing fee shall be deposited into the Comptroller's Administrative Fund. The Office of the Comptroller shall define "allowable limit" in the Comptroller's Statewide Accounting Management System (SAMS) manual, except that the allowable limit shall not be less than 30 paper warrants. The Office of the Comptroller shall also provide reasonable notice to all State agencies of the allowable limit of paper warrants.

(d) State employees covered by provisions in collective bargaining agreements that do not require direct deposit of paychecks are exempt from this mandate. No later than 60 days after the effective date of this amendatory Act of the 97th General Assembly, all State agencies must provide to the Office of the Comptroller a list of employees that are exempt under this subsection (d) from the direct deposit mandate. In addition, a State employee or vendor may file a hardship petition with the Office of the Comptroller requesting an exemption from the direct deposit mandate under this Section. A hardship petition shall be made available for download on the Comptroller's official Internet website.

(e) Notwithstanding any provision of law to the contrary, the direct deposit of State payments under this Section for an employee's payroll, an employee's expense reimbursement, or a State vendor's payment does not authorize the State to automatically withdraw funds from those accounts.

(f) For the purposes of this Section, "vendor" means a non-governmental entity with a taxpayer identification number issued by the Social Security Administration or Internal Revenue Service that receives payments through the Comptroller's commercial system. The term does not include State agencies.

(g) The requirements of this Section do not apply to the legislative or judicial branches of State government.

AUTHORIZATION FOR ESTABLISHMENT OF DIRECT DEPOSIT

PAYMENTS – PAYROLL, PUBLIC AID AND RETIREMENT SYSTEMS

GENERAL

To authorize electronic deposits, payees from these systems must complete an Authorization for Deposit of Recurring Payments Form C-95A. See Exhibit 20.20.10-A.

The form is available from the Comptroller's Office Electronic Commerce Section.

Retention of Authorization for Direct Deposit of Recurring Payments Form C-95A

The agency must retain all forms for two years after the payee's direct deposit authorization is terminated.

Contents of Form C-95A (Exhibit 20.20.10-A)

A. Payee Social Security Number
B. Payee Name
C. Name of Program Agency
D. Payee Mailing Address (Apt/P.O. Box, City, State and Zip)
E. Type/Print Payee Name
F. Signature of Payee
G. Date Signed
H. Payee Work Area Code and Telephone Number
I. Name of Financial Institution
J. Financial Institution Area Code and Telephone Number
K. Branch Address, City, State, Zip
L. Financial Institution Routing Number
M. Payee Account Number
N. Select One: Checking or Savings Account

When the form is completed fully, the payee should attach a voided check to the form.

PRENOTES DEFINITION

The Comptroller's Office requires that a prenote be processed before an actual direct deposit (Electronic Funds Transfer) payment is made in all warrant systems, except for the Commercial and State Income Tax Refund Systems.

A prenote is processed before the first direct deposit payment is made by the Comptroller's Office. A prenote is a zero-dollar test transaction that is sent through the Automated Clearing House (ACH) network to the receiving financial institution. It takes three banking days to process. It conveys the same information, with the exception of the dollar amount and transaction code, that will be carried on subsequent dollar entries. The prenote notifies the payee's financial institution that their customer will be receiving electronic deposits into the account specified and identifies any errors with the account type, account number, or financial institution routing number. If the Comptroller's Office is not notified of any errors during the prenote process, the next payment issued to the payee will be processed as a direct deposit. If an error occurs, the agency/vendor will be notified that corrective action is needed.

The prenote processing procedures vary according to the various warrant systems, as described below.

PAYROLL

Employees may have salary payments electronically deposited into their savings or checking account at any bank, savings and loan association or credit union that is a member of the Automated Clearing House (ACH) network. Any employee not participating in the Direct Deposit Program and not listed on the IOC Hardship File may be charged a $2.50 processing fee for each warrant issued. Employees authorize electronic direct deposits by completing the Authorization for Deposit of Recurring Payments Form C-95A. The employee must complete the form providing all information requested. Some agencies may require the financial portion of the form to be completed by the employee's financial institution. The completed form must be submitted to the employing agency before the first direct deposit payment can be requested. Only one account can be designated by the employee for the direct deposit. The entire net pay will be deposited into this account. If the employee wishes to have a portion of the deposit transferred to another account, the employee must make arrangements with the financial institution.

A prenote transaction is processed automatically the first time an employee is coded "direct deposit" by the paying agency on the payroll voucher. Until the prenote process is completed successfully, payments are made by paper warrant. If the Comptroller's Office is not notified of errors following the prenote process, usually three banking days, the next payment to the employee will be by direct deposit. If an error occurs, the agency will be notified by the Comptroller's Office to take corrective action.

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

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

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

FEDERAL TAX

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

SALARY AND RETIREMENT TRAILERS

The Comptroller's Office maintains all Payroll (salary) and Retirement trailer records. Upon receipt of the completed Authorization for Direct Deposit of Payments – Payroll Deductions Form SCO-400P (Exhibit 20.20.10-B) from the insurance companies, credit unions, unions, associations, and tax sheltered annuities, prenotes are generated manually, and after three banking days the trailer is "active" for direct deposit payments. The Electronic Commerce Section maintains the trailer records' authorizations.

RETIREMENT SYSTEMS

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

Retirement Earning Statement information is provided to the Retirement Systems for electronic distribution to retirees.

STATE INCOME TAX REFUNDS

State income tax refund direct deposit payments are generated and sent to the Illinois Department of Revenue (IDOR) by tax preparers. The IDOR provides the state income tax refund payments information, including direct deposit transactions, to the Comptroller's Office on files. There are no prenote transactions processed for State Tax refunds.

PUBLIC AID SYSTEM

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

CONTRACTUAL SYSTEM

Lottery "big" winners' annual payments are eligible for direct deposit. These payments are generated by the Department of Lottery and submitted to the Comptroller's Office on FTP files for payment processing. The Department of Lottery provides new direct deposit participants and bank account changes for processing to the Comptroller's Office using Form SCO-95AL – Contractual Authorization for Direct Deposit of Payments (Exhibit 20.20.10-C). The Comptroller's Office generates prenote transactions and sends them on to the receiving banks. If no response is received from the receiving banks during the allotted three banking days, the vendor becomes active for direct deposit. Earning statements are generated and mailed.

STATE OF ILLINOIS

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Authorization for Deposit of Recurring Payments

To apply for direct deposit of State of Illinois payroll payments, complete this form, sign and return it to your agency's Payroll Department along with a voided check.

___/ ___/ ___/ ___/ ___/ ___/ ___/ ___/ ___/
Social Security Number (Taxpayer Identification Number)

(Please type or print in ink)

_____ _____
Payee's Name *Name of Program Agency*

_____
Payee Mailing Address (Apt/P.O. Box) *City* *State* *Zip Code*

I, _____, certify the information provided on this form is correct. I authorize and
Type/Print Payee Name
request the program agency to direct my recurring payments for crediting in my account at the financial institution designated below and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my account. If a direct deposit cannot be made, I understand that the program agency shall provide payment to me by paper warrant. This authorization is not an assignment of my right to receive payment and revokes all prior payment direction notifications applicable to these payments. I understand that the financial institution designated reserves the right to cancel this agreement by notice to me.

_____ _____ _____
Signature of Payee *Date* *Work Area Code and Telephone Number*

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

NOTE: It is recommended that you contact your financial institution to verify your correct transit routing and account numbers. Any errors in these numbers will cause direct deposits to be returned and replaced with paper warrants through the program agency.

_____ (__/ __/ __) __/ __/ __/ – __/ __/ __/ __/
Name of Financial Institution *Financial Institution Area Code and Telephone Number*

_____
Branch Address, City, State, Zip Code

__/ __/ __/ __/ __/ __/ __/ __/ __/
Financial Institution Routing Number

__/ __/ __/ __/ __/ __/ __/ __/ __/ __/ __/ __/ __/ __/ __/ __/ __/
Payee Account Number

You must select **one** of the following options*:*

☐ Direct deposit to my **CHECKING** account.
☐ Direct deposit to my **SAVINGS** account.

Official Use Only

_____ __/__/__/__/__/__/__/__/__/ - __/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/
Agency Number *Verification of Routing Number* *Verification of Payee Account Number*

STATE OF ILLINOIS

IMPORTANT NOTICE: This form is to be used only for State of Illinois Recurring Payments.

If you wish your payments sent to your financial institution for deposit into your savings or checking account, you must complete this form to authorize this action. Some agencies may require your financial institution to verify routing and account information. The State Comptroller will forward your recurring payments to the destination you authorize. The financial institution may be any bank, savings bank, savings and loan association or similar institution, or Federal-or state-chartered credit union that is a member of the Automated Clearing House Access Program. If you do not have an account at such a facility, you must contact a qualifying financial institution and establish an account prior to enrolling for direct deposit.

INSTRUCTIONS

Please type or print in ink all information requested.

1. Type or print the payee's Social Security Number. Do not include dashes.
2. Type or print the name of the person to whom the payment is made. This is the Payee Name except where a representative payee has been appointed or a guardian or conservator has been appointed by a Court.
3. Type or print the Name of Program Agency.
4. Type/Print Payee Name in the space provided, sign where indicated (Signature of Payee) and print Date.
5. Type or print the Work Area Code and Telephone Number of the payee or a number where the payee can be reached during the day.
6. Type or print the Name of Financial Institution in which the payee's account resides.
7. Type or print the Financial Institution Area Code and Telephone Number.
8. Type or print the financial institution Branch Address, City, State, Zip Code where the payee's account resides.
9. Type or print the 9-digit Financial Institution Routing Number that appears at the bottom of the payee's printed checks. (The program agency may require the payee to have this information verified by the financial institution prior to submitting the authorization form.)
10. Type or print the Payee Account Number that also appears at the bottom of the payee's printed checks. The number of digits varies among institutions.
11. You must select one account type to receive recurring payments **(Checking or Savings)**. Payee must indicate which one of his accounts (Savings or Checking) should receive the recurring direct deposits.
12. Attach a voided check before submitting this completed form to your agency's payroll clerk. Do not substitute a deposit slip for the voided check. Financial institutions may alter numbers that appear on deposit slips for internal purposes.

CANCELLATION INSTRUCTIONS

When entered in the payee's record with the program agency, this authorization will remain in effect until canceled by notice to the program agency by the payee or in the event of death of the payee or the beneficiary of this payment. The financial institution should also be notified if the payee cancels this agreement. The financial institution may cancel their agreement by providing the payee with a written notice 30 days in advance of the cancellation date. The payee must advise the program agency immediately if this authorization is cancelled. The financial institution cannot cancel this authorization by advice to the program agency.

Privacy Act Notice:

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

Exhibit 20.20.10-B
July 1, 2018
NEW

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Authorization for Direct Deposit of Payments

PAYROLL DEDUCTIONS

(This form is to be used for companies approved for State of Illinois payroll or pension deductions.)

Sign and return completed form to:

STATE OF ILLINOIS COMPTROLLER
Attn: Electronic Commerce
325 W. Adams St., 3rd Floor • Springfield, Illinois 62704-1871

Please review the instructions found on the back of this form prior to completion.

1) ___/___/___/___/___/___/___/___/___/___/
Identification Number

(This identification number has been assigned by the State of Illinois Comptroller for the sole purpose of receiving State of Illinois direct deposit payroll deduction payments and to access the detailed payment information from the Comptroller's website.)

2) _____
Company Name

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

4) *(___/___/___/) ___/___/___/ -- ___/___/___/___/*
Area Code and Telephone Number (Daytime)

5) _____
Email Address

Under penalties of perjury, I certify that the information provided on this form is true and correct, and that I am an authorized representative for the above named company. I authorize the State of Illinois Comptroller to direct payments for crediting in my account at the financial institution designated on this form and to initiate, if necessary, reversal or recall entries for any credit entries in error. If a direct deposit payment cannot be made, I understand that the payment will be mailed to the most recent address I have provided.

6) _____ _____ _____
Name of Authorizing Person (Please print) *Signature of Authorizing Person* *Date*

Please attach a voided check or an account verification letter from your financial institution signed by an authorized official. ***PLEASE NOTE: It is recommended that you contact your financial institution to verify the transit routing number.***

7) Select ONE of the following: ☐ **Initial Direct Deposit Setup**
☐ **Direct Deposit Change** (previous bank information MUST be entered in 12) and 13) below for changes)

8) ___/___/___/___/___/___/___/___/___/
Nine-digit Routing Transit Number

9) ___/___/___/___/___/___/___/___/___/___/___/___/___/___/___/___/___/
Company Account Number ***DO NOT INCLUDE CHECK NUMBER***

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

11) _____
Name of Financial Institution

(___/___/___/) ___/___/___/ - ___/___/___/___/
Financial Institution Telephone Number

FOR CHANGES ONLY:

12) ___/___/___/___/___/___/___/___/___/
Previous Routing Transit Number

13) ___/___/___/___/___/___/___/___/___/___/___/___/___/___/___/___/___/
Previous Payee Account Number

IMPORTANT: *Illinois Direct Deposit* limits companies assigned with a voluntary payroll deduction identification number to one bank account. Direct Deposit will remain active for a period of up to 12 months from the last payment. By accepting the assigned payroll deduction identification number you have agreed to follow the IOC payroll processing procedures. Payments made in error to your company may be subject to an adjustment to the employee's next payment, or by a request to refund from the employing agency. Please issue and send all closed account refunds directly to the employee.

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

1. **IMPORTANT: This line has been completed for you. This specific payroll deduction Identification Number has been assigned to your company by the IOC for the sole purpose of receiving direct deposit of payroll deduction payments and accessing your Enhanced Vendor Remittance (EVR) account to retrieve the detail deduction payment information. You can access EVR through www.illinoiscomptroller.gov.**
2. **Enter Company Name as it appears on current payments.**
3. **Enter the company's Mailing Address (including applicable suite, apartment or post office box numbers) and the City, State and Zip Code.**
4. **Enter the company's Area Code and Telephone Number.**
5. **Enter the Email Address of your *payroll deduction contact person*.**
6. **After reading the Certification Statement, the Authorizing Person Prints his/her name, Signs where indicated (in ink) and enters the Date the form is signed.**
7. **Indicate with a check mark whether this is an Initial Direct Deposit Setup (you are NOT currently enrolled in direct deposit with the State of Illinois) or a Direct Deposit Change (you are currently enrolled in direct deposit with the State of Illinois but wish to change your banking information).**
8. **Enter the Routing Transit Number of the company's Financial Institution.**
9. **Enter the designated Company Account Number. (Attach a voided check or an account verification letter from your Financial Institution signed by an authorized official.)**
10. **Indicate with a check mark the type of account designated, either Checking or Savings.**
11. **Enter the name of the company's Financial Institution, Area Code and Telephone Number.**

FOR CHANGES ONLY:

12. **Enter the Routing Transit Number where payments were being direct deposited prior to this requested change.**
13. **Enter the Company's Account Number where payments were being direct deposited prior to this requested change.**

Exhibit 20.20.10-C
July 1, 2018
NEW

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

CONTRACTUAL

Authorization for Direct Deposit of Payments

To apply for direct deposit, simply complete this form, sign and return it to the paying state agency along with a **voided check**.

___/ ___/ ___/ ___/ ___/ ___/ ___/ ___/ ___/ *(← Enter your Taxpayer Identification Number here.)*

This is my: ☐ *Social Security Number*
☐ *Federal Employer I.D. Number*

Please Print

_____ _____
(Partnership Name or Payee's Last Name) *(Payee's First Name)*

_____
Mailing Address (Indicate Suite or Apartment Number, if applicable)

_____
City, State, Zip Code

(__/ __/ __) __/ __/ __/ – __/ __/ __/ __/ _____ (__/ __/ __) __/ __/ __/ – __/ __/ __/ __/
Area Code and Telephone Number *E-Mail Address* *Telefax Number*

I certify the information provided is correct. I authorize and request the State of Illinois Office of the Comptroller to direct payments for crediting to my account at the financial institution designated below and to initiate, if necessary, debit entries and adjustments for any credit entries in error. I require no remittance information with my payment. This authorization revokes all prior contractual payment direction requests and is applicable to all contractual payments issued to the above-named payee by the State of Illinois Office of the Comptroller under the designated Taxpayer Identification Number.

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

(__/ __/ __) __/ __/ __/ – __/ __/ __/ __/
Area Code and Telephone Number

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

NOTE*: It is recommended that you contact your financial institution to verify your correct transit routing number. Any errors in routing or account numbers will cause payments to be sent hard copy to your mailing address.*

__/ __/
Financial Institution Routing Number *Payee Account Number*

You must select **one** of the following options*:*

☐ Direct deposit to my **CHECKING** account.

☐ Direct deposit to my **SAVINGS** account.

_____ (__/ __/ __) __/ __/ __/ – __/ __/ __/ __/
Name of Financial Institution *Financial Institution Telephone Number*

INSTRUCTIONS FOR COMPLETING THIS FORM ARE AVAILABLE FROM YOUR PAYING AGENCY. PLEASE CONTACT THEM FOR ASSISTANCE.

Privacy Act Notice

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

COMMERCIAL AUTHORIZATION ESTABLISHMENT OF DIRECT DEPOSIT

To enroll for direct deposit of all State commercial payments or to change your current banking information, vendors should contact the Comptroller's Electronic Commerce Section for a brief interview and to receive an Authorization for Direct Deposit of Payments Form (SCO-400). See Exhibit 20.20.20-A. The completed form must be mailed to the Comptroller's Office Electronic Commerce Section.

Direct Deposit will remain active for a period of up to 24 months after the last payment.

AUTHORIZATION FOR ESTABLISHMENT OF COMMERCIAL DIRECT DEPOSIT

Illinois Direct Deposit is the Comptroller's direct deposit program that electronically transmits State vendors' payments directly to their financial institution for posting to their designated accounts. It can also transmit payment information electronically to the financial institution along with the funds, if the information is provided appropriately on the payment voucher by the paying agency.

Individuals or companies who currently receive State Commercial payments may be eligible to participate in the direct deposit program. Illinois Direct Deposit requires that all payments issued to a single authorized vendor number (FEIN or SSN) must be deposited into one bank account. The Comptroller's Office creates CTX and CCD+ transactions with multiple lines of addenda for payment descriptions to be delivered with the payments through the Automated Clearing House (ACH) network to the payee's financial institution. Effective September 1998, the National Automated Clearing House Association (NACHA) rules require that financial institutions provide the addendum information to any customer who requests it.

If a vendor wishes to receive payment notifications, they can sign up on the Comptroller's website at www.illinoiscomptroller.gov/vendor and follow the login instructions. On this site, vendors can also access additional payment details, contract information, and a listing of pending payments.

The Comptroller's Office administers the Commercial enrollment for all regular Commercial vendor direct deposit participants. The Comptroller's Office lead bank processes regular commercial vendor payments in accordance with NACHA standards. The Treasurer's Office maintains the enrollment and prenote process of Illinois Funds participants.

Vendors wishing to enroll in the Illinois Funds program (IPTIP) should contact the Illinois Treasurer's Office. Vendors wishing to enroll in Illinois Direct Deposit for Commercial

Payments should contact the Comptroller's Electronic Commerce Section for detailed instructions and enrollment forms. Information regarding Illinois Direct Deposit is available on the website www.illinoiscomptroller.gov.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Authorization for Direct Deposit of Payments

COMMERCIAL

(This form is used for vendors who provide goods and services to the State of Illinois.)

Sign and return completed form to:

OFFICE OF THE COMPTROLLER STATE OF ILLINOIS
Attn: Electronic Commerce
325 W. Adams St., 3rd Floor • Springfield, Illinois 62704-1871

Please type or print in ink.

1) ___/___/___/___/___/___/___/___/___/
Taxpayer Identification Number

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

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

3) _____
Mailing Address (Indicate Suite, Apartment Number, or P. O. Box, if applicable), City, State, and Zip Code

4) *(___/___/___)* ___/___/___/ -- ___/___/___/___/
Area Code and Telephone Number (Daytime)

5) _____
Email Address

6) Is this request pursuant to an assignment, U.C.C. lien, factoring, or security agreement? Yes____ No____

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

7) _____ _____ _____
Name of Authorizing Person (Please Print) *Signature of Authorizing Person** *Date*

***For account changes, signature must match what is currently on file. If there is a new signer, documentation must be attached explaining why.**

It is recommended that you contact your financial institution to verify the transit routing number. If you need remittance information, you should also notify your institution that State payments will be transmitted in the Corporate Credit or Debit with Addenda (CCD+) or Corporate Trade Exchange (CTX) format with multiple addenda records.

Please attach a voided check (starter checks not accepted) or an account verification letter from your financial institution, signed by an authorized official, that matches 8) and 9) of this form. If the form is being used to change account information previously on file, you must also complete 12) and 13) of this form.

8) ___/___/___/___/___/___/___/___/___/
Nine-Digit Routing Transit Number

9) __/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/
Payee Account Number *DO NOT INCLUDE CHECK NUMBER*

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

11) _____ (___/___/___) ___/___/___/ - ___/___/___/___/
Name of Financial Institution *Financial Institution Telephone Number*

FOR ACCOUNT CHANGES ONLY:

12) ___/___/___/___/___/___/___/___/___/
Previous Routing Transit Number

13) __/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/
Previous Payee Account Number

SAMPLE

IMPORTANT: ***Illinois Direct Deposit*** **currently limits vendors to one bank account per Vendor Number (SSN/FEIN). Before enrolling, be sure that you are authorized to direct all State of Illinois payments issued under your Vendor Number into one account. If you are uncertain, you may review your payment history on the** ***Vendor Payments*** **section of the Comptroller's website at www.illinoiscomptroller.gov or call the Comptroller's Office at 217/557-0930 for assistance. Direct Deposit will remain active for a period of up to 24 months after last payment.**

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

1. **Enter payee's Taxpayer Identification Number. Check the appropriate type: Social Security Number, Federal Employee Identification Number, or Governmental Unit Code assigned by the Comptroller.**

2. **Enter Individual Payee Last Name (or Company Name) and Individual Payee First Name as it appears on current payments.**

3. **Enter payee's Mailing Address (including applicable suite, apartment, or post office box number) and the City, State, and Zip Code. This should be the address of the payee where mailings from the Comptroller would be directed, if necessary, regarding the direct deposit program.**

4. **Enter payee's daytime Telephone Number with Area Code.**

5. **Enter payee's Email Address.**

6. **Check Yes or No.**

7. **After reading the Certification Statement, the Authorizing Person Prints his/her name, Signs where indicated (in ink), and enters the Date the form is signed.**

8. **Enter the Routing Transit Number of the payee's Financial Institution.**

9. **Enter the designated Payee Account Number. Attach a voided check or an account verification letter from your Financial Institution signed by an authorized official.**

10. **Indicate with a check mark the type of account designated, either Checking or Savings.**

11. **Enter the name of the payee's Financial Institution and the Financial Institution Telephone Number.**

FOR ACCOUNT CHANGES ONLY:

12. **Enter the Routing Transit Number where payments were being direct deposited prior to this requested change.**
13. **Enter the Payee Account Number where payments were being direct deposited prior to this requested change.**

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

NON-MEDICAID PAYEES will only receive remittance information electronically IF entered by the paying agency on the payment voucher. Payment information may also be viewed at www.illinoiscomptroller.gov.

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

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

COMMERCIAL PAYMENT PROCESSING

Agencies provide payment and payment-related data to the Comptroller's Office via file. Agencies currently use the 900M file format. The 900M format is used for the paperless Commercial transactions. Therefore, each 900M record contains imperative information needed by the Comptroller's Office to audit the transaction. This information is carried in a 360-character area that represents six (6) lines of sixty (60) characters each. These six (6) lines are printed on the remittance portion of the paper warrant document. For electronic payments, an additional sixty (60) characters are allotted to provide for remittance information to be included in the addendum record. None of the six (6) lines for the hard copy remittance are included in the electronic remittance information, nor are the 60 characters for the electronic payment included in the hard copy remittance with the warrant.

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

DIRECT DEPOSIT MANDATES

Pursuant to Public Act 97-0348, vendors that receive 30 or more paper checks annually from the same agency may be charged $2.50 for each paper check received thereafter. To prepare vendors for this law’s implementation the IOC has set a threshold of paper checks a vendor may receive without being subjected to the fee. The threshold began at 1,000 paper checks on August 1, 2012, and decreased to the statutory limit of 30 on July 1, 2015.

HARDSHIP EXEMPTION

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

CONFIDENTIALITY INDICATOR

Agencies are given the opportunity to mark payment vouchers as confidential or non-confidential. For vouchers that are marked non-confidential, the Comptroller's Office will make the associated text information (bytes 379-438 and bytes 527-886) available through the Comptroller's website (*www.illinoiscomptroller.gov*) to vendors. For vouchers that are marked confidential, the Comptroller's Office makes the associated text information available to vendors through Enhanced Vendor Remittance on the Comptroller's website. However, for vouchers marked confidential, the Comptroller will continue to make the current fiscal information available, along with the agency's contact telephone number.

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

ILLINOIS FUNDS

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

To ensure that payments are direct deposited into Illinois Funds, agencies must put an "8" in the EFT indicator field (byte 348) of the 900 or 900M commercial voucher file layout.

OTHER AVAILABLE FEATURES

Another feature of the Commercial Electronic Commerce Program allows the agencies to override an electronic deposit authorization, and create a paper warrant for an individual payment. By placing a "9" in the EFT indicator field (byte 348 of the 900 or 900M format of the Commercial voucher file), a paper warrant is issued and the following message is printed on the paper warrant (stub). *"This payment was switched from EFT to hard copy pursuant to a request from the paying agency."* This indicator should be used only in instances where there is a specific need for a paper warrant, or the payee has specifically requested to receive a paper

warrant. It is recommended that agencies use a segment of the available 360-character invoice description field to explain the reason the payment was converted to a paper warrant.

SAMS edits the name field on EFT payments to match the name to the Vendor File. All EFT payments that do not pass this edit will be rejected, corrected or default to a hard-copy warrant.

If an agency is interested in identifying electronic payments, the vendor's EFT status can be checked on SAMS. Agencies who have access to SAMS can inquire on the VEN2 screen. Electronic payment vendors will have an EFT status of "A." Agencies that use the daily vendor file (distributed by CMS) can refer to the EFT indicator on that file.

The Comptroller's Office plans to continue enhancing the Commercial Electronic Deposit Program. Please address questions to the Electronic Commerce Section at 217/557-0930.

ACCOUNTING BULLETINS FOR REFERENCE

- State Employee's Expense Reimbursement Mandated Direct Deposit - Accounting Bulletin 175
- Commercial Direct Deposit Multiple Bank Account Program - Accounting Bulletin 176
- Mandated Direct Deposit (Public Act 97-0348) - Accounting Bulletin 173

AUTHORIZATION UPDATES-CHANGES

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

Definitions:

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

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

If a payee’s direct deposit record remains inactive for one year on the Authorization file, the record is automatically deleted except for commercial authorizations which are automatically deleted after 24 months of inactivity.

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

PROG NAME: ET115P / ETR116
DATE RUN: 04/06/99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
DIRECT DEPOSIT RETURNS

AGENCY 593

SOC SEC NO	NAME	AUTH CODE	W-S WAR-NO	TRACE NO	TRAN	INSTIT	DD ACCT NO	EFF DATE	NET AMT
XX-XX-6789	JONES JANE J	59301000000	R 0017190	0036013	22			04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER						ADDENDA CT	0
	CHANGE RETURNED								
XX-XX-9876	SMITH JOHN Q	59301000000	R 0017190	0020928	22			04/01/99	0.00
	REASON RETURNED	C01 - INCORRECT ACCOUNT NUMBER						ADDENDA CT	0
	CHANGE RETURNED								
XX-XX-3333	BROWN BETTY J	59301000000	R 0017190	0032658	22			04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER						ADDENDA CT	0
	CHANGE RETURNED								
XX-XX-4321	JOHNSON JIM Z	59301000000	R 0017190	0035922	32			04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER						ADDENDA CT	0
	CHANGE RETURNED								
XX-XX-6666	CUSAS THOMAS W	59301000000	R 0017190	0036218	32			04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER						ADDENDA CT	0
	CHANGE RETURNED								
XX-XX-1111	DEBIT PAULA O	59301000000	R 0017190	0036012	22			04/01/99	0.00
	REASON RETURNED	C02 - INCORRECT TRANSIT/ROUTING NUMBER						ADDENDA CT	0
	CHANGE RETURNED								

TOTAL RETURNS 6 TOTAL AMOUNT OF RETURNS 0.00

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.00.00 1 of 1
SUB-SECTION		EFFECTIVE DATE July 1, 1997
PROCEDURE	INDEX	REVISION NUMBER 98-001

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21 Warrants

10 Overview

10 Introduction

20 Statute Reference

30 Warrants No Longer Outstanding

.. Paid Warrants
.. Escheated Warrants
.. Cancelled Warrants

40 Issued Warrant Exception Processing

.. Pre-Mail Holds
.. Stop-Payment
.. Release of Stop-Payment
.. Cancellation
.. Warrant Replacement

50 Document Description

.. Source Documents
.. Control Documents

60 System Controls

20 Input Procedures

10 Replacement Warrant Request and Affidavit

20 Warrant Action Request

30 Output Procedures

30 Returned Warrants Notice

40 Agency Notification of Warrants Cancelled for Redeposit

70 Agency Notification of Warrants Replaced

INTRODUCTION

This section of the SAMS Manual explains in general the workflow and procedural requirements associated with the issuance, payment, and exception processing of warrants.

The Comptroller can draw a warrant only when she/he is presented with an itemized, properly approved and certified voucher. After satisfying herself/himself as to the legality and regularity of such a voucher, and the availability of appropriated funds or other expenditure authority, the Comptroller prepares a warrant ordering the Treasurer to pay the requested amount to the payee. The warrant must then be countersigned by the Treasurer, after which the Comptroller prepares it for mailing or other delivery to the payee. A warrant becomes issued and thus outstanding when the warrant leaves the custody of the Comptroller.

Although there are differences, a warrant may be regarded as the equivalent of a check in commercial or private practice. Technically, a warrant is a negotiable instrument drawn by the Comptroller on the State Treasury to effect payment from funds held by the Treasurer for debts incurred by State agencies or for fund transfers authorized for payment by the Comptroller. In effect, it is an order to the State Treasurer from the Comptroller to honor the claim of the bearer when the warrant is presented to the Treasurer for payment.

This subsection, the Overview, presents statutory references relating to warrants and describes the general system flow associated with the payment and exception processing of warrants.

STATUTE REFERENCE

Statutory authority for the issuance, return, voidance and replacement of warrants is contained in the "State Comptroller Act (15 ILCS 405)." Guidance in applying these provisions is contained throughout this section.

15 ILCS 405/9
Sec 9. Warrants; vouchers; preaudit.
(a) No payment may be made from public funds held by the State Treasurer in or outside of the State treasury, except by warrant drawn by the Comptroller and presented by him to the treasurer to be countersigned except for payments made pursuant to Section 9.03 or 9.05 of this Act.

(b) No warrant for the payment of money by the State Treasurer may be drawn by the Comptroller without the presentation of itemized vouchers indicating that the obligation or expenditure is pursuant to law and authorized, and authorizing the Comptroller to order payment.

(c) The Comptroller shall examine each voucher required by law to be filed with him and determine whether unencumbered appropriations or unencumbered obligational or expenditure authority other than by appropriation are legally available to incur the obligation or to make the public funds. If he determines that unencumbered appropriations or other obligational or expenditure authority are not available from which to incur the obligation or make the expenditure, the Comptroller shall refuse to draw a warrant.

(d) The Comptroller shall examine each voucher and all other documentation required to accompany the voucher and shall ascertain whether the voucher and documentation meet all requirements established by or pursuant to law. If the Comptroller determines that the voucher and documentation do not meet applicable requirements established by or pursuant to law, he shall refuse to draw a warrant. As used in the Section, "requirements established by or pursuant to law" includes statutory enactments and requirements established by rules and regulations adopted pursuant to this Act.

(e) Prior to drawing a warrant, the Comptroller may review the voucher, any documentation accompanying the voucher, and any other documentation related to the transaction on file with him, and determine if the transaction is in accordance with the law. If based on his review the Comptroller has reason to believe that such transaction is not in accordance with the law, he shall refuse to draw a warrant.

(f) Where the Comptroller refuses to draw a warrant pursuant to this Section, he shall maintain separate records of such transactions.

(g) State agencies shall have the principal responsibility for the preaudit of their encumbrances, expenditures, and other transactions as otherwise required by law.

Time for Presentation of Warrants-Effect of Failure to Present-Date of Warrant. (15 ILCS 405/10.07)

> Sec. 10.07. Warrants not presented to the State Treasurer within 12 months of the date of issuance shall be void, and the State Treasurer shall not pay any warrant presented to him or her after 12 months. Each warrant shall clearly bear a warning that it is void after 12 months from the date of issuance. Warrants outstanding after 12 months after issuance by the comptroller shall be cancelled by the comptroller and the State Treasurer. Each warrant shall show on its face the date of its issuance.

Warrants Undeliverable to Payee. (15 ILCS 405/10.08)

> Sec. 10.08. Warrants undeliverable to the payee. If any warrant is undeliverable to the payee, it shall be returned to the comptroller, who shall if he determines that the warrant is undeliverable mark the face of the warrant ”Canceled for Redeposit”, cancel the warrant and transmit written notice to the vouchering agency of such cancellation.
>
> Upon receiving a warrant returned for redeposit, the comptroller may redeposit it with the State Treasurer. Warrants mailed by the comptroller to the payee (or the payee's designated addressee) may be considered undeliverable if returned by the United States Postal Service after attempted delivery or may be remailed once by the Comptroller within 30 days of the date of return to a corrected address supplied by the issuing agency except that warrants paying grants to individuals under the Illinois Public Aid Code shall not be remailed. Warrants returned uncashed to the comptroller by any State agency, or by any person other than the payee, may, after inquiry as to its deliverability if the warrant is not void, be treated as an undeliverable warrant under this Section. Warrants returned to the comptroller which he determines to be deliverable or redeliverable shall be mailed by him to the payee or other designated addressee if a reasonable time remains before the warrant shall become void.

Return of Undeliverable Warrant in Possession of State Agency. (15 ILCS 405/10.09)

> Sec. 10.09. Any warrant which comes into the possession of a State agency after delivery to the payee or after an attempt to deliver the warrant to the payee shall be promptly returned by the agency to the comptroller, and shall not be

redelivered to the payee by any such agency. Upon the receipt of each returned warrant, the comptroller shall treat such warrant as provided in Section 10.08.

Lost, Mislaid, Destroyed or Void Warrants-Replacement Warrants. (15 ILCS 405/10.10)

Sec. 10.10. (a) If any comptroller's warrant is lost, mislaid or destroyed, or becomes void after issuance, so that it cannot be presented for payment by the person entitled thereto, the comptroller, at any time before that warrant is paid by the State Treasurer, but within 5 years of the date of issuance, may issue a replacement warrant to the person entitled thereto. If the original warrant was not cancelled or did not become void, the comptroller, before issuing the replacement warrant, shall issue a stop payment order on the State Treasurer and receive a confirmation of the stop payment order on the original warrant from the State Treasurer.

(b) Only the person entitled to the original warrant, or his heirs or legal representatives, or a third party to whom it was properly negotiated or the heirs or legal representatives of such party, may request a replacement warrant. In the case of a warrant issued to a payee who dies before the warrant is paid by the State Treasurer and whose estate has been probated pursuant to law, the comptroller, upon receipt of a certified copy of a judicial order establishing the person or entity entitled to payment, may issue a replacement warrant to such person or entity.

(c) Within 12 months from the date of issuance of the original warrant, if the original warrant has not been canceled for redeposit, the comptroller may issue a replacement warrant on the original voucher drawing upon the same fund and charging the same appropriation or other expenditure authorization as the original warrant.

(d) Within 12 months from the date of issuance of the original warrant, if the original warrant has been canceled for redeposit, and if the issuance of the replacement warrant would not over-obligate the appropriation or other expenditure authority against which it is drawn, the comptroller may issue the replacement warrant. If the original warrant was issued against an appropriation or other expenditure authority which has lapsed, the replacement warrant shall be drawn on the Warrant Escheat Fund. If the appropriation or other obligational authority against which the replacement warrant is drawn has not lapsed, the

comptroller shall notify the originating agency of the request for a replacement warrant and shall receive a replacement voucher from that agency before drawing the replacement warrant, which shall be drawn on the same fund and charged to the same appropriation or other expenditure authority as the original warrant.

(e) Within 12 months from the date of issuance of the original warrant, if the original warrant has been canceled for redeposit, the comptroller may not issue a replacement warrant where such issuance would over-obligate the appropriation or other expenditure authority against which the original warrant was drawn. Whenever the comptroller is presented with a request for a replacement warrant which may not be issued under the limitation of this subsection, if the appropriation or other expenditure authority against which the original warrant was drawn has not lapsed, the comptroller shall immediately inform the originating agency of the request and that the request may not be honored because of the resulting over-obligation, and shall request the agency to determine whether or not that agency will take some corrective action before the applicable expenditure authorization lapses. The originating agency shall respond to the comptroller's inquiry within 5 business days.

(f) After 12 months from the date of issuance of the original warrant, if the original warrant has not been cancelled for redeposit, the comptroller shall issue the replacement warrant on the Warrant Escheat Fund.

(f-5) After 5 years from the date of issuance of the original warrant but no later than 10 years after that date, the Comptroller may issue a replacement warrant on the Warrant Escheat Fund to a person or entity entitled thereto, as those persons and entities are described in subsection (b) of this Section, if the following requirements are met:

(1) the person or entity verifies that they are entitled to the original warrant;

(2) in the case of a warrant that is not presented by the requestor, the paying agency certifies that the original payee is still entitled to the payment; and

(3) the Comptroller's records are available and confirm that the warrant was not replaced.

(g) Except as provided in this Section, requests for replacement warrants for more than $500 shall show entitlement to such warrant by including an affidavit, in writing, sworn before a person authorized to administer oaths and affirmations, stating the loss or destruction of the warrant, or the fact that the warrant is void. However, when the written request for a replacement warrant submitted by the person to whom the original warrant was issued is accompanied by the original warrant, no affidavit is required. Requests for replacement warrants for $500 or less shall show entitlement to such warrant by submitting a written statement of the loss or destruction of the warrant, or the fact that the warrant is void on an application form prescribed by the Comptroller. If the person requesting the replacement is in possession of the original warrant, or any part thereof, the original warrant or the part thereof must accompany the request for replacement. The comptroller shall then draw such replacement warrant, and the treasurer shall pay the replacement warrant. If at the time of a loss or destruction a warrant was negotiated to a third party, however (which fact shall be ascertained by the oath of the party making the application, or otherwise), before the replacement warrant is drawn by the comptroller, the person requesting the replacement warrant must give the comptroller a bond or bonds with sufficient sureties, to be approved by the comptroller, when required by regulation of the comptroller, payable to the People of the State of Illinois, for the refunding of the amount, together with all costs and charges, should the State afterwards be compelled to pay the original warrant.

Escheated Warrant-Warrant Escheat Fund. (15 ILCS 405/10.14)

Sec. 10.14. When a warrant becomes void and is canceled under Section 10.07, any money which has been set aside by the comptroller and the State Treasurer for the payment of such warrant shall escheat to the State of Illinois, and shall be paid into the Warrant Escheat Fund.

Refusal to Draw and Issue Replacement Warrant-Action in Court of Claims-Limitation. (15 ILCS 405/10.16)

Sec. 10.16. If the comptroller refuses to draw and issue a replacement warrant under Section 10.10, persons who are entitled under Section 10.10 to request a replacement warrant may file an action in the Court of Claims for the payment of the sum indicated due on the warrant. For the purpose of the limitations prescribed in Section 22 of "An Act to create the Court of Claims, to prescribe its

powers and duties, and to repeal an Act herein named", filed July 17, 1945, as now or hereafter amended, the actions created in this Section shall accrue from the date of the Comptroller's refusal.

Direct Deposit of State Payments. (15 ILCS 405/9.03)

Sec. 9.03. Direct deposit of State payments.
(a) The Comptroller, with the approval of the State Treasurer, may provide by rule or regulation for the direct deposit of any payment lawfully payable from the State Treasury and in accordance with federal banking regulations including but not limited to payments to (i) persons paid from personal services, (ii) persons receiving benefit payments from the Comptroller under the State pension systems, (iii) individuals who receive assistance under Articles III, IV, and VI of the Illinois Public Aid Code, (iv) providers of services under the Mental Health and Developmental Disabilities Administrative Act, (v) providers of community-based mental health services, and (vi) providers of services under programs administered by the State Board of Education, in the accounts of those persons or entities maintained at a bank, savings and loan association, or credit union, where authorized by the payee. The Comptroller also may deposit public aid payments for individuals who receive assistance under Articles III, IV, VI, and X of the Illinois Public Aid Code directly into an electronic benefits transfer account in a financial institution approved by the State Treasurer as prescribed by the Illinois Department of Human Services and in accordance with the rules and regulations of that Department and the rules and regulations adopted by the Comptroller and the State Treasurer. The Comptroller, with the approval of the State Treasurer, may provide by rule for the electronic direct deposit of payments to public agencies and any other payee of the State. The electronic direct deposits may be made to the designated account in those financial institutions specified in this Section for the direct deposit of payments. Within 6 months after the effective date of this amendatory Act of 1994, the Comptroller shall establish a pilot program for the electronic direct deposit of payments to local school districts, municipalities, and units of local government. The payments may be made without the use of the voucher-warrant system, provided that documentation of approval by the Treasurer of each group of payments made by direct deposit shall be retained by the Comptroller. The form and method of the Treasurer's approval shall be established by the rules or regulations adopted by the Comptroller under this Section.

(b) Except as provided in subsection (b-5), all State payments for an employee's payroll or an employee's expense reimbursement must be made through direct deposit. It is the responsibility of the paying State agency to ensure compliance with this mandate. If a State agency pays an employee's payroll or an employee's expense reimbursement without using direct deposit, the Comptroller may charge that employee a processing fee of $2.50 per paper warrant. The processing fee may be withheld from the employee's payment or reimbursement. The amount collected from the fee shall be deposited into the Comptroller's Administrative Fund.

(b-5) If an employee wants his or her payments deposited into a secure check account, the employee must submit a direct deposit form to the paying State agency for his or her payroll or to the Comptroller for his or her expense reimbursements. Upon acceptance of the direct deposit form, the Comptroller shall disburse those funds to the secure check account. For the purposes of this Section, "secure check account" means an account established with a financial institution for the employee that allows the dispensing of the funds in the account through a third party who dispenses to the employee a paper check.

(c) All State payments to a vendor that exceed the allowable limit of paper warrants in a fiscal year, by the same agency, must be made through direct deposit. It is the responsibility of the paying State agency to ensure compliance with this mandate. If a State agency pays a vendor more times than the allowable limit in a single fiscal year without using direct deposit, the Comptroller may charge the vendor a processing fee of $2.50 per paper warrant. The processing fee may be withheld from the vendor's payment. The amount collected from the processing fee shall be deposited into the Comptroller's Administrative Fund. The Office of the Comptroller shall define "allowable limit" in the Comptroller's Statewide Accounting Management System (SAMS) manual, except that the allowable limit shall not be less than 30 paper warrants. The Office of the Comptroller shall also provide reasonable notice to all State agencies of the allowable limit of paper warrants.

(c-1) 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 processing fee may be withheld from the entity's payment or billed to the

entity at a later date. The amount collected from the processing fee shall be deposited into the Comptroller's Administrative Fund. The Comptroller shall provide reasonable notice to all entities impacted by this requirement. Any new entities that receive a payroll or retirement voluntary deduction must sign up for direct deposit during the application process.

(c-2) 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 designated Internet website or an electronic alternative approved by the Comptroller. 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. Any processing fee will be billed to the entity at a later date. The amount collected from the processing fee shall be deposited into the Comptroller's Administrative Fund. The Comptroller shall provide reasonable notice to all entities impacted by this requirement.

(d) State employees covered by provisions in collective bargaining agreements that do not require direct deposit of paychecks are exempt from this mandate. No later than 60 days after the effective date of this amendatory Act of the 97th General Assembly, all State agencies must provide to the Office of the Comptroller a list of employees that are exempt under this subsection (d) from the direct deposit mandate. In addition, a State employee or vendor may file a hardship petition with the Office of the Comptroller requesting an exemption from the direct deposit mandate under this Section. A hardship petition shall be made available for download on the Comptroller's official Internet website.

(e) Notwithstanding any provision of law to the contrary, the direct deposit of State payments under this Section for an employee's payroll, an employee's expense reimbursement, or a State vendor's payment does not authorize the State to automatically withdraw funds from those accounts.

(f) For the purposes of this Section, "vendor" means a non-governmental entity with a taxpayer identification number issued by the Social Security Administration or Internal Revenue Service that receives payments through the Comptroller's commercial system. The term does not include State agencies.

(g) The requirements of this Section do not apply to the legislative or judicial branches of State government.

WARRANTS NO LONGER OUTSTANDING

After a warrant is issued, it is subsequently recorded on the Comptroller's records as no longer outstanding (i.e., cleared) when any of the following events occur.

PAID WARRANTS

When a warrant is presented for payment to the Treasurer and she/he honors the claim, the warrant is paid and thus no longer outstanding.

ESCHEATED WARRANTS

If a warrant has been outstanding after issuance for more than 12 months, it is escheated (void) and thus no longer outstanding. The only exception to this is that warrants issued from Toll Highway Authority Funds and warrants issued from the Illinois Treasurer Unclaimed Property Trust Fund are not presently subject to escheatment; however, they are subject to automatic warrant voiding because of time.

CANCELLED WARRANTS

When an outstanding warrant, less than 12 months old, is cancelled and the amount of the warrant is redeposited in the original fund and appropriation account (if not lapsed), the warrant is cancelled and no longer outstanding. If the appropriation has lapsed, only the fund is credited. A warrant may be cancelled when an agency notifies the Comptroller that (1) a warrant was issued erroneously and the State has the warrant in its possession or (2) if it is determined that a warrant is undeliverable (e.g., the U.S. Postal Service returns a warrant as undeliverable).

ISSUED WARRANT EXCEPTION PROCESSING

If an agency determines that it has some reservations concerning a voucher submitted to the Comptroller for warrant processing, or is in need of a replacement warrant, it has the following options available to remedy the situation. In each instance, a Warrant Action Request Form, C-50, must be prepared and submitted to the Adjustment Section of the Comptroller's Office.

PRE-MAIL HOLDS

The agency may request the Comptroller to attempt to withhold the warrant before mailing. This is known as a last-minute hold, and may be effected after the submission of the voucher and the actual generation of the warrant. If the Comptroller successfully effects the hold, the agency has 30 days to instruct the Comptroller on the disposition of the warrant (e.g., mail, change address, or cancel for redeposit); an item held for 30 days is considered undeliverable and will be canceled for redeposit. In the event a last-minute hold cannot be effected, the Comptroller may issue a stop-pay order to the Treasurer at the request of the vouchering agency.

The Warrant Action Request Form (C-50) on all pre-mail pull requests, must be signed by the agency head or by someone authorized to affix the agency head's signature for the type of voucher involved. The signature(s) must match that of the appropriate signature card on file in the Comptroller's Office.

STOP-PAYMENT

A stop-payment may be requested by the Comptroller as a result of a replacement request from the payee, or agency; an agency request for a stop-payment (no replacement), or an unsuccessful last-minute hold (e.g., the warrant was mailed before the hold request could be effected). Once a stop-payment has been placed, a warrant will not be honored by the Treasurer.

RELEASE OF STOP-PAYMENT

An agency may request the release of an agency stop-payment (where no replacement was to be made) which will, in effect, allow the specific warrant to be honored for payment by the Treasurer.

A replacement request may be reversed by requesting to rescind the replacement request provided that the Comptroller has not issued the replacement warrant.

CANCELLATION

If an agency determines that a payment is erroneous, it may instruct the Comptroller to cancel the warrant for redeposit. The Comptroller will then execute this instruction if the warrant is still outstanding and in State possession. If the warrant was not issued out of the original vouchering agency's appropriation, please refer to the instructions in SAMS 25.20.20.

If the payment cancelled for redeposit should be re-issued to a different payee, such request should be submitted to the IOC on an Invoice Voucher, Form C013, for processing through the Commercial Warrant Writing System. A copy of the Warrant Action Request, Form C-50, should be attached to the C-13. For additional information, contact the Voucher Pre-Audit Unit at 217/782-3060.

WARRANT REPLACEMENT

If an agency receives communication from the payee that a warrant was lost, destroyed, not received or stolen, the agency may transmit to the Comptroller a Warrant Action Request form (C-50) or the payee's request to issue a replacement warrant; however, Section 10.10 of the Comptroller Act necessitates that certain requirements be met before a replacement warrant is issued. A request for the stop payment and replacement of any payroll warrant must originate with the employees' payroll office and must be signed by an agency official who is authorized to sign payroll vouchers.

1. Stop-pay

   The Comptroller must issue a stop-payment order and receive confirmation of stop-payment on the original warrant from the State Treasurer.

2. Time Limits

   The replacement warrant must be issued by the Comptroller within ten years of the issue date of the original warrant

3. Certification

Except as noted below, for warrants more than $500.00, the applicant must execute a notarized affidavit certifying loss or destruction of the original warrant and that subsequent to the execution of the affidavit she/he will not negotiate the original warrant. Further, she/he must certify entitlement and aver that she/he will return the original warrant, if discovered, to the Comptroller. This certification must be forwarded to the Comptroller. For warrants $500.00 or less the applicant shall show entitlement by completing a written statement indicating the loss or destruction of the warrant, or the fact that the warrant is void.

If the warrant is escheated (more than 12 months old) and the original warrant is submitted with a request that it be replaced in the original name, no affidavit is required.

4. Third Party Certification

If the original warrant was negotiated to a third party, the third party must execute a notarized affidavit (except as noted in #3) certifying loss or destruction of the warrant and showing entitlement to the warrant. She/He must aver that she/he has not and will not negotiate the original warrant and that she/he will return the warrant, if discovered, to the Comptroller. This certification must be forwarded to the Comptroller, who may require a bond with sufficient sureties as required at the discretion of the Comptroller.

VOUCHERING REQUIREMENTS

I. Replacement Warrants Issued Within Twelve Months of Date of Issue of the Original Warrant.

A. Original Warrant not Canceled for Redeposit.

If a replacement warrant is to be issued within twelve months from the date of issuance of the original warrant, and the original warrant has not been returned to the Comptroller and canceled for redeposit, the replacement warrant is issued on the original voucher.

B. Original Warrant Canceled for Redeposit.

(1) If a replacement warrant is to be issued within twelve months from the date of issuance of the original warrant, and the original warrant was canceled for redeposit, the agency must prepare a new voucher and forward it to the Comptroller. The voucher must be drawn on the same appropriation or expenditure authority on which the original was drawn unless it has lapsed or is completely encumbered.

(2) If the appropriation of a canceled warrant is lapsed or completely encumbered, a voucher, drawn on the Warrant Escheat Fund, is necessary to effect payment.

II. Replacement Warrants Issued Twelve Months to Ten Years from the Date of the Original Warrant.

A. If a replacement warrant is to be issued from 12 months to ten years from the date of issue of the original warrant, the warrant is drawn on the Warrant Escheat Fund except in cases in which the original warrant was drawn on Toll Highway Authority funds.

B. In cases in which the original warrant was drawn on a Toll Highway Authority fund or the Illinois Treasurer Unclaimed Property Trust Fund, a new voucher must be submitted.

III. Name Change Requests

For information regarding the name change of a payee, refer to SAMS Procedure 25.20.20.

DOCUMENT DESCRIPTION

The documents associated with the processing of warrants may be categorized as either source documents or control documents. Source documents are those documents forwarded to the Comptroller to initiate action associated with the processing of warrants. Control documents are those documents the Comptroller transmits to the agencies to notify them of action taken, action not taken or of deficiencies in the source of the documents found in each category. Detailed document descriptions, associated preparation instructions and handling procedures are located in (subsections 20 and 30.)

SOURCE DOCUMENTS

A. Vouchers

A voucher is a document which, when properly certified, authorizes the Comptroller to order payment through issuance of a warrant. Receipt of a voucher by the Comptroller initiates the action necessary for issuing a warrant. A more detailed discussion of each type of voucher and their uses may be found in Section 17, Pre-Audit and Commercial Vouchering.

B. Replacement Warrant Request & Affidavit (Form SCO-061) (Exhibit 21.20.10-A)

A Replacement Warrant Request & Affidavit is the application and request form that a payee or other legitimate claimant must complete in order to receive a replacement warrant. For warrants issued for more than $500.00, the affidavit must be properly completed, notarized, and received by the Comptroller, for the process of issuing a replacement warrant. Affidavits are automatically sent to all applicants upon placement of the stop payment request against the original warrant, or upon the request to reissue an escheated warrant. The form to be completed for replacement requests outside the limits outlined above is the same, except the notarization requirement is not applicable.

If the warrant is escheated and the original warrant is submitted for replacement to the original payee(s) no replacement warrant request and affidavit is required.

C. Warrant Action Request (Form C-50) (Exhibit 21.20.20-A)

A Warrant Action Request is the form used by an agency to initiate any of the following types of action:

- Stop-Payment (Agency) - prevents warrant replacement
- Warrant Replacement - automatically places stop payment (payee) which allows replacement
- Release of stop payment
- Cancellation
- Remailing
- Pre-Mail Holds

When the Warrant Action Request is properly completed, it is forwarded to the Comptroller who then initiates processing of the requested action.

CONTROL DOCUMENTS

A. Notice of Returned Warrant (Exhibit 21.30.30-A)

The Notice of Returned Warrant is used to notify an agency of a warrant that was returned to the Comptroller either by the U.S. Postal Service as undeliverable or by the payee. The notice requests the agency to advise the Comptroller of the further disposition of the warrant (e.g., cancel or remail).

B. Agency Notification of Warrants Cancelled for Redeposit (Exhibit 21.30.40-A)

The Agency Notification of Warrants Cancelled for Redeposit is used to notify an agency that warrants were canceled for redeposit. The report is ordered by appropriation account code sequence within fund with total credit amounts for each appropriation account listed.

C. Agency Notification of Warrants Replaced (Exhibit 21.30.70-A)

The Agency Notification of Warrants Replaced is used to notify an agency that a replacement warrant has been issued.

SYSTEM CONTROLS

REQUIREMENTS FOR WARRANT EXCEPTION PROCESSING

Before the Comptroller begins exception processing on issued warrants, she/he confirms that the subject warrant was issued and its status does not conflict with the action requested (e.g., the Comptroller cannot place a stop-payment on a warrant whose status is "Paid"). Additionally, in the event that a replacement warrant is requested, the replacement warrant cannot be issued until a stop-payment has been placed against the warrant to be replaced and a properly completed "Replacement Warrant Request & Affidavit" or "Written Statement" form has been received by this Office.

WARRANT STATUS CAPABILITY

The Comptroller maintains records of all warrants issued and their subsequent disposition. These records are updated daily and their ready access allows the Comptroller to quickly verify a warrant's status before any exception processing occurs.

PRE-ISSUE HOLDS

The Comptroller's System prevents the issuance of warrants when the authorizing voucher has not passed the audit process. Once the voucher has passed the audit and been released for payment, the issuance of the warrant cannot be stopped and the warrant cannot be pulled. This feature provides control by creating an environment that allows a thorough audit of exception warrants before they are mailed.

WARRANT CANCELLATION

When a warrant is in State possession, an agency may request its cancellation, if the warrant was drawn on an appropriation over which it has jurisdiction.

STOP-PAYMENT

The Comptroller can effect or rescind a stop-payment within 24 hours of receipt of a stop-payment or release instruction from either the vouchering agency or the payee. The system differentiates stops placed by the vouchering agency to prevent the payee from releasing an agency requested stop-payment.

FORGERY

Forgery investigations are conducted by the Warrant Division of the Treasurer's Office with the assistance of the Comptroller.

REPLACEMENT WARRANT REQUEST AND AFFIDAVIT
Exhibit 21.20.10-A)

(To be completed for Warrants as Outlined in Section 21.10.40, Under Certification.)

PURPOSE

The Replacement Warrant Request and Affidavit (Form SCO-061) is the application that a payee or other legitimate claimant must complete in order to receive a replacement warrant. (See procedure 21.10.40 for limitations). Reimbursement for forged or misendorsed warrants is obtained through the Office of the Treasurer, which has its own affidavit form.

DISTRIBUTION

The Request & Affidavit forms are sent directly to the claimant by the Comptroller's Office for her/his completion. This form must both be properly completed and in the Comptroller's possession before a replacement may be issued.

CONTENTS

The payee (or other claimant) should fill in their address, complete the oath and have it notarized. The Comptroller will complete the area labeled "original warrant data" and the name.

COMPLETION

Incomplete forms (i.e., those lacking a signature, notarization, etc.) do not give authority for the issuance of a replacement warrant. A second form will then be sent to the claimant for proper completion.

TIMING

Warrants may be replaced by the Comptroller up to ten years from date of issuance of the original warrant. The completed SCO-061 form must be in the Comptroller's possession before that time elapses.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

This Office may replace warrants for a period up to ten years from date of issue, after which any request for reimbursement must be directed to the Court of Claims.

Replacement Warrant Request and Affidavit

Name of Claimant . . .
Address . . . . . .
City and State . . . . . .
Attention . . . . . .

ORIGINAL WARRANT DATA	
Issue Date:	
No.	Amt. $
Payee:	
Acct. Cd.	FY

STATE OF ILLINOIS _____

County of _____

WHEREAS, the Comptroller of the State of Illinois has advised me that he has issued the above-described warrant on the State Treasury; and

WHEREAS, said warrant was _____
(Specify: Lost, mislaid, destroyed, not received, stolen, or void over 12 months old.)

THEREFORE _____ for _____
(Name of Individual(s) Signing Request) (name of organization, if appropriate)

of the City of _____ County of _____

State of _____ , being duly sworn on oath deposes and says:

That payment has not been received by the claimant for the amount represented by the above warrant, and that the amount thereof is properly due the claimant as _____ .
(SPECIFY: Payee, endorsee, heir, receiver, executor, or other lawful claimant.)

That said warrant _____ been endorsed by the claimant as payable to bearer, or payable to the order of
(has or has not)
a person, financial institution, or business entity.

That the claimant is held and firmly bound unto the State of Illinois for any loss incurred by negotiation, sale and transfer of said warrant.

That this document is submitted to enable the Comptroller to issue a warrant pursuant to the aforesaid claim as authorized by the provisions of the State Comptroller Act, and that the facts as stated herein are true to the best of my knowledge and belief.

PLEASE NOTE: If the original warrant is received or discovered after replacement, you must not attempt to negotiate it, but must return it to the Comptroller, if not previously done so.

_____ _____
(Signature) (Signature)

SUBSCRIBED and sworn to this _____ day of _____ 20____ , before me, a notary public (or _____), and I hereby certify under my official seal that I am duly authorized
(Title)
by the laws of the State of _____ to administer oaths in _____ .
(County or other jurisdiction)

_____
(Signature)

_____
(Official Title)

(SEAL)

Submit to:

ATTN: Adjustments Section*

State of Illinois
Office of the Comptroller
325 West Adams Street
Springfield, Illinois 62704-1871

COMPTROLLER USE ONLY
ACTION OF CLAIM

Approved ☐ Disapproved ☐

Original Warrant Submitted Yes ☐ No ☐

_____
(Initial and Date)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Dear Claimant:

The Comptroller's Office has received a request for a replacement of the check referenced on the affidavit on the reverse side. In order that a replacement check may be issued, the affidavit should be completed by the claimant(s) and returned to this office **BEFORE TEN YEARS FROM THE ISSUE DATE OF THE CHECK**.

( ) STOP-PAYMENT: DO NOT ATTEMPT TO NEGOTIATE THIS CHECK!
If you receive the check in good condition, return this affidavit along with a written request to release stop-payment. You will receive notification by mail when the stop-payment has been released and you may negotiate the check. If you receive the check in poor condition or do not receive the check at all, complete the affidavit and return it to this office, at which time we will issue a replacement check.

( ) ESCHEAT REPLACEMENT: This replacement request was given for a check that has become void. If the check is in your possession, please write "VOID" across it and return it to this office along with the replacement affidavit.

Please complete the steps indicated below:

( ) The payee, or claimant, must sign the affidavit. If there is more than one payee, each person must sign the affidavit.

( ) If the amount of the check is more than $500.00, the affidavit requires completion and signature in the presence of a Notary Public or Judge, who will witness the affidavit.

( ) If the amount of the check is $500.00 or less, the affidavit requires completion and the signature of the claimant(s) but does not require notarization.

( ) If the claimant is a business or governmental entity, the person completing the affidavit on behalf of that business/governmental entity **must specify** his/her name and organization on the space provided.

( ) If someone other than the payee is completing the affidavit on behalf of the payee, a copy of the court documents which designate that person, such as: Power of Attorney, Plenary Guardian, Trustee or Conservator, must be provided.

Upon receipt of a properly completed and signed affidavit, we will issue a replacement check. Please contact the Adjustments Section at (217) 785-1133 for questions concerning checks that are less than 12 months old. For checks that are over 12 months old, please contact the Adjustments Section at (217) 785-1130.

WARRANT ACTION REQUEST

PURPOSE

The Warrant Action Request form (Exhibit 21.20.20-A) is the form used by an agency to initiate any of the following types of exception actions on a warrant:

- Pre-Issue Hold
- Warrant Replacement
- Rescind Replacement Request
- Warrant Cancellation
- Place an Agency Stop-Payment
- Release an Agency Stop-Payment
- Remail

TIMING

A Warrant Action Request should be prepared and sent to the Comptroller immediately following the decision to initiate the exception action. If the voucher has not been submitted to the Comptroller's Office for processing, correct the voucher prior to submission and do not submit the C-50 form. An agency may telephone the Adjustments Section, Office of the Comptroller, 217/785-1129 or 217/785-2123 for assistance.

DISTRIBUTION

One copy of the Warrant Action Request should be retained by the agency for internal record keeping. The Comptroller requires only the original copy.

CONTENTS

REFERENCE	CONTENTS
(1) Authorization	This area contains the name and complete address of the submitting agency as well as the signature of the agency official authorizing the exception action. For salary exception actions, the agency official authorizing the exception action must have a valid signature form on file with the Comptroller's

REFERENCE	CONTENTS
	Office. The authorization signature must be original.
(2) Warrant Number	The warrant number should be indicated, if known.
(3) Warrant Amount	
(4) Warrant Issue Date	
(5) Line 1	Name of the payee cited on the warrant. **The information provided on this line must read exactly as cited on the original warrant.**
(6) Lines 2 through 4	Payee's current address. If the affidavit is to be sent to a different address than indicated on Lines 2-4, the address should be cited in the Comments section.
(7) Comments	Any additional information should be provided in this section.
(8) Voucher Number	9 digits – includes the last digit of the fiscal year in which the payment was vouchered in the first position of the voucher number.
(9) Fund	XXXX – 4 digits.
(10) Agency/Organization	XXXXX – 5 digits.
(11) Object of Expenditure	XXXX – 4 digits.
(12) Sequence/Type	XXXX – 4 digits.
(13) Fiscal Year	XX – only the last 2 digits of the fiscal year should be cited.
(14) Vendor Number and Location	SSN or FEIN – 9 digits/Location Indicator – 1 digit, if applicable (without punctuation).

REFERENCE	CONTENTS
(15) Action Request	Indicate the action requested by marking the appropriate box with an "X".
(16) Attachments	Indicate attachments submitted, if applicable, by marking the appropriate box with an "X".

Information used in the completion of the Warrant Action Request can be found on SAMS OPCH and OPCL screens.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Warrant Action Request

Agency:

Address:

Contact Person: **Phone:**

Email Address: **Phone:**

Authorized Agency Official: **Date:**
(Signature)

Warrant Number

Warrant Amount	Issue Date

IOC Use	Line No.	Payee Name and Current Address
	Line 1	
	Line 2	
	Line 3	
	Line 4	

Comments:

Voucher No.	Appropriation Account Code				FY	Vendor No./Location

Replacement Requests ***: Please provide a copy of your internal Invoice-Voucher (C-13) or SAMS PVTX if available and applicable.***

IOC USE ONLY			
Issued Warrant No.	**Issue Date**		**Affidavit**
			Replacement Warrant
			Both

PREMAIL ACTION REQUEST:

- ☐ Last Minute Hold
- ☐ Last Minute Remail
- ☐ Last Minute Hold to Cancel

REPLACMENT ACTION REQUEST:

- ☐ Replace Warrant (authorizes stop-pay)
- ☐ Rescind Replacement Request

OTHER ACTION REQUEST:

- ☐ Place Agency Stop (no replacement)
- ☐ Rescind Agency Stop
- ☐ Cancel for Redeposit
- ☐ Remail Warrant

ATTACHMENTS:

☐ Affidavit ☐ Warrant

Stop-payment

Replaced

Special Replacement

Authorized By:

Date:

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Warrant Action Request

Agency: (1)

Address:

Contact Person: **Phone:**

Email Address: **Phone:**

Authorized Agency Official: **Date:**

(Signature)

Warrant Number	Warrant Amount	Issue Date
(2)	(3)	(4)

IOC Use	Line No.	Payee Name and Current Address
	Line 1	(5)
	Line 2	(6)
	Line 3	(6)
	Line 4	(6)

Comments: (7)

Voucher No.	Appropriation Account Code				FY	Vendor No./Location
(8)	(9)	(10)	(11)	(12)	(13)	(14)

***Replacement Requests*: Please provide a copy of your internal Invoice-Voucher (C-13) or SAMS PVTX if available and applicable.**

IOC USE ONLY			
Issued Warrant No.	Issue Date		Affidavit
			Replacement Warrant
			Both

PREMAIL ACTION REQUEST:

- **(15)** Last Minute Hold
- **(15)** Last Minute Remail
- **(15)** Last Minute Hold to Cancel

REPLACMENT ACTION REQUEST:

- **(15)** Replace Warrant (authorizes stop-pay)
- **(15)** Rescind Replacement Request

OTHER ACTION REQUEST:

- **(15)** Place Agency Stop (no replacement)
- **(15)** Rescind Agency Stop
- **(15)** Cancel for Redeposit
- **(15)** Remail Warrant

ATTACHMENTS:

(16) Affidavit **(16)** Warrant

Stop-payment

Replaced

Special Replacement

Authorized By:

Date:

NOTICE OF RETURNED WARRANT

PURPOSE

The Notice of Returned Warrant (Exhibit 21.30.30-A) is used to notify an agency of a warrant that was returned to the Comptroller either by the U.S. Postal Service as undeliverable or by the payee. The Comptroller may coordinate with agencies to send and receive this information in an electronic format. The Comptroller requires that the agency inform her/him of further disposition concerning the warrant. Failure to do so within 30 days will result in the warrant being canceled for redeposit.

FREQUENCY

Daily or when transactions occur.

CONTENTS

REFERENCE	CONTENTS
(1)	Warrant Number.
(2)	Date notice was prepared in Comptroller's Office.
(3)	Payee Information.
(4)	Reason warrant was returned.
(5)	Comptroller instructions to the agency regarding disposition of the warrant.
(6)	Instructions from the agency to the Comptroller concerning disposition of the warrant.
(7)	Date prepared by the agency.
(8)	Signature of individual within the agency authorized to determine the disposition of the warrant.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Exhibit 21.30.30-A
July 1, 2018
(19-001)

RETURNED WARRANT - AGENCY NOTICE
(SAMS PROCEDURE 21.30.30)

(1) ABXXXXXXX was returned in the mail to the Comptroller's Office on **(2)** XX / XX / XXXX

Agency:
Voucher Number:
Vendor Number:
Warrant Date:
Warrant Amount:

(3) Payee Name:
Address:
City, State, Zipcode:

Payment Text:

(4) Reason Returned:

- ❑ Addressee Unknown
- ❑ Moved
- ❑ Not Deliverable as Addressed
- ❑ No Such Number
- ❑ Box Closed
- ❑ Insufficient Address
- ❑ Deceased
- ❑ Other

Please advise this office with a re-mailing address or authority to cancel. We will hold the warrant in our files for thirty (30) days pending receipt of your reply. The warrant will automatically be cancelled for redeposit if either:

(5) (A) thirty (30) days elapse without disposition advice being received, or
(B) the warrant is again returned after re-mailing.

(6) _____ Please complete the entire address (Name, Street, City, state, Zip Code) and re-mail to:

_____

_____

_____

_____ Cancel For Redeposit

(7) Date: _____ **(8)** Approved:

_____ Authorized Representative Please return this notice with disposition advice to:

OFFICE OF THE COMPTROLLER
ATTN: ADJUSTMENTS SECTION
325 WEST ADAMS STREET
SPRINGFIELD, IL 62704
217-785-9116

AGENCY NOTIFICATION OF WARRANTS CANCELLED FOR REDEPOSIT

PURPOSE

The Agency Notification of Warrants Cancelled for Redeposit (Exhibit 21.30.40-A) is used to notify an agency that certain warrants were cancelled for redeposit and that the amount was credited to the appropriate expenditure authority account and/or fund.

SEQUENCE

The report is sequenced by fund, expenditure authority account and warrant number. Dollar amounts are listed for each warrant, with totals for each fund and appropriation.

FREQUENCY

Daily, if transaction(s) present.

CONTENTS

REFERENCE		CONTENTS
(1)	Budget Line	This line is the fiscal year, fund, agency, division, major object, detail object, sequence and type from which the warrant was drawn.
(2)	Warr No	Serial number of the warrant which was cancelled.
(3)	Amount	Dollar value of the warrant which was cancelled.
(4)	Issue Date	The date which the subject warrant was issued.
(5)	ADJ-CO	This is the adjustment code. If this column is marked with a double asterisk (**), the amount of the cancelled warrant is credited to the fund only and not to the expenditure authority account.

REFERENCE		CONTENTS
(6)	Voucher No	The agency-assigned number of the voucher which authorized issuance of the canceled warrant are prefixed by the last digit of the Fiscal year the voucher was assigned to.
(7)	Total Line	Following the listing for the warrants drawn on each expenditure authority account is a total line listing the dollar amount to be credited to the fund and/or the expenditure authority account.

State agencies can access this report on the Illinois Office of the Comptroller website under the Agency Report Portal at https://illinoiscomptroller.gov/agencies/sams/agency-report-portal/.

REPORT ID: SW23
DATE RUN : 10/31/19
TIME RUN : 20:20:10

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

AGENCY NOTIFICATION OF WARRANTS CANCELLED FOR REDEPOSIT
APPROPRIATION BALANCE EFFECTIVE
AS OF 10/31/19

AGCY: 360 COMPTROLLER

BUDGET LINE	WARR NO	AMOUNT	ISSUE DATE	ADJ	VOUCHER NO	TOTAL AMOUNT
20-0658-360-01 -19000055 -9939	ADAB9327205	19.00	09 04 19		360IW005391463	
9941		15.00				34.00
20-0658-360-01 -19000055 -9939	ADAB9327206	0.59	09 04 19		360IW005391464	0.59
20-0658-360-01 -19000055 -9939	ADAB9383037	2.10	09 17 19		360IW005395785	
9941		2.09				4.19
APPROPRIATION CREDIT		38.78				
TOTAL FUND/APPROPRIATION CREDIT		38.78				

Agency Notification of Warrants Replaced

PURPOSE

The Agency Notification of Warrants Replaced (Exhibit 21.30.70-A) notifies an agency of the issuance of replacement warrants.

SEQUENCE

The report is organized into two major data categories, replacement warrant data and replaced warrant data. Each of these categories is in turn sequenced by agency, account code, fiscal year and warrant number.

FREQUENCY

Daily, if transaction(s) present.

CONTENTS

REFERENCE	CONTENTS
FY Warrant Number	Fiscal year the replacement warrant is generated for. Serial number of the replacement warrant.
Voucher Number	The voucher number which authorized issuance of the replacement warrant. The individual(s) or organization to whom the replacement warrant is payable.
Amount	The dollar value of the replacement warrant.
Budget Line	This line is the fund, agency, division, major object, sequence and type to which the replacement warrant pertained.

REFERENCE	CONTENTS
Replaced Information	
a. Warrant Number	The serial number of the replaced warrant.
b. Amount	Dollar value of the replaced warrant.

State agencies can access this report on the Illinois Office of the Comptroller website under the Agency Report Portal at https://illinoiscomptroller.gov/agencies/sams/agency-report-portal/.

REPORT ID: SW24
DATE RUN : 03/07/19
TIME RUN : 20:15:03

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

AGENCY NOTIFICATION OF WARRANTS REPLACED
ON 03/07/19

AGENCY: 360 COMPTROLLER

							****REPLACED INFORMATION****	
FY	WARRANT NUMBER	VOUCHER NUMBER	AMOUNT	BUDGET LINE			WARRANT NUMBER	AMOUNT
19	AD AB8644962	36000079610202	3,373.82	0001-360-20	-11110000		AD SA6271387	3,373.82
19	AD AB8644961	36000079610214	1,215.67	0001-360-20	-11110200		AD SA6271399	1,215.67
19	AD AB8644967	3609TAXA074378	103.92	0204-360-01	-99390055		AD AB8458919	103.92

AGENCY TOTAL : 4,693.41

23 Payroll

10 System Overview

10 Introduction

20 System Cycle and Timing

30 System Controls

40 Document Description

. . Source Documents

. . Output Documents

50 Statement of General Policy

60 Statute Statement

20 Input Document Procedures

05 Federal and State W-4 Forms

10 Employee's Statement of Non-residence in Illinois

15 Employee Address Certification

25 Authorization for Deposit of Recurring Payments

30 Deduction Authorization and Revocation Forms

40 Payroll Voucher

45 Payroll Voucher Distribution Schedule

50 Payroll Voucher Input File

55 Salary Refund System Overview

60 Salary Reversal Procedures

65 Salary Refund Form Processing

70 Authorization to Pick-up Salary Warrants

75 Contractual Payroll (C02 Vouchers)

80 Schedule (Form C-11)

30 Output Report Procedures

10 Payroll Warrant, Warrant Stub, and Earnings Statement

20 Agency Return File

50 Form W-2

40 Control Procedures

10 Payroll Voucher Audit Procedures

20 Warrant and Earnings Statement Distribution Procedures

50 Supplemental Procedures and References

10 Additional Procedures

. . Determination of Payrolls and Pay Codes

. . Supplementary Payrolls

. . Fiscal Year Cut-offs

. . Transferred Employees

. . New Employees

. . Terminated Employees

. . Multiple Warrant Procedures

. . Deduction Correction Procedure

. . Authorized Deduction Company Approval

. . Trailer Record Payments

. . Reciprocal Taxes

. . Nonresident aliens

. . Social Security Number Corrections

. . Moving Expense Reimbursements

20 Death Benefit Procedure

INTRODUCTION

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

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

Agencies may access Payroll, SAMS and Accounting Bulletins on the Comptroller's website at www.illinoiscomptroller.gov, under the Agencies tab, for future changes.

SYSTEM CYCLE AND TIMING

The overall payroll system can be segregated into three basic segments: employee registration, voucher processing and distribution of warrants and payroll related data.

EMPLOYEE REGISTRATION

Employee registration includes procedures necessary to enroll new employees in the State payroll system and to change information pertaining to employees previously enrolled. Employees should complete and sign a federal and state withholding form (See Exhibits 23.20.05-A and 23.20.05-B.), as well as an Employee Address Certification form. (See Exhibit 23.20.15-A.) These signed forms must be maintained by the employing agency. A copy of the Employee Address Certification form should be submitted to the Comptroller's Office by agencies who do not submit electronic payroll address files. Authorizations or revocations for voluntary payroll deductions should not be sent to the Comptroller's Office and must be maintained by the vouchering agency. The Comptroller's Office does not need copies of employee W-4 forms and recommends the vouchering agency review the employee's social security card to verify it matches their completed W-4 forms.

VOUCHER PROCESSING

Voucher processing includes procedures to prepare and submit payroll vouchers to the Comptroller's Office. Payroll vouchers reflecting gross pay for each employee must be submitted by 9 a.m., four working days prior to the scheduled pay date. Agencies are required to supply a file to support the voucher. A payroll voucher distribution schedule reflecting the accounting distribution of gross expenditures and employer contributions to social security and retirement systems paid through the payroll system must be submitted with every voucher. See Appendix F of the Payroll File Layout (Exhibit 23.20.50).

WARRANTS AND PAYROLL DATA DISTRIBUTION

Distribution includes procedures to transmit payroll warrants and earnings statements from the Comptroller's Office to the agency. Warrants and earnings statements are printed alphabetically within distribution code sequence after a balanced and error-free voucher is received from the agency and are released to agencies to be distributed to employees on the scheduled pay date.

Direct deposits are credited to employees' accounts on the scheduled pay date provided a balanced and error free voucher is submitted at least four working days prior to the scheduled pay date.

In accordance with 15 ILCS 405/9.03, all State payments to an entity from a payroll or retirement voluntary deduction must be made through direct deposit. Payroll deduction vendors should complete registration for Enhanced Vendor Remittance (EVR) to retrieve deduction listings from the Comptroller's website at https://illinoiscomptroller.gov/vendors/. Processing fees may be charged by the Comptroller's office for issuing hard-copy warrants and/or mailing copies of deduction listings.

Payroll for employees under contract are to be processed through the salary payroll system. Therefore, employee registration, voucher processing, warrants and payroll data distribution follow the same procedures as the salary payroll.

Stipend payments are to be processed through the salary payroll system. Any agency required to make these payments must contact the Comptroller’s Payroll Unit for detailed instructions prior to processing. Address files must be submitted prior to processing payments for stipends.

SYSTEM CONTROLS

Payroll system controls are segregated among the vouchering agency, the Comptroller's Office, the Department of Central Management Services, the State Treasurer, and external auditors. Together these controls ensure that payroll warrants and direct deposit transactions have been properly authorized, are accurate, and that all deductions from an employee's gross pay are supported by source documents and conform to the State Salary and Annuity Withholding Act.

AGENCIES

Agencies are responsible for completing the payroll voucher each pay period and attesting to the employee's rate of pay, gross earnings, deductions, net pay, and other required information on the voucher and file. The initial control of each payroll is at the agency level. Agencies are also responsible for distributing printed payroll warrants and earnings statements to their employees.

Employees under contract do not qualify for inclusion in the State Employees' Retirement System, the State Universities Retirement System, or the State Employees Group Insurance Program. Employees under contract who work in certain State educational facilities may qualify for membership in the Teachers' Retirement System. Employers of members of the Teacher's Retirement System are required to withhold contributions to the System. 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. The Internal Revenue Service has determined that a contractual 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.

*For calendar years 2011 and 2012 only, the employee’s contribution was 4.2% for FICA and 1.45% for Medicare. The Employer’s contribution remained at 6.2% for FICA and 1.45% for Medicare. The employee’s contribution returned to the standard 6.2% for FICA starting for the calendar year 2013. However, starting in calendar year 2013, the Affordable Care Act raised the employee’s portion for the Medicare tax percentages to 2.35% for wage contributions that exceed $200,000 in a calendar year. Wages less than $200,000 remain at 1.45%. See Payroll Bulletins 3-10 and 3-13.

COMPTROLLER'S OFFICE

The Comptroller's Office controls include the editing of each payroll voucher against the employee W-4 information provided on the payroll file, verification that each voucher/file cross foots and balances, and that there are sufficient funds in the State Treasury and/or unexpended appropriation to meet the expenditures on the voucher. There are also various internal control procedures to ensure warrants are printed and distributed to agencies on a timely basis, direct deposits are made on the scheduled pay date, and employee records are updated correctly.

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES-BUREAU OF PERSONNEL

The Bureau of Personnel controls include an automated post-audit of all employees who are subject to the personnel code.

DOCUMENT DESCRIPTION

The documents pertaining to the Payroll System are categorized as either source documents or output documents. Source documents are segregated into three groups: Employee registration forms, Voucher Processing Forms and Salary Refund Forms. A brief description of each document follows.

SOURCE DOCUMENTS

I. Employee Registration Forms

The basic forms in the employee registration segment of the State payroll system are State and Federal W-4 forms, Form IL-W-5NR, Employee Address Certification forms, direct deposit authorization forms, and payroll deduction authorization forms.

A. W-4 Forms (Exhibit 23.20.05-A and 23.20.05-B)
State and Federal withholding forms provide the legal authorization for withholding taxes, and therefore must be completed by all employees and retained by the agency. (See Procedure 23.20.05.)

B. Employee's Statement of Nonresidence in Illinois, (Exhibit 23.20.10-A)
An Employee's Statement of Nonresidence in Illinois (Form IL-W-5NR) must be completed by employees claiming exemption from Illinois income tax withholding because they are residents of states which have reciprocal withholding agreements with Illinois. Reciprocal states are Iowa, Kentucky, Michigan, and Wisconsin. Agencies must have a copy of this form on file; it need not be filed with the Comptroller's Office (See Procedure 23.20.10.)

C. Employee Address Certification Forms (Exhibit 23.20.15-A)
This form should be completed by employees upon hire, when transferring employment to another agency, or when name or address changes occur. This form provides the IOC with contact information needed for the distribution of warrants, earning statements, and tax statements. The employing agency is required to maintain the signed form. A copy of this form should be submitted to the IOC for agencies that do not submit electronic payroll address files to our office.

D. Authorization for Deposit of Recurring Payments (Exhibit 23.20.25-A)
Employees may authorize direct deposit of their salary payments by completing the Authorization for Deposit of Recurring Payments. A new form must be completed for changes in financial institutions or account number within a financial institution. (See Procedure 23.20.25.)

E. Deduction Authorization Form
This form which is distributed by the employing agency and/or vendor authorizes the Comptroller to withhold monies from an employee's gross pay for a specific purpose authorized by the employee **(5 ILCS 365/5)**. Forms must be completed and signed by the employee and maintained by the agency. These deduction authorizations need not be filed with the Comptroller. (See Procedure 23.20.30.)

II. Voucher Processing Forms

There are three major source input documents that are required from agencies each pay period: the payroll voucher, the payroll voucher distribution schedule and the payroll voucher input file.

A. Payroll Voucher (Exhibit 23.20.50, Appendix F)
Payroll vouchers provide the basis for paying each employee and therefore must be submitted to the Comptroller's Office each pay period. Each voucher consists of four parts: (1) Abbreviated detail page, (2) Trailer page(s), (3) Total page, and (4) Certification page. For a contractual payroll, see Exhibit 23.20.50, Appendix I for the Certification page. The detail page(s) list name and last four digits of the social security number for each employee, reflecting gross pay and other payroll-related information. The trailer pages reflect the total amount to be paid to each vendor. The total page is the summary for selected payroll fields. The certification page must be signed by an authorized person(s) and match the signature cards on file.

B. Payroll Voucher Distribution Schedule (Exhibit 23.20.50, Appendix F)
A voucher distribution schedule must accompany all payroll vouchers and must reconcile to the total charges on the payroll voucher. The purpose of the schedule is to serve as a transmittal and control document, and to summarize all charges to appropriations made from the voucher. It therefore contains charges (if any) to State paid FICA or Medicare, retirement appropriations, and Insurance reimbursement in addition to personal services.

C. Payroll Voucher File

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

III. Salary Refund System

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

A. Salary Reversal Procedure

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

B. Salary Refund Form (Exhibit 23.20.65-A)

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

C. Salary Refund File Records

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

IV. Other Documents

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

OUTPUT DOCUMENTS

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

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

II. Agency Return File

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

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

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

STATEMENT OF GENERAL POLICY

The State of Illinois Payroll System generates payroll warrants or direct deposit transactions for all employees, paid from funds held in the State Treasury or for which the State Treasurer is ex-officio custodian. Payments cannot be made from private funds, i.e., funds held outside the State Treasury. All warrants or direct deposits must be supported by a payroll voucher/file approved by authorized agency personnel.

Payroll vouchers may contain multiple personal services appropriations from one fund, but each detail record can only be charged to one appropriation account code.

Payroll warrants or direct deposits will not be generated for vouchers drawn on insufficient funds, vouchers which are unbalanced, or vouchers which contain errors that cannot be reconciled with the agency.

Federal/ and State W-4 forms, Employee Address Certification forms, and voluntary payroll deduction authorization forms, must be signed by the employee. These original, signed forms must be maintained by the employing agency. A copy of the Employee Address Certification form must be sent to the Comptroller’s Office if the agency does not submit electronic payroll address files to our office.

The Comptroller's Office maintains a master file of all employees paid from State funds and will respond to all requests for information on a timely basis.

STATUTE STATEMENT

The set of laws that have the primary impact upon the State of Illinois Payroll System is the State Comptroller Act and the State Salary and Annuity Withholding Act. The most relevant sections of these acts are:

State Comptroller Act **(15 ILCS 405/9)**: This section of the act provides that payments made from public funds must be made by a warrant drawn by the Comptroller except as provided in Section 9.03 (see below). It also specifies that agencies supply an itemized voucher and that the Comptroller's Office audit the voucher for legality and fund sufficiency prior to issuing warrants.

State Comptroller Act **(15 ILCS 405/9 (b-1))**: An itemized voucher for under $5 that is presented to the Comptroller for payment may not be paid except through electronic funds transfer.

State Comptroller Act **(15 ILCS 405/9.03):** This section provides that payments to a person paid from personal services may be made by direct deposit to the account of the person at a bank, savings and loan association, or credit union.

If a State Agency pays an employee's payroll without using direct deposit, the Comptroller may charge that employee a processing fee of $2.50 per paper warrant. State employees covered by provisions in collective bargaining agreements that do not require direct deposit of paychecks are exempt from this mandate. In addition, a State employee may file a hardship petition with the Office of the Comptroller requesting an exemption from the direct deposit mandate.

State Comptroller Act **(15 ILCS 405/10.05)**: This section provides that deductions may be made from the net pay by the Comptroller's Office whenever there is a claim in favor of the State on file against a State employee. No deductions may appear on the voucher relating to this section.

State Comptroller Act **(15 ILCS 405/12)**: "The Comptroller shall be the State payroll officer, shall maintain the official payroll for all State agencies and shall supervise the issuance of all payroll warrants. The Comptroller shall design and approve payroll voucher forms and payroll distribution schedule forms, and any person presenting a payroll distribution schedule to the Comptroller shall use the prescribed form."

State Comptroller Act **(15 ILCS 405/13)**: "The Comptroller shall prepare a schedule showing the dates on which all employees of the State shall be paid....No payment shall be made before the completion of the period for which the compensation is being paid, except that employees leaving the service of the State may be paid at the termination of their period of employment."

"Such schedule shall be prepared showing such dates of payment so as to provide as far as is practical, an even flow of work for issuance of warrants in payment of personal services." The procedure for calculating payments for fractional parts of a pay period is also prescribed.

State Comptroller Act **(15 ILCS 405/26)**: This section provides that deductions may be made from the net pay by the Comptroller's Office whenever an employee has authorized the withholding of a portion of his or her salary for a declared disaster.

State Salary & Annuity Withholding Act **(5 ILCS 365/3**): This section provides the Comptroller with the directive to withhold deductions from an employee's salary based upon the withholding authorization which he has completed.

State Salary & Withholding Act **(5 ILCS 365/4)**: This section specifies the type of voluntary deductions that can be made under the Act.

Wage Deduction for Benefit of Creditors Act **(735 ILCS 5/12 - 801)**: This section describes the statutory duty of the employer (the particular state agency which employs the defendant named in the wage deduction summons) when served with a wage deduction summons.

Voluntary Payroll Deductions Act of 1983 **(5 ILCS 340/1):** This Act authorizes the withholding of monies for certain qualified charitable organizations upon employee request.

State Finance Act **(30 ILCS 105/14a**): This section describes the procedures for payment of accrued vacation time, overtime and sick leave upon the death or termination of an employee.

State Finance Act **(30 ILCS 105/9.03)**: This section provides the certification statement required for every State payroll voucher. Public Act 100-0655 amended 30 ILCS 105/9.03 on July 31, 2018 and applies to appropriations passed after this

date. Public Act 100-0655 prohibits the Governor's Office from paying employees of that office from other state agency appropriations. The Illinois Office of the Comptroller will not accept payroll vouchers from the Governor's Office citing appropriations passed after July 31, 2018, belonging to other state agency.

FEDERAL AND STATE W-4 FORMS (Exhibits 23.20.05-A and 23.20.05-B)

PURPOSE

Each employee must complete a Federal and State W-4 form (Comptroller forms C-25). The C-25 forms can be found on the Comptroller's website at http://illinoiscomptroller.gov/agencies/accounting-forms/. Worksheets for completion of the W-4 forms are included. The information entered on these forms is used to calculate the amount of federal and state withholding taxes as certified on the payroll voucher for each employee.

The IRS provides additional assistance for employees completing the Federal W-4 form at https://www.irs.gov/individuals/tax-withholding-estimator.

REQUIREMENTS

Effective January 1, 1982, all State agencies must have on file a properly completed Federal and State W-4 form for all active employees. If an employee refuses to complete a W-4 form or refuses to correct an invalid W-4 form, then use the following guidelines. An employee who was first paid wages prior to 2020 should be treated as single and claiming zero allowances on a 2019 or older W-4 form. An employee who is first paid wages in 2020, including an employee who previously worked for you and was rehired in 2020, should be treated as if the employee had checked the box for Single or Married Filing Separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2020 W-4 form.

State agencies must maintain the last effective W-4 forms for terminated employees for a period of 4 1/2 years or as long as wages are owed. Any employee returning from a leave of absence of six months or longer is required to complete a new Federal and State W-4 form. The W-4 forms should be completed and signed by each employee. The original, signed form must be retained by the employing agency.

EXEMPTION FROM INCOME TAX WITHHOLDING FOR ELIGIBLE PERSONS

An employee may claim exemption from income tax withholding if he or she did not have income tax liability in the prior year and expects the same in the current year. However, the wages may still be subject to social security and Medicare taxes. In most cases, an employee may claim

exemption from state income tax only if he can claim exemption from federal income tax. To continue claiming exemption from withholding an employee must complete a new W-4 form each year by February 15th. If the employee doesn't complete a new W-4 form by February 15th agencies should begin withholding as if the employee had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2020 W-4 form.

WITHHOLDING ON NONRESIDENT ALIENS

Employers should refer to the following IRS publications for withholding instructions for nonresident aliens, IRS Publication 515 *Withholding of Tax on Nonresident Aliens and Foreign Entities* at https://www.irs.gov/publications/p515, IRS Publication 519 *U.S. Tax Guide for Aliens* at https://www.irs.gov/pub519, and Notice 1392 *Supplemental Form W-4 Instructions for Nonresident Aliens* at https://www.irs.gov/pub/irs-pdf/n1392.pdf.

Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

► **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
► **Give Form W-4 to your employer.**
► **Your withholding is subject to review by the IRS.**

OMB No. 1545-0074

2020

Step 1: Enter Personal Information

(a) First name and middle initial	Last name	**(b) Social security number**
Address		► **Does your name match the name on your social security card?** If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to *www.ssa.gov*.
City or town, state, and ZIP code		

(c) ☐ **Single or Married filing separately**
☐ **Married filing jointly** (or Qualifying widow(er))
☐ **Head of household** (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at *www.irs.gov/W4App* for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ► ☐

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents

If your income will be $200,000 or less ($400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by $2,000 ► $ _____

Multiply the number of other dependents by $500 . . . . ► $ _____

Add the amounts above and enter the total here . . . . . **3** $

Step 4 (optional): Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . . **4(a)** $

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . . **4(b)** $

(c) Extra withholding. Enter any additional tax you want withheld each **pay period** . **4(c)** $

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

► _____ **Employee's signature** (This form is not valid unless you sign it.) ► _____ **Date**

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)

General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to *www.irs.gov/FormW4*.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 **and** you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at *www.irs.gov/W4App* if you:

1. Expect to work only part of the year;

2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;

3. Have self-employment income (see below); or

4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at *www.irs.gov/W4App* to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

Multiple jobs. *Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.*

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b)—Multiple Jobs Worksheet *(Keep for your records.)*

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than $120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at *www.irs.gov/W4App*.

1	**Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3	**1**	$
2	**Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
	a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a	**2a**	$
	b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	**2b**	$
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	**2c**	$
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.	**3**	
4	**Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	**4**	$

Step 4(b)—Deductions Worksheet *(Keep for your records.)*

1	Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 7.5% of your income	**1**	$
2	Enter: • $24,800 if you're married filing jointly or qualifying widow(er) • $18,650 if you're head of household • $12,400 if you're single or married filing separately	**2**	$
3	If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-"	**3**	$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information	**4**	$
5	**Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4	**5**	$

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$0	$220	$850	$900	$1,020	$1,020	$1,020	$1,020	$1,020	$1,210	$1,870	$1,870
$10,000 - 19,999	220	1,220	1,900	2,100	2,220	2,220	2,220	2,220	2,410	3,410	4,070	4,070
$20,000 - 29,999	850	1,900	2,730	2,930	3,050	3,050	3,050	3,240	4,240	5,240	5,900	5,900
$30,000 - 39,999	900	2,100	2,930	3,130	3,250	3,250	3,440	4,440	5,440	6,440	7,100	7,100
$40,000 - 49,999	1,020	2,220	3,050	3,250	3,370	3,570	4,570	5,570	6,570	7,570	8,220	8,220
$50,000 - 59,999	1,020	2,220	3,050	3,250	3,570	4,570	5,570	6,570	7,570	8,570	9,220	9,220
$60,000 - 69,999	1,020	2,220	3,050	3,440	4,570	5,570	6,570	7,570	8,570	9,570	10,220	10,220
$70,000 - 79,999	1,020	2,220	3,240	4,440	5,570	6,570	7,570	8,570	9,570	10,570	11,220	11,240
$80,000 - 99,999	1,060	3,260	5,090	6,290	7,420	8,420	9,420	10,420	11,420	12,420	13,260	13,460
$100,000 - 149,999	1,870	4,070	5,900	7,100	8,220	9,320	10,520	11,720	12,920	14,120	14,980	15,180
$150,000 - 239,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,190	16,050	16,250
$240,000 - 259,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,520	17,170	18,170
$260,000 - 279,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	13,120	15,120	17,120	18,770	19,770
$280,000 - 299,999	2,040	4,440	6,470	7,870	9,190	10,720	12,720	14,720	16,720	18,720	20,370	21,370
$300,000 - 319,999	2,040	4,440	6,470	8,200	10,320	12,320	14,320	16,320	18,320	20,320	21,970	22,970
$320,000 - 364,999	2,720	5,920	8,750	10,950	13,070	15,070	17,070	19,070	21,290	23,590	25,540	26,840
$365,000 - 524,999	2,970	6,470	9,600	12,100	14,530	16,830	19,130	21,430	23,730	26,030	27,980	29,280
$525,000 and over	3,140	6,840	10,170	12,870	15,500	18,000	20,500	23,000	25,500	28,000	30,150	31,650

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$460	$940	$1,020	$1,020	$1,470	$1,870	$1,870	$1,870	$1,870	$2,040	$2,040	$2,040
$10,000 - 19,999	940	1,530	1,610	2,060	3,060	3,460	3,460	3,460	3,640	3,830	3,830	3,830
$20,000 - 29,999	1,020	1,610	2,130	3,130	4,130	4,540	4,540	4,720	4,920	5,110	5,110	5,110
$30,000 - 39,999	1,020	2,060	3,130	4,130	5,130	5,540	5,720	5,920	6,120	6,310	6,310	6,310
$40,000 - 59,999	1,870	3,460	4,540	5,540	6,690	7,290	7,490	7,690	7,890	8,080	8,080	8,080
$60,000 - 79,999	1,870	3,460	4,690	5,890	7,090	7,690	7,890	8,090	8,290	8,480	9,260	10,060
$80,000 - 99,999	2,020	3,810	5,090	6,290	7,490	8,090	8,290	8,490	9,470	10,460	11,260	12,060
$100,000 - 124,999	2,040	3,830	5,110	6,310	7,510	8,430	9,430	10,430	11,430	12,420	13,520	14,620
$125,000 - 149,999	2,040	3,830	5,110	7,030	9,030	10,430	11,430	12,580	13,880	15,170	16,270	17,370
$150,000 - 174,999	2,360	4,950	7,030	9,030	11,030	12,730	14,030	15,330	16,630	17,920	19,020	20,120
$175,000 - 199,999	2,720	5,310	7,540	9,840	12,140	13,840	15,140	16,440	17,740	19,030	20,130	21,230
$200,000 - 249,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
$250,000 - 399,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
$400,000 - 449,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,450	19,940	21,240	22,540
$450,000 and over	3,140	6,230	8,810	11,310	13,810	15,710	17,210	18,710	20,210	21,700	23,000	24,300

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$0	$830	$930	$1,020	$1,020	$1,020	$1,480	$1,870	$1,870	$1,930	$2,040	$2,040
$10,000 - 19,999	830	1,920	2,130	2,220	2,220	2,680	3,680	4,070	4,130	4,330	4,440	4,440
$20,000 - 29,999	930	2,130	2,350	2,430	2,900	3,900	4,900	5,340	5,540	5,740	5,850	5,850
$30,000 - 39,999	1,020	2,220	2,430	2,980	3,980	4,980	6,040	6,630	6,830	7,030	7,140	7,140
$40,000 - 59,999	1,020	2,530	3,750	4,830	5,860	7,060	8,260	8,850	9,050	9,250	9,360	9,360
$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,780	10,980	11,180	11,580	12,380
$80,000 - 99,999	1,900	4,300	5,710	7,000	8,200	9,400	10,600	11,180	11,670	12,670	13,580	14,380
$100,000 - 124,999	2,040	4,440	5,850	7,140	8,340	9,540	11,360	12,750	13,750	14,750	15,770	16,870
$125,000 - 149,999	2,040	4,440	5,850	7,360	9,360	11,360	13,360	14,750	16,010	17,310	18,520	19,620
$150,000 - 174,999	2,040	5,060	7,280	9,360	11,360	13,480	15,780	17,460	18,760	20,060	21,270	22,370
$175,000 - 199,999	2,720	5,920	8,130	10,480	12,780	15,080	17,380	19,070	20,370	21,670	22,880	23,980
$200,000 - 249,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
$250,000 - 349,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
$350,000 - 449,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,900	25,200
$450,000 and over	3,140	6,840	9,560	12,140	14,640	17,140	19,640	21,530	23,030	24,530	25,940	27,240

Illinois Department of Revenue

Form IL-W-4

Employee's and other Payee's Illinois Withholding Allowance Certificate and Instructions

Note: These instructions are written for employees to address withholding from wages. However, this form can also be completed and submitted to a payor if an agreement was made to voluntarily withhold Illinois Income tax from other (non-wage) Illinois income.

Who must complete Form IL-W-4?

If you are an employee, you must complete this form so your employer can withhold the correct amount of Illinois Income Tax from your pay. The amount withheld from your pay depends, in part, on the number of allowances you claim on this form.

Even if you claimed exemption from withholding on your federal Form W-4, U.S. Employee's Withholding Allowance Certificate, because you do not expect to owe any federal income tax, you may be required to have Illinois Income Tax withheld from your pay (see Publication 130, Who is Required to Withhold Illinois Income Tax). If you are claiming exempt status from Illinois withholding, you must check the exempt status box on Form IL-W-4 and sign and date the certificate. Do not complete Lines 1 through 3.

If you are a resident of Iowa, Kentucky, Michigan, or Wisconsin, or a military spouse, see Form W-5-NR, Employee's Statement of Nonresidence in Illinois, to determine if you are exempt.

Note If you do not file a completed Form IL-W-4 with your employer, if you fail to sign the form or to include all necessary information, or if you alter the form, your employer must withhold Illinois Income Tax on the entire amount of your compensation, without allowing any exemptions.

When must I submit this form?

You should complete this form and give it to your employer on or before the date you start work. You must submit Form IL-W-4 when Illinois Income Tax is required to be withheld from compensation that you receive as an employee. You may file a new Form IL-W-4 any time your withholding allowances increase. If the number of your claimed allowances decreases, you **must** file a new Form IL-W-4 within 10 days. However, the death of a spouse or a dependent does not affect your withholding allowances until the next tax year.

When does my Form IL-W-4 take effect?

If you do not already have a Form IL-W-4 on file with your employer, this form will be effective for the first payment of compensation made to you after this form is filed. If you already have a Form IL-W-4 on file with this employer, your employer may allow any change you file on this form to become effective immediately, but is not required by law to change your withholding until the first payment of compensation is made to you after the first day of the next calendar quarter (that is, January 1, April 1, July 1, or October 1) that falls at least 30 days after the date you file the change with your employer.

Example: If you have a baby and file a new Form IL-W-4 with your employer to claim an additional allowance for the baby, your employer may immediately change the withholding for all future payments of compensation. However, if you file the new form on September 1, your employer does not have to change your withholding until the first payment of compensation is made to you after October 1. If you file the new form on September 2, your employer does not have to change your withholding until the first payment of compensation made to you after December 31.

How long is Form IL-W-4 valid?

Your Form IL-W-4 remains valid until a new form you have submitted takes effect or until your employer is required by the Department to disregard it. Your employer is required to disregard your Form IL-W-4 if

- you claim total exemption from Illinois Income Tax withholding, but you have not filed a federal Form W-4 claiming total exemption, or
- the Internal Revenue Service (IRS) has instructed your employer to disregard your federal Form W-4.

What is an "exemption"?

An "exemption" is a dollar amount on which you do not have to pay Illinois Income Tax that you may claim on your Illinois Income tax return.

What is an "allowance"?

The dollar amount that is exempt from Illinois Income Tax is based on the number of allowances you claim on this form. As an employee, you receive one allowance unless you are claimed as a dependent on another person's tax return (*e.g.,* your parents claim you as a dependent on their tax return). If you are married, you may claim additional allowances for your spouse and any dependents that you are entitled to claim for federal income tax purposes. You also will receive additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind.

Note: For tax years beginning on or after January 1, 2017, the personal exemption allowance, and additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind, may **not** be claimed on your Form IL-1040 if your adjusted gross income for the taxable year exceeds $500,000 for returns with a federal filing status of married filing jointly, or $250,000 for all other returns. You may complete a new Form IL-W-4 to update your exemption amounts and increase your Illinois withholding.

How do I figure the correct number of allowances?

Complete the worksheet on the back of this page to figure the correct number of allowances you are entitled to claim. Give your completed Form IL-W-4 to your employer. Keep the worksheet for your records.

Note If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

How do I avoid underpaying my tax and owing a penalty?

You can avoid underpayment by reducing the number of allowances or requesting that your employer withhold an additional amount from your pay. Even if your withholding covers the tax you owe on your wages, if you have non-wage income that is taxable, such as interest on a bank account or dividends on an investment, you may have additional tax liability. If you owe more than $500 tax at the end of the year, you may owe a late-payment penalty or will be required to make estimated tax payments. For additional information on penalties see Publication 103, Uniform Penalties and Interest. Visit our website at **tax.illinois.gov** to obtain a copy.

Where do I get help?

- Visit our website at **tax.illinois.gov**
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to
  ILLINOIS DEPARTMENT OF REVENUE
  PO BOX 19044
  SPRINGFIELD IL 62794-9044

Illinois Withholding Allowance Worksheet

Exhibit 23.20.05-B
July 1, 2020 (21-001)

General Information

Use this worksheet as a guide to figure your total withholding allowances you may enter on your Form IL-W-4.

Complete Step 1.

Complete Step 2 if

- you (or your spouse) are age 65 or older or legally blind, or
- you wrote an amount on Line 4 of the Deductions and Adjustments Worksheet for federal Form W-4.

If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld.

Step 1: Figure your basic personal allowances (including allowances for dependents)

Check all that apply:

☐ No one else can claim me as a dependent.

☐ I can claim my spouse as a dependent.

1 Enter the total number of boxes you checked. **1** _____

2 Enter the number of dependents (other than you or your spouse) you will claim on your tax return. **2** _____

3 Add Lines 1 and 2. Enter the result. This is the total number of basic personal allowances to which you are **entitled**. You are not required to claim these allowances. The number of basic personal allowances that you choose to claim will determine how much money is withheld from your pay. See Line 4 for more information. **3** _____

4 Enter the total number of basic personal allowances you choose to claim on this line and Line 1 of Form IL-W-4 below. This number may not exceed the amount on Line 3 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. **4** _____

Step 2: Figure your additional allowances

Check all that apply:

☐ I am 65 or older. ☐ I am legally blind.

☐ My spouse is 65 or older. ☐ My spouse is legally blind.

5 Enter the total number of boxes you checked. **5** _____

6 Enter any amount that you reported on Line 4 of the Deductions and Adjustments Worksheet for federal Form W-4 plus any additional Illinois subtractions or deductions. **6** _____

7 Divide Line 6 by 1,000. Round to the nearest whole number. Enter the result on Line 7. **7** _____

8 Add Lines 5 and 7. Enter the result. This is the total number of additional allowances to which you are **entitled**. You are not required to claim these allowances. The number of additional allowances that you choose to claim will determine how much money is withheld from your pay. **8** _____

9 Enter the total number of additional allowances you elect to claim on Line 2 of Form IL-W-4, below. This number may not exceed the amount on Line 8 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. **9** _____

IMPORTANT: If you want to have additional amounts withheld from your pay, you may enter a dollar amount on Line 3 of Form IL-W-4 below. This amount will be deducted from your pay in addition to the amounts that are withheld as a result of the allowances you have claimed.

✂ — — — — — — — — Cut here and give the certificate to your employer. Keep the top portion for your records. — — — — — — — — ✂

Illinois Department of Revenue

IL-W-4 Employee's Illinois Withholding Allowance Certificate

___ ___ ___ - ___ ___ - ___ ___ ___ ___
Social Security number

Name

Street address

City State ZIP

Check the box if you are exempt from federal and Illinois Income Tax withholding and sign and date the certificate. ☐

1 Enter the total number of basic allowances that you are claiming (Step 1, Line 4, of the worksheet). **1** _____

2 Enter the total number of additional allowances that you are claiming (Step 2, Line 9, of the worksheet). **2** _____

3 Enter the additional amount you want withheld (deducted) from each pay. **3** _____

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

Your signature Date

Employer: Keep this certificate with your records. If you have referred the employee's federal certificate to the IRS and the IRS has notified you to disregard it, you may also be required to disregard this certificate. Even if you are not required to refer the employee's federal certificate to the IRS, you still may be required to refer this certificate to the Illinois Department of Revenue for inspection. See Illinois Income Tax Regulations 86 Ill. Adm. Code 100.7110.

This form is authorized under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

PURPOSE

The State of Illinois has entered into reciprocal agreements with Iowa, Kentucky, Michigan, and Wisconsin to exempt from taxation and withholding the compensation paid to a resident of one of these states who is working in Illinois. To be entitled to the exemptions, residents of a reciprocal state must file a copy of Form IL-W-5NR, Employee's Statement of Nonresidence in Illinois, with the employing agency. If an employee moves out of the named state of residence after filing Form IL-W-5NR, the employee must notify the employing agency within 10 days and file a new Form IL-W-5NR, if applicable.

Agencies must contact the Comptroller's Office regarding withholding for any other states.

DISTRIBUTION

Agencies must have a copy of this form on file. The Comptroller's Office does not require a copy. For Iowa residents, a copy must be sent to the Iowa Department of Revenue.

EMPLOYEE ADDRESS CERTIFICATION (Exhibits 23.20.15-A and 23.20.15-B)

PURPOSE

Each employee must complete an Employee Address Certification form. This form includes information the Comptroller's Office must have to ensure accurate distribution of payroll warrants, earnings statements, and annual tax statements. In addition, this information assists our office in validating personal identification information with the Social Security Administration for tax reporting purposes.

REQUIREMENTS

Each new employee, employees that have transferred to a different State agency, or current employee that needs to update their name or address information should complete Comptroller Form C-26, *Employee Address Certification* (Exhibit 23.20.15-A). The C-26 form can be found on the Comptroller's website at https://illinoiscomptroller.gov/agencies/resource-library/accounting-forms/c-26-employee-address-certification/. The C-26 form should be completed and signed by each employee. The original, signed form must be retained by the employing agency. State agencies must maintain the most recent C-26 form for terminated employees for a period of 4 1/2 years or as long as wages are owed. Any employee returning from a leave of absence of six months or longer is required to complete a new C-26 form.

DISTRIBUTION

Agencies may provide this information to the Comptroller's Office in one of two ways. Agencies whose processor submits an electronic payroll address file on behalf of the agency does not need to provide the Comptroller's Office with a copy of the employees' C-26 forms. Information regarding the electronic payroll address file format can be found in Exhibit 23.20.15-B. Agencies whose processor does not submit electronic payroll address files, must submit a copies of the employees' C-26 forms to the Comptroller's Office.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Employee Address Certification

Agency Number	☐ **New Employee** ☐ **Address Change** ☐ **Name Change** **Former Name** _____		
Social Security Number - -	**Date of Birth** / /	**Voting County**	
Last Name	**First Name**	**Middle Initial**	
Voting Address	**City**	**State**	**Zip Code**
Mailing Address (if different than above)	**City**	**State**	**Zip Code**
Foreign State Providence	**Foreign Postal Code**	**Country Code**	

By signing below, I hereby certify that the information contained on this form is true, correct and complete to the best of my knowledge.

Employee Signature _____ **Date** / /

Please submit a copy of this completed form to the **State of Illinois Comptroller-Payroll Unit, 325 West Adams Street, Springfield, IL 62704**

C-26 (1/2020)

Payroll Address File

This document describes the file format to be used by State Agencies transmitting payroll address information directly to the Comptroller.

I. FILE CHARACTERISTICS

The Payroll Address File records are 360 bytes in length. Numeric fields are unpacked. The Payroll Address File consists of address information for an employee.

II. FILE ORDER

The file is in order of employee's social security number.

III. ADDRESS FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing **both** mailing and voting address information. Address information should come from the employee's W-4 card. **PUNCTUATION SHOULD NOT BE USED IN ADDRESS FIELDS**.

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	

IV. APPENDICES

A. Valid County Code Values

ADDRESS RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Social Security Number	1	9	9	9(9)	Unique ID Number assigned by the Social Security Administration
Date of Birth	10	17	8	9(8)	Date of birth of payee (MMDDCCYY)
Paycode	18	22	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Filler	23	42	20	X(20)	Value Spaces
Last Name	43	62	20	X(20)	Payee's last name
First Name	63	77	15	X(15)	Payee's first name
Middle Name	78	92	15	X(15)	Payee's middle name
Suffix	93	96	4	X(4)	Payee's suffix
The following information comes from the employees W4 card. PUNCTUATION SHOULD NOT BE USED IN THE FOLLOWING FIELDS					
Voting Location Address	97	118	22	X(22)	See III page 1
Voting Delivery Address	119	140	22	X(22)	See III page 1
Voting City	140	162	22	X(22)	See III page 1
Voting State	163	164	2	XX	See III page 1
Voting Zipcode	165	169	5	9(5)	See III page 1
Voting Zipcode Extension	170	173	4	9(4)	See III page 1
Voting County Code	174	176	3	9(3)	See Appendix A
Mailing Location Address	177	198	22	X(22)	See III page 1
Mailing Delivery Address	199	220	22	X(22)	See III page 1
Mailing City	221	242	22	X(22)	See III page 1
Mailing State	243	244	2	XX	See III page 1
Mailing Zipcode	245	249	5	9(5)	See III page 1
Mailing Zipcode Extension	250	253	4	9(4)	See III page 1
Foreign State/Province	254	276	23	X(23)	See III page 1
Foreign Postal Code	277	291	15	X(15)	See III page 1
Country Code	292	293	2	X(2)	See III page 1

ADDRESS RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
Filler	294	360	67	X(67)	Value Spaces; **Comptroller authorization required prior to usage**

County Code
Valid Format

COUNTY	CODE	COUNTY	CODE
Adams	001	Alexander	003
Bond	005	Boone	007
Brown	009	Bureau	011
Calhoun	013	Carroll	015
Cass	017	Champaign	019
Christian	021	Clark	023
Clay	025	Clinton	027
Coles	029	Cook	031
Crawford	033	Cumberland	035
DeKalb	037	DeWitt	039
Douglas	041	DuPage	043
Edgar	045	Edwards	047
Effingham	049	Fayette	051
Ford	053	Franklin	055
Fulton	057	Gallatin	059
Greene	061	Grundy	063
Hamilton	065	Hancock	067
Hardin	069	Henderson	071
Henry	073	Iroquois	075
Jackson	077	Jasper	079
Jefferson	081	Jersey	083
Jo Daviess	085	Johnson	087
Kane	089	Kankakee	091
Kendall	093	Knox	095
Lake	097	LaSalle	099
Lawrence	101	Lee	103
Livingston	105	Logan	107
McDonough	109	McHenry	111
McLean	113	Macon	115
Macoupin	117	Madison	119
Marion	121	Marshall	123
Mason	125	Massac	127
Menard	129	Mercer	131
Monroe	133	Montgomery	135
Morgan	137	Moultrie	139
Ogle	141	Peoria	143
Perry	145	Piatt	147
Pike	149	Pope	151
Pulaski	153	Putnam	155

County Code
Valid Format

COUNTY	CODE	COUNTY	CODE
Randolph	157	Richland	159
Rock Island	161	St Clair	163
Saline	165	Sangamon	167
Schuyler	169	Scott	171
Shelby	173	Stark	175
Stephenson	177	Tazewell	179
Union	181	Vermilion	183
Wabash	185	Warren	187
Washington	189	Wayne	191
White	193	Whiteside	195
Will	197	Williamson	199
Winnebago	201	Woodford	203
Out of State	300	Out of Country	400

AUTHORIZATION FOR DEPOSIT OF RECURRING PAYMENTS (EXHIBIT 23.20.25-A)

PURPOSE

The Authorization for Deposit of Recurring Payments (Form C-95A) is used by employees to authorize the electronic deposit of salary payments.

REQUIREMENTS

Employees may have salary payments electronically deposited into their savings or checking account at any bank, savings and loan association, or credit union which is a member of the Automated Clearing House (ACH) network. Public Act 97-0348 requires all employees receive their salary payments Direct Deposit or pay a $2.50 processing fee unless they are on the IOC Hardship File. Employees authorize electronic direct deposits by completion of the Authorization for Deposit of Recurring Payment Form (C-95 A). The form must be completed by the employee; portions of the form should be verified by the employee's financial institution. The completed form must be submitted to the employing agency before the first direct deposit payment can be requested. Only one account can be designated by the employee for the direct deposit. The entire net pay will be deposited into this account. If the employee wishes to have a portion of the deposit transferred to another account, the employee must make arrangements with the financial institution. It cannot be done through the Payroll System.

Before the first direct deposit is sent for an employee, the Comptroller's Office must send a "prenote". A prenote is a zero dollar transaction that must be sent through the ACH network at least three calendar days before any money is actually sent to the employee's account. It conveys the same information, with the exception of the dollar amount and transaction code, that will be carried on subsequent dollar entries. It notifies the employee's financial institution that the customer will be receiving deposits into the specified account and serves to identify any errors with the account type, account number, or financial institution routing number.

The prenote is sent the first time an employee is coded direct deposit on the payroll voucher. Payment will be made by paper warrant. If the Comptroller's Office is not notified of errors following the prenote process, the next payment to the employee will be by direct deposit. If an error occurs, the agency will be notified to take corrective action.

If an employee who had been receiving payment by direct deposit is not on the payroll for more than 365 days, a new prenote is required. If the unpaid leave is less than 366 days, a new prenote is not required.

RETENTION OF FORM C-95A

The agency must retain the form C-95A for two years after the employee terminates.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

STATE OF ILLINOIS

Authorization for Deposit of Recurring Payments

To apply for direct deposit of State of Illinois payroll payments, complete this form, sign and return it to your agency's Payroll Department along with a voided check.

___/___/___/___/___/___/___/___/___/
Social Security Number (Taxpayer Identification Number)

(Please type or print in ink)

_____ _____
Payee's Name *Name of Program Agency*

_____
Payee Mailing Address (Apt/P.O. Box) City State Zip Code

I, _____, certify the information provided on this form is correct. I authorize and
Type/Print Payee Name
request the program agency to direct my recurring payments for crediting in my account at the financial institution designated below and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my account. If a direct deposit cannot be made, I understand that the program agency shall provide payment to me by paper warrant. This authorization is not an assignment of my right to receive payment and revokes all prior payment direction notifications applicable to these payments. I understand that the financial institution designated reserves the right to cancel this agreement by notice to me.

SAMPLE

_____ _____ _____
Signature of Payee *Date* *Work Area Code and Telephone Number*

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

NOTE: It is recommended that you contact your financial institution to verify your correct transit routing and account numbers. Any errors in these numbers will cause direct deposits to be returned and replaced with paper warrants through the program agency.

_____ (__/__/__) __/__/__/ – __/__/__/__/
Name of Financial Institution *Financial Institution Area Code and Telephone Number*

_____
Branch Address, City, State, Zip Code

__/__/__/__/__/__/__/__/__/ __/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/
Financial Institution Routing Number *Payee Account Number*

You must select **one** of the following options*:*

☐ Direct deposit to my **CHECKING** account.
☐ Direct deposit to my **SAVINGS** account.

Official Use Only

_____ __/__/__/__/__/__/__/__/__/ - __/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/__/
Agency Number *Verification of Routing Number* *Verification of Payee Account Number*

STATE OF ILLINOIS

IMPORTANT NOTICE: This form is to be used only for State of Illinois Recurring Payments.

If you wish your payments sent to your financial institution for deposit into your savings or checking account, you must complete this form to authorize this action. Some agencies may require your financial institution to verify routing and account information. The State Comptroller will forward your recurring payments to the destination you authorize. The financial institution may be any bank, savings bank, savings and loan association or similar institution, or Federal-or state-chartered credit union that is a member of the Automated Clearing House Access Program. If you do not have an account at such a facility, you must contact a qualifying financial institution and establish an account prior to enrolling for direct deposit.

INSTRUCTIONS

Please type or print in ink all information requested.

1. Type or print the payee's Social Security Number. Do not include dashes.
2. Type or print the name of the person to whom the payment is made. This is the Payee Name except where a representative payee has been appointed or a guardian or conservator has been appointed by a Court.
3. Type or print the Name of Program Agency.
4. Type/Print Payee Name in the space provided, sign where indicated (Signature of Payee) and print Date.
5. Type or print the Work Area Code and Telephone Number of the payee or a number where the payee can be reached during the day.
6. Type or print the Name of Financial Institution in which the payee's account resides.
7. Type or print the Financial Institution Area Code and Telephone Number.
8. Type or print the financial institution Branch Address, City, State, Zip Code where the payee's account resides.
9. Type or print the 9-digit Financial Institution Routing Number that appears at the bottom of the payee's printed checks. (The program agency may require the payee to have this information verified by the financial institution prior to submitting the authorization form.)
10. Type or print the Payee Account Number that also appears at the bottom of the payee's printed checks. The number of digits varies among institutions.
11. You must select one account type to receive recurring payments **(Checking or Savings)**. Payee must indicate which one of his accounts (Savings or Checking) should receive the recurring direct deposits.
12. Attach a voided check before submitting this completed form to your agency's payroll clerk. Do not substitute a deposit slip for the voided check. Financial institutions may alter numbers that appear on deposit slips for internal purposes.

CANCELLATION INSTRUCTIONS

When entered in the payee's record with the program agency, this authorization will remain in effect until canceled by notice to the program agency by the payee or in the event of death of the payee or the beneficiary of this payment. The financial institution should also be notified if the payee cancels this agreement. The financial institution may cancel their agreement by providing the payee with a written notice 30 days in advance of the cancellation date. The payee must advise the program agency immediately if this authorization is cancelled. The financial institution cannot cancel this authorization by advice to the program agency.

Privacy Act Notice:

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

DEDUCTION AUTHORIZATION AND REVOCATION FORMS

PAYROLL DEDUCTION AUTHORIZATION FORMS

An employee wishing to authorize payroll deduction for insurance, money owed another State agency, Union dues, Credit Union, Association dues, Contribution to a facility of Higher Education, Insurance or certain State parking must complete a Payroll Deduction Authorization form supplied by the employing agency or the vendor.

Timing Requirements

Payroll Deduction Authorization forms must be on file in the agency's office. These forms need not be filed with the Comptroller's Office.

CHARITY DEDUCTION AUTHORIZATION FORM

An employee wishing to authorize a payroll deduction for an approved charity must complete the appropriate deduction authorization form which may be provided by the employing agency or charity.

Timing Requirements

Charity Deduction Authorization forms must be on file in the agency's office. These forms need not be filed with the Comptroller's Office.

DEDUCTION AUTHORIZATION REVOCATION

An employee who desires to partially or totally discontinue a payroll deduction must notify the employing agency in writing or on a revocation form provided by the agency or vendor.

PAYROLL VOUCHER (Exhibit 23.20.50, Appendix F)

PURPOSE

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

TIMING REQUIREMENT

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

DISTRIBUTION

There should be two (2) copies of the payroll voucher for the following distribution:

1. Comptroller copy.
2. Agency copy.

INPUT ERROR CORRECTION

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

CONTENTS

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

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

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

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

4. Social Security (Last 4 Digits): This is the last four digits of the employee's social security number.

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

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

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

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

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

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

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

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

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

PAYROLL VOUCHER DISTRIBUTION SCHEDULE (Exhibit 23.20.50 Appendix F)

PURPOSE

The voucher distribution schedule serves as a transmittal document for the payroll voucher, and contains a summary of the accounting distribution of the individual employee records contained in the voucher. This includes charges to personal services, Retirement, Retirement Pickup, Insurance Reimbursement and the employer's contribution to FICA and Medicare whenever applicable.

TIMING REQUIREMENTS

A voucher distribution schedule must accompany each payroll voucher.

DISTRIBUTION

Two (2) copies of the Distribution Schedule should be printed for the following distribution:

1. Comptroller - Attach to the Comptroller's copy of the payroll voucher.
2. Agency - To be retained by the agency.

CONTENTS

The data elements on the Payroll Voucher Distribution Schedule are as follows:

REFERENCE		CONTENTS
1	Department	Enter the name of the department, agency, board, or commission.
2	For Period Of	Enter the pay period.
3	Payroll Number Fund Dept. Code	Enter as follows: Fund -- Enter the three-digit fund code. Department -- Enter the two-digit agency code. Code -- Enter the three-digit payroll identifier code assigned by the Comptroller.
4	Division and Title Appropriation	Enter the division within the agency (administrative, operations, etc.) and the title of the appropriation (personal services, electronic data processing, etc.).
5	Voucher Number	Enter the voucher number exactly as it appears on the payroll voucher to which the schedule is attached.
6	Fund	Enter the three-digit fund code from which the payroll is being paid (001-General Revenue, 011-Road Fund, etc.).
7	Account Code and Object	Enter the organization account code and detail expenditure object as described in the statewide accounting system appropriation coding structure.
8	Amount	Enter the amount of expenditure to be charged to each appropriation account.

PAYROLL VOUCHER INPUT FILE

PURPOSE

The Voucher Input File facilitates processing of payroll vouchers in the Comptroller's Office by providing a copy of the voucher that serves as input directly into the automated payroll system. This minimizes transcription errors, provides for later cutoff dates at the agency and less clerical effort for the Comptroller's Office.

INPUT ERROR CORRECTION

The file must reflect the itemized data shown on the voucher including trailer records. Accumulation of detail file records for all monetary fields must equal and crossfoot to all columnary totals shown on the payroll voucher. Any out-of-balance situation will require a corrected voucher and file. Warrants will not be written until an out-of-balance situation is rectified by the submitting State agency.

Illinois State tax and Federal taxes will be verified based on the data provided. It is the agency's obligation as the employer to insure that the minimum tax is withheld as determined from the information shown on the employees' W-4 cards.

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

Agencies must FTP the payroll voucher file. The file layout is 1170 bytes in length. Numeric fields are unpacked. An Excel version of the file layout can be found at https://illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms.

The Payroll Voucher File consists of two types of records as described below.

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

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

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
PAYROLL CODE AGENCY	8	9	2	99	2 DIGIT PAYROLL AGENCY IDENTIFIER CODE ASSIGNED BY IOC
PAYROLL CODE DIVISION	10	12	3	9(3)	3 DIGIT PAYROLL IDENTIFIER CODE ASSIGNED BY IOC
FILLER	13	13	1	X	VALUE SPACES
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
OBJECT CODE	24	27	4	9(4)	MAJOR OBJECT
SEQUENCE	28	29	2	99	SEQUENCE NUMBER
ACCOUNT TYPE	30	31	2	99	APPROPRIATION ACCOUNT TYPE
FILLER	32	32	1	X	VALUE SPACES
DETAIL OBJECT CODE	33	36	4	9(4)	DETAIL OBJECT CODE
FISCAL YEAR	37	38	2	99	APPROPRIATION FISCAL YEAR
SOCIAL SECURITY NUMBER	39	47	9	9(9)	SOCIAL SECURITY NUMBER
NAME FIRST	48	62	15	X(15)	PAYEE FIRST NAME
NAME MIDDLE	63	77	15	X(15)	PAYEE MIDDLE NAME
NAME LAST	78	97	20	X(20)	PAYEE LAST NAME
NAME SUFFIX	98	101	4	X(4)	PAYEE SUFFIX
SEX CODE	102	102	1	X	SEX OF PAYEE **VALID VALUES** M = MALE F = FEMALE N = NOT DISCLOSED
DATE OF BIRTH	103	110	8	9(8)	DATE OF BIRTH (MMDDCCYY)

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
EMPLOYEE STATUS CODE	111	111	1	X	CODE INDICATING A CHANGE IN STATUS OF EMPLOYEE
EMPLOYEE STATUS DATE	112	119	8	9(8)	DATE OF CHANGE IN EMPLOYEE STATUS (MMDDCYY)
POSITION CLASSIFICATION CODE	120	124	5	X(5)	CODE DENOTING POSITION OR JOB TITLE
BASIS TIME WORK	125	125	1	X	CODE INDICATIING THE TYPE OF TIME WORKED & RATE TO CALCULATE SALARY
TIME WORK	126	129	4	X(4)	NUMBER OF UNITS OF TIME PAYMENT IS TO BE MADE FOR
RATE OF PAY	130	136	7	9(5)V99	AMOUNT OF MONEY TO BE PAID FOR EACH UNIT OF TIME
BASE PAY	137	143	7	9(5)V99	AMOUNT TO BE PAID FOR PAY PERIOD COVERED, EXCLUDING OVERTIME & LUMP SUM PAYMENTS
OVERTIME	144	150	7	S9(5)V99	AMOUNT OF MONEY PAID ABOVE BASE PAY DUE FOR WORK PERFORMED IN ADDITION TO NORMAL WORKING HOURS
LUMP SUM VACATION	151	158	8	S9(5)V99	PAYOUT OF EMPLOYEE BENEFIT TIME, INCLUDING BENEFIT TIME DUE UPON EMPLOYMENT TERMINATION
GROSS	159	166	8	9(6)V99	TOTAL AMOUNT EARNED BEFORE DEDUCTIONS
ADDITIONAL GROSS CODE 1	167	167	1	X	VALUE SPACES, CONTACT THE IOC FOR ADDITIONAL GROSS CODES
ADDITIONAL GROSS 1	168	174	7	S9(5)V99	VALUE ZEROES; CERTAIN TYPES OF COMPENSATION SUBJECT TO WITHHOLDING INCLUDED IN GROSS
ADDITIONAL GROSS CODE 2	175	175	1	X	VALUE SPACES, CONTACT THE IOC FOR ADDITIONAL GROSS CODES

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
ADDITIONAL GROSS 2	176	182	7	S9(5)V99	VALUE ZEROES; CERTAIN TYPES OF COMPENSATION SUBJECT TO WITHHOLDING INCLUDED IN GROSS
W4 FED TAX TABLE INDICATOR	183	184	2	XX	INDICATES W4 ELECTIONS & FILING STATUS FOR FEDERAL TAX WITHHOLDING. **VALID VALUES** P1 = W4 PRIOR TO 2020 SINGLE P2 = W4 PRIOR TO 2020 MARRIED S1 = 2020 W4 STANDARD/SINGLE S2 = 2020 W4 STANDARD/MARRIED S3 = 2020 W4 STANDARD/HEAD OF HOUSEHOLD X1 = 2020 W4 STEP 2 BOX CHECKED/SINGLE X2 = 2020 W4 STEP 2 BOX CHECKED/MARRIED X3 = 2020 W4 STEP 2 BOX CHECKED/HEAD OF HOUSEHOLD
MARITAL STATUS	185	185	1	9	INDICATES MARRIED OR SINGLE, INFORMATIONAL
FED EXEMPT	186	187	2	XX	ALLOWABLE EXCLUSIONS IN CALCULATING FED TAX. EXEMPTIONS SHOULD ONLY BE APPLIED WITH 2019 & OLDER W4 FORMS. EMPLOYEES CAN CLAIM "EXEMPT" ON ANY W4 FORM. **VALID VALUES** '00' THRU '99' 'E' = EXEMPT (EITHER BYTE)
FED TAX	188	195	8	S9(6)V99	AMOUNT OF FEDERAL TAX WITHHELD BASED ON W4 ELECTIONS
STATE CODE	196	197	2	99	STATE CODES; SEE APPENDIX A
STATE EXEMPT	198	199	2	XX	ALLOWABLE EXCLUSIONS USED IN CALCULATING STATE TAX. **VALID VALUES** '00' THRU '99' 'E' = EXEMPT (EITHER BYTE)

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
STATE EXEMPT LINE 2	200	201	2	XX	ALLOWABLE EXCLUSIONS USED IN CALCULATING STATE TAX, FOR BLIND AND/OR OVER 65 YEARS OF AGE. **VALID VALUES** '00' THRU '99' 'E' = EXEMPT (EITHER BYTE) SPACES = NOT ELIGIBLE
STATE TAX	202	208	7	S9(5)V99	AMOUNT WITHHELD FOR STATE INCOME TAX
FICA CODE	209	209	1	X	CODE TO INDICATE IF FICA IS TO BE WITHHELD. **VALID VALUES** A = SUBJECT TO SOCIAL SECURITY & MEDICARE B = NOT SUBJECT TO SOCIAL SECURITY OR MEDICARE C = SUBJECT TO MEDICARE ONLY F = ANNUAL SOCIAL SECURITY LIMIT MET SUBJECT TO MEDICARE
FICA	210	216	7	S9(5)V99	AMOUNT OF SOCIAL SECURITY TAX WITHHELD
MEDICARE	217	223	7	S9(5)V99	AMOUNT OF MEDICARE TAX WITHHELD
EIC	224	228	5	S9(3)V99	VALUE ZEROES/NOT CURRENTLY IN USE
FED TAX WITHHOLDING ADJUSTMENT	229	236	8	S9(6)V99	TOTAL AMOUNT ENTERED IN STEP 3 & STEP 4/LINE C OF EMPLOYEE'S W4 FORM COMPLETED AFTER 2019 OR TOTAL AMOUNT EMPLOYEE ELECTED TO HAVE ADDITIONALLY WITHHELD ON A 2019 OR OLDER W4 FORM. THE AMOUNT IN THIS FIELD MUST BE ADDED TO THE FEDERAL TAX FIELD, BYTES 188-195.

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					***PLEASE NOTE**: THE AMOUNT OF THE ENTRY AN EMPLOYEE HAS MADE IN STEP 3, STEP 4 LINE 4A, AND STEP 4 LINE 4B SHOULD BE DIVIDED BY THE NUMBER OF PAY PERIODS AN EMPLOYEE HAS IN A YEAR. THE AMOUNT ENTERED IN 4/LINE 4C IS A PER PAY PERIOD AMOUNT SO IT SHOULD NOT BE DIVIDED BY NUMBER OF PAY PERIODS.*
FILLER	237	240	4	9(4)	VALUE ZEROS
UNION STATUS CODE	241	241	1	X	CODE INDICATING EMPLOYEE UNION MEMBERSHIP STATUS. **VALID VALUES** 1 = UNION DEDUCTION/MEMBER 2 = UNION DEDUCTION /NON-MEMBER 3 = UNION DEDUCTION/MEMBER OF MULTIPLE UNIONS SPACE = NO UNION DEDUCTION
GROUP INSURANCE ATTRIBUTABLE INCOME	242	247	6	S9(4)V99	COST OF GROUP TERM LIFE INSURANCE PROVIDED BY THE EMPLOYER FOR COVERAGE OVER $50,000
OTHER COMPENSATION SUBJECT TO WITHHOLDING	248	254	7	S9(5)V99	COMPENSATION RECEIVED, SUBJECT TO FEDERAL, STATE, SOCIAL SECURITY, & MEDICARE TAX
OTHER COMPENSATION	255	261	7	S9(5)V99	AMOUNT NOTING EMPLOYEE IS RECEIVING PAYMENTS REPORTED AS INCOME BUT NOT SUBJECT TO WITHHOLDING
CMS TRANSIT	262	266	5	S9(3)V99	PRETAX DEDUCTION FOR COMMUTER HIGHWAY VEHICLE TRANSIT PASS
CMS PARKING	267	271	5	S9(3)V99	PRETAX DEDUCTION FOR PARKING ADMINISTERED BY CMS
FLEX SPENDING DCAP	272	278	7	S9(5)V99	PRETAX DEDUCTION FOR DEPENDENT CARE ASSISTANCE PROGRAM

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
FLEX SPENDING MCAP	279	285	7	S9(5)V99	PRETAX DEDUCTION FOR THE MEDICAL CARE ASSISTANCE PROGRAM
DEFERRED COMP	286	292	7	S9(5)V99	PRETAX DEDUCTION FOR DEFERRED COMPENSATION PROGRAM
LONG TERM CARE CARRIER CODE	293	294	2	XX	VALUE SPACES/NOT CURRENTLY IN USE
LONG TERM CARE	295	301	7	S9(5)V99	VALUE ZEROES/NOT CURRENTLY IN USE
FILLER	302	305	4	X(4)	VALUE SPACES
RETIREMENT CAP	306	313	8	S9(6)V99	ANNUAL SALARY CAP PER TIER 2 RETIREMENT CODE
YTD FICA GROSS*	314	321	8	S9(6)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD FICA GROSS
YTD MEDICARE GROSS*	322	329	8	S9(6)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD MEDICARE GROSS
RETIREMENT VOUCHER GROSS*	330	337	8	S9(6)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD GROSS SUBJECT TO RETIREMENT
NON-TAXABLE INCOME	338	345	8	S9(6)V99	AMOUNT OF INCOME NOT SUBJECT TO FEDERAL OR STATE TAX
NON-TAXABLE BENEFITS	346	352	7	S9(5)V99	NON-TAXBALE PORTION OF STATE HEALTH, STATE DENTAL, OR OTHER PRE-TAX MISCELLANEOUS BENEFIT DEDUCTIONS, NOT SUBJECT TO FEDERAL, STATE, FICA, OR MEDICARE TAX.
RETIREMENT PICKUP CODE	353	354	2	99	CODE USED TO DETERMINE AMOUNT OF RETIREMENT PICKED UP BY THE EMPLOYER; SEE APPENDIX B
RETIREMENT PICKUP AMOUNT	355	361	7	S9(5)V99	AMOUNT OF RETIREMENT PICKED UP BY EMPLOYER

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
RETIREMENT CODE	362	362	1	X	CODE INDICATING RETIREMENT SYSTEM AND CONTRIBUTION PERCENTAGE; SEE APPENDIX B
RETIREMENT AMOUNT	363	369	7	S9(5)V99	AMOUNT OF RETIREMENT WITHHELD
MAINTENANCE	370	374	5	S9(3)V99	AMOUNT DEDUCTED FROM EMPLOYEE'S PAY FOR MAINTENANCE, MEALS, HOUSING, ETC.
SOS PARKING	375	379	5	S9(3)V99	PRETAX DEDUCTION FOR PARKING WITH SOS FACILITY
STATE TAX ADJUSTMENT AMOUNT	380	385	6	S9(4)V99	AMOUNT OF ADDITIONAL STATE TAX AN EMPLOYEE HAS ELECTED TO WITHHOLD ON THEIR STATE W4 FORM. THE AMOUNT IN THIS FIELD MUST BE ADDED TO THE STATE TAX FIELD, BYTES 202-208.
TAX LEVY	386	392	7	9(5)V99	AMOUNT DEDUCTED FROM PAY FOR TAX LEVY, BANKRUPTCY, CHILD SUPPORT, OR VOLUNTARY AGREEMENT TO REPAY STATE AGENCY
GARNISHMENT CODE	393	395	3	X(3)	CODE IDENTIFYING WHICH GARNISHMENT TRAILER CORRELATES WITH THE GARNISHMENT AMOUNT DEDUCTED. **VALID VALUES** '001' THRU '099' SPACES = NO GARNISHMENT
GARNISHMENT AMOUNT	396	402	7	9(5)V99	AMOUNT WITHHELD FOR COURT ORDERED GARNISHMENT
W4 TAXABLE INCOME ADJUSTMENT	403	410	8	S9(6)V99	TOTAL AMOUNT ENTERED IN STEP 4A AND/OR 4B. THIS MAY BE AN ADDITION OR DEDUCTION FROM EMPLOYEE'S TAXABLE INCOME. THE FIELD SHOULD BE ZERO FILLED FOR EMPLOYEES WITH A 2019 OR OLDER W4 FORM ON FILE, OR DID NOT MAKE ENTRIES ON 4A OR 4B ON A 2020 OR NEWER W4 FORM.

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
					***PLEASE NOTE**: THE AMOUNT OF THE ENTRY AN EMPLOYEE HAS MADE IN STEP 3, STEP 4 LINE 4A, AND STEP 4 LINE 4B SHOULD BE DIVIDED BY THE NUMBER OF PAY PERIODS AN EMPLOYEE HAS IN A YEAR. THE AMOUNT ENTERED IN 4/LINE 4C IS A PER PAY PERIOD AMOUNT SO IT SHOULD NOT BE DIVIDED BY NUMBER OF PAY PERIODS.*
FILLER	411	413	2	99	VALUE ZEROS
ELIGIBILITY CODE	414	414	1	X	SEE APPENDIX C
UNITS OF LIFE INSURANCE	415	418	4	9(4)	NUMBER OF BASIC UNITS OF LIFE INSURANCE PAID BY THE STATE
WORK RATE PERCENTAGE	419	420	2	99	PERCENTAGE OF TIME A PART TIME EMPLOYEE WORKS WHO QUALIFIES AND ELECTS TO ENROLL IN STATE INSURANCE PROGRAM
INSURANCE PAY PERIOD	421	421	1	X	NUMBER OF FULL PAY PERIODS A STATE EMPLOYEE IS CHARGED FOR PRORATED HEALTH & LIFE INSURANCE
INSURANCE REIMBURSEMENT	422	428	7	S9(5)V99	AMOUNT THE EMPLOYER OWES FOR EMPOYEE HEALTH INSURANCE COVERAGE FOR VOUCHERS NOT PAID FROM GENERAL REVENUE OR THE ROAD FUND
STATE LIFE CARRIER	429	430	2	XX	REFER TO CMS BENEFIT PLAN DOCUMENTS
STATE LIFE PLAN CODE	431	432	2	XX	REFER TO CMS BENEFIT PLAN DOCUMENTS
STATE LIFE AMOUNT	433	439	7	S9(5)V99	AMOUNT DEDUCTED FROM GROSS PAY FOR EMPLOYEE'S PORTION OF LIFE INSURANCE
STATE HEALTH CARRIER	440	441	2	XX	REFER TO CMS BENEFIT PLAN DOCUMENTS

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
STATE HEALTH PLAN CODE	442	443	2	XX	REFER TO CMS BENEFIT PLAN DOCUMENTS
STATE HEALTH AMOUNT	444	450	7	S9(5)V99	AMOUNT DEDUCTED FROM GROSS PAY FOR EMPLOYEE'S HEALTH INSURANCE PLAN
DENTAL CARRIER CODE	451	452	2	XX	REFER TO CMS BENEFIT PLAN DOCUMENTS
DENTAL PLAN CODE	453	454	2	XX	REFER TO CMS BENEFIT PLAN DOCUMENTS
DENTAL AMOUNT	455	461	7	S9(5)V99	AMOUNT DEDUCTED FROM GROSS PAY FOR EMPLOYEE'S DENTAL INSURANCE
MISC 1 DEDUCTION CODE TYPE	462	462	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 1 DEDUCTION CODE COMPANY	463	465	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 1 DEDUCTION AMOUNT	466	472	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 2 DEDUCTION CODE TYPE	473	473	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 2 DEDUCTION CODE COMPANY	474	476	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 2 DEDUCTION AMOUNT	477	483	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 3 DEDUCTION CODE TYPE	484	484	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 3 DEDUCTION CODE COMPANY	485	487	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 3 DEDUCTION AMOUNT	488	494	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
MISC 4 DEDUCTION CODE TYPE	495	495	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 4 DEDUCTION CODE COMPANY	496	498	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 4 DEDUCTION AMOUNT	499	505	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 5 DEDUCTION CODE TYPE	506	506	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 5 DEDUCTION CODE COMPANY	507	509	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 5 DEDUCTION AMOUNT	510	516	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 6 DEDUCTION CODE TYPE	517	517	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 6 DEDUCTION CODE COMPANY	518	520	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 6 DEDUCTION AMOUNT	521	527	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 7 DEDUCTION CODE TYPE	528	528	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 7 DEDUCTION CODE COMPANY	529	531	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 7 DEDUCTION AMOUNT	532	538	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 8 DEDUCTION CODE TYPE	539	539	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 8 DEDUCTION CODE COMPANY	540	542	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
MISC 8 DEDUCTION AMOUNT	543	549	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 9 DEDUCTION CODE TYPE	550	550	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 9 DEDUCTION CODE COMPANY	551	553	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 9 DEDUCTION AMOUNT	554	560	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 10 DEDUCTION CODE TYPE	561	561	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 10 DEDUCTION CODE COMPANY	562	564	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 10 DEDUCTION AMOUNT	565	571	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 11 DEDUCTION CODE TYPE	572	572	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 11 DEDUCTION CODE COMPANY	573	575	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 11 DEDUCTION AMOUNT	576	582	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 12 DEDUCTION CODE TYPE	583	583	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 12 DEDUCTION CODE COMPANY	584	586	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 12 DEDUCTION AMOUNT	587	593	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
MISC 13 DEDUCTION CODE TYPE	594	594	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 13 DEDUCTION CODE COMPANY	595	597	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 13 DEDUCTION AMOUNT	598	604	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 14 DEDUCTION CODE TYPE	605	605	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 14 DEDUCTION CODE COMPANY	606	608	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 14 DEDUCTION AMOUNT	609	615	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 15 DEDUCTION CODE TYPE	616	616	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 15 DEDUCTION CODE COMPANY	617	619	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 15 DEDUCTION AMOUNT	620	626	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 16 DEDUCTION CODE TYPE	627	627	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 16 DEDUCTION CODE COMPANY	628	630	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 16 DEDUCTION AMOUNT	631	637	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 17 DEDUCTION CODE TYPE	638	638	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
MISC 17 DEDUCTION CODE COMPANY	639	641	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 17 DEDUCTION AMOUNT	642	648	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 18 DEDUCTION CODE TYPE	649	649	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 18 DEDUCTION CODE COMPANY	650	652	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 18 DEDUCTION AMOUNT	653	659	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 19 DEDUCTION CODE TYPE	660	660	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 19 DEDUCTION CODE COMPANY	661	663	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 19 DEDUCTION AMOUNT	664	670	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION CODE
MISC 20 DEDUCTION CODE TYPE	671	671	1	X	CODE USED TO IDENTIFY THE TYPE OF DEDUCTION BEING MADE
MISC 20 DEDUCTION CODE COMPANY	672	674	3	X(3)	CODE USED TO IDENTIFY THE SPECIFIC ORGANIZATION THE DEDUCTION IS BEING PAID TO
MISC 20 DEDUCTION AMOUNT	675	681	7	S9(5)V99	AMOUNT WITHHELD FOR THE ASSOCIATED DEDUCTION 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

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
DIRECT DEPOSIT TRANSACTION CODE	697	698	2	99	FORM OF PAYMENT IDENTIFIER CODE **VALID VALUES** '00' = HARDCOPY '22' = CHECKING '32'= SAVINGS
DIRECT DEPOSIT INSTITUTION CODE	699	706	8	9(8)	PAYEE'S BANK ROUTING NUMBER FOR DIRECT DEPOSIT PAYMENTS
DIRECT DEPOSIT ACCOUNT CODE	707	723	17	X(17)	PAYEE'S BANK ACCOUNT NUMBER FOR DIRECT DEPOSIT PAYMENTS
FILLER	724	725	2	99	VALUE ZEROS
FILLER	726	728	3	9(3)	VALUE ZEROS
LOCATION ADDRESS	729	750	22	X(22)	EMPLOYEE MAILING ADDRESS LOCATION, *EXAMPLE APT 1A*
DELIVERY ADDRESS	751	772	22	X(22)	EMPLOYEE MAILING ADDRESS NUMBER AND STREET
CITY	773	794	22	X(22)	EMPLOYEE MAILING ADDRESS CITY
STATE	795	796	2	XX	EMPLOYEE MAILING ADDRESS STATE
ZIP CODE	797	801	5	9(5)	EMPLOYEE MAILING ADDRESS ZIP CODE
ZIP CODE EXTENSION	802	805	4	9(4)	EMPLOYEE MAILING ADDRESS ZIP CODE 4 DIGIT EXTENSION
FOREIGN STATE/PROVINCE	806	828	23	X(23)	EMPLOYEE MAILING ADDRESS FOREIGN/STATE PROVINCE, *EXAMPLE ONTARIO*
FOREIGN POSTAL CODE	829	843	15	X(15)	EMPLOYEE MAILING ADDRESS FOREIGN POSTAL CODE, *EXAMPLE M2N 6L9*
COUNTRY CODE	844	845	2	XX	EMPLOYEE MAILING ADDRESS COUNTRY CODE, *EXAMPLE CA FOR CANADA*

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
W2 OVERTIME REPORTING	846	853	8	S9(6)V99	QUALIFIED OVERTIME AMOUNTS CALCULATED BY EMPLOYING AGENCY TO BE REPORTED ON EMPLOYEES' W-2
VOUCHER NUMBER	854	861	8	X(8)	IDENTIFICATION NUMBER ASSIGNED TO A VOUCHER BY THE AGENCY. ***PLEASE NOTE**: VOUCHER NUMBERS MUST BE UNIQUE BY AGENCY BY FISCAL YEAR*
VOUCHER APPROVAL DATE	862	869	8	9(8)	DATE VOUCHER IS PROCESSED AND APPROVED IN SAMS
INPUT CODE*	870	870	1	X	VALUE SPACES; RETURN FILE WILL HAVE A "T"
PAY PERIOD BEGIN DATE	871	878	8	9(8)	DATE OF THE FIRST DATE OF THE PERIOD OF TIME COVERED FOR THE PAYMENT BEING MADE
PAY PERIOD END DATE	879	886	8	9(8)	DATE OF THE LAST DATE OF THE PERIOD OF TIME COVERED FOR THE PAYMENT BEING MADE
PAY PERIOD	887	888	2	99	2 DIGIT CODE INDICATING WHICH PAY PERIOD OF THE YEAR THE PAYMENT IS FOR. THE PAY PERIOD NUMBER IS ASSIGNED AND PROVIDED ON THE ANNUAL IOC PAY SCHEDULES.
TYPE HELP	889	889	1	X	INDICATES REGULAR OR SUPPLEMENTAL PAY **VALID VALUES** R = REGULAR S = SUPPLEMENTAL
FREQUENCY OF PAY	890	890	1	9	CODE INDICATING MONTHLY, SEMI- MONTHLY, OR BI-WEEKLY PAY FREQUENCY **VALID VALUES** 1 = MONTHLY 2 = SEMI-MONTHLY 3 = BI-WEEKLY
DISTRIBUTION CODE	891	894	4	X(4)	ASSIGNED BY AGENCY FOR SORTING PAY WARRANTS
IB UNIT CODE	895	898	4	9(4)	VALUE ZEROS

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
GAAP CODE	899	902	4	X(4)	VALUE SPACES
MESSAGE 1	903	962	60	X(60)	FOR AGENCY USE TO PROVIDE MESSAGE ON EARNING STATEMENT OR PAY STUB
MESSAGE 2	963	1022	60	X(60)	FOR AGENCY USE TO PROVIDE MESSAGE ON EARNING STATEMENT OR PAY STUB
NET AMOUNT	1023	1030	8	9(6)V99	AMOUNT OF WARRANT OR DIRECT DEPOSIT PAYMENT
WARRANT NUMBER*	1031	1039	9	X(9)	CHECK NUMBER
DIRECT DEPOSIT TRACE NUMBER*	1040	1046	7	9(7)	UNIQUE NUMBER INDICATING DIRECT DEPOSIT PAYMENTS
ISSUE DATE*	1047	1054	8	9(8)	DATE PAYMENT IS TO BE ISSUED TO PAYEE
SALARY REVERSAL CODE	1055	1057	3	X(3)	CODE IDENTIFYNG WHICH REVERSAL CODE CORRELATES WITH REVERSAL TRAILER. **VALID VALUES** '001' THRU '150' SPACES = NO SALARY REVERSAL
SALARY REVERSAL AMOUNT	1058	1065	8	S9(6)V99	TOTAL AMOUNT OF DEDUCTIONS BEING REVERSED
SALARY REVERSAL GROSS	1066	1073	8	S9(6)V99	ORIGINAL GROSS AMOUNT FOR TOTAL REVERSAL, GROSS AMOUNT BEING REVERSED FOR PARTIAL REVERSAL
SALARY REVERSAL ORIG DATE	1074	1081	8	9(8)	PAY PERIOD END DATE THAT IS BEING REVERSED (MMDDCCYY)
SALARY REVERSAL ORIG WARRANT	1082	1090	9	X(9)	WARRANT NUMBER FROM THE PAYMENT BEING REVERSED
DIRECT DEPOSIT ORIG TRACE	1091	1097	7	9(7)	TRACE NUMBER FROM THE PAYMENT BEING REVERSED

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
SECONDARY ASSIGNMENT	1098	1098	1	X	CODE INDICATING IF EMPLOYEE IS BEING PAID FROM PRIMARY OR SECONDARY EMPLOYING AGENCY **VALID VALUES** P = PRIMARY S = SECONDARY
RETIREMENT MAX SWITCH	1099	1099	1	X	SET TO "Y" WHEN ANNUAL SALARY LIMIT IS REACHED
YTD GROSS SUBJECT TO RETIREMENT TIER 2*	1100	1107	8	S9(6)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD TIER 2 RETIREMENT GROSS
YTD GROSS*	1108	1115	8	S9(6)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD GROSS PAID
YTD FEDERAL TAX*	1116	1123	8	S9(6)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD AMOUNT OF FEDERAL TAX WITHHELD
YTD FICA*	1124	1130	7	S9(5)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD AMOUNT OF FICA WITHHELD
YTD MEDICARE*	1131	1137	7	S9(5)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD AMOUNT OF MEDICARE TAX WITHHELD
YTD STATE TAX*	1138	1144	7	S9(5)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD AMOUNT OF STATE TAX WITHHELD
YTD NON-TAXABLE INCOME*	1145	1151	7	S9(5)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD AMOUNT OF NON- TAXABLE BENEFITS AND/OR PRE- TAX DEDUCTIONS
YTD OTHER COMPENSATION*	1152	1158	7	S9(5)V99	VALUE ZEROES; RETURN FILE WILL CONTAIN YTD AMOUNT OF OTHER COMPENSATION, OTHER COMPENSATION SUBJECT TO WITHHOLDING, AND GROUP INSURANCE ATTRIBUTABLE INCOME
YTD OVERTIME	1159	1166	8	S9(6)V99	VALUES ZEROES; RETURN FILE WILL CONTAIN YTD AMOUNT OF TOTAL OVERTIME INCOME PAID

DETAIL RECORD

DATA ELEMENT	BYTES FROM	BYTES THRU	LENGTH	PICTURE	COMMENTS
FILLER	1167	1168	2	X(2)	VALUE SPACES
PAYROLL CODE SCHEDULE	1169	1170	2	99	PAYROLL SCHEDULE NUMBER ASSIGNED TO THE PAYROLL CODE

*RETURN FILE FIELDS

TRAILER RECORD

DATA ELEMENT	BYTES FROM	BYTES 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; **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)	Value Zeroes **or** 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

STATE CODE
Valid Values

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

NOTE: Illinois has a reciprocal agreement with Kentucky, Michigan, Wisconsin, and Iowa. To determine if other state codes are available, please contact the Comptroller's Office, Payroll Unit.

RETIREMENT PICKUP CODE
Valid Values

CODE	PERCENT/DESCRIPTION
00	None [0%]
01	4%
02	5.5%
03	8%
04	4.5%
05	3.52%
06	1.0%
07	9.0%
08	2.0%
09	2.75%
10	3.0%
11	4.12%
12	2.50%
13	1.50%

TIER 1
RETIREMENT CODE
Valid Values

CODE	PERCENT/DESCRIPTION
0	8%
1	4%
2	12.5%
4	INELIGIBLE
6	GENERAL ASSEMBLY – 9.5%
7	TEACHERS – 9%
8	JUDGES – 8.5%
9	UNIVERSITY – 8%
M	8.5%
R	12.5%
S	8.5%
W	NON-PERMANENT RETIREE OR LUMP SUM PAYMENT
X	GENERAL ASSEMBLY – 11.5%
Y	JUDGES – 11%

TIER 2
RETIREMENT CODE
Valid Values

CODE	PERCENT/DESCRIPTION
A	8%
B	4%
C	12.5%
4	INELIGIBLE
G	GENERAL ASSEMBLY 11.5%
H	GENERAL ASSEMBLY 9.5%
T	TEACHERS
J	JUDGES 11.0%
L	JUDGES 8.5%
V	UNIVERSITY
K	12.5%
D	8.5%
W	NON-PERMANENT RETIREE/LUMP SUM PAYMENT
Z	UNIVERSITY

For further information, contact the SERS Accounting Division.

ELIGIBILITY CODE
Valid Values

CODE	DESCRIPTION
A	Active Employment
C	No Insurance
D	Immediate Annuity
E	Deferred Annuity
F	Retiree
G	Survivor
H	Survivor of Deferred Annuity
I	Non-certified Survivor
J	Survivor of Retiree
K	Disabled Recipient
L	Survivor of Employee Immediate/Annuity
M	Active Part Time Employee
P	Part Time – Health/Dental
Q	Survivor Employee/Immediate Annuity
U	Life Part Time
Z	Health/Dental
8	Active Life
@	Part Time – Health/Dental

AS ESTABLISHED BY CMS GROUP INSURANCE DIVISION

TRAILER NAME 2
Valid Format

Trailers with COMPTROLLER'S CODE of 12 or 14

CODE	PIC	COMMENTS
FIPS CODE		
State Code	XX	State Code
County Code	X(3)	County Code
Filler	X	Value Spaces
Case ID	X(20)	Docket Number from Court Order
Filler	X(12)	Value Spaces

TRAILER NAME 3
Valid Format

Trailers with COMPTROLLER'S CODE of 12 or 14

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

STATE OF ILLINOIS
PAYROLL VOUCHER DISTRIBUTION

SCHEDULE

DEPARTMENT FOR PERIOD OF

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

FOR COMPTROLLER'S USE ONLY

TYPE HELP _____ TYPE PAY _____ PAY PERIOD _____

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE_____

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

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

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE_____

TRL CODE	TRAILER NAME 1	TRAILER NAME 2	TRAILER NAME 3	TRAILER AMT
12-SDU	STATE DISBURSEMENT UNIT	17001 CASE ID	*****6789 Y PARENT,A	100.00
14-SDU	SUPPORT WITHHOLDING FEE	17001 CASE ID	*****6789 Y PARENT,A	2.50
30-0C7	GROUP INS PREMIUM FUND			500.00
30-0G6	UNITED OF OMAHA LIFE	INSURANCE COMPANY		100.00
82-082	STATE EMPLOYEES RETIREMENT SYSTEM	SYSTEM		50.00
83-083	STATE EMPLOYEES RETIREMENT SYSTEM	STATE CONTRIBUTION		500.00
89-001	STATE EMPLOYEES RETIREMENT SYSTEM	EMPLOYER PICKED UP RETIREMENT		40.00

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

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE_____

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

DIRECT DEPOSIT: EMPLOYEE COUNT 99,999 AMOUNT 9999999.99

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

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE_____

APPROVED FOR PAYMENT

NAME_____

BY _____
HEAD OF UNIT OR AUTHORIZED AGENT

CERTIFICATION

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

If I am submitting this payroll voucher by facsimile or email, I hereby certify by signing and so filing that the original signed document exists in my possession.

(Date) Agency Head (Signature)

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

EMPLOYEE STATUS CODES
Valid Codes

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

TRAILER RECORD CODES

	PAYEE NAME	COMPTROLLER CODE	ACTUAL CODE
1.	Fund XXX (XXXXX-XXXX-XXXX) % Name of Agency	01	001 thru 150
2.	Money Owed a State Agency	10	001 thru 200
3.	Child Support	12	SDU, CPT, CP1 thru CP5
4.	Child Support Processing Fee	14	001 thru 200
5.	Teachers' Retirement System	15	015
6.	Hard Copy Fee	17	001
7.	Union Name	20	001, 002, 003, etc.*
8.	College Savings Program Name	25	001, 002, 003, etc.*
9.	Insurance Name	30	001, 002, 003, etc.*
10.	Deferred Compensation Plan Fund	35	035
11.	Roth 457	35	045
12.	Flexible Spending Account – Fund 202	37	037
13.	Secretary of State Parking Fees	45	045
14.	CMS Transit	45	035
15.	CMS Parking	45	040
16.	United Way Charities	50	050
17.	Charity (Other than United Way)	51	800, 900 thru 999*
18.	Illinois Gives	52	001 thru 013**
19.	Association Dues Name	60	001, 002, 003, etc.*
20.	Credit Union Name	70	001, 002, 003, etc.*
21.	Working Cash Fund – University Name	71	051 thru 075*
22.	University Foundation – University Name	72	076 thru 099*
23.	University Miscellaneous Deductions – University Name	73	001 thru 025*
24.	Tax Sheltered Annuities	74	001, 002, 003, etc.*
25.	University Retirement System	75	075
26.	Judges' Retirement System	80	080
27.	General Assembly Retirement System	81	081
28.	State Employees' Retirement System Employee Contribution to Retirement	82	082
29.	State Employees' Retirement System State Contribution to Retirement	83	083
30.	Teachers' Retirement System State Contribution	84	084
31.	Clerk of the Supreme Court State Contribution	85	085
32.	Social Security Administration Fund State Contribution – FICA/MEDICARE	86	086
33.	Insurance Reimbursement	88	088
34.	Federal Retirement System	87	087
35.	State Employees' Retirement System Employer Pickup of Employee Retirement Contributions	89	001

	PAYEE NAME	COMPTROLLER CODE	ACTUAL CODE
36.	General Assembly Retirement System Employer Pickup of Employee Retirement Contributions	89	006
37.	Teachers' Retirement System Employer Pickup of Employee Retirement Contributions	89	007
38.	Judges' Retirement System Employer Pickup of Employee Retirement Contributions	89	008
39.	State Universities' Retirement System Employer Pickup of Employee Retirement Contributions	89	009
40.	Social Security Administration Fund Employee Contribution – FICA/MEDICARE	90	090
41.	State of Illinois – Withholding	94	001*
42.	State of Illinois – Withholding – DHS (PA) Household	94	002*
43.	State of Kentucky – Withholding Tax (Reciprocal)	94	004*
44.	State of Michigan – Withholding Tax (Reciprocal)	94	005*
45.	State of Wisconsin – Withholding Tax (Reciprocal)	94	006*
46.	State of Iowa – Withholding Tax (Reciprocal)	94	007*
47.	***Treasurer, State of Illinois	95	095
48.	IW Offset	96	096**
49.	Garnishment	97	001 thru 200
50.	Tax Levy	98	001 thru 200
51.	Bankruptcy	99	001 thru 200

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

This certification is made in regard to the attached Contractual Payroll Employee Voucher cited below:

Agency _____

Voucher Number _____

Voucher Amount _____

Pay Period _____ to _____

Pay Code _____

Certification of Contractual Payroll Employee Payments

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

If I am submitting this voucher by facsimile or email, I hereby certify by signing and so filing that the original signed document exists in my possession.

(Date) **Agency Head (Signature)**

SALARY REFUND SYSTEM OVERVIEW

The salary reversal system provides the method of correcting salary overpayments. The system provides for:

1. Collecting the net pay warrant amount from the employee
2. Recovering all deductions
3. Correcting the employee's earnings record

Agencies must submit a petition seeking approval to process a salary reversal. A template of a Petition to Process Salary Reversal may be requested from the Comptroller Payroll Processing unit. Upon approval of the petition, the agency must then submit the recovered net pay warrant (Treasurer's draft representing the overpayment) along with any deductions not to be recovered through the payroll system (directly from the union, association, insurance company, etc., hereafter known as trailer payees) on a fully completed salary refund form.

Upon receipt of the salary refund form with the proper attachments, the Comptroller will approve the reversal and notify the agency of the pay period in which the reversal may be processed. All reversals must be processed by November 15 of the current year. See Payroll Bulletin 2-13 for further information.

Upon receipt of the salary reversal warrant, the Comptroller will credit the appropriation (if it has not lapsed) and update the employee's earnings by the amount received.

A salary refund does not have to be processed on the same payroll code or from the same account code from which the original warrant was written.

If an agency is requesting to process a salary reversal for a payment which occurred in a prior calendar year, the agency must submit certification from the employee that he or she has not and will not request from the Internal Revenue Service a refund of the over-collected social security and/or Medicare taxes. A template of the required certification may be requested from the Comptroller Payroll Processing unit.

If the payment to be reversed occurred in a prior calendar year and the employee had use of the funds (received state warrant or direct deposit of funds), no reversal of federal or state income tax withholdings will be allowed.

No reversal of employee retirement contributions will be allowed for prior calendar year payments.

SALARY REVERSAL PROCEDURES

PURPOSE

This procedure allows agencies to recover amounts deducted coincident to erroneous salary payments on the payroll voucher/file, as opposed to requesting cash refunds directly from the trailer payee. However, under certain circumstances, agencies may obtain the refund directly from the trailer payee.

TIMING REQUIREMENTS

Salary reversals should normally be processed within 45 days of the issue date on the original erroneous warrant. Reversals must be completed no later than the fifteenth day of November of the current year.

PROCESSING RULES

The following rules must be adhered to in the salary reversal procedure:

1. Overpayments to an active employee should be adjusted on a subsequent payroll voucher. A salary reversal can not be processed on an employee without prior written approval of the Comptroller's Office. Each payroll reversal shall be supported by a separate petition to process the salary reversal. The IOC will reject any payroll containing reversals that have not been previously approved in writing.

2. If a terminating employee is not entitled to the entire salary warrant, a cash refund may be submitted on a salary refund form. The taxes, FICA or Medicare and retirement must be retrieved via a salary reversal on a subsequent payroll by entering only those amounts applicable to the overpayment. Reversal records must have the original FICA and Retirement Codes.

3. The account code of the original warrant and the account code of the payroll voucher from which the money is being recovered do not have to agree.

4. Salary reversal records may not be combined with the employee's regular voucher records. A separate voucher entry is required. Agencies should sort their voucher so that all reversals are at the end of the payroll in alphabetical sequence.

5. Agencies may submit multiple salary reversal entries per employee on their payroll file.

6. The agency is responsible for collecting the full amount of money that was erroneously paid to the employee.

7. Agencies must determine that there is sufficient money in each payee trailer record to recover the money to be reversed. Example: If a salary reversal of $10.00 for Federal Tax is being processed, the payroll must contain at least $10.00 in Federal Tax deductions.

8. If a trailer record on a payroll does not contain sufficient money to process a complete reversal for a particular payee, it is permissible to reclaim the balance of the reversal on a subsequent payroll(s) by processing another salary reversal(s). If it is not practical to reclaim the money on subsequent payrolls, the agency should collect the outstanding balance directly from the trailer payee or the employee.

9. When a salary reversal involves a retirement system or a miscellaneous deduction code, such as credit unions, unions or associations, it is the agency's responsibility to contact the respective organization immediately and notify them of the salary reversal in order to prevent withdrawal of the amount to be reversed.

10. When a salary reversal involves member benefits, such as group health, dental or life insurance, it is the agency's responsibility to contact Central Management Services (Group Insurance Division - Analysis and Resolution Unit) to request a refund of the payment(s) needed to process the salary reversal.

11. The State Contribution to Retirement is to be reduced, using the employee total wages subject to SERS from the reversal entry on the voucher, to calculate the refund.

12. The State Contribution to FICA or Medicare is to be reduced, using the employee's wages subject to FICA/Medicare from the reversal entry on the voucher, to calculate the refund.

CONTENTS

The following entries must be made on the payroll voucher file for each salary reversal:

PAYROLL VOUCHER FILE POSITION	DESCRIPTION
48-62 (First) 63-77 (Middle) 78-97 (Last) 98-101 (Suffix)	Enter the employee's name exactly as it appeared on the original voucher.
39-47	Enter the employee's social security number, exactly as it appeared on the original voucher (even if the original entry was erroneous).
137-143	Enter .00 in the base pay.
159-166	Enter .00 in the gross amount earned field.
Dedicated and Miscellaneous Fields	Enter the amount in the deduction field that is being reversed. All salary reversal amounts are treated as negative. Enter the code relating to the trailer payee as it appeared on the original voucher.
1055-1057	Enter the reversal code. This is a three-digit code which is signed in numeric sequence by the agency. It refers to the number of salary reversals on a payroll. If there were three reversals on a payroll, the first code would be 001, the second 002, and the third 003, etc.
1058-1065	Enter the amount of the reversal. The amount entered in this field must be a positive (+) figure and it must equal the total of all negative entries.

PAYROLL VOUCHER FILE POSITION	DESCRIPTION
1066-1073	Enter the amount of overpayment.
1074-1081	Ending pay period date of erroneous payment.
1082-1090	Enter the original warrant number including the two-letter prefix.
1091-1097	Enter the trace number from the erroneous payment.
1023-1030	Enter .00 in Amount of Warrant field.

A trailer record for each salary reversal must be entered on the trailer page of the payroll. If multiple reversals are processed, a separate trailer record is required for each employee record. Each entry is to be preceded by the Comptroller code and actual code. The trailer record entries are:

1. Comptroller Code (01)

2. The Actual Code
   Enter the reversal code of the associated detail entry (position 1055-1057).

3. The Payee Name should be entered as follows:
   01 001 FUND XXX(XXXXXXXXXXXXXX)
   % Name of Agency
   Warrant Number Social Security Number

EXAMPLE: An employee of the Department of Transportation has been overpaid from account code 011-49401-1120-00-00-1120-89. The warrant number representing the overpayment is SB9999999 and the employee's social security number is 360-34-7117. The trailer record entry will appear as follows:

01 001 Fund 011(4940111200000)
% Department of Transportation
SB9999999 360347117

NOTE: The fund is the first three digits of the 16-digit account code (including the parentheses as shown) to which the original warrant was charged. (Position 1021-1030)

4. The amount of warrant for the trailer record must equal the reversal amount (1058-1065) entry of the detail entry.

SALARY REFUND FORM PROCESSING

PURPOSE

The Salary Refund Form is a transmittal document used for depositing money in the State Treasury, crediting the appropriation accounts and updating the employee's earnings record. The form must be accompanied by a State warrant, Treasurer's draft or university check for the amount to be redeposited. A separate salary refund form must be prepared for each salary warrant. The amounts entered on the form must match the reversal amounts.

TIMING REQUIREMENTS

Salary refund forms accompanied by State warrants, Treasurer's drafts or checks issued by one of the State-funded Illinois educational facilities should be processed within 60 days of the issue date on the erroneous salary warrant. Since the Comptroller's Office will not process any incomplete refunds, it is imperative that monies totaling the gross to be credited are attached to the Salary Refund Form (C-65).

DISTRIBUTION

One copy of the salary refund form should be retained by the agency and one copy should be sent to the Comptroller's Office. Exhibit 23.20.65-C is a blank form for agency use. A PDF fillable version of this form is also available on the Comptroller's website.

CONTENTS

The salary refund form must be completed as follows: (See Exhibit 23.20.65-A)

A Agency: Enter the agency name as it appeared on the original payroll voucher. Also enter the mailing address. (Enter the division, if it applies.)

B Transmittal Number and Date: Enter agency assigned Transmittal number and preparation date. (Please note that this information is for your internal agency use only.)

C Deposit Instrument Identification Type: If instrument is an advice of credit, enter a 1; a state warrant, enter a 2; a Treasurer's draft, enter a 3; a United States check, enter a 4; or a university check, enter a 5.

D Deposit Instrument Identification Number: Enter all instrument numbers.

E **This Date field remains for Comptroller use only.** The date in this section is the date the deposit is ordered into the fund by the Comptroller.

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

G Enter the total amount of refund.

H Enter the fund number.

Numbered Fields

1. Enter employee's Social Security Number.
2. Enter pay code on which the erroneous payment was made.
3. Enter employee's name as it appeared on the erroneous net pay warrant.
4. Enter the last day the employee worked for your agency. If the employee is current, enter N/A.
5. Enter warrant number of the erroneous net payment.
6. Enter the trace number if the erroneous payment was made through the Electronic Funds Transfer (EFT) program. If not, enter N/A.
7. Enter the issue date of the erroneous net pay warrant.
8. Enter the voucher number of the erroneous payment.
9. Enter the pay period of the erroneous payment.
10. Enter the appropriation account code from which the erroneous payment was made.
11. Enter the fiscal year from which the erroneous payment was made.
12. Enter the detail object code to which the erroneous payment was charged.
13. Enter the gross amount that will be credited. This amount must equal the total money submitted with this report. If it does not, an explanation must be attached.
14. Enter the gross amount of the original payment even if the entire gross is not being refunded.
15. Enter the net amount of the erroneous payment that is being refunded.
16. Enter the Federal income tax being refunded.
17. A. Enter the OASDI portion of the FICA tax being refunded. B. Enter the HI (Medicare) portion of the FICA tax being refunded.
18. Enter the amount of State income tax being refunded. The money in this field must be reclaimed from the same state as was deducted on the original payment.

18A. Enter the State code from which the money was reclaimed. This must be the same code that appeared on the erroneous payment voucher.

19. Enter the amount of retirement being refunded.

19A. Enter the appropriate retirement system code.
20. Enter the amount of deferred compensation being refunded.
21. Enter the amount of all tax-sheltered annuities being refunded.
22. Enter the amount of flexible spending, Medical Care (MCAP), being refunded. (From column 85 of the payroll voucher)
23. Enter the amount of flexible spending Dependent Care (DCAP), being refunded. (From column 86 of the payroll voucher)
24. Enter Parking, Transit and/or Retirement Buy Back.
25. Enter the total of all other deductions being refunded. This would include deductions appearing in the union, credit union, association, miscellaneous insurance, charity, garnishment, deductions appearing in the involuntary deductions other than garnishment field (31) of the payroll voucher, and any payments going back to a university.
26. Enter the amount of nontaxable benefits applicable to this refund. (From column 51 of the payroll voucher)
27. Enter the amount of other compensation subject to withholding applicable to this refund. (From column 54 of the payroll voucher)
28. Enter the amount of earned income credit applicable to this refund. (From column 67 of the payroll voucher)
29. Enter the amount of maintenance applicable to this refund. (From column 25 of the payroll voucher)
30. Enter the amount of nontaxable income applicable to this refund. (From column 53 of the payroll voucher)
31. Enter the amount of other compensation applicable to this refund. (From column 52 of the payroll voucher)
32. Enter the amount of Group insurance applicable to this refund. (From column 84 of the payroll voucher)
33. Enter the amount of retirement pickup if applicable to this refund.
34-36. For future use. Leave blank unless otherwise instructed by the Comptroller's Office.
37. Enter gross amount of refund. This amount must be the same as the amount in 13 and equal the total money accompanying this form. (Total of amounts 15 and 16 through 25 less 28)
38. The signature and title of an authorized individual from the agency is optional, but the date that the form was completed should be noted.

NOTE: The comments field is optional and may be used to supply additional information.

Exhibit 23.20.65-B illustrates a properly completed Salary Refund Form C-65.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Salary Refund
Report to the Comptroller

DISTRIBUTION
1. White-Returned to Comptroller
2. Blue-Treasurer-Banking Divison
3. Buff-Treasurer-Warrant Division
4. Pink-Returned to Agency
5. Canary-Retained by Comptroller
6. Green-Retained by Comptroller
7. Goldenrod-Retained by Agency

Agency: _____ (A)

Address: _____

Transmittal No. _____ (B)
Transmittal Date _____

DEPOSIT INSTRUMENT IDENTIFICATION	
TYPE	NUMBER
(C)	(D)

1. Social Security No.	2. Pay Code	3. Name of Employee (Last, First, Middle)	4. Last Day Employed

5. Original Warrant No.	6. Trace Number	7. Issue Date	8. Voucher No.	9. Original Pay Period

10. Appropriation Account Code Paid From	11. Fiscal Year	12. Detail Object	13. Gross To Be Credited

14. Original Gross $ _____
15. Net Amount To Be Credited $ _____

Deductions Refunded

16. Federal Income Tax $ _____
17. FICA
    - **A. OASDI** $ _____ Code _____ 17a.
    - **B. HI (Medicare)** $ _____ Code _____ 17b.
    - State Code _____ 18a.
18. State Income Tax $ _____
19. Retirement $ _____ Code _____ 19a.
20. Deferred Compensation $ _____
21. Tax Sheltered Annuity $ _____
22. Flexible Spending (MCAP) $ _____
23. Flexible Spending (DCAP) $ _____
24. _____ $ _____
25. All Other Deductions $ _____

OTHER

26. Non-Taxable Benefits $ _____
27. Other Compensation Subject to Withholding $ _____
28. Earned Income Credit $ _____
29. Maintenance $ _____
30. Non-Taxable Income $ _____
31. Other Compensation $ _____
32. Group Insurance Attributed Income $ _____
33. Retirement Pickup $ _____
34. _____ $ _____
35. _____ $ _____
26. _____ $ _____
37. Gross to be Credited $ _____

Comments:

38. Authorized Signature	Title	Phone	Date

Agency must complete Order Number, Document Total and Fund Number.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date _____ (E) Order No _____ (F)

Document Total: _____ (G)

Fund Number: _____ (H)

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

Form C-65
State of Illinois

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Salary Refund
Report to the Comptroller

DISTRIBUTION
1. White-Returned to Comptroller
2. Blue-Treasurer-Banking Divison
3. Buff-Treasurer-Warrant Division
4. Pink-Returned to Agency
5. Canary-Retained by Comptroller
6. Green-Retained by Comptroller
7. Goldenrod-Retained by Agency

Agency: Office of the Comptroller

Address: Administrative Services
325 West Adams
Springfield, IL 62704-1871

Transmittal No. SR30
Transmittal Date 7/6/XX

DEPOSIT INSTRUMENT IDENTIFICATION	
TYPE	NUMBER
2	SB8634051
2	SB8456353

1. Social Security No.	2. Pay Code	3. Name of Employee (Last, First, Middle)	4. Last Day Employed
XXX-XX-XXXX	04-003	Jones, James F.	

5. Original Warrant No.	6. Trace Number	7. Issue Date	8. Voucher No.	9. Original Pay Period
SB8456353	N/A	6/28/XX	1245	June 16-30, XXXX

10. Appropriation Account Code Paid From	11. Fiscal Year	12. Detail Object	13. Gross To Be Credited
0001-XXXXX-XXXX-XX-XX	05	1120	1,560.00

14. Original Gross	$	1,560.00				
15. Net Amount To Be Credited	$	768.87				
Deductions Refunded						
16. Federal Income Tax	$	288.16				
17. FICA						
A. OASDI	$	89.84	Code	A	17a.	
B. HI (Medicare)	$	21.01	Code		17b.	
			State			
18. State Income Tax	$	87.16	Code	01	18a.	
19. Retirement	$	63.73	Code	01	19a.	
20. Deferred Compensation	$	75.00				
21. Tax Sheltered Annuity	$					
22. Flexible Spending (MCAP)	$					
23. Flexible Spending (DCAP)	$					
24.	$					
25. All Other Deductions	$	166.23				

OTHER

26. Non-Taxable Benefits	$	44.15
27. Other Compensation Subject to Withholding	$	30.00
28. Earned Income Credit	$	
29. Maintenance	$	
30. Non-Taxable Income	$	
31. Other Compensation	$	
32. Group Insurance Attributed Income	$	3.14
33. Retirement Pickup	$	
34.	$	
35.	$	
26.	$	
37. Gross to be Credited	$	1,560.00

Comments:

38. Authorized Signature	Title	Phone	Date
	Acct Mgr	XXX-XXXX	7/21/XX

Agency must complete Order Number, Document Total and Fund Number.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date _____ Order No SXXXXX

Document Total: $1,560.00

Fund Number: 0001

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

Form C-65
State of Illinois

Exhibit 23.20.65-C
(12-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Salary Refund
Report to the Comptroller

DISTRIBUTION
1. White-Returned to Comptroller
2. Blue-Treasurer-Banking Divison
3. Buff-Treasurer-Warrant Division
4. Pink-Returned to Agency
5. Canary-Retained by Comptroller
6. Green-Retained by Comptroller
7. Goldenrod-Retained by Agency

Agency: _____

Address: _____

Transmittal No. _____
Transmittal Date _____

DEPOSIT INSTRUMENT IDENTIFICATION	
TYPE	NUMBER

1. Social Security No.	2. Pay Code	3. Name of Employee (Last, First, Middle)	4. Last Day Employed

5. Original Warrant No.	6. Trace Number	7. Issue Date	8. Voucher No.	9. Original Pay Period

10. Appropriation Account Code Paid From	11. Fiscal Year	12. Detail Object	13. Gross To Be Credited

14. Original Gross $ _____
15. Net Amount To Be Credited $ _____

Deductions Refunded

16. Federal Income Tax $ _____
17. FICA
    A. OASDI $ _____ Code _____ 17a.
    B. HI (Medicare) $ _____ Code _____ 17b.
    State
18. State Income Tax $ _____ Code _____ 18a.
19. Retirement $ _____ Code _____ 19a.
20. Deferred Compensation $ _____
21. Tax Sheltered Annuity $ _____
22. Flexible Spending (MCAP) $ _____
23. Flexible Spending (DCAP) $ _____
24. _____ $ _____
25. All Other Deductions $ _____

OTHER

26. Non-Taxable Benefits $ _____
27. Other Compensation Subject to Withholding $ _____
28. Earned Income Credit $ _____
29. Maintenance $ _____
30. Non-Taxable Income $ _____
31. Other Compensation $ _____
32. Group Insurance Attributed Income $ _____
33. Retirement Pickup $ _____
34. _____ $ _____
35. _____ $ _____
26. _____ $ _____
37. Gross to be Credited $ _____

Comments:

38. Authorized Signature	Title	Phone	Date

Agency must complete Order Number, Document Total and Fund Number.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date _____ Order No _____

Document Total: _____

Fund Number: _____

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

Form C-65
State of Illinois

AUTHORIZATION TO PICK UP SALARY WARRANTS (Exhibit 23.20.70-A)

PURPOSE

The Authorization to Pick Up Salary Warrants (Form SCO-345) is used by State or Courier employees to provide specimen signatures to the Comptroller for person(s) authorized to pick up Salary Warrants from the Office of the Comptroller.

TIMING REQUIREMENTS

Submission of a new card is required when a new State or Courier employee is authorized to pick up Salary Warrants. Agencies must notify the Comptroller by memorandum when an authorization is revoked.

DISTRIBUTION

One Authorization to Pick Up Salary Warrants must be prepared (for each person) and filed with the Comptroller's Office.

CONTENTS

Each Authorization to Pick Up Salary Warrants Card must be completed as follows:

1 Authorized Person: Name (first, middle, last) of the person authorized to pick up salary warrants at the Office of Comptroller.

2 Signature: Authorized person must sign the form before it is valid.

3 Agency Name: Complete Agency name.

4 Agency Head: Name (first, last) of Agency Head or Payroll Officer.

5 Signature of Agency Head: Agency Head or Payroll Officer must sign the form before it is valid.

6 Date Signed: Enter the date the Agency Head or Payroll Officer signed the form.

Exhibit 23.20.70-A
(25-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Authorization To Pick Up Salary Warrants

325 West Adams Street, Springfield, IL 62704

1. Name of Person Authorized to Pick Up Salary Warrants at the Office of State Comptroller	
2. Signature of Person Authorized to Pick Up Salary Warrants at the Office of State Comptroller	
3. Agency Name	5. Signature of Agency Head or Payroll Officer
4. Name of Agency Head or Payroll Officer	6. Date Signed by Agency Head or Payroll Officer
	7. Emergency Phone Number

SCO-345 2024

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 not 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.

FORM C-02
Revised 5/08

Contractual Service Voucher

STATE OF ILLINOIS

Name and Location of State Agency or Institutions

	2. Social Security Number	3. ☐ Place X in block 3 if this is your first request for payment at this address.
	4. Payee Name — (Last-First-Middle) — and Address	5. Voucher No. 6. Voucher Date 7. Account Code 8 a. State Cont. to Medicare Acct. # 8 b. State Cont. to Medicare Amount

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

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

12. Enter Sum of 10 and 11		
	Payee Warrant	Sum of 23 and 24 — 25.
	Treasurer State of Illinois	Enter Amount From 14 — 26.
	Revenue Illinois Department of	Enter Amount From 18 — 27.
	Social Sec Adm Fund Employee	Enter Amount From 20 — 28.
	Teachers' Retirement System	Enter Amount From 20.1 — 28.1
		Enter Amount From 22 — 29

Disposition of Copies	Frequency of Pay — Enter
1. Comptroller 2. Agency 3. Agency 4. Remittance Copy 5. Agency 6. Retained By Payee	1-If Monthly 2-If Semi-Monthly 3-If Other 4-If Non-Resident Lottery 5-If Non-Resident Commercial 6-Weekly 7-Bi-Weekly

Expenditure Object	Obligation Number	F	Add 25 thru 29
30.	31.	32.	33. 34.

35. For Agency Use Only	36. Split Reporting Indicator ◯
Date Approved for Payment	Certification of Receiving Agency I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.
Head of Unit or Authorized Agent — Date	(Date) — Agency Head (Signature)

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. →

PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT (Exhibit 23.30.10-A and B)

Payroll disbursements are made by warrant or direct deposit. The warrant stub and direct deposit earnings statement communicate year-to-date earnings and tax information to the employee, and itemizes the deductions from gross pay. They can also serve a personnel function by communicating information such as accrued vacation time and work-study program earnings to the employee via the two message areas.

SEQUENCE

Warrants and warrant stubs and earnings statements are printed in pay code (major), distribution code and alphabetical sequence.

FREQUENCY

Most State employees are paid semi-monthly, monthly or bi-weekly.

DISTRIBUTION

Warrants and warrant stubs or earnings statements for employees paid by direct deposit are distributed to the agencies for distribution to their employees or the Comptroller provides a file for agencies to create Electronic Earnings Statements.

CONTENTS

I. Payroll Warrant

A. Warrant Number – This is a unique number assigned by the Comptroller's Office (Use For Reference).

B. Pay This Amount - Net Amount of payment.

C. Distribution Code - This four-position field is the major sequence (within pay code) in which the warrants are printed. There are no restrictions on how this field is to be used.

D. Voucher Number – Original assigned number by agency. (Corresponds to Voucher)

E. Payroll Code - Every payroll is assigned a code by the Comptroller's Office. This code must appear on all vouchers (payroll) submitted by that agency.

F. Accounting Code - This is the account number (appropriation) to which the employee's gross earnings were charged.

G. Fiscal Year - The fiscal year to which the warrant is charged.

H. Pay Period Code - This code is an internal Comptroller code.

I. Date Issued - This is the scheduled pay date.

J. To The Order Of – Name and address of employee in which the warrant is issued.

K. Computer Printed Warrant Number - Must be equal to the pre-printed warrant number.

II. Warrant Stub

The data elements printed on the face of the warrant stub are:

1. Pay Period Ending Date - This is the last day of the pay period for which the employee is being paid.

2. Payroll Code - This is the five-digit code (assigned by the Comptroller) of the payroll on which the employee is paid.

3. Schedule Pay Date – This is the actual date the employee is to be paid.

4. Distribute Code – This four-position field is the major sequence (within pay code) in which the warrants are printed.

5. Warrant Number – The unique number assigned to the warrant.

6. Gross Earnings - Total calendar year-to-date earnings. Includes tax free and deferred income.

7. Federal Tax - Total calendar year-to-date federal income tax withheld.

8. F.I.C.A. - Total calendar year-to-date F.I.C.A. (Social Security) and Medicare withheld.

9. State Tax - Total calendar year-to-date state income tax withheld.

10. Other Compensation - Total calendar year-to-date of other compensation.

11. Non-Tax Income - Total calendar year-to-date of non-taxable and deferred income paid.

12. OVERTIME - Total calendar year-to-date overtime payments to employee.

13. Employee Name - Name of employee to which the warrant is issued.

14. Address - This is the employee's mailing address.

15. Social Security Number – This is the last four digits of the employee's social security number.

16. Base Pay - This is the amount of the employee's agreed upon pay for this period of time.

17. Overtime Pay - This is the amount employee is receiving as overtime pay this period.

18. Lump Sum Payments - This is a lump sum payment not subject to employee contributions to retirement.

19. Additional Gross - This is any additional amount that is taxable.

20. Gross Earnings - This is the total of all compensation paid in this pay period.

21. Deductions - This area of the stub shows each deduction made for the pay period.

22. Total Deductions - This is the total of all deductions for this pay.

23. Earned IncCred - Amount of Advance payment of earned income credit paid for this pay period.

24. Net Pay - This is the amount of compensation due employee after applicable deductions.

25. Message Field - Provides a message field for agencies that wish to use it.

III. Earnings Statement

Employees enrolled in the direct deposit program will receive earning statements instead of a warrant stub. This statement contains similar information as the warrant stub and also contains the trace number.

State Comptroller Act (15 ILCS 405/9.03a) requires State agencies to provide employees enrolled in the direct deposit program with payroll earning statements instead of a warrant stub. However, the Comptroller is the State payroll officer and maintains the official payroll for all State agencies. The Comptroller maintains the employees' YTD information, taxable wages, and is identified as the employer on all tax reporting documents submitted to federal and state revenue departments. Therefore, State agencies creating their own earnings statements must identify the Comptroller as the payer on the earnings statements.

Exhibit 23.30.10-A
(26-002)

SUSANA A. MENDOZA

COMPTROLLER - STATE OF ILLINOIS
325 W. Adams Street Springfield, IL 62704-1871

000006

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 10-15-2025
SCHEDULED PAY DATE 10-22-2025

01-198
0420

WARRANT
SA9384136

BEACH SANDY O 0420
2820 OCEAN DR
SPRINGFIELD IL 62704

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	115645.03
FEDERAL TAX	12868.81
F.I.C.A.	8470.80
STATE TAX	5004.03
OTHER COMP.	308.58
NON-TAX INCOME	14862.15
OVERTIME	5509.67

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

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
***-**-6889	5634.31	60.71	.00	.00	5695.02

DEDUCTIONS:

FEDERAL TAX	774.10	STATE TAX	245.88	FICA	416.60
RETIREMENT	228.46	OP HLTH INS	265.75	DEF. COMP.	250.00
WAGE DEDUCT.	819.98				

TOTAL DEDUCTIONS 3000.77

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT
SALADJ $352.31+ 0916-093025
1.00STR

NET PAY 2694.25

SA9484126
REFER TO THIS NUMBER

DRAWN BY SUSANA A. MENDOZA COMPTROLLER 70-2186 711
ON THE TREASURER OF THE STATE OF ILLINOIS
325 W. Adams Street Springfield, IL 62704-1871

PAY THIS AMOUNT: Two Thousand Six Hundred Ninety-Four**********25/100 $****2694.25

VOID AFTER TWELVE MONTHS

0420 01 198 PR000329 011 49406 1120 0000 26 20

DATE ISSUED 10-22-2025
SA9384136

TO THE ORDER OF:

BEACH SANDY O
2820 OCEAN DR
SPRINGFIELD IL 62704

COUNTERSIGNED AND REGISTERED

Michael Frerichs

Michael Frerichs, Treasurer, State of Illinois

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

GRANTED, DRAWN AND RECORDED

Susana A. Mendoza

Susana A. Mendoza, Comptroller, State of Illinois

⑈19194841261⑈ ⑆053101561⑆ 801807569⑈

Exhibit 23.30.10-B
(26-002)

SUSANA A MENDOZA
COMPTROLLER - STATE OF ILLINOIS

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 08/15/2025 04 001
SCHEDULED PAY DATE 08/15/2025

THIS IS NOT A DEPOSIT RECEIPT

WARRANT - TRACE NO
SA8320336-0001662

DOE, JAMES

333 PAYROLL AVE
SPRINGFIELD IL 627030000

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	**82354.32**
FEDERAL TAX	**12882.39**
F I C A	**6133.25**
STATE TAX	**3801.57**
OTHER COMP	**87.96**
NON-TAX INCOME	**5643.34**
OVERTIME	**0.00**

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

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
***-**-3123	5162.51	0.00	0.00	0.00	5162.51

DEDUCTIONS

FEDERAL TAX	**810.78**	**STATE TAX**	**238.55**	**FICA**	**384.23**
RETIREMENT	**103.36**	**OP HLTH INS**	**145.50**	**OTHER INS**	**30.31**
DEF. COMP	**100.00**	**Roth 457**	**125.00**		

Note

TOTAL DEDUCTIONS **1937.73**

* GROSS PAY INCREASED BY THIS AMOUNT

NET PAY **3224.78**

AGENCY RETURN FILE

PURPOSE

Agency Return Files are provided to agencies upon request. The purpose of the file is to provide an audit trail of warrants issued, create earnings statements, provide agencies with employee year-to-date totals and a means of responding to questions from employees.

DISTRIBUTION

The Agency Return Files are made available on the same day as the warrants and Earnings Statements. All Agency Return Files are sent to Central Management Services.

WAGE AND TAX STATEMENT - FORM W-2 (Exhibit 23.30.50-A)

PURPOSE

The wage and tax statement, Form W-2, provides employees with information concerning their earnings in the previous calendar year.

FREQUENCY

Forms W-2 are printed annually and are distributed no later than January 31. Duplicate W-2's are available upon request.

DISTRIBUTION

Forms W-2 are mailed to the employee's home address using the mailing address shown on the Federal W-4 card or the address submitted on an address file by the agency. (Exhibit 23.30.50-A, Page 2 of 2)

CONTENTS

1. Wages, tips, other compensation

   This is the total wages paid during the year less any nontaxable or deferred income.

2. Federal income tax withheld

   This is the total federal income tax withheld during the year.

3. Social security wages

   This is the total wages subject to the Social Security tax paid during the year.

4. Social security tax withheld

   This is the total Social Security tax withheld on the wages in box 3.

5. Medicare wages and tips

   This is the total wages subject to the medicare tax paid during the year.

6. Medicare tax withheld

   This is the total medicare tax withheld on the wages in box 5.

7. and 8. Not applicable.

9. Advance EIC payment

   Expired effective 12/31/2010

10. Dependent care benefits

    This is the total dependent care deductions made from the employee's pay.

11. Not applicable

12. a), b), c) and d)

    Any amount included in this box will be preceded by a letter code such as C, E, G etc. See the insert included with the W-2 for an explanation of the codes.

13. The "Pension Plan" box will be checked if:
    a) The employee contributed to a retirement system and/or
    b) The employer made retirement contributions to a retirement system on behalf of the employee

14. Other Benefits Included in Box 1 – this would include such items as vehicle usage.

15. State

    Indicates the state or states for which the employee had taxes withheld.

16. State Wages, Tips, etc.

Total wages reported to the state(s) Department(s) of Revenue. (The total of this box should equal the amount in box 1.)

17. State Income Tax

Total state income tax withheld from the employee's pay.

18., 19., and 20. Not applicable.

a Employee's social security number: 222-22-2222 — OMB No. 1545-0008

b Employer's identification number (EIN): 37-600 2057

c Employer's name, address, and ZIP code:
STATE OF ILLINOIS 69-0330001
COMPTROLLER - WITHHOLDING AGENT
325 WEST ADAMS STREET
SPRINGFIELD, ILLINOIS 62704-1871
* SALARY *
05-31-17
10-110

d Control number: 52450

e Employee's first name and initial: SUNNY — Last name: WEATHERY — Suff.

f Employee's address and ZIP code:
111 JULY ST
AUGUST IL 60001

1 Wages, tips, other compensation	34055.38
2 Federal income tax withheld	3091.80
3 Social security wages	35588.85
4 Social security tax withheld	2206.50
5 Medicare wages and tips	35588.85
6 Medicare tax withheld	515.97
7 Social security tips	
8 Allocated tips	
9	
10 Dependent care benefits	.00
11 Nonqualified plans	.00
12a	DD 20108.88
13 Statutory employee ☐ Retirement plan ☒ Third party sick pay ☐	
12b	.00
14 Other	
12c	.00
12d	.00
	.00

15 State	Employer's state I.D. No.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IL	1376002057	34055.38	1113.89			

Form W-2 Wage and Tax Statement 2016
Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return
Department of the Treasury-Internal Revenue Service

a Employee's social security number: 222-22-2222 — OMB No. 1545-0008

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

b Employer's identification number (EIN): 37-600 2057

c Employer's name, address, and ZIP code:
STATE OF ILLINOIS 69-0330001
COMPTROLLER - WITHHOLDING AGENT
325 WEST ADAMS STREET
SPRINGFIELD, ILLINOIS 62704-1871
* SALARY *
05-31-17
10-110

d Control number: 52450

e Employee's first name and initial: SUNNY — Last name: WEATHERY — Suff.

f Employee's address and ZIP code:
111 JULY ST
AUGUST IL 60001

1 Wages, tips, other compensation	34055.38
2 Federal income tax withheld	3091.80
3 Social security wages	35588.85
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5 Medicare wages and tips	35588.85
6 Medicare tax withheld	515.97
7 Social security tips	
8 Allocated tips	
9	
10 Dependent care benefits	.00
11 Nonqualified plans	.00
12a See instructions for box 12	DD 20108.88
13 Statutory employee ☐ Retirement plan ☒ Third party sick pay ☐	
12b	.00
14 Other	
12c	.00
12d	.00
	.00

15 State	Employer's state I.D. No.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IL	1376002057	34055.38	1113.89			

Form W-2 Wage and Tax Statement 2016
Copy C For EMPLOYEE'S RECORDS (See Enclosed Notice)
Department of the Treasury-Internal Revenue Service

Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile.

a Employee's social security number: 222-22-2222 — OMB No. 1545-0008

b Employer's identification number (EIN): 37-600 2057

c Employer's name, address, and ZIP code:
STATE OF ILLINOIS 69-0330001
COMPTROLLER - WITHHOLDING AGENT
325 WEST ADAMS STREET
SPRINGFIELD, ILLINOIS 62704-1871
* SALARY *
05-31-17
10-110

d Control number: 52450

e Employee's first name and initial: SUNNY — Last name: WEATHERY — Suff.

f Employee's address and ZIP code:
111 JULY ST
AUGUST IL 60001

1 Wages, tips, other compensation	34055.38
2 Federal income tax withheld	3091.80
3 Social security wages	35588.85
4 Social security tax withheld	2206.50
5 Medicare wages and tips	35588.85
6 Medicare tax withheld	515.97
7 Social security tips	
8 Allocated tips	
9	
10 Dependent care benefits	.00
11 Nonqualified plans	.00
12a See instructions for box 12	DD 20108.88
13 Statutory employee ☐ Retirement plan ☒ Third party sick pay ☐	
12b	.00
14 Other	
12c	.00
12d	.00
	.00

15 State	Employer's state I.D. No.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IL	1376002057	34055.38	1113.89			

10-110 052450
WEATHERLY SUNNY

111 JULY ST
AUGUST IL 60001

PAYROLL VOUCHER AUDIT PROCEDURES

PURPOSE

The objective of this procedure is to insure that the payroll vouchers submitted to the Comptroller's Office comply with the requirements specified in the Comptroller Act and the State Salary and Annuity Withholding Act. Vouchers are also audited to insure that they crossfoot and balance.

TIMING REQUIREMENTS

Payroll vouchers are audited and balanced prior to issuing warrants. Vouchers are due from agencies at 9 a.m. four (4) working days prior to the scheduled pay date to balance, audit, issue and distribute warrants.

BALANCING OR VERIFICATION STEPS

The Comptroller's Office audits each payroll voucher in the following manner. Agencies should, therefore, insure that their vouchers meet these criteria in order to protect themselves against vouchers being returned or delayed.

1. Certifications

   The Comptroller's Office verifies that all payroll vouchers are certified by an authorized individual at the agency. Vouchers without proper certifications may be returned to the agency.

2. Voucher Input Files

   Agencies must submit a file with the payroll voucher in the proper format. Files that are unreadable, are not in balance or do not reconcile to the voucher or distribution schedule will require a corrected file to replace the original.

3. Crossfoot and Balancing Verification

The voucher file will be audited to insure that gross earnings minus all deductions equals net pay. The sum of all deductions for a vendor and accounting code must equal the trailer record for that particular vendor and accounting code. In addition, the sum of the numeric fields in the employees' records must equal the voucher total record. Errors may result in the voucher and file being returned to the agency for correction.

4. Valid Accounting Codes

The voucher distribution schedule will be audited to insure that accounting codes charged from this voucher are in fact valid account numbers. Discrepancies must be reconciled before warrants are printed. Since account numbers are in each record of the voucher input file, errors will often result in the requirement for a new file.

5. Fund Sufficiency Check

Each account charged from a voucher, including FICA or Medicare and Retirement accounts, will be checked to insure that there are sufficient fund and appropriation balances to pay the amount specified. Warrants will not be printed until there is a sufficient balance for each account number on the voucher.

6. Income Tax Verification

Each employee's record will be audited to insure that the minimum Federal and State income tax has been withheld from the employee's gross amount earned. Errors must be reconciled with the agency although corrections can often be made after warrants are generated.

RESOLUTION OF DISCREPANCIES

All errors must be corrected by the agency. The Comptroller's Office does not have the authority to make changes to the payroll voucher, voucher distribution schedule or the voucher input file.

WARRANT AND EARNINGS STATEMENT DISTRIBUTION PROCEDURES

PURPOSE

This procedure monitors the printing and distribution of employee payroll warrants and direct deposit earnings statements.

BALANCING OR VERIFICATION

The Comptroller's Office is responsible for verifying that warrants are printed correctly and obtaining the counter-signature of the Treasurer.

DISTRIBUTION

The Comptroller's Office releases payroll warrants, direct deposit earnings statements and/or return files to State agencies two working days prior to the scheduled pay date to allow for mail distribution. Agencies are responsible for delivering the payroll warrants or earnings statements to the employees. With the exception of terminating employees, **warrants not mailed must be held by the employing agency and distributed no earlier than the scheduled pay date.**

Employees who are on direct deposit will have their net earnings credited to their account on the scheduled pay date.

DISPOSITION OF ERRORS

Undeliverable warrants must be returned to the Comptroller's Office according to the procedures prescribed in Section 10.08 of the Comptroller Act.

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. 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.

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.

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. Thus, a person will be deemed an employee of the State for income tax if he is subject to the will and control of the State, not only as to what shall be done, but also as to how it shall be done. It is not necessary, however, that the State actually direct or control the manner in which the services are performed; it is sufficient if it has the **right** to do so. Moreover, the fact that a person may provide services for a short period of time does not preclude him from being classified as an employee for income tax purposes. For example, a secretary may be an employee even though she works for only one day.

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 not to be State employees:

   a. a person performing professional services, such as a doctor, lawyer, dentist, architect, veterinarian, engineer or CPA, unless such person (1) is on a regular payroll, or (2) is expected to be placed on a regular payroll at the end of the contract period. (However, a person who is not an employee with respect to the rendering of one type of service can be an employee with respect to the rendering of another type of service. For example, a doctor will be treated as an employee of a medical school at which he teaches on a regular basis, even though he is not an employee with respect to a private practice which he conducts out of his office.);

   b. a person who has bona fide business in which he regularly makes available to the public services which are similar to those rendered to the State. (For example, if an individual provides janitorial services to the State and other persons as part of regular business which he conducts, he will not be an employee of the State with respect to such services.);

   c. a person such as an expert witness, portrait painter, management consultant or computer programmer retained to design a particular program, who provides services over which the State does not have the right to control or direct the manner in which the work is done (even though the State can control or direct the result).

5. Payments for personal services made to a person who is deemed not to be an employee for income tax purposes constitute self-employment income which the recipient will be required to include in his or her taxable income for federal or State purposes. (The State will provide each person who receives $600 or more of self-employment income from the State with a Form 1099, indicating the amount of self-employment income paid by the State.)

   Payment for services provided by an independent contractor must be submitted on an Invoice-Voucher (C-13) with a statement indicating the individual is exempt for tax withholding.

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.

PAYROLL TRANSACTION EXCEPTIONS

30 ILCS 105/13.2(g) states “For State fiscal year 2024 and each fiscal year thereafter, if requested by an agency chief executive officer and authorized and approved by the Comptroller, the Comptroller may direct and the Treasurer shall transfer funds from the General Revenue Fund to fund payroll expenses that meet the payroll transaction exception criteria as defined by the Comptroller in the Statewide Accounting Management System (SAMS) Manual. The agency shall then transfer these funds back to the General Revenue Fund within 30 days.”

A payroll transaction exception occurs when a regularly-scheduled payroll voucher rejects or will reject during processing due to a funding shortfall that would result in payroll payments issuing after the scheduled pay date. In order for the payroll to be issued on its scheduled pay date, agencies must submit their fund transfer request on or before the IOC's Pay Schedule due dates. An agency

with a payroll transaction exception may request the transfer allowed under this part by submitting a request letter to the Comptroller's Office. The request must be signed by the Agency Head or their designee and include or be accompanied by documentation supporting the return of funds to the General Revenue Fund within 30 days. Documentation may include proof of a pending federal draw or other receipt. The request must also include a completed C-55 (Fund Transfer Request).

Within 30 days of the transfer from the General Revenue Fund, the agency must repay the funds via a fund transfer from the agency's fund back to the General Revenue Fund. Agencies shall submit a C-55 to initiate the repayment transfer.

DEATH BENEFIT PROCEDURE

30 ILCS 105/14a states in part, "The State Comptroller shall draw a warrant or warrants against the appropriation, upon receipt of a proper death certificate, payable to decedents' estate..."

The procedure for preparing a death benefit payroll and calculating accrued vacation pay is described below.

30 ILCS 105/14a of the State Finance Act, Illinois Revised Statutes, permits the payment of accrued vacation pay due a State employee at the time of death. The Act states:

> "(a) Upon the death of a State employee his or her estate is entitled to receive from the appropriation for personal services available for payment of his or her compensation such sum for accrued vacation period, accrued overtime, and accrued qualifying sick leave as would have been paid or allowed to such employee had he or she survived and terminated his or her employment.
>
> The State Comptroller shall draw his warrant or warrants against the appropriation, upon receipt of a proper death certificate, payable to decedent's estate, or if no estate is opened, to the person or persons entitled thereto under Section 25-1 of the Probate Act of 1975 upon receipt of the affidavit referred to in that Section, for the sum due. Funds owed to the estate or heirs of a deceased State employee pursuant to this section that are not paid within one year of the State employee's death shall be reported and remitted to the State Treasurer pursuant to the Revised Uniform Unclaimed Property Act.
>
> (b) The Department of Central Management Services shall prescribe by rule the method of computing the accrued vacation period and accrued overtime for all employees, including those not otherwise subject to its jurisdiction, and for the purposes of this Act the Department of Central Management Services may require such reports as it deems necessary. Accrued sick leave shall be computed as provided in subsection (f)."

VOUCHERING PROCEDURES

If the payment is made in the same year the employee died and the employee was subject to Social Security or Medicare withholding, the payment should be made on the regular payroll voucher using the employee's name and Social Security number. The only withholdings to be made

will be for Social Security or Medicare and, if applicable, retirement. Social Security or Medicare should be withheld on the entire payment to the extent that it does not exceed the maximum allowable withholding. Retirement is generally withheld only on accrued wages and overtime, however, you should contact the applicable Retirement System to determine what portion of the payment, if any, is subject to retirement.

If the deceased employee was not subject to FICA or Medicare or the payment is made in a subsequent year, the payment must be made on a C-13 Invoice Voucher.

If the payment is made directly to an heir(s), the vendor number must be the heir's TIN (Taxpayer Identification Number). If the payment is made to the decedent's estate, the vendor number must be the TIN of the estate if one has been established. If the estate has not established a TIN, use the decedent's TIN. In the case of a university employee, where a contribution to the University Retirement System is required, that portion of the payment must cite vendor number 100069301.

A detailed explanation of the payment must be made in box 10 of voucher form C-13. At a minimum the information must include the deceased employee's name, payroll code, the type and number of days or hours being paid and the daily or hourly rate of pay. The obligation reference must be "00" and the detail object code will be 1121. The rest of the voucher would be completed in the normal manner. One copy of the death certificate and one copy of the proof of heirship, such as a Small Estate Affidavit must be attached to the original (Comptroller's copy) of the C-13 voucher. Other certified documents which may accompany the voucher and death certificate are letters of office, letters testamentary or letters of administration. These documents will remain attached to the original voucher copy and retained on file in the Comptroller's Office.

If the payment cannot be vouchered within the one-year period to the deceased employee's heir, agencies must remit the compensation owed to the State Treasurer's Office. For questions about the unclaimed property remittance process, please contact the State Treasurer's Office Unclaimed Property division at up_report@illinoistreasurer.gov.

25 Receipts and Cash Refunds

10 Overview

10 Introduction

20 Statute Reference

30 Statement of General Policy

40 Description of Receipt Account Structure

20 Input Procedures

10 Agency Transmittals – Receipts

15 Agency Transmittals – Receipt Transfers

20 Agency Transmittals - Cash Refunds

30 Code Procedures - Addition and Deletion of Receipt Account Code(s)

40 Control

10 Monthly Revenue Status Report

20 Reconciliation of Monthly Revenue Status Report

50 Reference

10 Receipt Chart of Accounts

20 Assigned Agency Prefixes

INTRODUCTION

The State Treasury maintains moneys received by the various State agencies. Moneys are segregated into funds which are held by the Treasurer either as officio or ex-officio custodian. Before moneys may be deposited with the Treasurer, the Office of the Comptroller must receive the moneys in the form of State Treasurer's Drafts or other Treasurer-acceptable remittances and order the moneys to be deposited. Control over this process is maintained by the use of Receipt Accounts which the Office of the Comptroller establishes. Cash refunds are processed by the Comptroller as reversals of expenditures.

This section of the SAMS Manual presents the information necessary for agencies to deposit cash receipts and cash refunds into the State Treasury and to transfer cash receipts deposited into an erroneous receipt account. SAMS Procedures 25.20.10 and 25.20.20 should be followed in preparing transmittals to the Comptroller of cash receipts and cash refunds, respectively. Receipt accounts are listed for each category in Section 25.50.10.

STATUTE REFERENCE

The section of the State Comptroller Act and other statutes which describe the responsibilities of the Comptroller in maintaining the receipt and refund accounting system are set forth below:

Deposit of Funds:

State Comptroller Act **(15 ILCS 405/2)**Sec 2. "The Comptroller shall serve as the chief fiscal control officer of the State of Illinois, shall maintain the State's central fiscal accounts, shall order all payments into and out of the funds held by the State Treasurer and, in addition to the powers and duties otherwise provided by law, shall have the powers and duties provided in this Act."

State Comptroller Act **(15 ILCS 405/7)**Sec. 7. "State accounting system – State agencies defined – accounts notice of change. In accordance with generally accepted accounting principles applicable to government the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting and so designed as to insure compliance with all legal and constitutional requirements including those respecting the receipt and expenditure of and the accountability for public funds…

....The Comptroller shall keep accounts with the respect to each State agency which shall accurately reflect the receiving, expending or contracting for the receipt or expenditure of money or other assets on behalf of the State and shall keep accounts of all amounts which may be paid into or out of the State Treasury or held or paid out by the State Treasurer...."

State Officers and Employees Money Disposition Act **(30 ILCS 230/2)** Sec. 2. "Accounts of money received; payment into State treasury. (a) Every officer, board, commission, commissioner, department, institution, arm or agency brought within the provisions of this Act by Section 1 shall keep in proper books a detailed itemized account of all moneys received for or on behalf of the State of Illinois, showing the date of receipt, the payor, and purpose and amount, and the date and manner of disbursement as hereinafter provided, and, unless a different time of payment is expressly provided by law or by rules or regulations promulgated under subsection (b) of this Section, shall pay into the State treasury the gross amount of money so received on the day of actual physical receipt with respect to any single item of receipt exceeding $10,000, within 24 hours of actual physical receipt with respect to an accumulation of receipts of $10,000 or more, or within 48 hours of actual physical receipt with respect to an accumulation of receipts exceeding $500 but less than $10,000, disregarding holidays, Saturdays and Sundays, after the receipt of same, without any deduction on account of salaries, fees, costs, charges, expenses or claims of any description whatever . . .

...All moneys so paid into the State treasury shall, unless required by some statute to be held in the State treasury in a separate or special fund, be covered into the General Revenue Fund in the State treasury. Moneys received in the form of checks, drafts or similar instruments shall be properly endorsed, if necessary, and delivered to the State Treasurer for collection. The State Treasurer shall remit such collected funds to the depositing officer, board, commission, commissioner,

department, institution, arm or agency by Treasurers Draft or through electronic transfer. The draft or notification of the electronic funds transfer shall be provided to the State Comptroller to allow deposit into the appropriate fund.

(b) Different time periods for the payment of public funds into the State treasury or to the State Treasurer, in excess of the period(s) established in subsection (a) of this Section, but not in excess of 30 days after receipt of such funds, may be established and revised from time to time by rules or regulations promulgated jointly by the State Treasurer and the State Comptroller in accordance with the Illinois Administrative Procedure Act. The different time periods established by rule or regulation under this subsection may vary according to the nature and amounts of the funds received, the locations at which the funds are received, whether compliance with the deposit requirements specified in subsection (a) of this Section would be cost effective, and such other circumstances and conditions as the promulgating authorities consider to be appropriate. The Treasurer and the Comptroller shall review all such different time periods established pursuant to this subsection every 2 years from the establishment thereof and upon such review, unless it is determined that it is economically unfeasible for the agency to comply with the provisions of subsection (a), shall repeal such different time period."

State Officers and Employees Money Disposition Act **(30 ILCS 230/2a.3)** Sec. 2a.3. "Accounting and Deposit of Indirect Cost Recoveries. Every officer, board, commission, commissioners, department, institution, arm or agency to whom this Act applies which is eligible for indirect cost reimbursements shall make timely application for such reimbursements and shall maintain accurate records concerning the application for and the receipt, deposit and use of all indirect cost reimbursement under its control.

Any indirect cost reimbursements received by any officer, board, commission, commissioner, department, institute, arm or agency shall within 30 days of the receipt of the reimbursement deposit the reimbursement to the fund from which the original expenditures were made which gave rise to the reimbursement unless deposit into another fund is required by law. If deposit to the original fund cannot be made or determined for any reason, then the reimbursement shall be deposited to the General Revenue Fund. …All deposits of indirect cost reimbursements shall be for the full amount received without diminution of any type whatsoever."

State Comptroller Act **(15 ILCS 405/10.14;** Appropriation Credit to be Given for Refunds) Sec. 10.14. "If a warrant drawn upon the State Treasury or any other fund held by the treasurer is returned uncashed or redeposited by the Comptroller or if a warrant has been cashed but the amount for which it was drawn, or any portion thereof, is returned to the State treasury or to a separate fund held by the State Treasurer by reason of an erroneous payment or an overpayment, and the appropriation to which the warrant was charged has not lapsed,.the amount so returned shall be credited to such appropriation and shall be available for expenditure, but if the appropriation to which the warrant was charged has lapsed or if the warrant was not charged to an appropriation, the amount so returned should be credited to the fund on which the warrant was drawn and credited to the expenditure authorization to which the warrant was charged and shall be available for expenditure unless such credit or availability is otherwise prohibited by law."

State Officers and Employees Money Disposition Act **(30 ILCS 230/4;** Prescribe uniform form and system of receipts) "The State Comptroller shall prescribe a uniform form and system of receipts for use when money is received for or on behalf of the State and it is the duty of all officers, boards, commissions, commissioners, departments, institutions, arms or agencies of the State government which are subject to the provisions of this Act to use only the uniform form and system of receipts so prescribed. The Comptroller shall at all times have the right to examine such of the books, documents, memoranda, files, papers and records of any officer, board, commission, commissioner, department or institution, receiving moneys as aforesaid as are necessary to verify the accuracy of the account required by section 2 of this Act to be kept."

STATEMENT OF GENERAL POLICY

By law, the Comptroller is required to order all deposits of money into funds held by the State Treasurer. Moneys received by a State agency in the form of checks, drafts or similar instruments must be delivered to the State Treasurer for collection. The State Treasurer shall remit such collected funds to the agency by Treasurer's Draft. The draft shall be remitted to the Comptroller to be ordered into the appropriate fund(s). The State Officers and Employees Money Disposition Act **(30 ILCS 230)** requires that all moneys ordered into the State treasury shall, unless expressly provided by law to be held in a separate or special fund, be deposited in the General Revenue Fund. In addition, the Act provides for any indirect cost reimbursement received by a state agency to be deposited within 30 days of receipt into the fund from which the expenditure giving rise to the reimbursement was made, unless deposit into another fund is required by law. If deposits into the original fund cannot be made or determined, the reimbursement shall be deposited into the General Revenue Fund.

The Comptroller's receipt accounting system has been developed to process agency receipts and deposits them with the Treasurer. The Comptroller processes cash refunds as reversals of expenditures.

The Treasurer has specified the types of remittances, which are always acceptable as receipts, or cash refunds. They are:

- Treasurer's Drafts (both, negotiable and non-negotiable) issued by the Treasurer of Illinois,
- State Warrants issued by the Comptroller of Illinois and countersigned by the State Treasurer, (State Warrants must have the proper endorsement)
- Federal checks issued by the U.S. Government,
- Checks issued by one of the state funded Illinois educational facilities, and/or
- Advices of Credit issued by a bank.

If monies are received by an agency in any other form, such as a personal check, they must first be deposited into the Treasurer's Clearing Account so that a Treasurer's Draft may be issued and submitted to the Comptroller. If cash is received, it should be deposited at a financial institution designated by the Treasurer and a receipted deposit ticket should be used to deposit on the appropriate Comptroller's document. Submittal of receipts to the Comptroller may be accomplished by following Procedure 25.20.10, which presents the instructions for completing and submitting the Receipt Deposit Transmittal Form, shown in Exhibit 25.20.10-A.

Cash refunds, or collections caused by an erroneous disbursement, may not be submitted to the Comptroller as receipts. Cash refunds are handled as reversals of expenditures so that for reimbursement purposes, the expenditure authority account that the original warrant was drawn on will be credited with the refund.

Cash refunds should be submitted to the Comptroller by following SAMS Procedure 25.20.20, which contains the instructions for completing the Expenditure Adjustment Transmittal Form, shown in SAMS Procedure Exhibit 25.20.20-A.

It is important to note that receipts and cash refunds should be submitted separately to the Comptroller using separate transmittal forms and money instruments. Any exception to this procedure requires approval by the Comptroller's Office prior to processing.

DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE

Agency Input:
(Use in Completing Receipt Deposit Transmittal)

SAMS Receipt Accounts are identified by a 11-digit Receipt Code defined as follows:

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A B B       C C C C       D D D D
 .           .             .
 .           .             .
 .           .             .....Fund
 .           .
 .           .
 .           .....Revenue Source
 .
 .
 .....Agency
```

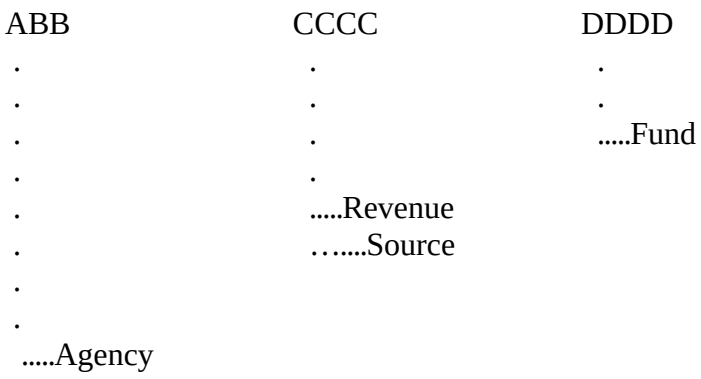
Agency — ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/ expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Revenue Source — CCCC - The fourth through the seventh digits specify the revenue source of the deposit within the agency.

Fund — DDDD - The eighth through the eleventh digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditure code is used.

SAMS Output:
(Inquiry Screens/Reports generated by SAMS)

SAMS Receipt Accounts are identified by an 11-digit Receipt Code defined as follows:



Agency — ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/ expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Revenue Source — CCCC - The fourth through the seventh digits specify the source of the deposit within the agency.

Fund — DDDD - The eighth through the eleventh digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditures code is used.

AGENCY TRANSMITTALS - RECEIPTS

GENERAL

The Receipts Deposit Transmittal, SAMS Procedure Exhibit 25.20.10-A, is used to deposit all receipts into the State Treasury. It has been designed to eliminate a free form transmittal letter. This form must be used when receipts are submitted to the Comptroller for ordering of money into a fund. The Comptroller's Office has begun accepting receipts on files.

An agency may report up to nine (9) receipt accounts within the same fund on one form. Multiple forms may be used when one deposit instrument, such as a Treasurer's Draft, is to be deposited into more than nine (9) receipt accounts or into receipt accounts for different funds. There does not have to be a one-for-one relationship between deposit instrument and receipt account.

Agencies requesting wire transfers must coordinate with the Treasurer's Office. The Agency will order monies and the wire transfer or advice will be sent to the Treasurer's Office. The Agency prepares a completed C-64 Form and sends to the Treasurer's Office. In the deposit instrument identification number, the "Type" is "1" and the "Description" is "Advice". The Treasurer's Office will affix the advice (wire transfer) and send to the Comptroller's Office for processing.

It is important to note that the instrument(s) accompanying a Receipts Deposit Transmittal should be receipts only. The deposit instrument should not contain monies applicable to cash refund transactions. When depositing cash receipts and cash refunds into the Treasurer's Clearing Account, it is the agency's responsibility to request separate instruments -- one for receipts and one for cash refunds. Any exception to this procedure requires approval by the Comptroller’s Office prior to processing.

INSTRUCTIONS FOR COMPLETION OF THE RECEIPTS DEPOSIT TRANSMITTAL

PURPOSE

The purpose of this procedure is to provide instructions to complete the Receipts Deposit Transmittal to request the Comptroller to order monies into a State Treasury Fund.

PREPARATION OF THE FORM

The instructions for completing the form are set forth below. SAMS Procedure Exhibit 25.20.10-A illustrates a blank form with the instruction reference numbers on it. SAMS Procedure Exhibit 25.20.10-B illustrates a properly completed form. SAMS Procedure Exhibit 25.20.10-C is a

blank form for agency use. Please contact the Comptroller's Office for an electronic version of this form.

General Information

1 Name of Agency

2 Agency Address

3 A unique sequential number assigned to each transmittal by the submitting agency. **(Please note that this number is for your internal agency use only.)**

4 Date forwarded to Comptroller. **(Please note that this date is for your internal agency use only.)**

5 Name of fund into which money will be deposited. **(To be completed by the submitting agency.)**

6 Name, phone number, title, and email address of individual to be contacted for additional information.

Account Information

7-9 Receipt Account Code - the eleven (11) digit receipt account code as indicated in the receipts chart of accounts. If more than one deposit instrument is applicable to one receipt account, the receipt account need only be shown once. However, total instruments must equal total deposits.

10 Amount to be deposited into the receipt account. (Amounts cannot be negative.)

11 Enter CFDA (Catalog of Federal Domestic Assistance) Number, if applicable.

12 Description: Include a brief description of the major source of receipts and any other explanatory information on the nature of the deposit. For example: Federal monies received from the Illinois Criminal Justice Information Authority for a violence prevention program. Negative amounts may be used here for agency purposes.

13 Indicate type of instrument by inserting:

1 - if the instrument is an Advice of Credit (wire transfers or type),
2 - if the instrument is a State Warrant,
3 - if the instrument is a Treasurer's Draft,
4 - if the instrument is a United States check,
5 - if the instrument is a state-funded Illinois educational facility check, and/or
6 - if the instrument is other than listed above.

14 Insert all instrument numbers.

(Note: When the volume of deposit instruments exceeds the space provided on the Receipt Deposit Transmittal form, a separate list of the instrument numbers and type must be attached to the white distribution copy. In all cases, except deposits of interest income by the State Treasurer, a list of instrument types and numbers must either be cited on the transmittal or on an attached list.)

15 Total of "Amount" column.

This total should equal the receipt accounts listed on the transmittal. If more than one transmittal is submitted, the combined total of all transmittals must equal the amount of the accompanying instrument(s).

16 **This Date Field is for Comptroller Use Only.** Date in this section is the date the deposit is ordered into the fund by the Comptroller.

17 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.

18 Total Dollar Amount of Deposit.

19 Fund Number.

20 **Treasurer Use Only.**

21 **Comptroller Use Only.**

TRANSMITTING DEPOSIT TO COMPTROLLER

Transmitting Deposit

Receipt deposits are to be submitted on the Receipt Deposit Transmittal (C-64) form in a multiple copy format. The copy distribution must be clearly identified either at the bottom of the form or in the upper left-hand corner of the form.

Copy 6 (Goldenrod) of the Receipt Deposit Transmittal should be removed and retained by the submitting agency. Copies 1 through 5, with the deposit instruments attached, should be submitted to the Office of the Comptroller for processing.

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be receipted and returned by the State Treasurer to the depositing agency countersigned by the State Treasurer (20) and signed by the Comptroller (21). The Comptroller's deposit date (16) will be indicated. The countersigned C-64 and the deposit order number will facilitate reconciliation.

AGENCY NOTIFICATION

If any errors or ommissions 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.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

RECEIPTS DEPOSIT TRANSMITTAL

Exhibit 25.20.10-A
(24-002)

Submit COPIES 1 thru 5 to the Comptroller

Distribution
1. White - Returned To Comptroller
2. Blue - Treasurer-Banking Division
3. Buff - Treasurer-Warrant Division
4. Pink -Returned to Agency
5. Canary - Retained by Comptroller
6. Goldenrod - Retained by Agency

AGENCY: (1)
ADDRESS: (2)
CONTACT: (6) PHONE: (6)
TITLE: (6) EMAIL: (6)

Transmittal Number: (3)
Transmittal Date: (4)
Fund Name: (5)

(FOR AGENCY COMPLETION)

RECEIPT ACCOUNT CODE 4-Digit Agency	Rev Source	Fund	AMOUNT	CFDA NUMBER	DESCRIPTION	Deposit Instrument Identification Type	Number
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TOTAL DEPOSIT			(15) $ -				

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: (16) **Order No:** (17)

Document Total: $ - (18) **Fund Number:** (19)

(20) COUNTERSIGNED - STATE TREASURER

(21) COMPTROLLER, STATE OF ILLINOIS

DEPOSIT INSTRUMENT TYPE CODE

CODE	TYPE INSTRUMENT
1	Advice of Credit
2	State Warrant
3	Treasurer's Draft
4	United States Check
5	University Check
6	Other

State of Illinois
Form C-64

Exhibit 25.20.10-B
(24-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

RECEIPTS DEPOSIT TRANSMITTAL

Submit COPIES 1 thru 5 to the Comptroller

Distribution
1. White - Returned To Comptroller
2. Blue - Treasurer-Banking Division
3. Buff - Treasurer-Warrant Division
4. Pink -Returned to Agency
5. Canary - Retained by Comptroller
6. Goldenrod - Retained by Agency

AGENCY: Office of the Comptroller
ADDRESS: 325 W Adams
Springfield, IL 62704
CONTACT: Jane Doe PHONE: xxx-xxx-xxxx
TITLE: Acct Mgr EMAIL: Jane.Doe@illinoiscomptroller.gov

Transmittal Number: 123
Transmittal Date: 12/1/2023
Fund Name: GRF

(FOR AGENCY COMPLETION)

RECEIPT ACCOUNT CODE 4-Digit Agency	Rev Source	Fund	AMOUNT	CFDA NUMBER	DESCRIPTION	Deposit Instrument Identification Type	Number
360	0045	001	425.00		Burial Trust	3	4097
360	0046	001	307.25		Cemetery Care	3	5021
360	1121	001	48.50		Miscellaneous		
TOTAL DEPOSIT			$ 780.75				

COMPTROLLER DEPOSIT ORDER TO THE TREASURER OF THE STATE OF ILLINOIS

Date: _____ **Order No:** CT0123

Document Total: $ 780.75 **Fund Number:** 0001

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

DEPOSIT INSTRUMENT TYPE CODE

CODE	TYPE INSTRUMENT
1	Advice of Credit
2	State Warrant
3	Treasurer's Draft
4	United States Check
5	University Check
6	Other

State of Illinois
Form C-64

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

RECEIPTS DEPOSIT TRANSMITTAL

Exhibit 25.20.10-C
(24-002)

Submit COPIES 1 thru 5 to the Comptroller

Distribution
1. White - Returned To Comptroller
2. Blue - Treasurer-Banking Division
3. Buff - Treasurer-Warrant Division
4. Pink -Returned to Agency
5. Canary - Retained by Comptroller
6. Goldenrod - Retained by Agency

AGENCY:

ADDRESS:

CONTACT: PHONE:

TITLE: EMAIL:

Transmittal Number:

Transmittal Date:

Fund Name:

(FOR AGENCY COMPLETION)

RECEIPT ACCOUNT CODE 4-Digit Agency	Rev Source	Fund	AMOUNT	CFDA NUMBER	DESCRIPTION	Deposit Instrument Identification Type	Number
TOTAL DEPOSIT			$ -				

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: _____ **Order No:** _____

Document Total: $ - **Fund Number:** _____

COUNTERSIGNED - STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

DEPOSIT INSTRUMENT TYPE CODE

CODE	TYPE INSTRUMENT
1	Advice of Credit
2	State Warrant
3	Treasurer's Draft
4	United States Check
5	University Check
6	Other

State of Illinois
Form C-64

AGENCY TRANSMITTALS - RECEIPT TRANSFERS

GENERAL

When an agency discovers that they have deposited receipts into an incorrect Receipt Account, they may have the deposit transferred to the correct receipt account by submitting a Receipt Transfer Request, SCO-102 (See Exhibits 25.20.15-A and 25.20.15-B). The following information is required:

INSTRUCTIONS FOR COMPLETION OF THE RECEIPT TRANSFER REQUEST

(Refer to Exhibit 25.20.15-A)

REFERENCE	CONTENTS
(1)	The incorrect receipt account to which the deposit was posted.
(2)	Original CFDA Number, if applicable.
(3)	The incorrect SAMS Revenue Source Code.
(4)	The correct receipt account.
(5)	Correct CFDA Number, if applicable.
(6)	The correct SAMS Revenue Source Code.
(7)	Original order number on the Receipt Deposit Transmittal (C-64 form).
(8)	Original date deposited by the Comptroller.
(9)	Explanation of why the transfer is necessary.
(10)	The amount to be transferred.
(11)	Name of person and phone number to contact if additional information is required.
(12)	Signature of the individual who has requested the transfer **(original signature required)** along with the agency name and date of request.
(13)	A copy of the signed original processed Receipt Deposit Transmittal (agency pink copy) must be attached.

Receipt Transfer Requests submitted incorrectly may be returned to the agency.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

RECEIPT TRANSFER REQUEST

ORIGINAL RECEIPT ACCOUNT: (1)	**ORIGINAL CFDA NUMBER:** (2)	**ORIGINAL REVENUE SOURCE:** (3)
CORRECT RECEIPT ACCOUNT: (4)	**CORRECT CFDA NUMBER:** (5)	**CORRECT REVENUE SOURCE:** (6)
ORIGINAL ORDER NUMBER: (7)		**ORIGINAL DEPOSIT DATE:** (8)
REASON FOR TRANSFER: (9)		**AMOUNT OF TRANSFER:** (10)

Contact for further information: Name_____ **Phone** (11)

Signature_____ **Agency** _____ **Date** (12)

Attach Copy of Signed Original Processed Receipt Deposit **(13)**

FOR COMPTROLLER USE ONLY		
Processed By:	**Transaction Number:**	**Date:**

SCO-102

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

RECEIPT TRANSFER REQUEST

ORIGINAL RECEIPT ACCOUNT:	ORIGINAL CFDA NUMBER:	ORIGINAL REVENUE SOURCE:
CORRECT RECEIPT ACCOUNT:	CORRECT CFDA NUMBER:	CORRECT REVENUE SOURCE:
ORIGINAL ORDER NUMBER:		ORIGINAL DEPOSIT DATE:
REASON FOR TRANSFER:		AMOUNT OF TRANSFER:

Contact for further information: Name_____ **Phone**_____

Signature_____ **Agency** _____ **Date**_____

Attach Copy of Signed Original Processed Receipt Deposit

FOR COMPTROLLER USE ONLY		
Processed By:	**Transaction Number:**	**Date:**

SCO-102

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.

Expenditure Information

8 The appropriation account code cited for the **original payment** regardless of fiscal year.

9 The fiscal year to which the refund applies (fiscal year in which the expenditure was originally made).

10 The object code(s) to be adjusted by the refunded amount.

11 Amount of refund applicable to each cited object code.

12 CFDA (Catalog of Federal Domestic Assistance) Number, if applicable.

13 Warrant number/EFT trace number on which original expenditure was issued.

14 Date of issue (Warrant/EFT).

15 The voucher number as reported on SAMS on which the original payment was made.

16 The vendor identification number and name used when this refunded payment was vouchered. (EIN or Social Security Number)

17 Brief reason for the refund to ensure the transaction is applicable to the provision set forth by the State Comptroller Act (**15 ILCS 405/10.14)**.

18 Total transaction amount.

Agency Authorization

19 Signature and title of person certifying transmittal are optional.

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.

A copy of the voucher and any other necessary information should be attached. The Illinois Office of Comptroller has the right to return any incomplete or improperly completed form.

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.

Exhibit 25.20.20-A
(12-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

EXPENDITURE ADJUSTMENT TRANSMITTAL

FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER **DISTRIBUTION** 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Comptroller 7. Goldenrod-Retained by Agency	**AGENCY:** (1) **ADDRESS:** (2) **CONTACT:** (3) **PHONE:** (3)	**Transmittal No:** (4) **Transmittal Date:** (5) (for agency use) **DEPOSIT INSTRUMENT IDENTIFICATION** **TYPE** / **NUMBER** (6) (7)

COMPLETION OF ALL FIELDS REQUIRED		**FISCAL YEAR**	**EXPENDITURE INFORMATION**		
			OBJECT CODE	**AMOUNT**	**CFDA NUMBER**
APPROPRIATION ACCOUNT CODE	(8)	(9)	(10)	(11)	(12)
WARRANT NO./ EFT TRACE NO.	(13)				
WARRANT ISSUE DATE	(14)				
VOUCHER NUMBER	(15)				
VENDOR NUMBER AND NAME	(16)				
REASON FOR REFUND	(17)		**TOTAL:**	(18)	

COMPLETION OF ALL FIELDS REQUIRED		**FISCAL YEAR**	**EXPENDITURE INFORMATION**		
			OBJECT CODE	**AMOUNT**	**CFDA NUMBER**
APPROPRIATION ACCOUNT CODE					
WARRANT NO./ EFT TRACE NO.					
WARRANT ISSUE DATE					
VOUCHER NUMBER					
VENDOR NUMBER AND NAME					
REASON FOR REFUND			**TOTAL:**		

SIGNATURE: (19) **TITLE:** (19)

I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and is entitled to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: (20) **Order No:** (21)

Document Total: (22) **Fund Number:** (23)

(24)
COUNTERSIGNED-STATE TREASURER

(25)
COMPTROLLER, STATE OF ILLINOIS

State of Illinois
Form C-63

Exhibit 25.20.20-B
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

EXPENDITURE ADJUSTMENT TRANSMITTAL

FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER **DISTRIBUTION** 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Comptroller 7. Goldenrod-Retained by Agency	**AGENCY:** Comptroller **ADDRESS:** 325 W. Adams Springfield, IL 62704 **CONTACT:** Jane Doe **PHONE:** xxx-xxxx	**Transmittal No:** 1 **Transmittal Date:** 6/15/2009 (for agency use) **DEPOSIT INSTRUMENT IDENTIFICATION** TYPE: 3 — NUMBER: 6092

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
			OBJECT CODE	AMOUNT	CFDA NUMBER
APPROPRIATION ACCOUNT CODE	0001-36001-1290-0000	09	1291	$24.00	
WARRANT NO./ EFT TRACE NO.	AC1234567				
WARRANT ISSUE DATE	2/15/2009				
VOUCHER NUMBER	900000029				
VENDOR NUMBER AND NAME	123456789/ABC Inc				
REASON FOR REFUND	Duplicate Payment To Vendor		TOTAL:		$24.00

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
			OBJECT CODE	AMOUNT	CFDA NUMBER
APPROPRIATION ACCOUNT CODE					
WARRANT NO./ EFT TRACE NO.					
WARRANT ISSUE DATE					
VOUCHER NUMBER					
VENDOR NUMBER AND NAME					
REASON FOR REFUND			TOTAL:		

SIGNATURE: John Doe **TITLE:** Manager

I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and is entitled to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: _____ **Order No:** E01028

Document Total: $24.00 **Fund Number:** 0001

COUNTERSIGNED-STATE TREASURER

COMPTROLLER, STATE OF ILLINOIS

State of Illinois
Form C-63

Exhibit 25.20.20-C
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

EXPENDITURE ADJUSTMENT TRANSMITTAL

FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER **DISTRIBUTION** 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Comptroller 7. Goldenrod-Retained by Agency	**AGENCY:** _____ **ADDRESS:** _____ _____ _____ **CONTACT:** _____ **PHONE:** _____	**Transmittal No:** _____ **Transmittal Date:** _____ (for agency use) **DEPOSIT INSTRUMENT IDENTIFICATION**

TYPE	NUMBER

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
			OBJECT CODE	AMOUNT	CFDA NUMBER
APPROPRIATION ACCOUNT CODE					
WARRANT NO./ EFT TRACE NO.					
WARRANT ISSUE DATE					
VOUCHER NUMBER					
VENDOR NUMBER AND NAME					
REASON FOR REFUND			TOTAL:		

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
			OBJECT CODE	AMOUNT	CFDA NUMBER
APPROPRIATION ACCOUNT CODE					
WARRANT NO./ EFT TRACE NO.					
WARRANT ISSUE DATE					
VOUCHER NUMBER					
VENDOR NUMBER AND NAME					
REASON FOR REFUND			TOTAL:		

SIGNATURE: _____ **TITLE:** _____

I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and is entitled to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER
TO THE TREASURER OF THE STATE OF ILLINOIS

Date: _____ **Order No:** _____

Document Total: _____ **Fund Number:** _____

_____ **COUNTERSIGNED-STATE TREASURER**

_____ **COMPTROLLER, STATE OF ILLINOIS**

State of Illinois
Form C-63

ADDITIONS AND DELETIONS OF RECEIPT ACCOUNTS (REVENUE SOURCES)

Requests for additions or deletions to the Receipts Chart of Accounts which appears in Section 25.50.10 are initiated by the agency requesting the proposed changes. All applicable sections of the "Chart of Accounts Maintenance and Inquiry" (Form C-45), as shown in Exhibit 25.20.30-B, must be completed and submitted to the Office of the Comptroller for review prior to any changes being made to the Receipts Chart of Accounts.

For an addition, the agency will provide the Office of the Comptroller with a Form C-45 which has all information required for an addition to the Receipt Chart of Accounts included on the form. If an agency must request more than one receipt account, it must submit a separate Form C-45 for each request, or one Form C-45 with an attached list of accounts and required information. Exhibit 25.20.30-C shows a properly completed Form C-45 requesting an additional receipt account.

Requests for deletions to the Receipts Chart of Accounts also require the use of the Form C-45. In the case of deletions, the box indicating "Delete" in Section I of the form should be checked and the reason for the deletion explained in Section IV. As with addition requests, a separate Form C-45 must be submitted for each request, or one Form C-45 with an attached list of accounts and required information. Exhibit 25.20.30-D illustrates a completed Form C-45 for a deletion request.

NOTIFICATION OF ADDITION OR DELETION OF RECEIPT ACCOUNTS (REVENUE SOURCES)

After the "Chart of Accounts Maintenance and Inquiry" Form C-45 has been received by the Comptroller's Office it will be reviewed and the agency notified of the action taken. If the request has been approved, the "Chart of Accounts Maintenance and Inquiry" Form C-45 will be returned to the requesting agency with notification of approval.

If the request has been denied, the form will be returned with a letter indicating the reason for denying the request. Questions relating to the denial of a request should be addressed to the State Accounting Department.

PREPARATION OF THE FORM

Two copies of the "Chart of Accounts Maintenance and Inquiry" form should be prepared to request the establishment or deletion of a receipt account (revenue source). One copy of the form

should be sent to the Comptroller's Office, State Accounting Department and the other retained by the agency.

If an agency is requesting the addition or deletion of two or more receipt accounts (revenue sources), a separate request form should be submitted for each account addition or deletion requested, or one form with an attached list. However, one request applicable to receipts and one request applicable to expenditures may be on the form for similar items.

Only those portions of the "Chart of Account Maintenance and Inquiry" form used to add or delete a receipt account (revenue source) are explained in this section. Other portions of the form are explained in the appropriated section of the manual.

Exhibit 25.20.30-A is a blank form which may be used to submit requests for an addition or a deletion. Exhibit 25.20.30-B illustrates a blank form with the instruction reference numbers on it. Exhibit 25.20.30-C contains a completed form requesting the addition of a receipt account (revenue source). Exhibit 25.20.30-D illustrates a completed form requesting the deletion of a receipt account (revenue source). The instructions for completing the "Chart of Accounts Maintenance and Inquiry" form are:

(1) Enter agency name.

(2) Enter date of request.

(3) Enter agency address.

(4) Enter name to whose attention approved C-45 should be returned.

(5) Mark Add box if an addition is being requested.

(6) Mark Delete box if a deletion is being requested.

(7) For adds, indicate estimated annual receipts (not required).

(8) Always enter account code for deletions. A recommended account code may be entered for additions, but it is not required.

(9) Enter fund name and number into which receipts will be deposited.

(10) Indicate source of receipts.

(11) Provide a complete description and, if applicable, a statutory basis for the request.

(12) Signature of authorized agency official.

(13) Title of authorized agency official.

(14) Date of signature.

(15) Typed or printed name of authorized official.

(16) Official’s telephone number.

Exhibit 25.20.30-A
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency _____ Date _____
Address _____
Attention _____

I. Receipt Account ☐ Add ☐ Delete Estimated Annual Receipts _____
Account Code _____ Receipts to be deposited into Fund No. _____
Fund Name _____
Sources of Receipts _____

II. Expenditure Authority Account
☐ Add ☐ Delete
Account _____

Organizational Unit
☐ Add ☐ Delete
Account _____

Expenditures subject to Control based on:
a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number _____
b) Allotments ☐ Yes ☐ No
c) Other (please specify) _____

Expenditures to be made from Fund No. _____ Fund Name _____
Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry
Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

Signature: _____ Title _____ Date _____
_____ Telephone _____
Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

1. Receipt Account
Added ☐ Deleted ☐ _____
2. Expenditure Authority
Added ☐ Deleted ☐ _____
3. Organizational Unit
Added ☐ Deleted ☐ _____
4. Detail Expenditure Object
Added ☐ Deleted ☐ Inquiry ☐ _____

Approved By _____ Date _____

Changed By _____ Date _____

C-45

Exhibit 25.20.30-B
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency (1) Date (2)

Address (3)

Attention (4)

I. Receipt Account (5) ☐ Add ☐ Delete (6) Estimated Annual Receipts (7)

Account Code (8) Receipts to be deposited into Fund No. (9)

Fund Name (9)

Sources of Receipts (10)

II. Expenditure Authority Account ☐ Add ☐ Delete

Account

Organizational Unit ☐ Add ☐ Delete

Account

Expenditures subject to Control based on:

a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number

b) Allotments ☐ Yes ☐ No

c) Other (please specify)

Expenditures to be made from Fund No. Fund Name

Suggested Expenditure Authority Account Code

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry

Account to be deleted or inquired about (if known)

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

(11)

Signature: (12) Title (13) Date (14)

(15) Telephone (16)

Please type or print name

Comptroller Use Only

V. Type of Account — Account Number — Remarks

1. Receipt Account
Added ☐ Deleted ☐

2. Expenditure Authority
Added ☐ Deleted ☐

3. Organizational Unit
Added ☐ Deleted ☐

4. Detail Expenditure Object
Added ☐ Deleted ☐ Inquiry ☐

Approved By Date

Changed By Date

C-45

Exhibit 25.20.30-C
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 6/15/2004

Address 201 State House, Springfield, IL 62704

Attention I. M. Money

I. Receipt Account [X] Add [ ] Delete Estimated Annual Receipts $45,000.00

Account Code (Optional) Receipts to be deposited into Fund No. 0001

Fund Name General Revenue

Sources of Receipts Owners of bicycles

II. Expenditure Authority Account [ ] Add [ ] Delete Organizational Unit [ ] Add [ ] Delete

Account Account

Expenditures subject to Control based on:

a) Receipts [ ] Yes [ ] No If yes, give Receipt Account Number

b) Allotments [ ] Yes [ ] No

c) Other (please specify)

Expenditures to be made from Fund No. Fund Name

Suggested Expenditure Authority Account Code

III. Detail Expenditure Object [ ] Add [ ] Delete [ ] Inquiry

Account to be deleted or inquired about (if known)

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 93rd General Assembly has passed and the Governor signed into law HBxxxx, which requires all bicycle owners to purchase license plates for their bicycles. There is no existing receipt account to classify this source of receipts.

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX

(Printed or typed name) Telephone (XXX)XXX-XXXX

Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account Added [ ] Deleted [ ]		
2. Expenditure Authority Added [ ] Deleted [ ]		
3. Organizational Unit Added [ ] Deleted [ ]		
4. Detail Expenditure Object Added [ ] Deleted [ ] Inquiry [ ]		

Approved By Date

Changed By Date

C-45

Exhibit 25.20.30-D
(13-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Chart of Accounts Maintenance and Inquiry

Agency Illinois Office of the Comptroller Date 4/12/2005

Address 201 State House, Springfield, IL 62704

Attention I. M. Money

I. Receipt Account ☐ Add ☒ Delete Estimated Annual Receipts _____

Account Code 360-950-012-001 Receipts to be deposited into Fund No. _____

Fund Name _____

Sources of Receipts _____

II. Expenditure Authority Account ☐ Add ☐ Delete

Account _____

Organizational Unit ☐ Add ☐ Delete

Account _____

Expenditures subject to Control based on:

a) Receipts ☐ Yes ☐ No If yes, give Receipt Account Number _____

b) Allotments ☐ Yes ☐ No

c) Other (please specify) _____

Expenditures to be made from Fund No. _____ Fund Name _____

Suggested Expenditure Authority Account Code _____

III. Detail Expenditure Object ☐ Add ☐ Delete ☐ Inquiry

Account to be deleted or inquired about (if known) _____

IV. Description of any Addition, Deletion or Inquiry from Section I, II, or III.

The 94th General Assembly has repealed Public Act 93-XXXX requiring bicycle owners to purchase license plates for their bicycles. This receipt account will no longer be used.

Signature: (Signature of Agency Official) Title (Official Title) Date XX/XX/XX

(Printed or typed name) Telephone (XXX)XXX-XXXX

Please type or print name

Comptroller Use Only

V. Type of Account	Account Number	Remarks
1. Receipt Account Added ☐ Deleted ☐		
2. Expenditure Authority Added ☐ Deleted ☐		
3. Organizational Unit Added ☐ Deleted ☐		
4. Detail Expenditure Object Added ☐ Deleted ☐ Inquiry ☐		

Approved By _____ Date _____

Changed By _____ Date _____

C-45

REPORT TITLE: Monthly Revenue Status

PURPOSE: To reconcile the agency receipts to the Comptroller's records. Agencies with access to SAMS automated records, may perform alternate reconciliation methods.

SEQUENCE: Agency Fund, Summary Information: Record Type, Operating Indicator, Revenue Source: Transaction Detail; Record Type, Revenue Source, Accounting Period, Transaction Date, Transaction ID, Amount.

DISTRIBUTION: All Agencies Processing Receipts.

CONTENTS

REFERENCE		CONTENTS
1	Budget Fiscal Year	The Budget Fiscal Year to which the report applies.
2	Period Ending	Report reflects all activity processed by the Comptroller's Office through this date.
3	Agency Number and Name	Official number and name of agency.
4	Fund Number and Name	Specifies the fund in which monies have been deposited.
Summary Information		
5	Revenue Source Code	The four digit Revenue Source defined by SAMS. Agencies will enter the three digit source and sub-source on the Receipt deposit transmittal and SAMS will translate them into this Revenue Source code.
6	Revenue Source Name	Specifies the name associated with the Revenue Source Code. This name will agree to the name of the Receipt Code used in SAMS.
7	Beginning Balance	Receipt Account Balance at first of month. Beginning Balance is provided by Receipt Account. Total Operating Receipt Account Balances. Total Non-Operating Receipt Account Balances and Total Fund Receipt Account Balances.

REFERENCE		CONTENTS
8	Current Period	Current month revenue recognized by SAMS. Normally, this will be cash received and ordered by the Comptroller into the State Treasury. This includes new receipts and current year receipt adjustments for the month reported. Current Period amount is provided by Receipt Account, Total Operating Receipt Account Balances, Total Non-Operating Receipt Account Balances and Total Fund Receipt Account Balances.
9	Ending Balance	Total receipt balance for the fiscal year-to-date. Ending Balance is provided by Receipt Account, Total Operating Receipt Account Balances, Total Non-Operating Receipt Account Balances and Total Fund Receipt Account Balances.

Transaction Detail:

10	Date	Date of Transaction.
11	Document ID	The following components make up the document ID: The first two characters indicate the document type, the third through fifth characters indicate the Agency and the remaining eleven characters are the Deposit Order Number. The document type codes are: CR Cash Receipts and Cash Refunds PV Payment Voucher JV Journal Voucher
12	Amount	Dollar amount of each transaction.
13	Reference JV Document	Document ID of Journal Voucher used to clear an interfund due from.

Agency Totals:

14	Beginning Balance	Receipt Account Balance at first of month for all of an Agency's Receipt Accounts by Operating, Non-operating, Agency totals, Comptroller's batch number for a group of transactions.

REFERENCE	CONTENTS
15 Current Period	Current month revenue recognized by SAMS for all Agency Receipt Accounts by Operating, Non-operating, Agency totals. This includes new receipts and current year receipt adjustments for the month reported. Normally, this will be cash received and ordered by the Comptroller into the State Treasury
16 Ending Balance	Total receipt balance for the fiscal year-to-date for all of an Agency's Receipt Accounts by Operating, Non-operating, Agency totals.

Exhibit 25.40.10-A
(98-001)
(Page 1 of 3)

Report Layout of the Monthly Revenue Status Report

REPORT ID: SB04
DATE RUN: 99/99/99
TIME RUN : 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

PAGE: 9999

MONTHLY REVENUE STATUS
FOR BUDGET FISCAL YEAR 1997 (1)
THROUGH ACCOUNTING PERIOD 06/97
FOR PERIOD ENDING 12/31/96 (2)

AGCY: (3) 103 AUDITOR GENERAL

FUND: (4) 0001 GENERAL REVENUE FUND

REVENUE SOURCE CODE	REVENUE SOURCE NAME	BEGINNING BALANCE	CURRENT PERIOD	ENDING BALANCE
OPERATING				
(5)	(6)	(7)	(8)	(9)
1234	REIMBURSEMENT OF AUDITS	300.00	120.00	420.00
2345	SALES TO LOCAL GOVERNMENTS	700.00	86.00	786.00
4567	PERSONAL INCOME TAX	650.00	900.00	1,550.00
6789	MISCELLANEOUS	475.00	25.00 -	450.00
TOTAL OPERATING		2,125.00	1,081.00	3,206.00
NON-OPERATING				
6345	BOND PROCEEDS	2,000.00	50.00	2,050.00
9621	TRANSFERS IN	85.00	0.00	85.00
TOTAL NON-OPERATING		2,085.00	50.00	2,135.00
TOTAL FUND		4,210.00	1,131.00	5,341.00

Exhibit 25.40.10-A
(98-001)
(Page 2 of 3)

REPORT ID: SB04
DATE RUN: 99/99/99
TIME RUN : 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

MONTHLY REVENUE STATUS
FOR BUDGET FISCAL YEAR 1997
THROUGH ACCOUNTING PERIOD 06/97
FOR PERIOD ENDING 12/31/96

(5) RSRC	(10) DATE	(11) DOCUMENT ID	(12) AMOUNT	(13) REFERENCE JV DOCUMENT
1234	12/02/96	CR 360 00000000101	105.00	
	12/07/96	PV 360 00000000102	20.00	JV 360 00000000011
	12/28/96	JV 360 00000000015	5.00 -	
2345	12/10/96	CR 360 00000000333	26.00	
	12/15/96	PV 360 00000000332	60.00	JV 360 00000000112
4567	12/14/96	CR 360 00000000401	300.00	
	12/14/96	CR 360 00000000402	300.00	
	12/30/96	PV 360 00000000111	300.00	JV 360 00000000203
6789	12/20/96	PV 360 00000000450	25.00 -	JV 360 00000000301
6345	12/26/96	CR 360 00000000501	25.00	
	12/31/96	PV 360 00000000115	25.00	

FUND: 0342 AUDIT EXPENSE FUND

REVENUE SOURCE CODE	REVENUE SOURCE NAME	BEGINNING BALANCE	CURRENT PERIOD	ENDING BALANCE
OPERATING				
(5)	(6)	(7)	(8)	(9)
0880	REPAYMENT TO STATE	250.00	100.00	350.00
0939	LICENSES AND FEES	120.00	75.00	195.00
TOTAL OPERATING		370.00	175.00	545.00

Exhibit 25.40.10-A
(98-001)
(Page 3 of 3)

REPORT ID: SB04
DATE RUN: 99/99/99
TIME RUN : 99:99

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

MONTHLY REVENUE STATUS
FOR BUDGET FISCAL YEAR 1997
THROUGH ACCOUNTING PERIOD 06/97
FOR PERIOD ENDING 12/31/96

REVENUE SOURCE CODE	REVENUE SOURCE NAME	BEGINNING BALANCE	CURRENT PERIOD	ENDING BALANCE
NON-OPERATING				
TOTAL NON-OPERATING		0.00	0.00	0.00
TOTAL FUND		370.00	175.00	545.00

(5) RSRC	(10) DATE	(11) DOCUMENT ID	(12) AMOUNT	(13) REFERENCE JV DOCUMENT
0880	12/03/96	CR 360 00000000777	80.00	
	12/06/96	PV 360 00000000655	20.00	JV 360 00000000066
0939	12/10/96	CR 360 00000000799	70.00	
	12/25/96	PV 360 00000000721	5.00	JV 360 00000000999

TOTAL AGCY: 103 AUDITOR GENERAL

	(14) BEGINNING BALANCE	(15) CURRENT PERIOD	(16) ENDING BALANCE
TOTAL OPERATING	2,495.00	1,256.00	3,751.00
TOTAL NON-OPERATING	2,085.00	50.00	2,135.00
TOTAL AGENCY:	***4,580.00***	***1,306.00***	***5,886.00***

RECONCILIATION OF MONTHLY REVENUE STATUS REPORT

PURPOSE

The purpose of this procedure is to describe one method which can be used to reconcile receipt account balances maintained by the agency with the statewide receipt account records maintained in the Comptroller's Office. This reconciliation must be performed monthly and the Comptroller's Office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. This reconciliation must be completed within 60 days of month end.

GENERAL

The Monthly Revenue Status Report has been designed to facilitate agency receipts reconciliation. All receipt accounts administered by the agency will be reflected on this report. The reports will have all the information needed to reconcile the agency's records to the Comptroller's records.

RECONCILING THE REPORT

The suggested method for reconciling the "Monthly Revenue Status Report" is as follows:

Step 1.

For each receipt account (5) compare the agency fiscal year-to-date receipts with the Monthly Revenue Status Report ending balance (9). If there is a difference and the previous Monthly Revenue Status Report has been reconciled, the difference should be in the current period amount (8). Proceed to Step 2.

Step 2.

Since the agency records a receipt at the time of collection and the Comptroller records a receipt at the time of deposit in the State Treasury, there will normally be a timing difference which results in reconciling items.

The following steps should be followed in reconciling the ending balance for each receipt account (5) as of the report date:

Begin with the fiscal year-to-date balance (9) shown on the "Monthly Revenue Status Report."

Add receipts recorded on your records as of the date of this report which do not appear in the current month's detail activity (10) through (13). These deposits are items in transit at month end which have not been processed by the Comptroller.

Add transfers in recorded on your records as of the date of this report which do not appear in the current month's detail activity (10) through (13). These are items in transit at month end which have not been processed by the Comptroller. A transfer in will occur when a deposit was credited to a wrong receipt account initially and is now being corrected.

Subtract transfers out recorded on your records as of the date of this report which do not appear in the current month's detail activity (10) through (13). These are items in transit at month end which have not been processed by the Comptroller. A transfer out will occur when the receipt account was credited with an erroneous deposit and is now being removed.

Subtract reversals (correction of posting errors) recorded on your records as of the date of this report which do not appear in the current month's detail activity (10) through (13). A reversal will occur when a wrong dollar amount was posted. The reversal will indicate the amount of the erroneous deposit and the corrected amount will appear as a normal transaction.

Subtract receipts processed by the Office of the Comptroller during July of the current fiscal year which were recorded in the agency's records as a prior fiscal year receipt. These deposits were items in transit at the end of the prior fiscal year. These items can be determined by reviewing the detail activity (10) through (13) shown on the Sample Monthly Revenue Status Report.Check the dollar amount of each transaction to see if it is the same on the "Monthly Revenue Status Report" as it is in the agency's records. If there are any differences, this will be a reconciling item and the Office of the Comptroller should be notified on the Reconciliation Exception Notification (C-82).

The balance should now equal the fiscal year-to-date receipts reflected on the agency's records.

RECONCILIATION EXCEPTION NOTIFICATION

The Monthly Revenue Status Report, which is distributed to each agency, must be reconciled within 60 days of month end to ensure the early detection and correction of errors. Along with the Revenue Status Report, a Reconciliation Exception Notification (SAMS Procedure Exhibit 25.40.20-A) form is provided to facilitate the reporting of discrepancies to the Comptroller.

CONTENTS: (Refer to SAMS Procedure Exhibit 25.40.20-B)

REFERENCE	CONTENTS
(1)	Check the Revenue box.
(2)	Complete the month and fiscal year of the report being reconciled
(3)	Indicate in appropriate box the type of exception.

a) If the agency has cited a wrong receipt account code on the Receipts Deposit Transmittal (C-64) this box should be checked. The agency should attach a letter requesting a receipt transfer with a reasonable explanation and a copy of the erroneous transmittal.

b) If the agency has processed a refund as a receipt in error, this box should be checked. The agency should attach a letter requesting a receipt reversal with a reasonable explanation and a completed Expenditure Adjustment Transmittal (C-63).

REFERENCE		CONTENTS
		c.) If an adjustment is noted that is not identified in the prior exceptions, attach an explanation of the adjustment needed and all pertinent information (receipt deposit transmittal, etc.).
		d.) If an adjustment is noted which cannot be identified by the agency, attach any information which could be pertinent. The Comptroller's Office will contact the agency to rectify the problem.
(4)	Agency Name	Official name of the agency.
(5)	Agency Number	Three-digit Comptroller assigned agency code.
(6)	Authorized Signature	Responsible agency person completing the reconciliation.
(7)	Date	Date completing reconciliation.
(8)	Telephone Number	Telephone number of person completing the reconciliation.

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for ☐ Cash ☐ Revenue ☐ Appropriations dated _____, 19_____, FY _____, contains the following exceptions that require adjustments to SAMS.

- ☐ Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.
- ☐ Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.
- ☐ Warrant written for wrong amount; call 782-3426
- ☐ Cash refund credited to wrong expenditure account, fiscal year, or object; request for correction and copy of original voucher attached.
- ☐ Agency cited wrong receipt account code on Receipts Deposit Transmittal; request for receipt transfer and copy of transmittal attached.
- ☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.
- ☐ Other; explanation and pertinent information is attached.
- ☐ Unidentified difference; available information is attached.

Agency Name _____ Agency Number _____

Authorized Signature _____ Date _____

Telephone Number _____

C-82

Reconciliation Exception Notification

For Cash, Revenue Status, and Appropriation Status Reports

Attention: Funds, Receipts and Collections, 325 West Adams Street, Springfield, Illinois 62706

The Comptroller's Office Report for ☐ Cash ☐ Revenue ☐ Appropriations dated (1) _____, 19 _____, FY _____, contains the following exceptions that require adjustments to SAMS.

(2)

(3) ☐ Agency charged voucher to wrong expenditure account or fiscal year; request for expenditure transfer with explanation and copy of voucher is attached.

☐ Voucher keypunched in error by Comptroller; detail information and copy of the voucher is attached.

☐ Warrant written for wrong amount; call 782-3426

☐ Cash refund credited to wrong expenditure account, fiscal year, or object; request for correction and copy of original voucher is attached.

a) ☐ Agency cited wrong receipt account code on Receipts Deposit Transmittal; request for receipt transfer and copy of transmittal attached.

b) ☐ Agency processed refund as receipt in error; request for receipt reversal and completed expenditure adjustment transmittal is attached.

c) ☐ Other; explanation and pertinent information is attached.

d) ☐ Unidentified difference; available information is attached.

Agency Name (4) _____ Agency Number (5) _____

Authorized Signature (6) _____ Date (7) _____

Telephone Number (8) _____

C-82

Exhibit 25.50.10-A shows the receipt accounts assigned to each agency. It lists the description, the agency, source, subsource and fund (the CUSAS code structure). The related four digit SAMS revenue source is also shown. This provides a crosswalk table that can be used to interpret the information on SAMS reports and inquiries.

SOURCE	SHORT NAME	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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	103	880	600	0001	1270
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**			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees, or Registrations	FOIA Fees	167	855	118	0001	2288
Repay State/Jury Duty & Personal Phone Calls	Reim/Jury Duty & Recoveries	167	877	000	0001	1228
Subscription or Publication Sales	Subscription or Publication	167	888	000	0155	1289
Subscription or Publication Sales	Books/Magazine & Periodicals	167	888	005	0001	1290
Supreme Court	**Supreme Court**	**201**	**000**			
Pro Rata Share of Expense-Counties	Pro Rata Share Expense/Ctys	201	473	000	0001	0407
Federal Government	Health & Human Services	201	831	075	0269	0618
Federal Government	U.S. Dept of Justice	201	831	110	0269	0629
Federal Monies Via Other State/ Organization	Fed. Monies Via Other State or Org.	201	837	000	0269	1381
Federal Monies Via Other State or Org	State Justice Institute	201	840	010	0269	2420
Fund Transfers	General Revenue Fund	201	846	001	0442	0827
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	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
Other Illinois State Agency	Human Services	201	864	444	0230	1466
Private Organizations or Individuals	Private Organizations or Individuals	201	870	000	0230	1200
Office of Statewide Pretrial Services	**Supreme Court**	**204**	**000**			
Federal Government	Health and Human Services	204	831	075	0614	0618
Federal Government	U.S. Dept. of Justice	204	831	110	0614	0629
Federal Government	State Justice Institute	204	831	215	0614	2821
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	204	842	000	0625	0764
Other Illinois State Agency	Other Illinois State Agency	204	864	000	0604	1127
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	204	877	000	0001	1228
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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	285	880	600	0001	1270

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
State Appellate Defender,Office of the	**State Appellate Defender**	**290**	**000**			
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
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
Miscellaneous	Miscellaneous	330	861	000	0001	1121
Private Organizations or Individuals	Private Organizations or Indiv.	330	870	000	0924	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	330	877	000	0001	1228
Attorney General	**Attorney General**	**340**	**000**			
Tobacco Settlement	Master Agreement	340	077	115	0533	2419
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	Health and Human Services	340	831	075	0001	0618
Federal Government	Health and Human Services	340	831	075	0988	0618
Federal Government	U.S. Dept. of Justice	340	831	110	0988	0629
Federal Government	Treasury, Department of	340	831	190	0988	0647
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	340	842	000	0542	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	340	842	000	0801	0764
Fines, Penalties or Violations	Fines, Penalties or Violations	340	843	000	0001	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	340	843	000	0549	0780
Fines, Penalties or Violations	Legal Violations	340	843	070	0001	0797
Fines, Penalties or Violations	Legal Violations	340	843	070	0542	0797
Fines, Penalties or Violations	Legal Violations	340	843	070	0801	0797
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0600	1625
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0705	1625
Licenses, Fees or Registrations	Licenses, Fees or Registrations	340	855	000	0549	0915
Licenses, Fees or Registrations	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	Other Illinois State Agency	340	864	000	0801	1127
Other Illinois State Agency	State Police	340	864	493	0801	1161
Other Illinois State Agency	EPA Trust Fund Commission	340	864	531	0801	1165

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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	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
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
Index Division	Index Division	350	295	000	0210	0150
Index Division	Index Division-25 Fee	350	295	005	0210	2757
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	Surviving Spouse-Firefighter	350	410	020	0185	1865

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
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	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	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	0412	2320
Motor Vehicle Licenses	Chicago Cub License Plates	350	410	038	0185	2321
Motor Vehicle Licenses	Chicago Cub License Plates	350	410	038	0412	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	0412	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0412	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	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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	FFA License Plates	350	410	105	0064	2773
Motor Vehicle Licenses	FFA License Plates	350	410	105	0185	2773
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	0412	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	Chicago Fire License Plates	350	410	175	0185	2828
Motor Vehicle Licenses	Chicago Fire License Plates	350	410	175	0412	2828
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	0412	2663
Motor Vehicle Licenses	Lyme Disease Research	350	410	329	0185	2776
Motor Vehicle Licenses	Lyme Disease Research	350	410	329	0308	2776
Motor Vehicle Licenses	Lineworker Plate	350	410	330	0185	2777
Motor Vehicle Licenses	Submarine Service Plates	350	410	331	0185	2778
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Operators Licenses	Reinstatements	350	425	000	0322	0345
Operators Licenses	Operators Licenses	350	425	000	0483	0345
Operators Licenses	Operators Licenses	350	425	000	0694	0345
Operators Licenses	Operators Licenses	350	425	000	0902	0345
Operators Licenses	Temp Visitor Drivers License	350	425	001	0182	2452
Operators Licenses	Adult Driving School Fees	350	425	002	0182	2481
Operators Licenses	M or L Endorsement	350	425	005	0863	1962
Operators Licenses	Reinstatements	350	425	500	0322	1402
Securities Division	Securities Division	350	550	000	0001	0492
Securities Division	Securities Division	350	550	000	0292	0492
State Archives	State Archives	350	570	000	0001	0501
State Library	State Library	350	580	000	0001	0511
Unclaimed Assets	Unclaimed Assets	350	610	000	0001	0518
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0001	0520
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0483	0520
Federal Government	Federal Motor Carrier Safety Admin.	350	831	028	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	0176	0629
Fed Monies Via Other Illinois Agency	Via Other Il State Agency	350	840	000	0732	0702
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	DUI/Circuit Clerk	350	843	010	0759	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	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	FY22 Title Increase	350	855	255	0011	2745
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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	0890	1035
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	FY24 Title Increase	350	855	525	0483	2770
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	FY24 Abstract Fee Increase	350	855	530	0483	2771
Licenses, Fees or Registrations	Securities Audit & Enforce	350	855	561	0362	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	University Police Registration Plate	350	855	765	0011	2779
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	Environmental Protection Agency	350	864	532	0295	1166
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	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
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	Other Reimbursements	350	890	050	0622	2103
Reimbursements	Other Reimbursements	350	890	050	0759	2103
Reimbursements	Misplaced License Plates & Stickers	350	890	065	0622	2295
State Comptroller	**State Comptroller**	**360**	**000**			
Burial Trust	Burial Trust	360	055	000	0543	0045
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	0543	0062
Escheated Warrants	Escheated Warrants	360	165	000	0485	0105
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Fund Transfers	General Revenue Fund	360	846	001	0319	0827
Fund Transfers	General Revenue Fund	360	846	001	0367	0827
Licenses, Fees or Registrations	Cemetary-Pre-Need Sales	360	855	062	0543	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	0782	1037
Licenses, Fees or Registrations	Crematory Penalty Fees	360	855	770	0543	2780
Licenses, Fees or Registrations	Crematory Annual Report Fees	360	855	775	0543	2781
Licenses, Fees or Registrations	Crematory License Fees	360	855	780	0543	2782
Miscellaneous	Miscellaneous	360	861	000	0543	1121
Miscellaneous	Miscellaneous	360	861	000	0001	1121
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	360	880	000	0204	1243
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
Repayment of Loan Guarantee	IL Grain Insurance Corp.	370	524	407	0001	1823
Sales Tax	St Retailer's Occupation Tax	370	545	300	0103	0481
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0011	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	0220	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	0523	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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0094	0870
Investment Income	Investment Income	370	852	000	0096	0870
Investment Income	Investment Income	370	852	000	0099	0870
Investment Income	Investment Income	370	852	000	0103	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	0162	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	0220	0870
Investment Income	Investment Income	370	852	000	0223	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0253	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
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	0267	0870
Investment Income	Investment Income	370	852	000	0270	0870
Investment Income	Investment Income	370	852	000	0275	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	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	0330	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	0335	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	0349	0870
Investment Income	Investment Income	370	852	000	0353	0870
Investment Income	Investment Income	370	852	000	0354	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	0448	0870
Investment Income	Investment Income	370	852	000	0449	0870
Investment Income	Investment Income	370	852	000	0456	0870
Investment Income	Investment Income	370	852	000	0457	0870
Investment Income	Investment Income	370	852	000	0458	0870
Investment Income	Investment Income	370	852	000	0467	0870
Investment Income	Investment Income	370	852	000	0469	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0486	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	0516	0870
Investment Income	Investment Income	370	852	000	0518	0870
Investment Income	Investment Income	370	852	000	0520	0870
Investment Income	Investment Income	370	852	000	0522	0870
Investment Income	Investment Income	370	852	000	0526	0870
Investment Income	Investment Income	370	852	000	0546	0870
Investment Income	Investment Income	370	852	000	0547	0870
Investment Income	Investment Income	370	852	000	0548	0870
Investment Income	Investment Income	370	852	000	0557	0870
Investment Income	Investment Income	370	852	000	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	0576	0870
Investment Income	Investment Income	370	852	000	0577	0870
Investment Income	Investment Income	370	852	000	0579	0870
Investment Income	Investment Income	370	852	000	0581	0870
Investment Income	Investment Income	370	852	000	0591	0870
Investment Income	Investment Income	370	852	000	0615	0870
Investment Income	Investment Income	370	852	000	0633	0870
Investment Income	Investment Income	370	852	000	0634	0870
Investment Income	Investment Income	370	852	000	0645	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	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	0729	0870
Investment Income	Investment Income	370	852	000	0731	0870
Investment Income	Investment Income	370	852	000	0733	0870
Investment Income	Investment Income	370	852	000	0738	0870
Investment Income	Investment Income	370	852	000	0739	0870
Investment Income	Investment Income	370	852	000	0740	0870
Investment Income	Investment Income	370	852	000	0755	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0791	0870
Investment Income	Investment Income	370	852	000	0793	0870
Investment Income	Investment Income	370	852	000	0795	0870
Investment Income	Investment Income	370	852	000	0796	0870
Investment Income	Investment Income	370	852	000	0801	0870
Investment Income	Investment Income	370	852	000	0802	0870
Investment Income	Investment Income	370	852	000	0807	0870
Investment Income	Investment Income	370	852	000	0812	0870
Investment Income	Investment Income	370	852	000	0817	0870
Investment Income	Investment Income	370	852	000	0823	0870
Investment Income	Investment Income	370	852	000	0831	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	0898	0870
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	IL Funds Deferred Lottery MMF	370	852	026	0978	2839
Investment Income	G.O. Escrow Account	370	852	030	0101	1396

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	Goldman Sachs Gov FD/Argent MMF	370	852	191	0001	2830
Investment Income	Gldmn Schs Gv FD/Arg Clrng MMF	370	852	192	0001	2831
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	Morgan Stanley ESG	370	852	203	0001	2735
Investment Income	State Street Institutional US Government Fund	370	852	204	0001	2736
Investment Income	Tennessee Valley Authority	370	852	205	0001	2759
Investment Income	State & Local Gov Securities	370	852	206	0001	2763
Investment Income	BlckRck Env Awr/Mischler Prime	370	852	207	0001	2767
Investment Income	First Fund	370	852	208	0001	2774
Investment Income	Student Empowerment Fund (FES)	370	852	209	0001	2783
Investment Income	Invesco Govt & Agncy Port/CAVU	370	852	210	0001	2790
Investment Income	Invesco Govt & Agncy Prt/Curve Cl	370	852	211	0001	2795
Investment Income	Allspring Government Select	370	852	212	0001	2797
Investment Income	DWS Government Inst Series	370	852	213	0001	2798
Investment Income	Fidelity Government Institutional	370	852	214	0001	2799
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	HSBC US Government	370	852	219	0001	2800
Investment Income	FFCB Placement (LT)	370	852	220	0001	1698
Investment Income	State Street Inst Gov - Cabrera	370	852	222	0001	2801

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Republic of Poland	370	852	227	0001	2803
Investment Income	IFF Security	370	852	228	0001	2810
Investment Income	Goldman Sachs Fin Square - Loop	370	852	229	0001	2814
Investment Income	AllSpring Glo Trea Clrng MMF	370	852	233	0001	2836
Investment Income	State St-Bancroft Clearing MMF	370	852	234	0001	2837
Investment Income	Western Asset Clearing MMF	370	852	235	0001	2838
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	BOA Toll Hghwy-I-Pass Escrow Clearing -Repo 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	Fed US Treas Cash Res ISTHA CL	370	852	530	0455	2811
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	IL Funds Child Sup EFT Clearing	370	852	955	0001	2833
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
Investment Income	IL Funds Deferred Lottery	370	852	978	0001	2834
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	Sex Offender Registration Fees	370	855	024	0527	1950
Licenses, Fees or Registrations	Bright Directions Fees	370	855	046	0668	2036
Licenses, Fees or Registrations	Mandatory Arbitration/Madison	370	855	064	0262	2107
Licenses, Fees or Registrations	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
Miscellaneous	Miscellaneous	370	861	000	0634	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	0101	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	0103	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	0455	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
Reimbursements	IWBF Reimbursements	370	890	105	0179	2751
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Reimbursements	Other Reimbursements	402	890	050	0644	2103
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 Space Rentals/Fair	406	145	000	0438	0088
DuQuoin State Fair	DuQuoin-Non-Fair Activities	406	145	450	0045	0093
DuQuoin State Fair	DuQuoin-Non-Fair Activities	406	145	450	0438	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
Federal Monies Via Other State/ Organization	Fed. Monies Via Other State or Org.	406	837	000	0826	1381
Fed Monies Via Other Illinois Agency	U.S. Environmental Protection	406	840	065	0826	0708
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	VGA - IL State Fair Op Fees	406	855	303	0976	2737
Licenses, Fees or Registrations	VGA - Du Quoin State Fair Op Fees	406	855	304	0976	2738
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
Miscellaneous	Miscellaneous	406	861	000	0001	1121
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Private Organizations or Individuals	Corn Commodity Sponsors	406	870	255	0807	2748
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	0369	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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Federal Government	416	831	000	0314	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	0303	0827
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
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	Participant Transfers	416	858	200	0755	1369
Miscellaneous	Miscellaneous	416	861	000	0001	1121
Miscellaneous	Miscellaneous	416	861	000	0193	1121
Miscellaneous	Miscellaneous	416	861	000	0202	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	0457	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
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	0246	1201
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	Scrap Sales	416	881	500	0001	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0001	1200
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	0898	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0975	0296
Loan Repayments	Loan Repayments-Principal	420	355	050	0506	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0898	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0971	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0975	0297
Program Income	Grantee Interest Income	420	472	150	0001	0398
Federal Government	Commerce,Department of	420	831	051	0636	0601
Federal Government	Defense,Department of	420	831	055	0636	0604
Federal Government	Energy, Department of	420	831	065	0636	0610
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	0324	0647
Federal Government	Treasury, Department of	420	831	190	0419	0647
Federal Government	Treasury, Department of	420	831	190	0506	0647
Federal Government	Treasury, Department of	420	831	190	0636	0647
Federal Government	US Economic Development Admin	420	831	195	0636	2758
Federal Government	Federal Communications Comm	420	831	205	0636	2791
Federal Government	National Telecom & Info Admin	420	831	210	0636	2792
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
Fed Monies Via Other IL Agency	Via Other IL State Agency	420	840	000	0419	0702
Fed Monies Via Other IL Agency	Via Other IL State Agency	420	840	000	0737	0702
Fed Monies Via Other IL Agency	DHS/Federal Projects Fund	420	840	592	0913	1531
Federal Program Income	Fed. Program Income	420	841	000	0506	0752
Federal Program Income	Fed. Program Income	420	841	000	0875	0752
Federal Program Income	Conference Fees	420	841	090	0636	0756

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Program Income	Grantee Interest Income	420	841	150	0875	0760
Fund Transfer	General Revenue Fund	420	846	001	0419	0827
Fund Transfer	General Revenue Fund	420	846	001	0552	0827
Fund Transfer	General Revenue Fund	420	846	001	0636	0827
Fund Transfer	General Revenue Fund	420	846	001	0972	0827
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	Investment Income-Interest	420	852	022	0898	2342
Investment Income	Investment Income-Principal	420	852	023	0898	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	0311	2423
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	0426	1121
Miscellaneous	Miscellaneous	420	861	000	0636	1121
Miscellaneous	Miscellaneous	420	861	000	0883	1121
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	Employment Security	420	864	427	0419	1417
Other Illinois State Agency	Human Services	420	864	444	0419	1466
Other Income	Other Income	420	865	000	0023	1191
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	0770	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	Utility Companies - Priv Orgs	420	870	021	0552	2338
Private Organizations or Individuals	Utility Companies - Priv Orgs	420	870	021	0913	2338
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	0387	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0427	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0506	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0550	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0636	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	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
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	0912	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	420	877	000	0913	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	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	0971	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	0419	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0427	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0550	1247

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0770	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0870	1247
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0972	1247
Repayment to State Pursuant to Law	Settlement Agreements	420	880	085	0001	2370
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
Leases on Land	Leases on Land	422	345	000	0443	0293
Leases on Land	Leases on Land	422	345	000	0884	0293
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	0041	0582
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
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
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	Dept. of Homeland Security-FEMA	422	831	035	0547	1952
Federal Government	Dept. of Homeland Security-FEMA	422	831	035	0855	1952
Federal Government	Dept. of Homeland Security-FEMA	422	831	035	0894	1952
Federal Government	Dept. of Homeland Security	422	831	045	0039	1971
Federal Government	Commerce,Department of	422	831	051	0041	0601
Federal Government	Commerce,Department of	422	831	051	0507	0601
Federal Government	Commerce,Department of	422	831	051	0894	0601
Federal Government	Defense,Department of	422	831	055	0905	0604
Federal Government	Defense,Department of	422	831	055	0962	0604
Federal Government	Environmental Protection Agency	422	831	060	0077	0608
Federal Government	Environmental Protection Agency	422	831	060	0507	0608
Federal Government	Environmental Protection Agency	422	831	060	0894	0608
Federal Government	Energy, Department of	422	831	065	0137	0610
Federal Government	Homeland Secrty-Port Sec Grants	422	831	067	0547	2322
Federal Government	Emergency Management Agency	422	831	068	0855	0613
Federal Government	Interior, Department of	422	831	100	0001	0626

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0137	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	0507	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	Labor,Department of	422	831	120	0765	0630
Federal Government	Labor,Department of	422	831	120	0894	0630
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
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 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 Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0039	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0041	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0137	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0507	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0538	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0670	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0765	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	422	842	000	0855	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	0905	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
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	Boat/Circuit Clerk	422	843	917	0039	0822
Fines, Penalties or Violations	Snowmobile/Circuit Clerk	422	843	922	0039	0823

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fund Transfers	General Revenue Fund	422	846	001	0174	0827
Fund Transfers	General Revenue Fund	422	846	001	0884	0827
Fund Transfers	General Revenue Fund	422	846	001	0972	0827
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	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	Permit Fees - Rivers,Lakes & Streams Act	422	855	171	0507	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	Wtr Rev Fees - Riv, Lke, Strm Act	422	855	199	0039	2766
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	Privilege Reinstatement Fee	422	855	218	0905	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	Lake Maintenance Fee/Rend Lake	422	855	250	0507	2514
Licenses, Fees or Registrations	Ginseng Licenses	422	855	252	0041	0972
Licenses, Fees or Registrations	OHV Trail Usage Permit	422	855	285	0040	2789
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	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
Licenses, Fees or Registrations	Special or Commercial Permit	422	855	577	0041	1074
Licenses, Fees or Registrations	Subpeona/Witness Fees	422	855	587	0041	1079
Licenses, Fees or Registrations	Subpeona/Witness Fees	422	855	587	0547	1079
Licenses, Fees or Registrations	Timber Buyers or Growers	422	855	605	0905	1084
Licenses, Fees or Registrations	Trapping Licenses	422	855	630	0041	1087
Licenses, Fees or Registrations	Underground Injection Contl	422	855	712	0261	1089
Licenses, Fees or Registrations	Well Assessment Fees	422	855	732	0137	1097
Licenses, Fees or Registrations	Circuit Clerk Collections	422	855	910	0547	1452
Local Illinois Governmental Units	Local Il Governmental Units	422	858	000	0252	1114
Local Illinois Governmental Units	Local Il Governmental Units	422	858	000	0884	1114
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	422	861	000	0147	1121
Miscellaneous	Miscellaneous	422	861	000	0538	1121
Miscellaneous	Miscellaneous	422	861	000	0905	1121
Miscellaneous	Miscellaneous	422	861	000	0962	1121
Miscellaneous	Deposits-Agency Equipment	422	861	005	0041	2037
Other Illinois State Agency	General Revenue Fund	422	864	001	0884	1128
Other Illinois State Agency	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	IL Dept of Transportation	422	864	494	0905	1162
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 Income	Other Income	422	865	000	0261	1191
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0040	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0041	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0194	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	0526	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
Private Organizations or Individuals	Donation Box	422	870	210	0194	1208
Product Sales	Product Sales	422	872	000	0041	1214
Product Sales	Product Sales	422	872	000	0194	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	0194	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	0194	1225
Rental Income	Property	422	876	500	0538	1225
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	422	877	000	0884	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
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	0894	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
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 Lincoln	425	330	033	0001	2835
Juvenile Institutions	IYC Warrenville	425	330	038	0001	0286
Juvenile Institutions	IYC Harrisburg	425	330	040	0001	0287
Inmate Commissary Sales	Profit-Inmate Commissary Sales	425	091	005	0264	1888
Reimb. For Exp. Of Incarcerated Persons	Reimb.-Library Card Copies	425	512	360	0264	0449
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	0264	0450
Reimb. For Exp. Of Incarcerated Persons	Other Inmate Cost Recovery	425	512	399	0523	0450
Federal Government	US Department of Justice	425	831	110	0264	0629
Federal Government	US Department of Justice	425	831	110	0523	0629
Federal Government	Federal Stimulus Package	425	831	999	0264	2178
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	0264	1876
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	0264	1877
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	0264	0724
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	0264	0728
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	0264	0747
Federal Monies Via Other Illinois Agency	Juvenile Justice Trust	425	840	911	0523	0747
Miscellaneous	Miscellaneous	425	861	000	0264	1121
Miscellaneous	Miscellaneous	425	861	000	0523	1121
Other Illinois State Agency	General Revenue Fund	425	864	001	0264	1128
Other Illinois State Agency	General Revenue Fund	425	864	001	0523	1128
Other Illinois State Agency	State Board of Education	425	864	586	0264	1172
Other Illinois State Agency	State Board of Education	425	864	586	0523	1172
Private Organizations or Individuals	Private Organizations or Individuals	425	870	000	0264	1200
Private Organizations or Individuals	Private Organizations or Individuals	425	870	000	0523	1200
Reimbursements	Reimburse - Locally Held Funds	425	890	123	0264	1788
Reimbursements	Reimburse - Locally Held Funds	425	890	123	0523	1788

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
Inmate Commissary Sales	Profit-Inmate Commissary Sales	426	091	005	0523	1888
General Office	General Office	426	220	000	0001	0114
Rmbrsmt for Exp of Incarc Persons	Court Reim/Incarcerate Individual	426	512	100	0523	0445
Rmbrsmt for Exp of Incarc Persons	Electronic Device Monitor	426	512	250	0523	0446
Rmbrsmt for Exp of Incarc Persons	Reim-Library Card Copies	426	512	360	0523	0449
Rmbrsmt for Exp of Incarc Persons	Other Inmate Cost Recove	426	512	399	0523	0450
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	Social Security Administration	426	831	192	0523	1580
Fed Monies Via Other Illinois Agency	Secretary of State	426	840	350	0523	2645
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
Fed Monies Via Other Illinois Agency	ICCB Adult Education Fund	426	840	692	0523	1744
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	0523	1121
Other Illinois State Agency	General Revenue Fund	426	864	001	0523	1128
Other Illinois State Agency	Commerce & Economic Opportunity	426	864	420	0523	1150
Other Illinois State Agency	Dept. of Human Services	426	864	444	0523	1466
Other Illinois State Agency	Public Health-GRF	426	864	482	0523	1159
Other Illinois State Agency	IL Comm. College Board	426	864	684	0523	1642
Private Organizations or Individuals	Private Organizations	426	870	000	0523	1200
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	426	877	000	0001	1228
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**			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	General Revenue Fund	427	846	001	0052	0827
Fund Transfers	General Revenue Fund	427	846	001	0055	0827
Fund Transfers	Federal Title III SS & Employ	427	846	052	0001	0841
Fund Transfers	Unemploy Comp Special Admin	427	846	055	0001	0842
Fund Transfers	Unemploy Comp Special Admin	427	846	055	0052	0842
Fund Transfers	Repayment/IDES	427	846	080	0686	2787
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
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
Federal Government	Federal Government	440	831	000	0386	1748
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	0267	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0386	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	0562	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	440	843	000	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
Fund Transfers	General Revenue Fund	440	846	001	0420	0827
Licenses, Fees or Registrations	Licenses, Fees or Registrations	440	855	000	0075	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	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	FOIA Fees	440	855	118	0021	2288
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 - Banking	440	855	416	0795	1016
Licenses, Fees or Registrations	Mortgage Banking Full Service	440	855	417	0244	1017
Licenses, Fees or Registrations	Miscellaneous - Trust	440	855	418	0795	1018
Licenses, Fees or Registrations	Mortgage Banking Exam	440	855	419	0244	1019
Licenses, Fees or Registrations	Mortgage Banking	440	855	421	0244	1021
Licenses, Fees or Registrations	Nursing Fees	440	855	428	0258	1026
Licenses, Fees or Registrations	Original & 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	0267	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	0888	1032
Licenses, Fees or Registrations	Appraisal Fees	440	855	441	0386	2734
Licenses, Fees or Registrations	Podiatric Physician Fees	440	855	472	0954	1043
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	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Other Recoveries	440	877	000	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	0267	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	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	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	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
Reimbursements	Other Reimbursements	440	890	050	0218	2103
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
Federal Government	U.S. Dept. of Justice	442	831	110	0001	0629
Federal Government	U.S. Dept. of Justice	442	831	110	0607	0629
Fines, Penalties or Violations	Fines, Penalties or Violations	442	843	000	0001	0780
Fund Transfers	General Revenue Fund	442	846	001	0099	0827
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0120	0513
State Offset Claims	State Offset Claims	444	587	000	0129	0513
State Offset Claims	State Offset Claims	444	587	000	0324	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	0642	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	0690	0513
State Offset Claims	State Offset Claims	444	587	000	0700	0513
State Offset Claims	State Offset Claims	444	587	000	0762	0513
State Offset Claims	State Offset Claims	444	587	000	0872	0513

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	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	Housing and Urban Development	444	831	090	0642	0624
Federal Government	U.S. Dept. of Justice	444	831	110	0408	0629
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
Federal Government	Labor, Department of	444	831	120	0592	0630
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0001	0634
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0642	0634
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0727	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	0347	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	0347	1337
Federal Government	Health/Human Ser-CCDBG Match	444	831	371	0408	1337
Federal Government	CCDBG Mandatory Disc	444	831	372	0347	1338
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	0280	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 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Family Violence Prevent/Serv	444	831	793	0408	0672
Federal Government	FEMA	444	831	799	0642	1741
Federal Government	Migrant Head Start	444	831	825	0347	1520
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	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	0642	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	Via Other Il State Agency	444	840	000	0408	0702
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	IDPH - HHS/CMS	444	840	482	0642	2076
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
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	0211	0827
Fund Transfers	General Revenue Fund	444	846	001	0300	0827
Fund Transfers	General Revenue Fund	444	846	001	0347	0827
Fund Transfers	General Revenue Fund	444	846	001	0502	0827
Fund Transfers	General Revenue Fund	444	846	001	0644	0827
Fund Transfers	General Revenue Fund	444	846	001	0791	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0324	1121
Miscellaneous	Miscellaneous	444	861	000	0408	1121
Miscellaneous	Miscellaneous	444	861	000	0642	1121
Miscellaneous	Miscellaneous	444	861	000	0700	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	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	Framework Project - IDVA	444	864	007	0211	2768
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	0592	1150
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
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	IL Emergency Management	444	864	588	0642	1740
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	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	0509	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0727	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 II 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
Out of Court Settlements	Opioid Settlement	444	886	010	0642	2761
Out of Court Settlements	Opioid Settlement	444	886	010	0734	2761
Federal						
Illinois Power Agency	**Illinois Power Agency**	**445**	**000**			
Federal Government	Environmental Protection Agency	445	831	060	0836	0608
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
Miscellaneous	Miscellaneous	445	861	000	0425	1121
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
Settlement Proceeds	Settlement from ICC Order	445	886	005	0836	2565
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	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	User Assessment Fees	446	855	290	0684	2796
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	Motor Vehicle Insurers	446	855	423	0246	1022
Licenses, Fees or Registrations	Motor Vehicle Insurers	446	855	423	0742	1022
Licenses, Fees or Registrations	Motor Vehicle Insurers	446	855	423	0743	1022
Licenses, Fees or Registrations	Motor Vehicle Insurers	446	855	423	0887	1022
Licenses, Fees or Registrations	Performance Examinations	446	855	460	0922	1039
Licenses, Fees or Registrations	Presc Ben Mngr Reg Fee	446	855	660	0647	2817
Licenses, Fees or Registrations	Presc Ben Mngr User Fee	446	855	665	0401	2818
Licenses, Fees or Registrations	Presc Ben Mngr User Fee	446	855	665	0647	2818
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
Reim Cost Incurred for Federal Government	Reim Cost Incurred for Federal Government	446	878	000	0922	1234
Reim Cost Incurred for Federal Government	Reim Cost Incurred for Federal Government	446	878	000	0997	1234
Repayment to State Pursuant to Law	Returned Petty Cash Fund	446	880	600	0997	1270
Reimbursements	Prog Beneficiary Reimbursement	446	890	085	0409	2552
Reimbursements	Other Reimbursements	446	890	050	0684	2103
Department of Innovation and Technology	**Department of Innovation and Technology**	**448**	**000**			
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
Fed Monies Via Other Illinois Agency	IEMA - FEMA	448	840	588	0544	1790
Fund Transfers	General Revenue Fund	448	846	001	0544	0827
Local Illinois Governmental Units	Local Illinois Governmental Units	448	858	000	0304	1114
Local Illinois Governmental Units	Lcl IL Govt Units - CRF	448	858	312	0304	2615
Miscellaneous	Miscellaneous	448	861	000	0304	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 IL State Agencies	448	864	312	0304	2617
Other State Agency	State Board of Education	448	864	586	0544	1172
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 Org or Ind - CRF	448	870	312	0304	2618
Reimbursements	Other Reimbursements	448	890	050	0802	2103
Department of Labor	**Dept. of Labor**	**452**	**000**			
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0392	0782
Fines, Penalties or Violations	Civil Penalties	452	843	012	0446	0782
Fines, Penalties or Violations	Civil Penalties	452	843	012	0494	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	Business Filing Fee	452	855	280	0392	2747
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~~ iLottery Settlement	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
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
Licenses, Fees or Registrations	Lottery Agents	458	855	395	0711	0998
Miscellaneous	Miscellaneous	458	861	000	0711	1121
Repayment to State Pursuant to Law	Repayment/Lottery Excess	458	880	595	0711	1407
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
Other Illinois State Agencies	Other Illinois State Agencies	466	864	000	0730	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
~~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	Fed. Institutions Data Match	478	063	040	0957	1776
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 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 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
Recipient Payments - Medical	Comm Spousal Refusal Recoupment	478	501	015	0345	2788
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	0448	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	0684	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	0793	0618
Federal Government	Health and Human Services	478	831	075	0838	0618
Federal Government	HHS - Maternal Health Grant	478	831	080	0001	2802
Federal Government	HHS - Maternal Health Grant	478	831	080	0793	2802
Federal Government	HHS - CGT Access Model	478	831	220	0793	2824
Federal Government	HHS - Continuity of Care	478	831	225	0793	2825
Federal Government	HHS - Rural Health Transformation	478	831	230	0793	2827
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	0740	0675
Federal Government	Medical Administration	478	831	815	0793	0675
Federal Government	Medical Administration	478	831	815	0808	0675
Federal Government	Medical Assistance	478	831	820	0001	0676
Federal Government	Medical Assistance	478	831	820	0733	0676
~~Federal Government~~	~~DHHS/FFP-Medicaid Rehab~~	~~478~~	~~831~~	~~838~~	~~0575~~	~~1552~~
Federal Government	Title IV-D	478	831	855	0001	0679
Federal Government	Title IV-D Administration	478	831	860	0757	0680
Federal Government	Enhanced Fed Financial Participation-FWFT	478	831	996	0421	2832

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Enhanced ARPA FMAP HCBS	478	831	997	0793	2750
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	0728	0692
Fed Monies Via Other Illinois Agency	IDPH-HHS/CMS	478	840	482	0345	2076
Fed Monies Via Other Illinois Agency	IEMA-FEMA	478	840	588	0793	1790
Fines, Penalties or Violations	Encounter Data Penalty Payments	478	843	032	0793	2562
Fund Transfers	General Revenue Fund	478	846	001	0321	0827
~~Fund Transfers~~	~~General Revenue Fund~~	~~478~~	~~846~~	~~001~~	~~0346~~	~~0827~~
Fund Transfers	General Revenue Fund	478	846	001	0421	0827
Fund Transfers	General Revenue Fund	478	846	001	0448	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
Licenses, Fees or Registrations	LTC Provider Monthly Assessment	478	855	164	0401	2374
Licenses, Fees or Registrations	User Fees	478	855	718	0341	1092
Licenses, Fees or Registrations	User Fees	478	855	718	0793	1092
Licenses, Fees or Registrations	Application Fee	478	855	719	0793	2786
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
Miscellaneous	Miscellaneous	478	861	000	0324	1121
Miscellaneous	Miscellaneous	478	861	000	0346	1121
Miscellaneous	Miscellaneous	478	861	000	0355	1121
Miscellaneous	Miscellaneous	478	861	000	0421	1121
Miscellaneous	Miscellaneous	478	861	000	0720	1121
Miscellaneous	Miscellaneous	478	861	000	0793	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	0211	1200
Private Organizations or Individuals	Private Organiza or Indiv	478	870	000	0321	1200
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
Private Organizations or Individuals	Drug Rebate Receipts	478	870	290	0421	2826
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
Reimbursement	Other Reimbursements	478	890	050	0421	2103
~~Reimbursement~~	~~Medical Staffing Reimbursements~~	~~478~~	~~890~~	~~100~~	~~0793~~	~~2749~~
Reimbursement	Administrative Reimbursement	478	890	110	0808	2760
Department of Public Health	**Department of Public Health**	**482**	**000**			
~~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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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~~	~~0838~~	~~0618~~
Federal Government	Housing & Urban Development	482	831	090	0063	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 Monies Via Other State or Org.	Michigan State University	482	837	090	0063	1480
Fed Monies Via Other Illinois Agency	US Environmental Protection	482	840	065	0063	0708
Fed Monies Via Other Illinois Agency	SBE Federal Dept. of Education	482	840	345	0063	0728
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	482	840	408	0063	0720
Federal Program Income	Grantee Interest Incom	482	841	150	0063	0760
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	482	842	000	0896	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0063	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	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
Fund Transfers	State CURE Fund	482	846	324	0326	2730
Fund Transfers	General Revenue Fund	482	846	001	0360	0827
Fund Transfers	General Revenue Fund	482	846	001	0393	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
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Foods, Drugs & Dairy	482	855	841	0001	1110
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	Dept. of Human Services	482	864	444	0896	1466
Other Illinois State Agency	Healthcare and Family Services	482	864	478	0896	1158
~~Other Illinois State Agency~~	~~IL Emergency Management~~	~~482~~	~~864~~	~~588~~	~~0014~~	~~1740~~
Other Illinois State Agency	IL Emergency Management	482	864	588	0118	1740
~~Other Illinois State Agency~~	~~IL Emergency Management~~	~~482~~	~~864~~	~~588~~	~~0285~~	~~1740~~
~~Other Illinois State Agency~~	~~IL Emergency Management~~	~~482~~	~~864~~	~~588~~	~~0340~~	~~1740~~
~~Other Illinois State Agency~~	~~IL Emergency Management~~	~~482~~	~~864~~	~~588~~	~~0896~~	~~1740~~
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0896	1200
Private Organizations or Individuals	Pharmaceutical Rebates	482	870	085	0063	1968
Repayment to State Pursuant to Law	Family Practice Scholarships	482	880	010	0113	1376
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
Child Support Collection	State Tax Offsets	492	063	015	0957	1771
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~~
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	0733	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Fuel Tax	Internat'l Fuel Tax Agreement	492	405	150	0012	0318
Motor Fuel Tax	Internat'l Fuel Tax Agreement	492	405	150	0401	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
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0952	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/Water	492	480	235	0250	2741
Public Utility Tax	Supp Energy Asst/Gas	492	480	255	0550	1446
Public Utility Tax	Energy Transition Asst/Electric	492	480	265	0427	2740
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	0729	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	Electricity Excise Tax	492	480	630	0412	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
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0926	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Sales Tax	Non-Home Rule Muni Sales Tax	492	545	240	0088	0477
Sales Tax	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	0590	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	0950	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	Local Retailers Occupation Tax	492	545	315	0590	2775
Sales Tax	County Grocery Tax	492	545	320	0516	2808
Sales Tax	Municipal Grocery Tax	492	545	325	0518	2809
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	0412	2621
~~Sales Tax~~	~~Rental Purchase Agrmnt Occ & Use~~	~~492~~	~~545~~	~~950~~	~~0671~~	~~2621~~
~~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	Tennessee Valley Authority	492	831	170	0001	0641
Federal Government	Tennessee Valley Authority	492	831	170	0861	0641
~~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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Local Illinois Governmental Units	Local Govt Property Tax	492	858	085	0591	2794
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	0816	0052
Forfeited or Seized Property	Article 36 Seizures	493	071	005	0514	2546
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	0723	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0906	0112
Insurance Claims Reimbursement	Insurance Claims Reimbursment	493	307	000	0246	0275
Public Utility Tax	Surcharge Emergency Telephone System Act	493	480	650	0612	1635
State Police	State Highway Police	493	590	000	0001	0514
Court and Anti Trust Distributions	Court and Anti-Trust Distributions	493	820	000	0246	0582
Federal Government	Drug Enforcement Admin.	493	831	057	0904	0606
Federal Government	Health and Human Services	493	831	075	0904	0618
Federal Government	US Fish & Wildlife Service	493	831	103	0906	1591
Federal Government	U.S. Dept. of Justice	493	831	110	0001	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0520	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0817	0629
Federal Government	U.S. Dept. of Justice	493	831	110	0904	0629
Federal Government	Transportation/NHTSA	493	831	140	0904	0635
Federal Government	U.S. Dept of Transporation	493	831	180	0904	0643
Federal Government	Treasury, Department of	493	831	190	0520	0647
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
Fines, Penalties or Violations	Fines, Penalties or Violations	493	843	000	0817	0780
Fines, Penalties or Violations	Penalties Emergency Telephone System Act	493	843	009	0612	2154
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0817	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0878	0821
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0011	0825
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0694	0825
Licenses, Fees or Registrations	Accident Reports	493	855	016	0906	1540
Licenses, Fees or Registrations	State Police Escort Fees	493	855	073	0817	2165
Licenses, Fees or Registrations	Crime Offenders Fine	493	855	078	0535	1413
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	Circuit Clerk Collections	493	855	910	0887	1452
Local Illinois Governmental Units	Property Sales, Cities, Counties	493	858	020	0906	1116
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	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	Attorney General	493	864	340	0906	1143
Other Illinois State Agency	Secretary of State	493	864	350	0817	1144
Other Illinois State Agency	Secretary of State	493	864	350	0906	1144
Other Illinois State Agency	Natural Resources	493	864	422	0906	1151
Other Illinois State Agency	Il State Toll Highway Auth	493	864	455	0001	1153
Other Illinois State Agency	Il State Toll Highway Auth	493	864	455	0246	1153
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	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	Criminal Justice Inform	493	864	546	0817	1168
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	IL Emergency Management Agency	493	864	588	0001	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	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	0209	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0246	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0817	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0906	1200
Reim Cost Incurred for Federal Government	Reim Cost Incurred for Federal Government	493	878	000	0001	1234
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	493	878	150	0906	1235
Repayment to State Pursuant to Law	Settlement Agreements	493	880	085	0705	2370
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	0906	2103
Department of Transportation	**Department of Transportation**	**494**	**000**			
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
Licenses, Fees or Registrations	IL Cert & Research Track	494	855	495	0011	2762
Local Illinois Governmental Units	Airport Authority	494	858	010	0011	1115
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
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	Traffic Signal Maint-Private Sector	494	890	015	0011	1996
Reimbursements	Private Sector-Hwy. Related Prg.	494	890	020	0011	2001
Reimbursements	Private Sector-Hwy. Related Prg.	494	890	020	0648	2001
Reimbursements	Hwy Sign Maint-Private Sector	494	890	025	0011	1997
Reimbursements	High Speed Rolling Stock Costs	494	890	115	0839	2805
Department of Veterans Affairs	**Dept. of Veterans Affairs**	**497**	**000**			
Insurance Claims Reimbursement	Insurance Claims Reimbursment	497	307	000	0102	0275
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	Health & Human Services	497	831	075	0102	0618
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	Veteran's Administration	497	831	200	0102	0653
Federal Government	Veteran's Administration	497	831	200	0272	0653

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0102	0939
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	0102	1038
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
Licenses, Fees or Registrations	Hospice Fees	497	855	455	0619	2784
Licenses, Fees or Registrations	Hospice Fees	497	855	455	0980	2784
Miscellaneous	Miscellaneous	497	861	000	0001	1121
Miscellaneous	Miscellaneous	497	861	000	0102	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	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
Other Income	Other Income	497	865	000	0619	1191
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0102	1200
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
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	0102	1817
Private Organizations or Individuals	Meal Ticket	497	870	055	0272	1817
Private Organizations or Individuals	Meal Ticket	497	870	055	0273	1817
Private Organizations or Individuals	Meal Ticket	497	870	055	0619	1817
Private Organizations or Individuals	Meal Ticket	497	870	055	0980	1817
Rental Income	Property	497	876	500	0102	1225
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	0102	1228
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Illinois Arts Council	**Illinois Arts Council**	**503**	**000**			
Federal Government	Nat'l Endowment for the Arts	503	831	145	0657	0636
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
Federal Government	Federal Government	506	831	000	0776	1748
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	Other IL State Agencies	506	864	000	0776	1127
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
Private Organizations or Individuals	Membership Program	506	870	245	0776	2743
Private Organizations or Individuals	Ticketing System Donations	506	870	250	0776	2744
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~~
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	Via Other Il State Agency	511	840	000	0617	0702
Fed Monies Via Other Illinois Agency	Fed Monies Via IDVA	511	840	009	0617	2769
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
Miscellaneous	Unexp Capital Imp Projects	511	861	045	0101	2756
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
Federal Government	Transportation, Department	524	831	180	0059	0643
Federal Government	Transportation, Department	524	831	180	0379	0643
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	Civil Penalties	524	843	012	0018	0782
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	Current Year	524	855	140	0018	0948
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
Licenses, Fees or Registrations	Public Utilities	524	855	755	0672	2739
Licenses, Fees or Registrations	Public Util - Ethics Report Fee	524	855	760	0059	2755
Miscellaneous	Miscellaneous	524	861	000	0018	1121
Miscellaneous	Miscellaneous	524	861	000	0059	1121
Miscellaneous	Miscellaneous	524	861	000	0001	1121
Settlement Proceeds	Settlement from ICC Order	524	886	005	0001	2565
Settlement Proceeds	Settlement from ICC Order	524	886	005	0059	2565
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**			

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Court of Claims	**Court of Claims**	**528**	**000**			
Federal Government	U.S. Dept. of Justice	528	831	110	0434	0629
Federal Government	U.S. Dept. of Justice	528	831	110	0687	0629
Fund Transfers	Court of Claims	528	846	008	0001	1742
Fund Transfers	Court of Claims	528	846	008	0063	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
Environmental Protection Agency	**Environmental Protection Agency**	**532**	**000**			
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
Fed. Monies via Other Illinois Agency	University of Illinois	532	840	676	0859	2177
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0422	0827
Fund Transfers	General Revenue Fund	532	846	001	0828	0827
Fund Transfers	Road Fund	532	846	011	0422	0829
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
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	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	Drug Manufacturer Reg Fees	532	855	241	0078	2764
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	Pro Rata Share-Elec. Utility	532	855	479	0571	1491
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Sequestration Permit App Fee	532	855	640	0253	2812
Licenses, Fees or Registrations	Sequestration Permit App Fee	532	855	640	0173	2812
Licenses, Fees or Registrations	Sequestration Permit App Fee	532	855	640	0507	2812
Licenses, Fees or Registrations	Sequestration Tonnage Fee	532	855	645	0253	2813
Licenses, Fees or Registrations	Paint Stewardship Administration	532	855	650	0078	2815
Licenses, Fees or Registrations	Paint Stewardship Submission	532	855	655	0078	2816
Licenses, Fees or Registrations	Battery Stewardship Org Fee	532	855	700	0078	2819
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	532	861	000	0944	1121
Miscellaneous	Miscellaneous Receipts	532	861	007	0214	2367
Other Illinois State Agency	Road Fund	532	864	011	0065	1129
Other Illinois State Agency	Road Fund	532	864	011	0963	1129
Other Illinois State Agency	Secretary of State	532	864	350	0074	1144
Other Illinois State Agency	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	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	0859	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Commission on Equity and Inclusion	**Commission on Equity and Inclusion**	**533**	**000**			
Out of Court Settlements	BEP Program Settlement	533	886	015	0001	2765
IL Health Information Exchange Authority	**IL Health Information Exchange Authority**	**534**	**000**			
Guardianship and Advocacy Comm.	**Guardianship & Advocacy Comm.**	**537**	**000**			
Fed Monies Via Other Illinois Agency	AOIC - HHS	537	840	360	0297	2804
Licenses, Fees or Registrations	Licenses/Fee or Registration	537	855	000	0297	0915
Miscellaneous	Miscellaneous	537	861	000	0297	1121
Other Illinois State Agency	Southern Illinois University	537	864	664	0297	1181
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**			
Repay State/Jury Duty & Personal Phone Calls	Reim/Jury Duty & Recoveries	542	877	000	0001	1228
Illinois Criminal Justice Information Authority	**Illinois Criminal Justice Information Authority**	**546**	**000**			
Federal Government	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
Fund Transfers	General Revenue Fund	546	846	001	0083	0827
Licenses, Fees or Registrations	Motor Vehicle Insurers	546	855	423	0156	1022
Local Illinois Governmental Units	Local IL Governmental Units	546	858	000	0335	1114
Local Illinois Governmental Units	Local IL Governmental Units	546	858	000	0488	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	Other IL State Agencies	546	864	000	0488	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
Other Illinois State Agency	Dept. of Transportation	546	864	494	0488	1162
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	548	877	000	0001	1228
Illinois Housing Development Authority	**Illinois Housing Development Authority**	**551**	**000**			
Loan Repayments	Home Loan Repayments - Recapture	551	355	005	0286	2116
Loan Repayments	Home Loan Repayments - Recapture	551	355	005	0338	2116
Loan Repayments	Loan Repayments - Interest	551	355	025	0286	0296
Loan Repayments	Loan Repayments - Interest	551	355	025	0338	0296
Loan Repayments	Loan Repayments - Principal	551	355	050	0286	0297
Loan Repayments	Loan Repayments - Principal	551	355	050	0338	0297
Program Income	RSV - Reserve	551	472	200	0286	0399
Sale of Land and Structures	Sale of Land and Structures	551	540	000	0338	0471
Federal Government	Housing and Urban Development	551	831	090	0338	0624
Federal Government	Housing and Urban Development	551	831	091	0338	0625
Licenses, Fees or Registrations	Licenses, Fees or Registrations	551	855	000	0286	0915
Private Organizations or Individuals	Private Organizations or Individuals	551	870	000	0286	1200
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	551	880	000	0119	1243
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	551	880	000	0286	1243
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	551	880	000	0324	1243
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	551	880	000	0891	1243
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	551	880	000	0892	1243
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
Other Illinois State Agency	Transportation	557	864	494	0455	1162
Repayment to State Pursuant to Law	Returned Petty Cash Fund	557	880	600	0455	1270
Illinois Council on Developmental Disabilities	**Illinois Council on Developmental Disabilities**	**558**	**000**			
Federal Government	Health and Human Services	558	831	075	0131	0618
Other Illinois State Agency	Dept of Human Services	558	864	462	0131	1155
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	558	877	000	0131	1228
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
Unclaimed Assets	Unclaimed Assets	563	610	000	0534	0518
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0179	0780
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0431	0780
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0534	0780
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0685	0780
Licenses, Fees or Registrations	Self Insurance	563	855	566	0940	1533

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Operation Assessment Fee	563	855	580	0534	2742
Miscellaneous	Insolvent Self Ins Sec Dep	563	861	040	0940	2752
Repay State/Jury Duty & Personal Calls	Repay State/Jury Duty & Personal Calls	563	877	000	0534	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	563	880	600	0534	1270
Reimbursements	Miscellaneous Reimbursements	563	890	040	0534	2084
Reimbursements	Self-Insurer	563	890	095	0940	2715
Reimbursements	IWBF Reimbursements	563	890	105	0179	2751
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	Video Terminal Tax	565	534	001	0129	2292
Video Gaming Tax	Video Terminal Tax	565	534	001	0694	2292
Video Gaming Tax	Video Terminal Tax	565	534	001	0842	2292
Video Gaming Tax	Video Terminal Tax	565	534	001	0976	2292
Sports Wagering Tax	Sports Wagering Tax	565	536	000	0401	2706
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
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	Sales Agent/Broker Annual Fee	565	855	370	0129	2822
Licenses, Fees or Registrations	Sales Agent/Broker App Fee	565	855	375	0129	2823
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Riverboat Gambling Owners License Fees	565	855	442	0001	1034
Licenses, Fees or Registrations	Riverboat Gambling Owners License Fees	565	855	442	0129	1034
Licenses, Fees or Registrations	Riverboat Gambling Owners License Fees	565	855	442	0972	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**			
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	0356	0827
Fund Transfers	General Revenue Fund	569	846	001	0645	0827
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	0743	1121
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
Repayment to State Pursuant to Law	Returned Petty Cash Fund	569	880	600	0879	1270
Prisoner Review Board	**Prisoner Review Board**	**578**	**000**			
Miscellaneous	Miscellaneous	578	861	000	0001	1121
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	578	877	000	0001	1228
Illinois Racing Board	**Illinois Racing Board**	**579**	**000**			
Admission Tax	Admission Tax-Racetracks	579	015	100	0632	0002
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Environmental Protection Agency	586	831	060	0560	0608
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
Fund Transfers	General Revenue Fund	586	846	001	0349	0827
Fund Transfers	State CURE Fund	586	846	324	0351	2730
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Defense, Department of	587	831	055	0348	0604
Federal Government	Fed. Election Assist.-Ind.w/Disab.	587	831	040	0206	1970
Fed Monies Via Other Illinois Agency	IEMA - Homeland Security	587	840	110	0348	1894
Fines, Penalties or Violations	Civil Penalties	587	843	012	0001	0782
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
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	0324	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	0324	2178
Federal Government	Federal Stimulus Package	588	831	999	0325	2178
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
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	General Revenue Fund	588	846	001	0688	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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 Technology Accred.	588	855	513	0067	1056
Licenses, Fees or Registrations	Radioactive Material License	588	855	515	0067	1058
Licenses, Fees or Registrations	Recovery & Remediation Fees	588	855	519	0067	1454
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	0710	1228
Repay State/Jury Duty & Personal Phone Calls	Repay State/Jury Duty & Recoveries	588	877	000	0796	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	Reimbursements of Prior Costs	588	890	000	0942	1524
Reimbursements	U.S. NRC Agreement Reimb.	588	890	030	0067	2004
State Employees Retirement System	**State Employees Retirement Sys.**	**589**	**000**			
Off-Set Claims	Child Support	589	419	015	0479	1682
Contributions by Employees	Contributions/Current Year Service	589	812	100	0479	0573
Contributions by Employees	Current Year/Employer	589	812	150	0479	0574
Contributions by Employees	Contributions/Prior Year Service	589	812	200	0479	0576
Contributions by Employer	Contributions by Employer	589	815	000	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Illinois Labor Relations Board	**Illinois Labor Relations Board**	**590**	**000**			
Licenses, Fees or Registrations	Copy Fees	590	855	100	0001	0939
Miscellaneous	Miscellaneous	590	861	000	0001	1121
State Police Merit Board	**State Police Merit Board**	**591**	**000**			
Licenses, Fees or Registrations	Application Fees	591	855	042	0001	0928
Miscellaneous	Miscellaneous	591	861	000	0166	1121
Repayment to State Pursuant to Law	Returned Petty Cash Fund	591	880	600	0001	1270
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	Arson Division Fines & Penalties	592	843	160	0047	2829
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	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
Reimbursement from Third Party Payee	Reimbursement/Third Party	593	522	000	0473	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 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
Sale of Investments	Sale of Investments	593	882	000	0473	1286
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
Fed Monies via Other Illinois Agency	SBE Fed Dept Ed - Tutoring Ini	601	840	115	0983	2753
Fed Monies via Other Illinois Agency	DHS Fed HHS - EC Consortium	601	840	120	0983	2754
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	0766	2197

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Agency	DCEO	601	864	420	0385	1150
Other Illinois State Agencies	Dept. of Human Services	601	864	444	0385	1466
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
Private Organizations or Individuals	Private Org or Indiv/SARA	601	870	280	0736	2785
Private Organizations or Individuals	Private Org or Indiv/Steans	601	870	285	0736	2793
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	601	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	601	880	000	0971	1243
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**			
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	Energy, Department of	684	831	065	0339	0610
Federal Government	Labor, Department of	684	831	120	0339	0630
Federal Government	Labor, Department of	684	831	120	0692	0630
Federal Monies Via Other State or Org.	Fed. Monies via Other State or Org.	684	837	000	0339	1381
Fed Monies Via Other Illinois Agency	DHS Fed Projects	684	840	444	0339	1657
Fed Monies Via Other Illinois Agency	Sale of Grant Purch Equipment	684	840	016	0772	2651
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	0070	1121
Miscellaneous	Miscellaneous	684	861	000	0339	1121
Miscellaneous	Miscellaneous	684	861	000	0350	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Corrections	684	864	426	0161	1372
Other Illinois State Agency	Human Services	684	864	444	0339	1466
Other Illinois State Agency	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	Illinois Student Assistance Commission	684	864	691	0339	2134
Other States	Other States	684	867	000	0070	1194
Private Organizations or Individuals	Private Organiza or Indiv	684	870	000	0339	1200
Reim/Jury Duties & Recoveries	Reimburse State Jury Duty & Phone	684	877	000	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**			
Local Funds	Local Funds/ISAC	691	373	000	0773	0300
Participant Prepayment	Participant Prepayment	691	435	000	0557	1482
Rental Income	Rental Income	691	523	000	0664	0455
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
Repayment of NESP Grants	Repayment of NESP Grants	691	635	000	0258	2772
Federal Government	Education, Department of	691	831	058	0092	0607
Federal Government	Education, Department of	691	831	058	0677	0607
Federal Government	Education, Department of	691	831	058	0701	0607
Federal Government	Dept of Ed - Gear Up Sch	691	831	061	0701	2820
Federal Government	US Department of Justice	691	831	110	0701	0629
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	Illinois Prepaid Tuition Trust Fund	691	846	001	0557	0827
Fund Transfers	Federal Projects Fund	691	846	663	0664	1647
Licenses, Fees or Registrations	Administrative Fees	691	855	003	0557	1483
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
Other Illinois State Agency	Other Illinois State Agency	691	864	000	0664	1127
Other Illinois State Agency	Human Services	691	864	444	0664	1466
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	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
Fed Monies Via Other Illinois Agency	Board of Higher Education	692	840	601	0768	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	IL State Toll Highway Auth	692	864	455	0768	1153
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
Other Illinois State Agency	University of Illinois	692	864	676	0359	1182
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0359	1200
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0768	1200
Private Organizations or Individuals	Third Party Liability	692	870	080	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**			
Restitution	Restitution	695	893	000	0001	2075

Exhibit 25.50.20-A shows the IOC assigned agency prefixes. It lists the agency number, agency name and the prefixes used for Receipt Deposit Transmittals (C-64), Expenditure Adjustment Transmittals (C-63) and Salary Refunds (C-65). The prefixes are used to populate the order number field on these forms.

ILLINOIS OFFICE OF THE COMPTROLLER
ASSIGNED AGENCY PREFIXES

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
101	General Assembly	GA	EGA	SGA
101	General Assembly - Senate	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
112	Legislative Research Unit	LU	ELU	SLU
115	Legislative Reference Bureau	RB	ERB	SRB
120	Legislative Ethics Commission			
131	General Assembly Retirement System	GR	EGR	SGR
156	Office of the Architect of the Capitol	CA	ECA	SCA
167	Joint Committee on Administrative Rules	JC	EJC	SJC
201	Supreme Court	CR	ECR	SCR
202	Attorney Registration and Disciplinary Commission			
203	Board of Admissions to the Bar			
204	Office of Statewide Pretrial Services	PS	EPS	SPS
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
280	Courts Commission	CO	ECO	SCO
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

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
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
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
480	Early Childhood	YC	EYC	SYC
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	Commission on Equity & Inclusion	CE	ECE	SCE
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	R	ER	SR
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

Agency Number	Agency Name	Receipt Prefix (C-64)	EAT Prefix (C-63)	Salary Prefix (C-65)
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
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

26 Accounts Receivable Reporting

10 Overview

10 Introduction

20 Purpose and Scope

30 Statute Reference

20 Maintaining Accounts Receivable

10 Recognition of Receivables

20 Aging & Collectibility of Receivables

30 Interest & Late Charges

30 State Agency Receivables Reporting Requirements

10 Quarterly Reporting

20 Quarterly Summary of Accounts Receivable Accounts Receivable Activity

30 Quarterly Summary of Accounts Receivable Aging of Total Gross Receivables

40 Quarterly Summary of Accounts Receivable Collections Activity for Accounts Over 180 Days Past Due

40 Collection Procedures & Certification of Uncollectibility

10 Collection Efforts & Documentation

20 Comptroller's Offset System

21 Delete, Refund, and/or Change on the Comptroller's Offset System (C-34)

30 Agency Internal Offsets

40 Certification Standards

50 Requirements of the Attorney General

60 Debts from Federal Student Loans

70 Debts from Other State Agencies

80 Removal of Uncollectible Accounts

INTRODUCTION

The proper management of funds accounted for on an accrual or modified accrual basis requires adequate procedures for agencies to follow in management of accounts receivable. This section establishes guidelines for State agencies to follow in the development and implementation of a system for accounting for and managing their receivables. This section expands on the SAMS Asset Account procedure 03.30.10 and covers the following areas:

1. Recognition of Receivables
2. Establishing Due Dates for Receivables
3. Aging of Receivables
4. Uncollectible Receivables
5. Interest and Late Charges
6. Receivables Reporting Requirements
7. Receivables Collections Procedures

This section presents general guidelines and minimum reporting and collections requirements for State agencies. It is the responsibility of each agency to develop its internal procedures for implementing these guidelines within their organization.

PURPOSE AND SCOPE

The primary purposes of the statewide accounts receivable reporting requirements are to: 1) Comply with the Illinois State Collection Act of 1986 (Ill. Rev. Stat., 1987, Ch. 15, par. 151)**(30 ILCS 210/1)** which mandates State agencies to capture receivable information and report receivables in accordance with rules established by the Comptroller and, 2) Assist State agencies in more efficiently and effectively managing their accounts receivable.

Accounts receivable represent resources of the State or resources which the State is responsible for in a trustee capacity or as an agent of individuals, private organizations, or other governmental units. The State Collection Act requires the Comptroller's Office to issue an annual accounts receivable report to the Governor and General Assembly by March 14 which covers all delinquent debt owed to each State agency as of December 31 of the previous calendar year. This report consists of schedules summarizing the State's (1) receivables by agency; (2) receivables by agency and revenue source; (3) aging of delinquent debt by agency and revenue source; and (4) collection activities for delinquent debt. Where appropriate, prior year amounts will be provided for comparison purposes. A transmittal letter and overview presentation will provide supplemental information.

Generally, any agency/fund which has been determined to be part of the State of Illinois for GAAP reporting purposes (see SAMS Procedure 27.50.10) will be subject to the accounts receivable reporting requirements. This broad applicability will ensure that statewide reporting is not fragmented and that the State's responsibilities are fulfilled. Certain types of receivables (e.g., State university foundations, related organizations and certain State agencies which account for private individual's assets held in a guardianship capacity) may be exempted from quarterly reporting or disclosed separately in order to portray their unique nature. Potential exemptions to the quarterly reporting requirements will be addressed on a case-by-case basis.

If gross receivables at the beginning and end of the quarter are less than $500.00, submission of quarterly receivables reports to the Comptroller's Office is not required. However, agencies are required to notify the Comptroller’s Office in writing by March 31 each year to verify that a report is not required for these funds. Agencies must maintain internal accountability of all receivables, regardless of the Comptroller's Office $500.00 reporting threshold.

STATUTE REFERENCE

The statutory authority requiring the Comptroller to develop procedures for State agencies to follow in the reporting of accounts receivable information is contained in Section 4 of the State Collection Act of 1986, (Ill. Rev. Stat., 1985 ch. 15, par. 151)**(30 ILCS 210/1)**.

> "The Comptroller shall provide by rule appropriate procedures for State agencies to follow in establishing and recording within the State accounting system records of amounts owed to the State of Illinois. The rules of the Comptroller include, but are not limited to:
>
> (1) The manner by which State agencies shall recognize debts;
>
> (2) systems to age accounts receivable of State agencies;
>
> (3) standards by which State agencies' claims may be entered and removed from the Comptroller's Offset System authorized by Section 10.05 of the State Comptroller Act;
>
> (4) accounting procedures for estimating the amount of uncollectible receivables of State agencies; and
>
> (5) accounting procedures for writing off bad debts and uncollectible claims..."

DEFINITION OF RECEIVABLES & RELATED TERMS

Receivables

Receivables represent amounts or claims owed to the State or State agencies by any individual or entity. These claims are for the future receipt of cash resulting from the sale of goods or services or other types of transactions. There are two criteria essential to the creation of an account receivable:

A) The transaction must be completed to the extent that payment is the only unconsummated act (i.e., the income is earned), and,

B) The claim must be measurable in terms of the assignment of a monetary value established by State law and administrative regulations. Receivable classifications include:

1. Taxes and related penalties and interest;
2. Loans and notes receivable;
3. Amounts due for licenses and fees;
4. Amounts due under grants, contracts, and contributions;
5. Amounts due for goods and services provided;
6. Other receivables.

The Comptroller's Office accounting definition of a receivable differs dramatically from the definition of a receivable from a legal perspective. Receivables, for purpose of this procedure should be recognized when goods are delivered or services are performed (accounts receivable) or when the State's claim for future cash is reasonably estimable. For example, when an assessment is issued and the agency has a reasonable basis for issuing the assessment, it should be reported to the Comptroller's Office as a receivable. An appropriate allowance for uncollectible amounts based on the agency's best estimate or on past experience should also be established where appropriate.

Receivables which are protested are a special category since they are disputed. However, the protest process should not be considered an "unconsummated act" in applying the above criteria. Since their monetary value has been reasonably established, receivables in protest are subject to accounts receivable reporting

requirements. In order to distinguish receivables in protest from those not in protest or protestable, separate quarterly reports are required for each category. The form is designed so that the preparer can indicate the particular category reported (i.e., "in protest" and "not in protest or protestable").

Receivables, however, do not include amounts which are maintained within an agency's internal records which are not reasonably estimable. For example, "balloon" assessments which are issued in order to assure accessibility to audit a client/taxpayer's books and records or prevent the expiration of the statute of limitations are not receivables since the amount of the "balloon" assessment has no reasonable basis. These amounts which are maintained on the agency's internal records for control purposes should be maintained in a separate category (e.g., "memorandum only" category) but should not be reported to the Comptroller's Office on the quarterly reporting forms.

Receivables may be due from private individuals or business entities, State employees, other State agencies and institutions, and local government agencies. Federal receivables are no longer required to be reported to the Comptroller's Office. This definition does not preclude the reporting of receivables for GAAP reporting purposes in accordance with the Comptroller's Office revenue accrual instructions.

Taxes Receivable and Related Penalties and Interest

Amounts owed to the State or State agencies by individuals or organizations for uncollected taxes including individual and corporate income taxes, sales taxes, motor fuel taxes, public utility taxes, etc. For purposes of interim reporting as required by the State Collection Act of 1986, Taxes Receivable will be limited to those amounts due the State as actually assessed at the time of reporting, either as reported but uncollected, additional tax and penalty and interest, or delinquent taxes.

Loans and Notes Receivables

Amounts which have been loaned to individuals or organizations other than State agencies.

Licenses and Fees Receivables

Amounts due from individuals and organizations for the purchase of licenses and the payment of various statutorily or agency assessed fees.

Interagency/Intergovernmental Receivables

Interagency/Intergovernmental receivables are amounts which are due from other State agencies ("Due from's") or from local governments. These receivables include:

1. Amounts for goods or services provided by one State agency to another;

2. Cost reimbursements due from another State agency (which is the grantor or subgrantor);

3. Amounts due from another State agency:
   a) to the grantor State agency when the amount granted is in excess of the grantee's expenditures and must be returned to the grantor; and
   b) to the grantee State agency when the grantee's allowable grant expenditures have not been fully reimbursed and are due from the grantor State agency.

4. Amounts due to the State or State agencies as provided for under the terms of local or other government grants or contracts.

5. Any other amounts due from other State agencies or local governments including overpayments, amounts paid in error, etc.

Interagency receivables must also be recorded on form SCO-565, "Interfund Payable/Receivable Analysis" (SAMS Manual Procedure 27.20.65) for year-end GAAP reporting purposes by agencies which provide goods and/or services to another State agency. For interfund grant activity, year-end receivables are reported on forms SCO-567 (grantee) or SCO-568 (grantor). See SAMS Manual Procedure 27.20.65 for relative definitions of "services" and "grants". Intergovernmental receivables are reported on SCO-563, "Grant/Contract Analysis," for year-end GAAP reporting (See SAMS Manual Procedure 27.20.63).

Interagency receivables ("due from's") must be verified and acknowledged with the corresponding agency at fiscal year-end (June 30) for GAAP reporting purposes to ensure that statewide "due from's" equal "due to's".

Other Receivables

Any other amounts or claims owed to the State or a State agency for which a category has not been provided on the receivable summary report. These include amounts due from employees, such as travel and salary overpayments.

Formal Due Date

The date on which a receivable is formally due and collectible by the State. The procedures for establishing formal due dates are outlined below.

Delinquent (Past Due) Receivables

Receivable amounts that remain outstanding beyond their formal due dates which would include individual installment payments that are past due.

Allowance for Estimated Uncollectible Accounts

A valuation account that is credited with an estimate of the amount of receivables that the agency believes will ultimately be uncollectible. The balance in this account is subtracted from total gross receivables to arrive at an estimate of net receivables that will be realized by the State or State agency.

Write-Off of Uncollectible Accounts

The removal of certain transactions deemed uncollectible from the accounts of an agency's financial accounting records which have been certified as uncollectible according to the procedures outlined in SAMS Procedure 26.40.40. Normally, accounts receivable are written off on a transaction by transaction basis (i.e., only certain portions of a particular account are written off).

TIMING & METHODS OF RECOGNITION

Actual or Known Revenues

Funds which are subject to accrual or modified-accrual accounting for revenues shall recognize and record a receivable at such time that the amount due the State or State agency becomes measurable; such as at the time of billing or assessment, the time of expenditure for cost reimbursement grants, or the time of delivery of goods or services.

Estimated or Self-Assessed Revenues

For annual GAAP reporting purposes, agencies may accrue certain "self-assessed" revenues based upon actual collections during the "lapse period" immediately following the reporting date, thus establishing the receivable retroactively. Self-assessed revenues include most State taxes and certain fees.

Interim financial reporting on a quarterly basis as discussed in this SAMS procedure, will require agencies to report only those receivables which are due the State at the time of reporting, such as delinquencies, assessments and penalties but not estimates of self-assessed revenues.

Annual GAAP Project accruals for the major revenue sources within each agency will continue to be required for annual GAAP reporting. GAAP adjustments vary by agency within the following areas:

1. Lapse period collections;

2. Deferred revenue;

3. Assessment collections in the lapse period;

4. Refunds & credits.

Specific guidelines for each agency will be addressed, as in the past, with instructions issued at year-end.

ESTABLISHING FORMAL DUE DATES

When a formal due date for a receivable is not established by law, it will be established at the time that the receivable is recognized as outlined above. It is recommended that due dates fall no later than thirty days after the receivable is recognized unless contractual terms or specific industry standards require other treatment.

As an example, a receivable recognized and recorded on January 15, would have a formal due date no later than February 14, of the same year.

DETAILED ACCOUNTS RECEIVABLE INFORMATION

To support the recognition and tracking of receivables, detail information related to each receivable must be recorded and maintained by each State agency. It is recommended, as a minimum, the following items be included. Individual agencies may supplement this information as appropriate.

1. Debtor's name;
2. Debtor's social security number, federal employer's identification number (FEIN), or other Comptroller- approved identifying number;
3. Debtor's last known address;
4. Amount of the debt;
5. "Source of Revenue" code, where applicable;
6. Nature of the debt;
7. Formal due date of the debt;
8. The agency and fund(s) to which the debt is due;
9. Documentation of all collection efforts. (See SAMS Manual Procedure 26.40.10)

STANDARDS FOR AGING OF RECEIVABLES

In order for an agency to effectively estimate the collectibility of its receivables and properly focus collection efforts, each outstanding receivable due the State must be "aged" relative to its formal due date. A receivable is considered "current" (not past due) prior to the passage of its formal due date. When the debtor's due date passes without full payment, the debt becomes "past due" and must be aged according to the number of days beyond the due date that the debt has been outstanding.

For purposes of aging and reporting outstanding receivables, the following standard aging periods will be used:

Past due: 1- 30 days
31- 90 days
91-180 days
181 days - one year
Over one year

When the above aging periods do not serve management's needs, other reasonable aging periods may be utilized and reported to the Comptroller's Office. **However, the Comptroller's Office requires agencies to report receivables in the aging categories of "181 days - one year" and "over one year" past due for analysis purposes.**

PROCEDURES FOR ESTIMATING COLLECTIBILITY

Each agency will be required to report "Net Accounts Receivable" to the Comptroller's Office on a quarterly basis. Net accounts receivable is defined as:

Gross (total) Accounts Receivable
Less: Allowance for Estimated Uncollectible Accounts
Net Accounts Receivable

The "Allowance for Estimated Uncollectible Accounts" represents the agency's estimate of outstanding receivables that the agency believes will ultimately be uncollectible. The method for estimating the uncollectible portion of receivables will vary by agency and type of receivable. Generally, the estimate of uncollectible accounts will be based upon the collection experience of the agency and the age of the receivables. As a debt ages, the probability of collection normally declines.

Each agency should examine the collection history for each type of receivable that it recognizes in order to establish guidelines for estimating the amount of debt that will be uncollectible. Since these guidelines will vary by agency, this procedure will not specify the estimating procedures to be used. However, the following example may be used as a guide to assist agencies in establishing their own procedures for estimating an allowance for estimated uncollectible accounts.

Example for Estimating Uncollectible Accounts

The following example demonstrates a general approach to estimating uncollectible accounts (Agencies may determine that another method is more beneficial for these specific circumstances):

Fund "A" Aged Receivables Summary:

Aging	Other Receivable Amounts	License & Fee Amounts
Current	$100,000	$50,000
Past Due:		
1- 30 days	5,000	1,000
31- 90 days	4,000	800
91-180 days	500	0
181-1 year	500	0
Over 1 year	100	0
Total Past Due	10,100	1,800
Total Receivables	$110,100	$51,800

Step 1: Determination on the Percentage of Receivables Estimated Uncollectible: Review the current outstanding receivables for your agency and examine the collection history for Fund "A" by category. Based on your agency's history, determine the percentage of receivables estimated uncollectible by category.

Aging	Other Receivables	Licenses & Fees
Past Due:		
1 - 30 days	3%	3%
31 - 90 days	10%	10%
91 - 180 days	20%	20%
181 - 1 year	50%	50%
Over 1 year	75%	75%

Example for Estimating Uncollectible Accounts (cont'd)

Step 2: Calculate the Allowance for Uncollectible Accounts: Multiply the agency's current receivable balances by the percentage of receivables estimated uncollectible.

The results of these calculations are shown below:

Aging	Other Receivables	Allowance for Uncollectible Accounts	Licenses & Fees	Allowance for Uncollectible Accounts
Past Due:				
1- 30 days	$ 5,000 @ 3%	$ 150	$1,000 @ 3%	$30
31- 90 days	4,000 @ 10%	400	800 @ 10%	80
91-180 days	500 @ 20%	100	0 @ 20%	0
181-1 year	500 @ 50%	250	0 @ 50%	0
Over 1 year	100 @ 75%	75	0 @ 75%	0
Totals	$10,100	$975	$1,800	$110

As a result of applying historical collection experience to the Fund "A's" receivables aging, an Allowance for Estimated Uncollecitble Accounts was computed as follows:

Allowance for "Other Receivables"	$975
Allowance for "Licenses & Fees"	110
Total Allowance	$1,085

Gross	$161,900
Less: Allowance	1,085
Net Receivables	$160,815

NOTE: Agency's examination of historical collections may be more or less detailed than that provided in the example above. Each agency must determine the best method to provide an estimate of uncollectible accounts.

REPORTING OF AGED RECEIVABLES

A report of aged receivables must be made to the Comptroller's Office on a quarterly basis. This report should be submitted on the form "Quarterly Summary of Accounts Receivable - Aging of Total Gross Receivables" as explained in SAMS Manual Procedure 26.30.30 no later than the last day of the month following the end of the quarter.

STANDARDS FOR INTEREST AND LATE CHARGES

Most State agencies impose interest and late charges where they have the express legal authority to do so at the rates provided by rule or law. When an agency has the express legal authority, but exercises such authority in a discretionary manner, such practices should be reflected in the approved rules of the agency. For purposes of prorating interest charges, a year will be considered to be made up of 12 months of 30 days each for a total of 360 days.

Likewise, when accounts are certified as uncollectible, the accrual of additional interest or late charges should be discontinued in certain instances. For example, where a mortgage lending program is administered by a State agency and foreclosure proceedings are initiated against the mortgagee, interest accrual should be discontinued since the State will realize the proceeds of the sale of the property, regardless of the amount accrued as additional penalty and interest. The receivable (as well as the allowance for estimated uncollectible accounts) would be overstated in these instances if interest and late charges are accrued throughout the proceedings. If an agency is uncertain about when to discontinue the accrual of interest, contact the Comptroller's Office for guidance.

PROCEDURES FOR INTEREST & LATE CHARGES

Agencies which <u>currently</u> have authority to charge interest or late charges on past due accounts must do so at the rate set forth and in the manner prescribed in such authority.

Accrued interest and late charges should be added to the receivable amount outstanding, but not included in the principal balance for purposes of computing additional interest and late charges. Industry standards and applicable statutes should determine the appropriate method for computing interest and late charges. The following is an example of an interest calculation:

<u>Calculation of Interest on Past Due Accounts Example</u>

Assumption: Receivable of $200 is 45 days past due, when paid in full. The following interest calculations would apply:

Principal Balance of Receivable	$200
Interest calculated at 30 days past due: (principal x interest rate: $200 x 1%)	$2

Additional Interest at 45 days past due:
(principal x fractional days x interest rate:

$200 x 15/30 days x 1%)	1	3
Total Receivable at 45 days past due		$203

PURPOSE

The purpose of accounts receivable reporting is to file accounts receivable information with the Comptroller's Office as required by the Illinois State Collection Act of 1986, Ill. Rev. Stat., 1985, ch. 15, par. 151**(30 ILCS 210/1)**.

GENERAL

The accounts receivable reports, as explained in SAMS Manual Procedures 26.30.20 through 26.30.50 provide a summary of the status of the State's receivables and related collections activity. These reports consist of agency reports to the Comptroller summarizing receivables activity, aging of receivables and estimates of uncollectibles and collections activity on a quarterly basis.

Quarterly Reporting

State agencies shall report receivables information to the Comptroller quarterly. The summary information will include:

- Receivable activity by fund and major revenue source
- Aging of receivables by fund and major revenue source
- External collection activity of accounts over 180 days past due by agency.

The agency shall report this information by completing the following three reports. Reports 1 and 2 listed below should be completed for each fund in which the agency deposits money and has outstanding receivables at the end of the quarter or to account for receivables reported in a prior quarter which no longer exist (because of collection or write-off). Report **3** should be completed on **an agency-wide basis and not by fund.**

1. Quarterly Summary of Accounts Receivable - Accounts Receivable Activity. (Form C-97, Exhibits 26.30.20 A and B) This form requests information about quarterly totals for adjustments to receivables, additions to accounts receivable, collections, write-offs, estimated uncollectibles, and number of accounts for gross receivables at the end of the quarter and write-offs.

2. Quarterly Summary of Accounts Receivable – Aging of Total Gross Receivables. (Form C-98, Exhibits 26.30.30 A and B) This form requests information about quarterly totals for aging of past-due accounts and interest and penalties charged.

3. Quarterly Summary of Accounts Receivable - External Collections Activity for Accounts Over 180 Days Past Due. (Form C-99, Exhibits 26.30.40 A and B) This form requests information about the status of collection efforts for accounts over 180 days past due. This form is to be completed on an agency wide basis and not by individual fund.

Quarterly receivables reporting will include only those amounts which are due the State at the time of such reporting. Self-assessed revenues, including most taxes, will not be estimated for interim reporting. Report only those components of self-assessed revenue sources that represent known receivables due from specific individuals and entities. These amounts may include delinquent taxes, additional assessments and penalties, and amounts reported but unpaid.

The forms for these reports require agencies to supply information about the amounts, aging, and collection status of their receivables. Receivables are reported by major revenue source within each fund as categorized below:

GAAP Fund Type	Major Revenue Source	Acct. #
Governmental Fund Types and Agency Funds	Individual Income Taxes	401
	Business Income Taxes	402
	Withholding Income Taxes	403
	Sales Tax	406
	Public Utility Taxes	411
	Motor Fuel Taxes	416
	Unemployment Taxes	418
	Other State Taxes	421
	Licenses & Fees	431
	Unemployment Insurance Benefit Overpayments	435
	Interest and Other Investment Income	440
	Other Revenue	445

GAAP Fund Type	Major Revenue Source	Acct. #
	Loan & Note Repayments - Short Term	446
	Loan & Note Repayment - Long Term	447
	Child Support Claims	448
	Public Assistance Recoveries	449
Proprietary Fund Types	Charges for Sales and Services	605
	Contributions	610
	Interest and Other Investment Income	615
	Other	625
Pension Trust Funds	Contributions – Employer	1008
Investment Trust Funds, and	Contributions – Employee	1009
Private Purpose Trust Funds,	Contributions – Other	1010
	Interest and Other Investment Income	1015
	Other	1025
University	Student Accounts Receivable	701
	General Accounts Receivable	702
	State Grants and Contracts	703
	Private Grants and Contracts	704
	Medical Service Plan	705
	Hospital	706
	Loans - Short Term	707
	Loans - Long Term	708

All amounts should be rounded to the nearest thousand. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Manual procedure 27.50.10 for your agency.

FILING REQUIREMENTS

The reports detailed in SAMS Procedure 26.30.10 must be received by the Comptroller no later than the last day of the month following the end of the quarter. If the report due date falls on a weekend, the report is to be submitted no later than the subsequent business day. Failure to comply with these reporting requirements will result in a delinquency letter to the Office of the Auditor General.

Quarter 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

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE ACTIVITY (C-97)

PURPOSE

The purpose of this report is to summarize accounts receivable activity on a quarterly basis for all funds. (Exhibit 26.30.20-A)

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

All dollar amounts should be rounded to the nearest thousand. NOTE: The account numbers should not be rounded and should be reported as identified in SAMS Manual Procedure 26.30.10.

CONTENTS

Refer to Exhibit 26.30.20-B.

REFERENCE	CONTENTS
(1)	Enter the month, day, and year of the last day of the quarter for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the three-digit (all three-digit numbers should be preceded by a 0) State treasury-held fund number or four-digit Comptroller assigned locally-held fund number. Universities should use the four-digit university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.).

REFERENCE CONTENTS

(6) Place an "X" in either the box marked "In Protest" or "Not in Protest or Protestable." Separate forms must be submitted for funds divided into these two areas. For further information, refer to Procedure 26.20.10.

(7) Label a column for each Major Revenue Source received by the agency.

The Major Revenue Sources for Governmental and Agency Funds are:

	Acct. #
- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Licenses & Fees	431
- Unemployment Insurance Benefit Overpayments	435
- Interest and Other Investment Income	440
- Other Revenue	445
- Loan & Note Repayments – Short Term	446
- Loan & Note Repayments – Long Term	447
- Child Support Claims	448
- Public Assistance Recoveries	449

The Major Revenue Sources for Proprietary Funds are:

- Charges for Sales and Services	605
- Contributions	610
- Interest and Other Investment Income	615
- Other	625

REFERENCE CONTENTS

The Major Revenue Sources for Pension Trust Funds, Investment Trust Funds, and Private Purpose Trust Funds are:

- Contributions – Employer	1008
- Contributions – Employee	1009
- Contributions – Other	1010
- Interest and Other Investment Income	1015
- Other	1025

The Major Revenue Sources for Universities are:

- Student Accounts Receivable	701
- General Accounts Receivable	702
- State Grants and Contracts	703
- Private Grants and Contracts	704
- Medical Service Plan	705
- Hospital	706
- Loans – Short Term	707
- Loans – Long Term	708

If your agency receives revenues from more than four major revenue sources, use additional sheets.

(8) Enter the gross receivables balance for each major revenue source for the beginning of the quarter. These amounts should be the same as the "Gross receivables at end of quarter" from (17) of previous quarter. Any discrepancies should be recorded under "Adjustments."

(9) Enter adjustments or corrections made to receivable balances during the quarter. Adjustments should be explained in the Explanations/Comments Section.

(10) Enter the amounts for receivables recognized during the quarter in accordance with recognition criteria defined in SAMS Manual Procedure 26.20.10 for each major revenue source.

REFERENCE	CONTENTS
(11)	Enter the amount of receivables that were transferred in during the quarter. Transfers between "In Protest" and "Not in Protest" should be reported on this line.
(12)	Enter the amount of receivables that were collected within 180 days of the receivable due date for each major revenue source.
(13)	Enter the amount of receivables that were collected after 180 days of the receivable due date for each major revenue source.
(14)	Enter the amount of receivables that were transferred out during the quarter. Transfers between "In Protest" and "Not in Protest" should be reported on this line.
(15)	Total the amounts in rows (8), (9), (10), (11), (12), (13), and (14) for each major revenue source.
(16)	Enter the amounts certified as uncollectible by the Attorney General or by the agency and subsequently written off by the agency during the quarter for each major revenue source. Note: Although detailed information is not required to be reported, the agency is responsible for maintaining detailed information supporting the amounts reported.
(17)	Subtract "Authorized write-offs this quarter" from "Gross receivables sub-total" for each major revenue source and enter the result on this line.
(18)	Enter the total amount estimated by the agency as uncollectible according to established policy for each major revenue source. This includes deferred/installment uncollectibles.
(19)	Subtract "Estimated uncollectibles" from "Gross receivables at end of quarter" and enter the result on this line for each major revenue source.

REFERENCE	CONTENTS
(20)	Enter the amount of deferred/installment receivables included in the gross receivables amount. These are receivables for which no collection effort is necessary at this time due to a delayed (deferred) or installment payment agreement.
(21)	Enter the amount of the uncollectible portion of the deferred/installment receivables. This amount should be included as part of the estimated uncollectibles above.
(22)	Enter the number of accounts for the "gross receivables at end of quarter" (line 17) for each major revenue source.
(23)	Enter the number of accounts for the "authorized write-offs this quarter" (line 16) for each major revenue source.
(24)	This area is available for explanations/comments (i.e., explanation of adjustments).
(25)	The responsible agency official must sign and date the form. Please include the phone number of the person to contact regarding questions on this form.

Exhibit 26.30.20-A
(12-001)

State of Illinois

Quarterly Summary of Accounts Receivable
Accounts Receivable Activity
(Dollar Amounts In Thousands)

Reporting Quarter Ended _____ **Agency** _____ **Fund** _____

☐ In Protest ☐ Not in Protest or Protestable

	Major Revenue Source			
	_____	_____	_____	_____
Gross receivables beginning of this quarter..... (must equal Gross Receivables at end of Prior Quarter)	$	$	$	$
Adjustments - increase(decrease) - explanations*				
Add:				
Accounts receivable this quarter.....				
Transfers in.....				
Collections this quarter:				
Collections within 180 days.....	( )	( )	( )	( )
Collections after 180 days.....	( )	( )	( )	( )
Transfers out.....	( )	( )	( )	( )
Gross receivables sub-total.....				
Authorized write-offs this quarter.....	( )	( )	( )	( )
Gross receivables at end of quarter.....				
Estimated uncollectibles..... (includes deferred/installment uncollectibles)	( )	( )	( )	( )
Total net receivables.....	$	$	$	$
Total amount of deferred/installment receivables.....				
Estimated uncollectible portion of deferred/installment receivables (included in above uncollectibles)				
Number of Accounts:				
Gross receivables at end of quarter.....				
Authorized write-offs this quarter.....				

* Explanations/Comments:

Signature of Responsible Agency Official _____ Date _____ Telephone Number _____

C-97

Exhibit 26.30.20-B
(26-001)

State of Illinois

Quarterly Summary of Accounts Receivable
Accounts Receivable Activity
(Dollar Amounts In Thousands)

Reporting Quarter Ended 3/31/2001 (1)

Agency (2) Department XYZ (3) 411

Fund (4) ABC (5) 0123

[ ] In Protest [X] Not in Protest or Protestable (6)

(7)	Major Revenue Source			
	431	421		
Gross receivables beginning of this quarter (8) (must equal Gross Receivables at end of Prior Quarter)	$ 1,525	$ 2,350	$	$
Adjustments - increase(decrease) - explanations* (9)		(5)		
Add:				
Accounts receivable this quarter (10)	335	750		
Transfers in (11)		10		
Collections this quarter:				
Collections within 180 days (12)	(393)	(896)	( )	( )
Collections after 180 days (13)	(7)	(20)	( )	( )
Transfers out (14)	( )	( )	( )	( )
Gross receivables sub-total (15)	1,460	2,189		
Authorized write-offs this quarter (16)	( )	(14)	( )	( )
Gross receivables at end of quarter (17)	1,460	2,175		
Estimated uncollectibles (18) (includes deferred/installment uncollectibles)	( )	(42)	( )	( )
Total net receivables (19)	$ **1,460**	$ **2,133**	$	$
Total amount of deferred/installment receivables (20)				
Estimated uncollectible portion of deferred/installment receivables (included in above uncollectibles) (21)				
Number of Accounts:				
Gross receivables at end of quarter (22)	**2**	**834**		
Authorized write-offs this quarter (23)		**23**		

* Explanations/Comments:

(24) Adjustments for the correction of a prior period error.

(25)

Signature of Responsible Agency Official | Date: 4/27/2001 | Telephone Number: (217)782-2053

C-97

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE AGING OF TOTAL GROSS RECEIVABLES (C-98)

PURPOSE

The purpose of this report is to provide a summary of the aging of gross receivables on a quarterly basis for all funds. (Exhibit 26.30.30-A)

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

The aging periods under the heading "Past due receivables" (i.e., 1-30 days, 31-90 days, 91-180 days) are provided as a guide in completing this form. If your agency ages receivables using different periods, cross out the days printed on the form and insert the days used on your agency records. NOTE: The Comptroller's Office requires the aging categories of "181 days-one year" and "over one year" past due for analysis purposes.

CONTENTS

Refer to Exhibit 26.30.30-B.

REFERENCE	CONTENTS
(1)	Enter the month, day, and year of the last day of the quarter for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller-assigned agency number.
(4)	Enter the official fund name.

REFERENCE CONTENTS

(5) Enter the three-digit State treasury-held fund number (all three-digit numbers should be preceded by a 0) or four-digit Comptroller assigned locally-held fund number. Universities should use the four-digit university fund number as defined at SAMS Manual procedure 27.50.10 (1501, 1502, etc.).

(6) Place an "X" in either the box marked "In Protest" or "Not in Protest or Protestable." Separate forms must be submitted for funds divided into these two areas. For further information, refer to Procedure 26.20.10.

(7) Label a column for each Major Revenue Source received by the agency. The financial statement (GAAP) fund type classifications which correspond to the budgetary fund classifications (highway, special state, federal trust, state trust, etc.) can be found in SAMS Procedure 27.50.10 for your agency.

The Major Revenue Sources for Governmental and Agency Funds are:

	Acct. #
- Individual Income Taxes	401
- Business Income Taxes	402
- Withholding Income Taxes	403
- Sales Taxes	406
- Public Utility Taxes	411
- Motor Fuel Taxes	416
- Unemployment Taxes	418
- Other State Taxes	421
- Licenses & Fees	431
- Unemployment Insurance Benefit Overpayments	435
- Interest and Other Investment Income	440
- Other Revenue	445
- Loan & Note Repayments – Short Term	446
- Loan & Note Repayments – Long Term	447
- Child Support Claims	448
- Public Assistance Recoveries	449

REFERENCE CONTENTS

The Major Revenue Sources for Proprietary Funds are:

	Acct. #
- Charges for Sales and Services	605
- Contributions	610
- Interest and Other Investment Income	615
- Other	625

The Major Revenue Sources for Pension Trust Funds, Investment Trust Funds, and Private Purpose Trust Funds are:

	Acct. #
- Contributions – Employer	1008
- Contributions – Employee	1009
- Contributions – Other	1010
- Interest and Other Investment Income	1015
- Other	1025

The Major Revenue Sources for Universities are:

	Acct. #
- Student Accounts Receivable	701
- General Accounts Receivable	702
- State Grants and Contracts	703
- Private Grants and Contracts	704
- Medical Service Plan	705
- Hospital	706
- Loans – Short Term	707
- Loans – Long Term	708

If your agency receives revenues from more than four major revenue sources, use additional sheets.

(8) Enter the amount for current receivables (which have not yet passed their due date) for each major revenue source. This includes current balances of loans and notes receivable and long-term loans and notes that are not past due.

REFERENCE	CONTENTS
(9)	Enter the amount for receivables that are between 1 and 30 days past their due date or other appropriate aging category source for each major revenue source.
(10)	Enter the amount for receivables that are between 31 and 90 days past their due date or other appropriate aging category for each major revenue source.
(11)	Enter the amount for receivables that are between 91 and 180 days past their due date or other appropriate aging category for each major revenue source.
(12)	Enter the total of rows (9), (10), and (11) for each major revenue source.
(13)	Enter the amount for receivables that are between 181 days and 1 year past their due date for each major revenue source.
(14)	Enter the amount for receivables that are over 1 year past their due date for each major revenue source.
(15)	Enter the total of rows (13) and (14) for each major revenue source.
(16)	Enter the total of rows (12) and (15) for each major revenue source.
(17)	Add "Total receivables past due" (16) to "Receivables not past due" (8) and enter the result on this line for each major revenue source. This amount should agree to row (17) on the C-97 form.
(18)	Enter the amount for the interest and penalties portion (if available) of the "Total gross receivables" for each major revenue source.
(19)	Enter the percentage of interest and penalties to gross receivables [Line (18) divided by line (17)].
(20)	This section is provided for your comments.
(21)	The responsible agency official must sign and date the form. Please include the name and phone number of the person to contact regarding questions on this form.

State of Illinois

Exhibit 26.30.30-A
(20-001)

Quarterly Summary of Accounts Receivable
Aging of Total Gross Receivables
(In Thousands)

Reporting Quarter Ended ☐☐ ☐☐ ☐☐

Agency _____ ☐☐☐
Fund _____ ☐☐☐☐

☐ In Protest ☐ Not in Protest or Protestable

	Major Revenue Source			
	_____	_____	_____	_____
Receivables not past due	$ _____	$ _____	$ _____	$ _____
Past due receivables:				
Suggested / Other				
1 - 30 days - days	_____	_____	_____	_____
31 - 90 days - days	_____	_____	_____	_____
91 - 180 days - days	_____	_____	_____	_____
Subtotal: 180 days or less	_____	_____	_____	_____
181 days - 1 year - days	_____	_____	_____	_____
Over 1 year Over _____ year(s)	_____	_____	_____	_____
Subtotal: over 180 days	_____	_____	_____	_____
Total receivables past due	_____	_____	_____	_____
Total gross receivables	$ _____	$ _____	$ _____	$ _____
Amount of interest and penalties included in total gross receivables	$ _____	$ _____	$ _____	$ _____
Percentage of interest and penalties to gross receivables	_____ %	_____ %	_____ %	_____ %

Comments:

Signature of Responsible Agency Official | Date | Telephone Number

C-98

State of Illinois

Quarterly Summary of Accounts Receivable
Aging of Total Gross Receivables
(In Thousands)

Exhibit 26.30.30-B
(26-001)

Reporting Quarter Ended 0 3 | 3 1 | 0 1 (1)

(2) **Agency** Department of XYZ (3) 4 1 1
(4) **Fund** ABC (5) 0 1 2 3

☐ In Protest ☒ Not in Protest or Protestable (6)

		Major Revenue Source			
	(7)	431	421		
Receivables not past due	(8)	$ 1,125	$ 1,580	$	$
Past due receivables:					
Suggested / Other					
1-30 days — 1 - 30 days	(9)	335	332		
31 - 90 days — 31 - 90 days	(10)		156		
91 - 180 days — 91 - 180 days	(11)		15		
Subtotal: 180 days or less	(12)	335	503		
181 days - 1 year — 181 - days	(13)		85		
Over 1 year — Over ____ year(s)	(14)		7		
Subtotal: over 180 days	(15)	0	92		
Total receivables past due	(16)	335	595		
Total gross receivables	(17)	$ 1,460	$ 2,175	$	$
Amount of interest and penalties included in total gross receivables	(18)	$	$ 45	$	$
Percentage of interest and penalties to gross receivables	(19)	0.00 %	2.07 %	%	%

(20) Comments:

(21) _____ 4/27/2001 (217) 782-2053
Signature of Responsible Agency Official — Date — Telephone Number

C-98

QUARTERLY SUMMARY OF ACCOUNTS RECEIVABLE – COLLECTIONS ACTIVITY FOR ACCOUNTS OVER 180 DAYS PAST DUE (C-99)

PURPOSE

The purpose of this form is to report the status of collections over 180 days past due on a quarterly basis for funds not in protest or protestable (Exhibit 26.30.40-A). This form is to be completed on an agency-wide basis and not by individual fund.

This form is to be completed and submitted to the Comptroller no later than the last day of the month following the end of the quarter by those agencies who have receivables that are greater than 180 days past due as reported on the C-98 form. Two copies should be retained by the agency: One to provide an internal record and one for the Auditor General or his representative.

INSTRUCTIONS

This is a general information form for the status of accounts over 180 days past due. Amounts entered do not foot down. This form is to be used only for accounts that are not in protest or protestable. All dollar amounts should be rounded to the nearest thousand.

CONTENTS

Refer to Exhibit 26.30.40-B.

REFERENCE	CONTENTS
(1)	Enter the month, day and year of the last day of the quarter for which the form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the number of accounts that have receivables over 180 days past due.

REFERENCE	CONTENTS
(5)	Enter the dollar amount for receivables over 180 days past due. This amount should equal the total of the "over 180 days" amount on the C-98's for all funds and revenue sources.
(6)	Enter the number of accounts which have receivables over 180 days past due that have been referred to the Attorney General's Office.
(7)	Enter the dollar amount for receivables over 180 days past due that have been referred to the Attorney General’s Office.
(8)	Enter the number of accounts which have receivables over 180 days past due that have been entered into the Comptroller's Offset System.
(9)	Enter the dollar amount for receivables over 180 days past due that have been entered into the Comptroller's Offset System.
(10)	Enter the number of accounts which have receivables over 180 days past due that are being collected by private collection firms.
(11)	Enter the dollar amount for receivables over 180 days past due that are being collected by private collection firms.
(12)	Enter the number of accounts which have receivables over 180 days past due that are with the Debt Collection Board.
(13)	Enter the dollar amount of receivables over 180 days past due that are with the Debt Collection Board.
(14)	Enter the number of accounts which have receivables over 180 days past due that are being collected by a collection resource other than the Attorney General's Office, Comptroller's Offset System, private collection firm, or the Debt Collection Board.

REFERENCE	CONTENTS
(15)	Enter the dollar amount for receivables over 180 days past due that are being collected by a collection resource other than the Attorney General's Office, Comptroller's Offset System, private collection firm, or the Debt Collection Board.
(16)	This area is available for comments.
(17)	The responsible agency official must sign and date the form. Please include the phone number of the person to contact regarding questions on this form.

Exhibit 26.30.40-A
(20-001)

State of Illinois

Quarterly Summary of Accounts Receivable
Collections Activity for Accounts Over 180 Days Past Due
(Dollar Amounts In Thousands)

Reporting Quarter Ended ☐☐ ☐☐ ☐☐☐☐ **Agency** _____ ☐☐☐

	Number of Accounts	Amount
Total of past due accounts over 180 days		$
Accounts with the Attorney General's Office		$
Accounts with the Comptroller's Offset System		$
Accounts with private collection firms		$
Accounts with Debt Collection Board		$
Accounts with other (specify)		$

Comments:

Signature of Responsible Agency Official | Date | Telephone Number

C-99

Exhibit 26.30.40-B
(20-001)

State of Illinois

Quarterly Summary of Accounts Receivable
Collections Activity for Accounts Over 180 Days Past Due
(Dollar Amounts In Thousands)

Reporting Quarter Ended 0 3 | 3 1 | 0 1 (1) **Agency** (2) Department of XYZ (3) 4 1 1

	Number of Accounts	Amount
Total of past due accounts over 180 days	(4) 53	$ (5) 92
Accounts with the Attorney General's Office	(6) 1	$ (7) 4
Accounts with the Comptroller's Offset System	(8) 53	$ (9) 92
Accounts with private collection firms	(10) 4	$ (11) 18
Accounts with Debt Collection Board	(12) 32	$ (13) 20
Accounts with other (specify)	(14)	$ (15)

Comments: (16)

(17) _____ 4/27/2001 (217) 782-2053
Signature of Responsible Agency Official — Date — Telephone Number

C-99

STANDARDS FOR INITIATING COLLECTION

Where standards for initiating collection of an agency's past due accounts are addressed by law or rule, those standards and procedures must be observed. Where no such law or rule exists, each agency must individually pursue "all reasonable and appropriate procedures available to the agency to effectuate collection." Specific collection standards and procedures will vary by agency and with the size and nature of the debt. Accordingly, each agency must establish their own "reasonable and appropriate" collection policies in order to effectively collect past due accounts.

To aid agencies in the development of sound collection policies, the following procedures are presented as minimum suggested collection guidelines. Individual agency administrators must determine when to augment these procedures with collection efforts specifically suited to their own environment. While most past due accounts must be pursued in some manner, an agency may determine that due to the size and nature of a debt, continued collection efforts are not in the best interests of the State.

Accounts receivable owed to the State or a State agency are considered past due immediately upon the passage of the debt's due date. Agencies, however, may wish to wait to begin collection procedures for a short grace period (e.g. 5 - 15 days) after the debt becomes past due in order to allow for reasonable payment delays. It is suggested that active collection efforts begin when the grace period lapses without payment.

COLLECTION ACTIVITY

During the first 60 days that an account is established as a receivable, it is recommended that the agency contact the debtor through a structured process in order to accomplish the following collection objectives:

1. Reaffirm the debts with letter(s) and telephone calls;

2. Explain the original nature and terms of the debt;

3. State clearly to the debtor the collection policy that the agency may pursue;

4. Offer an opportunity for the debtor to respond or dispute the claim.

5. Attempt to resolve any claim disputes or other issues.

After 60 days, the following collection activities should be undertaken by the agency:

1. Issuance of registered letters and telephone contact at scheduled intervals.

2. Face-to-face meetings.

3. Conduct asset searches.

4. Confirm current location of debtor.

5. Determine if there are any predecessor--successor relationships.

6. Review books and records of debtors.

7. Notify credit reporting agencies.

8. Perform bank levies.

9. File appropriate liens and judgements.

In addition to the collection procedures outlined above, agencies must develop procedures "whereby agency initiated payments to its debtors may be offset" against past due claims. The requirements for agency offsets are discussed in SAMS Manual Procedure 26.40.30.

Throughout the collection process, it is critical that agencies maintain complete records of all collection efforts related to each past due account. Collection documentation will be required in order to support potential legal action against the debtor, or to justify certification of uncollectibility. It is recommended, at a minimum, that agencies record the following collection information in addition to the data outlined above in SAMS Manual Procedure 26.20.10:

1. The date and nature of each contact with the debtor;

2. The debtor's response or dispute, if any was made;

3. Any payment agreements that may have been reached between the agency and the debtor;

4. The use of the Attorney General's Office and/or the Comptroller's Offset System.

5. The use of any outside collection agencies, including dates and fees paid;

6. Reasons and dates for certification of uncollectibility where appropriate.

This information should be included as part of the accounts receivable records.

Copies of any final administrative assessments, contracts, payment agreements, witness statements, or any other documentation establishing the existence of the debt and identity of the debtor should be recorded as documentation.

REFERRAL OF PAST DUE ACCOUNTS

If an agency believes that a past due account is uncollectible, it must certify the account as such under the guidelines in SAMS Manual procedure 26.40.40, "certification standards."

If, however, the debt is believed to be collectible and the agency fails to collect the past due amount under the procedures outlined above or to establish a satisfactory deferred payment plan, the agency may refer the debt to the Department of Revenue's Debt Collection Bureau, subject to 30 ILCS/210.10 and subject to such limitations as the Department of Revenue shall by rule establish. Rules were promulgated by the Department under 74 ILL. Adm. Code 1200.

The Bureau shall have the sole authority to let contracts with persons specializing in debt collection for the collection of debt referred to and accepted by the Bureau. The Department of Revenue shall adopt rules for the certification of debt from referring agencies and shall adopt rules for the certification of collection specialists to be employed by the Bureau.

Once an agency's debt is deemed by the Bureau to be uncollectible, the Bureau shall return the debt to the referring agency which will then write the debt off as uncollectible or return the debt to the Bureau for additional collection efforts.

The Department of Healthcare and Family Services shall be exempt from this section with regard to child support debts. In addition the Department of Employment Security is exempt with regard to debts to any federal account. These debts may be referred to the Bureau provided the debt satisfies the requirements for referral of delinquent debt as established by rule by the Department of Revenue.

ESTABLISHING DEFERRED PAYMENT PLAN

If during the collection process, the agency determines that the best opportunity for collecting the debt is through periodic payments, the agency may enter into a deferred payment plan with the debtor. The terms of each plan will vary with the size and nature of the debt, however, it is suggested that payments be expected at generally no less than monthly intervals, and if the term of the plan exceeds one year, payment terms should be reviewed with the debtor annually.

STANDARDS FOR REFERRAL TO COMPTROLLER'S OFFSET SYSTEM

State agencies should use the Comptroller's Offset when it is determined to be in the best economic interest of the State. While the Comptroller's Office suggests placement of accounts for offset early in the collection process, agencies must place all debts over $250 and more than 90 days past-due in the Comptroller's Offset System. The Comptroller's Office has also adopted the policy of not accepting any debt less than $10. However, if any of the following conditions are met, the State agency will not be required to place the debt on the Comptroller's Offset System:

1. The agency and debtor have entered into a deferred payment plan;

2. The agency has demonstrated to the Comptroller's satisfaction that referral of the account to the Comptroller's Offset System is not cost effective. Generally, this test will be met when the total collection cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of those collection costs. The application of the cost effectiveness criteria will not be the same for every agency. Circumstances differ among agencies. The following examples are intended to provide guidance in determining cost effectiveness. They represent instances where it would not be cost effective to submit a debt to the Comptroller's Office for offset.

    - By statute, certain agencies cannot write off debts. However, if one of these debts has been owed for a substantial amount of time, it is reasonable to assume that referral would not be cost effective (e.g., the debtor has changed addresses or names and will be impossible to locate);

    - A company has ceased operations for a long period of time;

    - A business has reorganized (e.g., from a sole proprietor to a partnership or corporation);

    - The age or health of the debtor is such that it is unlikely they will be receiving any payments from the State;

- Foreign student debtors who have left or will soon be leaving the country;
- Individuals and corporations in bankruptcy.

3. The claim is against a State agency. The Comptroller's Offset is not to be used in the collection of debts between State agencies.

4. A university may elect to place only debts that exceed $1,000 in the Comptroller's Offset System.

Following are the procedures for entering a debt into the Comptroller's Offset System.

STATUTE REFERENCE

State Comptroller Act

State Offset System 15 ILCS 405/10.05

Child Support Deductions 15 ILCS 405/10.05a

Delinquent Student Loans 15 ILCS 405/10.05b

Delinquent Federal Obligations 15 ILCS 405/10.05c

Delinquent Local Entity Obligations 15 ILCS 405/10.05d

Illinois State Collection Act of 1986

Processing Charge 30 ILCS 210/5

Electronic Submission 30 ILCS 210/5c-5

PROCEDURES FOR REFERRAL TO COMPTROLLER OFFSET SYSTEM

A. FILING PROCEDURES

The purpose of this procedure is to document the policies and accounting procedures for deductions from vouchers for claims in favor of the State. Agencies must file claims electronically, unless an exception has been approved by the Comptroller's Office.

Debt maintenance (add, change, delete and refund) should be performed using the IOC web portal IDROP (Illinois Debt Recovery Offset Portal). The first step in the enrollment process for IDROP is to complete the User Authorization form (SCO-501i). Please see Exhibit 26.40.20-G for the form and Exhibit 26.40.20-H for the instructions. For additional information, please contact:

Office of the Comptroller
Collections Unit
325 West Adams Street
Springfield, IL 62704
Phone: 217/782-7525
stateoffset@illinoiscomptroller.gov

The Comptroller will not process a claim under Section 10.05 until he/she has received notification from the State agency that the debt has been established through notice and opportunity to be heard.

For purposes of Section 10.05, "Notification" of an account or claim in favor of the State shall be deemed to occur when the State agency in favor of which the account or claim has arisen has submitted to the Comptroller a statement in the prescribed format.

INSTRUCTIONS (REFERS TO EXHIBIT 26.40.20-A)

This form is for exception processing only. State debt should be added to the system via IDROP.

REFERENCE	CONTENTS
(1)	Enter the claiming agency name.
(2)	Enter the claiming agency address.
(3)	Enter the debtor's name.
(4)	Enter the debtor's social security number or EIN.
(5)	Enter "1" if the debtor is an individual. Enter "2" if the debtor is a business.
(6)	Enter the beginning date to which the claim refers.
(7)	Enter the ending date to which the claim refers.
(8)	Enter "2" for a 210.05 administrative offset.
(9)	Enter the debt code listed in Exhibit 26.40.20-C which indicates the reason why there is an amount due to the State. (i.e., income tax liability, overpayments, etc.)
(10)	Enter the amount of the claim due and payable to the State.
(11)	Enter the five digit agency/division number filing the claim. This field establishes where collected monies are paid to. See listing of agency/orgs. If you need to set up a new one, indicate on the signature authorization card the 5-digit agency code and the address where payment is to be sent.
(12)	Enter the claiming agency's deduction/order/file number for this debt. If blank, 210.05 is entered.
(13)	Enter the four-digit fund number to which the debt is owed.
(14)	Notification Type. Agencies are required to provide and maintain a written record of a clear and detailed notification to the alleged debtor identifying the amount of the debt, the nature of the debt and potential defenses to the debt prior to the submission of a claim for offset.

Enter the appropriate code which describes your agency's notification as set forth below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	U.S. Mail
02	Certified Mail-Return Receipt Requested
03	Oral Notification (written record required)
04	E-mail (affirmative acknowledgement from the debtor required)

(15) Type Of Hearing Offered. Agencies are required to provide debtors with information about a procedure to challenge the existence, amount and current collectibility of the debt prior to submission of a claim to the Comptroller for entry into the offset system. The decision resulting from the utilization of this procedure must be reviewable. Please identify the type of procedure utilized (referred to below as "Type of Hearing") by entering the appropriate code listed below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	Administrative Hearing conducted pursuant to the Illinois Administrative Procedure Act
02	Conciliation Conference--Face-to-face meeting offered between the debtor and an officer or employee of the agency with authority to adjust the debt. The debtor must be allowed to present documentary evidence and to examine the agency's materials upon which the debt is based. A written record of the proceedings must be prepared.
03	Civil Court Hearing

(16) Statement of Outcome. Only debts finally determined as currently due and payable may be certified to the Comptroller as a claim for offset. Agencies are required to indicate the final outcome of the administrative process leading to the final determination of the debt by entering the appropriate

code listed below. If none of these codes accurately reflect the procedures of your agency, please contact the Comptroller's Office prior to completion of your offset claim submission.

CODE	DESCRIPTION
01	No Hearing Requested—The debtor has not requested access to the agency's procedure to contest the debt. By agency procedure, all appeal rights have lapsed and the debt is currently due and payable.
02	Debt Confirmed at Hearing—After utilization of the agency's procedure for contesting the debt, the amount of the debt is confirmed as currently due and payable. All appeal rights have lapsed.
03	Civil Court Settlement

(17) Date of Final Determination of Debt. Agencies are required to provide the date upon which the debt is finally determined as currently due and payable. Enter the applicable date in this field.

(18) Authorized Signature. All claims for offset must be accompanied by an original signature of an authorized agency representative. A properly completed SCO-501 User Authorizations form (see Exhibit 26.40.20-G) must be on file with the Comptroller's Office.

(19) Enter the title of the authorized agency representative listed in 18.

(20) Enter the date of the filing.

(21) Enter the contact telephone number for questions regarding this claim submission.

B. COMPTROLLER'S PROCEDURES UPON RECEIVING NOTIFICATION OF A CLAIM IN FAVOR OF THE STATE

The Office of the Comptroller will review the information provided by the agency submitting the claim and ascertain the amount due and payable to the State. Additional information may be requested of the submitting agency to ensure the debt has been established in compliance with statutory and IOC requirements.

Upon ascertaining the amount due and payable, the Comptroller will deduct the amount of the claim from a voucher(s) from any State agency payable to the person or business which is processed after the claim is received. This withheld amount will be deposited into the State Offset Claims Fund. If the amount of the claim in favor of the State is less than the amount to which the person or business is entitled, a warrant for the balance of the voucher will be prepared and issued to the payee. The agency submitting the voucher against which a Section 10.05 offset claim is applied will have its appropriation charged with the entire amount of the voucher.

In cases where offsets are to be made against a State employee's wages, no more than 25% of the employee's disposable earnings may be subject to offset. Final compensation payments paid to a person when the person leaves the employ of a State agency for accrued vacation, sick leave or overtime are exempt from the 25% limitation and are offset up to 100% of the voucher amounts. State agencies may submit claims for offset for the entire amount owed to the State agency and the Comptroller's Offset System will compute the required 25% available for the offset.

In the event that the calculation of 25% of the employee's disposable earnings exceeds the employee's take home pay (i.e., the net amount of the warrant), that employee's payroll voucher will be returned to the submitting agency. A payroll reversal must be processed and the employee's voluntary deductions must be canceled or reduced so that the employee's take-home pay on the Supplemental Payroll to the employee will be sufficient to satisfy the amount calculated as available for offset. Agencies should contact their employees to determine which of the voluntary deductions on the payroll are to be canceled or reduced.

Additionally, where an agency is aware of ongoing offsets against one of its employees, any final compensation payments for vacation, overtime or sick pay must be vouchered separately from any current pay period wages. The separate voucher for the lump sum payment must carry 0 (zero) in the base to allow 100% offset.

In cases where offsets are to be made against a retirement benefit payment, no more than 25% of the disposable earnings may be subject to offset. State agencies may submit claims for offset for the entire amount owed to the State agency and the Comptroller’s Offset System will compute the required 25% available for the offset.

In the event the calculation of 25% of the retiree’s disposable earnings exceeds the employee’s take home pay (i.e., the net amount of the warrant, that retiree’s retirement voucher will be returned to the submitting agency. A reversal must be processed, and the

retiree's voluntary deductions must be canceled or reduced so that the retiree's take-home pay will be sufficient to satisfy the amount calculated as available for offset. The Retirement System should contact the retiree to determine which of the voluntary deductions are to be canceled or reduced.

C. NOTIFICATION OF THE COMPTROLLER'S EXERCISE OF SECTION 10.5

Whenever the Comptroller exercises his/her authority granted under Section 10.05, the payee will be sent a notification of the deduction.

Notification to the debtor is a form letter (Exhibit 26.40.20-D) which advises the debtor of the name of the claiming agency, the amount withheld and nature of the debt. The Involuntary Withholding Agency Notification Report (IWAN) is sent to the claiming agency via the IDROP Portal or mailed weekly if the agency is not in IDROP. This same report can be accessed via IDROP on a daily basis. It is renamed Involuntary Withholding Offset Notification report (IWON). The vouchering agency receives, on a weekly basis, the Involuntary Withholding Vouchering Agency Report (IWVA). The Comptroller's Office will provide these reports to the respective agencies unless advised that the copy is not needed.

If after 60 days have elapsed from the date the Comptroller gives notice of the offset, no protest is made by the person subject to the offset, the Comptroller shall issue a warrant or interfund payment on the State Offset Claims Fund for the amount of that deposit to the agency entitled thereto. If a protest is made, the Comptroller shall not issue such warrant/interfund payment to the State agency on the State Offset Claims Fund until he ascertains the amount due and payable.

D. PROCESSING CHARGE

The Comptroller's Office will deduct a processing charge, not to exceed $15, for each payment that is intercepted for a STATE OFFSET, and not to exceed $20 for each payment that is intercepted for a LOCAL OFFSET. The processing charge will be paid by the debtor and will not reduce the amount of the debt owed to the agency. The standard processing charge is $15 per payment; however, if a payment that is being offset is less than $30, the processing fee will be 50% of the payment amount and the remaining 50% will be utilized to satisfy the debt.

E. CHANGE IN STATUS OF A CLAIM

A State agency which has submitted a claim for offset must notify the Comptroller as soon as is possible, but in no case later than 30 days, after receiving notice of a change in the status of an offset claim.

A change in the status may occur due to payments received other than through a successful offset, the filing of a bankruptcy petition, etc.

F. PROTEST

The notification described in "C" above advises the alleged debtor that 60 days are allowed for protests. If no protest is received within 60 days, the withholding is paid to the claiming agency (see Section G). Protest adjudication is handled in IDROP. If the alleged debtor writes a protest, the Comptroller's Office: (1) acknowledges receipt of the protest; (2) flags the account to prevent payout to the claiming agency until the protest is resolved; and (3) forwards the claiming agency a copy of the protest via the IDROP Portal. If the claiming agency does not respond within 90 days the withheld money may be refunded to the alleged debtor. The alleged debtor may waive their protest rights by submitting form SCO-965, Collections Unit Protest Waiver form (Exhibit 26.40.20-I). The funds will be paid to the claiming agency immediately.

G. PAYOUTS

Payouts are of two sorts: (1) refunds and (2) claimant collections. The steps leading to a refund have been described above in Section E.

Claimant collections are paid to the agency which is due the money and notification sent to the attention of the writer of the claim letter (see Exhibit 26.40.20-E) to identify the payment. Effective October 1, 1995, the Comptroller's Office will require all State agencies to use the "single payment" concept when receiving involuntary withholding offset monies pursuant to 15 ILCS 405/10.05. Agencies will receive one warrant/interfund payment daily for the total involuntary withholding offsets due the agency/org. The Involuntary Withholding Transfer Report (IWTR) will also be sent to the claiming agency on a weekly basis if the agency is not in IDROP. If the claiming agency is in IDROP, the IWTR will be available on the Tuesday of the following week after the claiming agency payment is issued.

H. FILE SUBMISSIONS

Agencies must submit Offset Adds, Changes and Deletes via IDROP or electronic file unless an exception has been approved by the Comptroller's Office. Any transactions submitted on electronic file must be accompanied by a properly completed Involuntary Withholding File Certification Form (see Exhibit 26.40.20-F). File certification for IDROP is done online. Please contact the Collections Unit in the Comptroller's Office for information on IDROP/file submissions.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Involuntary Withholding Request

Collections Unit
325 West Adams
Springfield Illinois 62704

(1) Department of XXXXXXXXXXXX
Requesting Agency

(2) XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

COMPTROLLER USE ONLY

RE: (3) Vendor Auto Parts
Debtor Name (Last Name First) / Business Name

To Office of the Comptroller, Collections Unit:

In accordance with the requirements of State or Federal law, please withhold payment from the subject debtor. Details of this claim are as follows:

(4) 37-***6421 37-1786421
Debtor Social Security Number/FEIN Number

CLASS

(5) [2]
1. Individual
2. Business

Time Period During Which Debt Was Incurred

(6) 10 / 01 / 09
MONTH / DAY / YEAR
Date From

(7) 8 / 12 / 10
MONTH / DAY / YEAR
Date To

DEDUCTION TYPE – STATUTORY REFERENCE

(8) [2]
1. Tax Levy
Chapter 64, Internal Revenue Code
2. Administrative Offset
15 ILCS 405/10.05
6. Local Debt Recovery Program
15 ILCS 405/10.05 (d)

(9) [3][7]
Debt Code

(10) 450.00
Original Claim Amount

(11) [5][9][9][9][9]
Agency Number

(12) 1
Deduction Order Number (For Agency Use Only)

(13) [0][0][1][1]
Payment Fund Number

PROCEDURAL REQUIREMENTS

(14) [0][2]
Notification Type

(15) [0][1]
Type of Hearing Offered

(16) [0][2]
Statement of Outcome

(17) 10 / 20 / 10
MONTH / DAY / YEAR
Date of Final Determination of Debt

(If I am submitting a facsimile or email signature, I hereby certify by so filing that the original signed document exists in my possession.)

(18)	(19) Director	(20) 10/20/10	(21) 782-XXXX
AUTHORIZED SIGNATURE	TITLE	DATE	TELEPHONE NUMBER

Exhibit 26.40.20-B
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Involuntary Withholding Request

Collections Unit
325 West Adams
Springfield Illinois 62704

_____
Requesting Agency

_____
Address

_____

COMPTROLLER USE ONLY

RE: _____
Debtor Name (Last Name First) / Business Name

To Office of the Comptroller, Collections Unit:

In accordance with the requirements of State or Federal law, please withhold payment from the subject debtor. Details of this claim are as follows:

_____
Debtor Social Security Number/FEIN Number

CLASS

☐ 1. Individual
☐ 2. Business

Time Period During Which Debt Was Incured

_____/_____/_____
MONTH / DAY / YEAR
Date From

_____/_____/_____
MONTH / DAY / YEAR
Date To

DEDUCTION TYPE – STATUTORY REFERENCE

☐ 1. Tax Levy
Chapter 64, Internal Revenue Code

2. Administrative Offset
15 ILCS 405/10.05

6. Local Debt Recovery Program
15 ILCS 405/10.05 (d)

☐☐
Debt Code

_____
Original Claim Amount

☐☐☐☐☐
Agency Number

_____
Deduction Order Number (For Agency Use Only)

☐☐☐☐
Payment Fund Number

PROCEDURAL REQUIREMENTS

Notification Type ☐☐

Statement of Outcome ☐☐

Type of Hearing Offered ☐☐

Date of Final Determination of Debt _____/_____/_____
MONTH / DAY / YEAR

(If I am submitting a facsimile or email signature, I hereby certify by so filing that the original signed document exists in my possession.)

AUTHORIZED SIGNATURE | TITLE | DATE | TELEPHONE NUMBER

DEBT CODE REASON

AGENCY	AGENCY #	CODE NUMBER & DESCRIPTION
Healthcare & Family Services	47855	1--Delinquent child support
Secretary of State	35020	2--Reimburse license plate fees
Secretary of State	35020	3--Reimburse driver's license fee
Healthcare & Family Services	47810	4--Desk audit
Healthcare & Family Services	47810	5--Field audit
Children & Family Services	41817	6--Overpay child care
Any Agency		7--Salary overpayment
Transportation	49423	8--Damage to property
Employment Security	42710	9--Overpayment of unemployment benefits
Student Assistance Commission	69140	10--Default on student loan
Healthcare & Family Services	47801	11--Overpayment of donated funds
Any Agency		12--Unauthorized telephone calls
Healthcare & Family Services	47801	13--Contract overpayment
Healthcare & Family Services	47850	14--Disability overpayment
Revenue (Lottery)	49245	15--Nonpayment for lottery debt
Revenue	49297 49298	16--Delinquent State Tax
Human Services	44413	17--Excess assistance
Healthcare & Family Services	47813	18--Administrative Support Order
Secretary of State	35020	19--Reimburse License Fees
Any Agency		20--Audit finding
Any Agency		21--Misdirection of funds
Any Agency		22--Falsified attendance records
Any Agency		23--Retirement overpayment
Any Agency		24--Stolen property
Any Agency		25--Misuse of State funds
Any Agency		26--Overpayment of State funds
Any Agency		27--Excess Food Stamps
Any Agency		28--Insufficient funds check
Any Agency		29--Unpaid Social Security
Internal Revenue Service	36001	30--Federal Tax Levies
Any Agency		31--Warrant issued in error
Children & Family Services	41817	32--Child care and maintenance
Employment Security	42705	33--Unpaid unemployment tax
Any Agency		34--Improper payment of funds
Human Services	444	35--Overpayment circuit breaker
Human Services	444	36--Overpayment for housekeeping
Any Agency		37--Reimbursement to the State
Any Agency		38--Reimbursement - State property
Employment Security	42705	39--Late employers contribution
Healthcare & Family Services	47815	40--Grand/food stamp overpayment

AGENCY	AGENCY #	CODE NUMBER & DESCRIPTION
Any University		41--Reimbursement to university
Student Assistance Commission	69160	42--Delinquent student loan
Secretary of State	35010	43--Shortage on license plate fees
Healthcare & Family Services	47815	44--Ineligible earnfare advances
Healthcare & Family Services	47815	45--Ineligible child care payments
Transportation	49499	46--Hazardous Material violation
Any Agency		47--Delinquent Rent
Human Services	444	48--Family Case Management
Healthcare & Family Services	478	49--Kidcare delinquent premiums
Healthcare & Family Services	478	50--Kidcare rebate overpayments
Public Health	482	51--Fed. Civil Monetary Penalties
Central Management Services	41615	52--Delinquent Group Ins. premium
Illinois Toll Highway	557	53--Illinois Tollway violation
Any Agency		54--Fines and Penalties
Any Agency		55--Delinquent Retirement Contribution
Any Agency		56--Red Light Ticket Violations
Any Agency		57--Unreturned Badge/Uniform/Equipment
Any Agency		58--State Court Civil Penalty
Any Agency		59--Affected Annuitant
Natural Resources	422	60--Oil & Gas Well Fees, Fines

Exhibit 26.40.20-D
(15-001)

State of Illinois

SMITH JOHN

APRIL 15, 2014

325 WEST ADAMS
SPRINGFIELD, IL 62704

The State of Illinois has been advised that you owe money to the state agency(ies) listed below. Pursuant to Illinois law (15 ILCS 405/10.05-10.05A) the State of Illinois is required to withhold all eligible payments until the claim(s) have been satisfied. If there is an amount remaining, a payment will be issued within 10 days from the date of this notice. Furthermore, a processing fee may be charged per payment transaction. The following amounts have been withheld:

Debtor Name ID Number	Claiming Agency Contact Address Phone Number Debt Type	Intercepted Payment Voucher # AND/OR Warrant # Offset Total Warrant Amount	Amounts Withheld from Payment	
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	AGING 402 40068705450 $6,000.00	DEBT- FEE-	$5,985.00 $15.00
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	EMPLOYMENT SECURITY 427 40068705449 $2,500.00	DEBT- FEE-	$2,485.00 $15.00
SMITH JOHN 492 00006234075	DEPT OF REVENUE COMPTROLLER OFFSET UNIT PO BOX 19035 SPRINGFIELD, IL 62794-9035 217/785-3731 DELINQUENT STATE TAX	TRANSPORTATION 494 40068705448 $2,000.00	DEBT- FEE-	$1,530.00 $15.00

DEBT REDUCTION TOTAL:	$10,000.00
TOTAL FEE WITHHELD:	$45.00

To request detailed information regarding this claim, please contact the claiming agency using the contact information listed above. If you have already contacted the claiming agency and still do not agree with the claim, you may file a protest by writing the State of Illinois; Attn: Collections Unit; 325 West Adams St; Springfield, IL 62704-1858. The protest should be in the form of a letter and should describe the reasons for protest. The letter should be accompanied by any documents that support your assertions. The letter must bear the original signature of the debtor or authorized agent. Please include the ID number(s) on all correspondence. **If you do not file a written protest within 60 days from the date of this notice, the withheld amount will be sent to the claiming agency(ies).**

COLLECTIONS UNIT

PLEASE RETAIN THIS LETTER FOR YOUR RECORDS

REPORT ID : IWTR
DATE RUN : 11-19-96
TIME RUN : 12:50

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SINGLE PAYMENT WARRANT LIST

AGENCY/ORGANIZATION: 000/0000

BATCH ID: 360 123456

SSN/FEIN	DEBTOR NAME	VOUCHER NO	IW-NUMBER	ORDER NO	AMOUNT
00-0000000	MIDWEST TYPING TEMPS	000 00000000212	000 00000000111	000211018415632	200.00
000-00-0000	SMITH SUSAN J	000 00000000212	000 00000000222	000000001259874	20.00

TOTAL # OF CLAIMS 2 AMOUNT OF WARRANT 220.00

Exhibit 26.40.20-E
(98-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Involuntary Withholding Tape/File Certification Form

Tape #/File Type: _____

Record Count: _____

Dollar Amount: _____

Please mark the appropriate box:

☐ Add Tape/File:

- The debtor has been sent a notice that a claim has been established against said person thus giving the debtor the opportunity to appeal the determination that a claim exists and the amount of the claim.
- No hearing was requested or a hearing was held and the result was that the claim was found to be valid in the amount referenced in the attached record.
- The date of the final determination of the debt for each claim was prior to the date of submittal of the claim to the Comptroller for Offset purposes.

☐ Change Tape/File:

- All change transactions contained on the enclosed tape/file meet the criteria for inclusion in the Comptroller Offset Program.

☐ Delete Tape/File:

- All claims contained on the enclosed tape/file no longer meet the criteria for inclusion in the Comptroller Offset Program, and should be removed from the Program.

I certify that all the transactions included on the tape/file are in compliance with the provisions of the Illinois State Collections Act of 1986 [30 ILCS 210/5]. (If I am submitting a facsimile or email signature, I hereby certify by so filing that the original signed document exists in my possession.)

Authorized Signature: _____

Date: _____

Agency Contact Person: _____

Agency Contact Phone #: _____

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ILLINOIS DEBT RECOVERY OFFSET PORTAL

User Authorization

INSTRUCTIONS

For submitting claims for offset to the Illinois Office of the Comptroller (IOC), Claiming Entities (CEs) must complete this User Authorization form and return to IOC.

Field	Local Debt Recovery Program	State Agency
Entity Name	Local Claiming Entity name	Agency name
Department	Department name	Division name
Entity ID	Blank. To be assigned by IOC	5-digit agency code
Chief Officer	Chief Officer named on IGA	Agency head
User Coordinator	This user is given administrative privileges to manage users of the IDROP system on the claiming entity's behalf, excluding the ability to assign file submission authority which can only be assigned by the Chief Officer.	

CLAIMING ENTITY

ENTITY NAME:
(30 characters maximum) _____

DEPARTMENT:
(30 characters maximum) _____

ENTITY ID:
(If Known) ☐☐☐☐☐

CHIEF OFFICER NAME: _____

CHIEF OFFICER EMAIL: _____

USER COORDINATOR NAME: _____

USER COORDINATOR EMAIL: _____

AUTHORIZING SIGNATURE

The Authorized Signature of the Chief Officer below will be kept on file for use as a certifying signature for each file transmitted to the Illinois Office of the Comptroller. Only employees of the entity who are granted the appropriate security privileges by the Chief Officer will have authority to generate and submit these files on the Chief Officer's behalf. This authority **cannot** be granted to third parties. In addition, by signing below, the Chief Officer promises to treat their login information as confidential and will not provide that information to employees, agents or any other third parties for the purpose of accessing the IDROP system. Any violation of these terms and conditions may result in dismissal from the program.

Date_____/_____/_____

System Administration Use Only:

Debt Codes:	Se		Se		Se	
	Se		Se		Se	

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ILLINOIS DEBT RECOVERY OFFSET PORTAL

Guide to the IDROP User Authorization

The IDROP User Authorization form is used to identify the primary administrative users of the Illinois Debt Recovery Offset Portal (IDROP) which is the web-based application used by claiming entities to manage debt claims filed with the Illinois Office of the Comptroller (IOC). The chief officer will initially be the **only** user with the authority to submit debts to IOC. However, this submission authority can be delegated in the system to other users by the chief officer. The user coordinator creates and manages user access to IDROP for the entity; however, the user coordinator cannot grant submission authority. Once this information is provided to IOC, user accounts are established for the users named on the form. IDROP notifies the user of their logon credentials and provides instructions on accessing IDROP.

Filing Instructions: Original signed and completed authorization forms must be sent to the IOC, Attn: Collections, 325 West Adams, Springfield, IL 62704. An authorization form must be filed for each department filing debts with the IOC.

Completing the Form:

Claiming Entity Name: Enter the name of your state agency or university.

Claiming Entity Department Name: Not required for state agencies or universities.

Entity ID: Enter your three digit agency number followed by your two digit organization number.

Chief Officer Name: Provide the name of the individual who will act as chief officer. This individual is the agency director or university president or secretary.

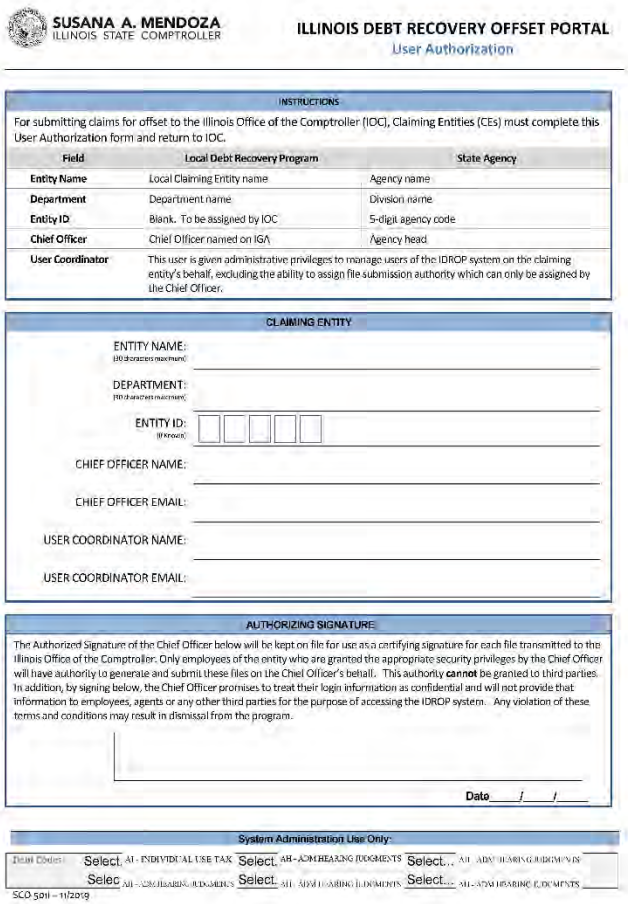
Chief Officer Email: Provide the email address for the chief officer. This will be used as the user name in IDROP.

User Coordinator Name: Provide the name of the individual who will act as the manager of users in IDROP. This individual will have the administrative privileges necessary to create and remove user access to IDROP for the entity.

User Coordinator Email: Provide the email address for the user coordinator. This will be used as the user name in IDROP.

Authorizing Signature: An original signature of the chief officer named above.

Date: Date on which the form was signed by the chief officer.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ILLINOIS DEBT RECOVERY OFFSET PORTAL
User Authorization

INSTRUCTIONS

For submitting claims for offset to the Illinois Office of the Comptroller (IOC), Claiming Entities (CEs) must complete this User Authorization form and return to IOC.

Field	Local Debt Recovery Program	State Agency
Entity Name	Local Claiming Entity name	Agency name
Department	Department name	Division name
Entity ID	Blank. To be assigned by IOC	5-digit agency code
Chief Officer	Chief Officer named on IGA	Agency head
User Coordinator	This user is given administrative privileges to manage users of the IDROP system on the claiming entity's behalf, excluding the ability to assign file submission authority which can only be assigned by the Chief Officer.	

CLAIMING ENTITY

ENTITY NAME: (30 characters maximum)

DEPARTMENT: (30 characters maximum)

ENTITY ID: (If Known)

CHIEF OFFICER NAME:

CHIEF OFFICER EMAIL:

USER COORDINATOR NAME:

USER COORDINATOR EMAIL:

AUTHORIZING SIGNATURE

The Authorized Signature of the Chief Officer below will be kept on file for use as a certifying signature for each file transmitted to the Illinois Office of the Comptroller. Only employees of the entity who are granted the appropriate security privileges by the Chief Officer will have authority to generate and submit these files on the Chief Officer's behalf. This authority **cannot** be granted to third parties. In addition, by signing below, the Chief Officer promises to treat their login information as confidential and will not provide that information to employees, agents or any other third parties for the purpose of accessing the IDROP system. Any violation of these terms and conditions may result in dismissal from the program.

Date____/____/____

System Administration Use Only:

Debt Codes: Select... AI - INDIVIDUAL USE TAX Select... AH - ADM HEARING JUDGMENTS Select... AU - ADM HEARING JUDGMENTS

Select... AB - ADM HEARING JUDGMENTS Select... AD - ADM HEARING JUDGMENTS Select... AD - ADM HEARING JUDGMENTS

SCO-501 – 11/2019

Exhibit 26.40.20-I
7/1/2020
NEW

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Collections Unit
(217)782-7525

Protest Waiver Form

Instructions

To waive your 60 day protest rights please fill out this form and e-mail it to **stateoffset@illinoiscomptroller.gov** or mail it to the following address:

Illinois Office of the Comptroller
Attn: Collections Unit
325 West Adams Street
Springfield, IL 62704-1858

Information

Name	
Address	
Phone Number	
IW Number	
Date of Offset(s)	
Claiming Agency	

I understand that by signing this statement I am relinquishing and waiving all rights to protest the offset date(s) above, for the referenced above IW Number. Futhermore, I authorize the transfer of the offset funds to the Claiming Agency above.

_____ _____
Debtor's Signature Date

_____
Name Printed

DELETE, REFUND, AND/OR CHANGE ON THE COMPTROLLER'S OFFSET SYSTEM (C-34)

PURPOSE

This form is for exception processing only. State debt should be added to the system via IDROP.

An agency may file a delete, refund and/or change requesting the Comptroller:

1. Delete a claim for any of the following reasons:

   a. The claim has been satisfied.
   b. The claim has been inactive for more than one year.
   c. The agency has agreed to enter into a deferred payment plan with the debtor.
   d. The claim has been determined to be invalid.
   e. Bankruptcy
   f. Other – please explain.

2. Refund monies currently held in the offset fund to the person or business against which their claim exists.

3. Change the debtor name, order number, or amount of debt on a previously filed claim.

If multiple claims are filed by the same agency for the same debtor, a C-34 form is required for each claim.

For additional information, please contact:

Office of the Comptroller
Collections Unit
325 West Adams Street
Springfield, IL 62704
Phone: 217/782-7525
stateoffset@illinoiscomptroller.gov

INSTRUCTIONS (Refers to 26.40.21-B)

REFERENCE CONTENTS

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, AND 6 MUST BE COMPLETED TO PROCESS A **DELETE, REFUND or CHANGE**.

(1) Enter the name of the debtor to which maintenance is to be performed.

(2) Enter the Social Security Number (SSN) for an individual debtor or Federal Employer's Identification Number (FEIN) for a business to which maintenance is to be performed.

(3) Enter an "X" on the appropriate line describing the debtor as either an individual or business.

(4) 5 digit agency code.

(5) Order Number.

(6) IW (ID) Number.

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, 6 AND 7 MUST BE COMPLETED TO PROCESS A **DELETE**.

(7) Enter an "X" in one of the six boxes which best describe the reason for the delete. If no delete is to be processed, do not mark any of the six boxes.

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, 6, 7 AND 8 MUST BE COMPLETED TO PROCESS A **REFUND** TO A DEBTOR.

(8) Enter only the amount to be refunded to the debtor. If all money is to be refunded, mark the "Refund all monies in Offset Fund to debtor" box. Requests for Refunds must be received in the Collections Unit no later than four (4) days prior to the end of the thirty (30) day protest period in order to ensure the money is returned to the debtor and not paid to the claiming agency.

PLEASE NOTE THAT NUMBERS 1, 2, 3, 4, 5, 6 AND 9 MUST BE COMPLETED TO PROCESS A **CHANGE** TO A PREVIOUSLY FILED CLAIM.

(9) Enter any revisions to be processed. Note that only the Name, Order #, and Amount can be changed. Any other change must be processed by filing a delete and subsequent add of a new claim.

The "New Amount" entered in (9) will be the amount the agency determines as the outstanding debt. Agencies will need to take into consideration monies offset from a debtor which have not yet been paid to the claiming agency.

(10) Authorized Signature. All offset requests must be accompanied by an original signature of an authorized agency representative. A properly completed signature authorization card (SAMS Procedure 26.40.25) must be on file with the Comptroller's Office.

(11) Enter the agency name requesting the delete, refund, and/or change.

(12) Enter the phone number of the agency person to contact if the Comptroller's Office has any questions on this form.

(13) Enter the date this form was authorized.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Delete, Refund, and/or Change
On The Comptroller's Offset System

Collections Unit
325 West Adams
Springfield Illinois 62704

Claim Account Information:

Name _____

SSN _____

FEIN _____

Class Individual _____ Business _____

5 Digit Claiming Agency Code _____

Order Number _____

IW (ID) Number _____

A. Delete the claim from the Offset System for the following reason:

☐ The claim has been satisfied
☐ The claim has been inactive for more than one year
☐ The agency has agreed to enter into a deferred payment plan with the debtor
☐ The claim has been determined to be invalid
☐ Bankruptcy
☐ Other – please explain _____

B. Refund to the debtor:

☐ Refund Amount $_____

☐ Refund all monies in Offset Fund to debtor.

C. Change the information on the claim:

Name _____

Order Number _____

Amount Increase by _____ Decrease by _____

New Amount _____

Authorized by _____ Phone No. _____

Agency Name _____ Date _____

Exhibit 26.40.21-B
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Delete, Refund, and/or Change
On The Comptroller's Offset System

Collections Unit
325 West Adams
Springfield Illinois 62704

Claim Account Information:

(1) Name Vendor Auto Parts

SSN _____

(2) FEIN 123456789

(3) Class Individual [ ] Business [✓]

(4) 5 Digit Claiming Agency Code XXX01

(5) Order Number 15

(6) IW (ID) Number 11

A. Delete the claim from the Offset System for the following reason:

(7)
- [ ] The claim has been satisfied
- [ ] The claim has been inactive for more than one year
- [ ] The agency has agreed to enter into a deferred payment plan with the debtor
- [✓] The claim has been determined to be invalid
- [ ] Bankruptcy
- [ ] Other – please explain _____

B. Refund to the debtor:

(8)
- [✓] Refund Amount $ 50.70
- [ ] Refund all monies in Offset Fund to debtor.

C. Change the information on the claim:

(9) Name _____

Order Number _____

Amount Increase by _____ Decrease by _____

New Amount _____

Authorized by (10) Authorized Signature _____ Phone No. (XXX)XXX-XXXX (12)

Agency Name (11) Dept. of XXX _____ Date 10-30-10 (13)

State agencies shall develop their own internal offset systems "whereby agency initiated payments to its debtors may be offset" against past due claims. The agency shall place claims against debtors to their agency in the internal offset system before referring the claim to the Comptroller's Offset System according to procedures established by the agency. Each agency shall develop its own procedures for implementing and maintaining its internal offset system.

STANDARDS & PROCEDURES FOR CERTIFICATION OF UNCOLLECTIBLE ACCOUNTS

When an agency has exhausted all reasonable and appropriate collection efforts as outlined in section 26.40.10, and has been unable to collect a past due account, the agency may certify that account as uncollectible under the following guidelines:

Uncollectible Claims Greater Than or Equal to $1,000

For uncollectible claims which are greater than or equal to $1,000, the agency shall request the Attorney General to certify the claim as uncollectible. Requests for certification of uncollectibility made to the Attorney General are to be in a format prescribed by the Attorney General (see 26.40.50). It is within the Attorney General's authority to require additional information that he may find necessary in order to properly evaluate these requests.

Uncollectible Claims less than $1,000

Claims of less than $1,000 may be certified as uncollectible by the agency when the agency determines that further collection efforts are not in the best economic interests of the State. Generally, this test will be met when the total collection cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of those collection costs.

REPORTING OF CERTIFIED UNCOLLECTIBLE ACCOUNTS

Agencies shall maintain a list of debts certified as uncollectible. Although detailed information is not required to be submitted to the Comptroller, the following information should be maintained by the Agency about each debt:

1. Debtor's name;
2. Debtor's social security number, federal employer's ID number, or other identifying number (if available);
3. Amount of the debt;
4. Nature of the debt;

5. Formal due date of the debt;

6. The agency and Comptroller assigned fund to which the debt is due;

7. "Source of Revenue" code of the debt;

8. The date the debt was certified as uncollectible.

PROCEDURES FOR REOPENING CERTIFIED UNCOLLECTIBLE ACCOUNTS

Debts certified as uncollectible at the agency level may be reopened for collection if the agency determines that it is in the best economic interest of the State to do so.

Debts certified as uncollectible by the Attorney General may be reopened for collection by an agency upon the approval of the Attorney General. In order to obtain such approval, an agency must submit a request to the Attorney General as prescribed by him. Such a request must include the information as detailed in Section 26.40.50, and in addition, include the agency's reason for reopening the debt for collection.

The agency shall maintain a list of all debts certified as uncollectible both by the agency when less than $1,000 and by the Attorney General when greater than or equal to $1,000 which are subsequently approved for reopening for collection. Although detailed information is not required to be submitted to the Comptroller, the following information should be maintained by the Agency:

1. Debtor's name;

2. Debtor's social security number, federal employer's ID number, or other identifying number (if available);

3. Amount of the debt

4. Nature of the debt;

5. Formal due date of the debt;

6. The agency and Comptroller assigned fund to which the debt is due;

7. "Source of Revenue" code of the debt;

8. The date the debt was certified as uncollectible;

9. The date the debt was reopened for collection.

STANDARDS FOR DETAIL ACCOUNT INFORMATION

Requests to the Attorney General for certification of uncollectibility of accounts receivable, or for reopening for collection of previously certified accounts receivable, must include at a minimum, the following information:

1. Debtor's name;
2. Debtor's social security number (if available), federal employer's ID number, or other Comptroller-approved identifying number;
3. Debtor's last known address;
4. Amount of the debt;
5. Nature of the debt;
6. Formal due date and age of the debt;
7. The agency and Comptroller assigned fund to which the debt is due;
8. Efforts made to collect the debt and the time covered by those efforts;
9. The age of the debtor;
10. The reason the State agency believes the debt to be uncollectible.

Copies of any final administrative assessments, contracts, payment agreements, witness statements, or any other documentation establishing the existence of the debt and the identity of the debtor should also be provided. The information submitted must be legible, preferably typewritten.

When the "amount of the debt" in #4, above, is overstated as determined by the Attorney General's Office, the agency should "write-down" their receivable to the appropriate amount.

If any item of information required by the Attorney General is not available, the State agency shall specifically so state in its request for certification of uncollectibility.

DEFINITION OF COVERED DEBTS

Debts from federal student loans are those debts due to State agencies arising from the agency's participation in a federal student loan program, and extended under the rules and regulations of such programs.

STANDARDS & PROCEDURES FOR REMOVAL OF CERTIFIED UNCOLLECTIBLE ACCOUNTS

State agencies participating in a federal student loan program may remove student loans from their records by assigning or referring such student loans to the federal government for collection pursuant to the procedures prescribed by federal laws and regulations.

REPORTING REQUIREMENTS

The agency shall maintain a list of all federal student loans that are assigned or referred to the federal government for collection. Although detailed information is not required to be submitted to the Comptroller, the following information should be maintained by the agency:

1. Debtor's name;
2. Debtor's social security number, or other identifying number (if available);
3. Amount of the debt
4. Formal due date of the debt;
5. The agency and Comptroller assigned fund to which the debt is due;
6. "Source of Revenue" code of the debt;
7. The date the debt was assigned to the federal government;

DEFINITION OF COVERED DEBTS

Interagency receivables are amounts that are due from other State agencies ("Due from's") including the following:

1. Amounts for goods or services provided by one State agency to another;
2. Cost reimbursements due from another State agency (which is the grantor or subgrantor);
3. Amounts due from another State agency (which is the grantee) when the amount granted is in excess of the grantee's expenditures and must be returned to the State agency grantor;
4. Any other amounts due from other State agencies including overpayments, amounts paid in error, etc.

STANDARDS & PROCEDURES FOR REMOVAL OF UNCOLLECTIBLE STATE ACCOUNTS

Interagency receivables due from another State agency may be written off if the agency has pursued all reasonable and appropriate means of collection, and if the amount meets the following criteria:

1. Is payable from an appropriation which has lapsed;
2. May not properly be charged against a current appropriation; and
3. Was not originally payable from federal funds, a trust fund, or locally held funds.

REPORTING REQUIREMENTS

Each agency which writes off claims or receivables pursuant to the standards outlined above, must maintain a list of the write-offs. Although detailed information is not required to be submitted to the Comptroller, the list must include the following information:

1. Debtor agency's name;
2. Amount of the debt;
3. Nature of the debt;

4. Formal due date of the debt;

5. The agency and Comptroller assigned fund to which the debt is due;

6. "Source of Revenue" code of the debt;

7. The date the debt was written off.

STANDARDS & PROCEDURES FOR REMOVAL OF CERTIFIED UNCOLLECTIBLE ACCOUNTS

An agency may delete debts from its records that have been certified as uncollectible by either the agency, when less than $1,000, or the Attorney General, when greater than or equal to $1,000, according to SAMS Manual Procedure 26.40.40, as follows:

1. For debts less than $1,000, immediately upon certification by the agency;

2. For debts which have been certified and which are greater than or equal to $1,000 and

   a) less than five years old, when the agency determines that such deletion is in the best economic interest of the State; generally, this test will be met when the total carrying cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of potentially reopening such debts for collection;

   b) more than five years old, immediately.

REPORTING REQUIREMENTS

Agencies shall maintain a list of debts less than $1,000 and a list of debts greater than or equal to $1,000 that are removed from the agency's books pursuant to the procedures outlined above. Agencies shall maintain a copy of the Attorney General's certification for write-off for debts exceeding $1,000. Although detailed information is not required to be submitted to the Comptroller, the lists and the Attorney General's certification must be maintained by the agency. The following information should be maintained:

1. Debtor's name;

2. Debtor's federal employer's ID number or other identifying number (if available);

3. Amount of the debt;

4. Nature of the debt;

5. Formal due date of the debt;

6. The agency and Comptroller-assigned fund to which the debt is due;

7. "Source of Revenue" code of the debt;

8. The date the debt was certified uncollectible;

9. The date the debt was removed from the agency's books.

27 Agency Reporting

10 Overview

10 Introduction

20 Statute Reference

20 Input Procedures

10 Explanation of GAAP Account Changes (SCO-510)

11 Shared SAMS Funds Trial Balance for Assets, Liabilities and Fund Equity (SCO-511)

12 Shared SAMS Funds Trial Balance for Revenues and Expenditures (SCO-512)

16 Nonshared SAMS Funds Trial Balance for Assets, Liabilities and Fund Equity (SCO-516)

17 Nonshared SAMS Funds Trial Balance for Revenues and Expenditures (SCO-517)

21 Locally Held Funds Trial Balance for Assets, Liabilities and Fund Equity (SCO-521)

22 Locally Held Funds Trial Balance for Revenues and Expenditures (SCO-522)

26 Proprietary Funds Trial Balance for Assets, Liabilities and Net Position (SCO-526)

27 Proprietary Funds Trial Balance for Revenues and Expenses (SCO-527)

29 Fund Equity Reconciliation (SCO-529)

30 Account Summary Analysis (SCO-530)

31 Shared SAMS Funds Cash Reconciliation (SCO-531)

33 Proprietary Funds Statement of Cash Flows (SCO-533)

34 Nonshared SAMS Funds Cash Reconciliation (SCO-534)

35 Proprietary Fund Schedule of Footnote Disclosure Information (SCO-535)

37 SAMS to GAAP Reconciliation – Capital Assets (SCO-537)

38 Capital Asset Summary (SCO-538)

40 Long-Term Obligations and Related Items (SCO-540)

41 Refunds and Credit Memoranda Fund Analysis (SCO-541)

42 Revenue Source Fund Analysis (SCO-542)

44 Miscellaneous Journal Entries (SCO-544)

45 Trial Balance Entry (SCO-545)

47 Reclassifying Journal Entries (SCO-547)

48 Adjusting Journal Entries (SCO-548)

49 Summary of Liabilities (SCO-549)

50 Encumbrance Computation (SCO-550)

51 SAMS to GAAP Reconciliation – Accounts Receivable (SCO-551)

52 Internal Service Fund Billing (SCO-552)

53 Government-wide Adjustments and Fund Balance to Net Position Reconciliation (SCO-553)

60 Accounting for Leases-Lessee (SCO-560)

60S Accounting for Subscription-Based Information Technology Arrangements (SCO-560S)

61 Accounting for Leases-Lessor (SCO-561)

61P Accounting for PPPs - Transferor (SCO-561P)

62 Multiple Fund Adjustment/Reclassification Schedule (SCO-562)

63 Grant/Contract Analysis (SCO-563-A, SCO-563-B and SCO-563-C)

65 Interfund Payable/Receivable Analysis (SCO-565)

66 Notes Payable Summary (SCO-566)

67 Interfund Activity-Grantee Agency (SCO-567)

68 Interfund Activity-Grantor Agency (SCO-568)

76 Custodial Funds - Amounts Due to Other Funds (SCO-576)

77 Inventory Analysis (SCO-577)

78 Loans/Notes Receivable (SCO-578)

79 Analysis of Deposits and Investments (SCO-579)

80 Compensated Absences (SCO-580)

81 Component Unit Trial Balance-Balance Sheet (SCO-581)

82 Component Unit Trial Balance-Statement of Revenues, Expenses and Changes in Net Position (SCO-582)

85 Component Unit and Fiduciary Schedule of Footnote Disclosure Information (SCO-585)

94 Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Net Position (SCO-594)

95 Statement of Changes in Fiduciary Net Position (SCO-595)

97 Pension (and Other Postemployment Benefit) Trust Funds Schedule of Footnote Disclosure Information (SCO-597)

99 Contingencies, Commitments and Related Party Transactions (SCO-599)

50 Reference

10 Summary of Agencies and Fund Classifications

20 Chart of Accounts

30 Revenue Conversion Table

INTRODUCTION

Year-end financial reporting in accordance with generally accepted accounting principles (GAAP) has been commonplace in the private sector for many years. However, until the issuance of the National Council on Governmental Accounting (NCGA) Statement 1, there was some uncertainty as to what constituted GAAP basis financial reporting for State government. Since NCGA Statement 1, there has been an increased awareness of the need for better financial information in the public sector which is a direct result of the financial crisis of many large cities.

This section outlines the general procedures for 1) year-end GAAP reporting to the State Comptroller's Office and 2) preparation of GAAP basis financial statements by those State agencies, authorities, boards and commissions considered part of the State's reporting entity.

Year-end GAAP Reporting to the State Comptroller's Office

All State agencies (excluding those agencies whose GAAP reporting packages are completed by the Comptroller's staff in consultation with agency personnel - referred to as "in-house") are required to submit annual GAAP reporting packages for any fund or funds in which they expend from and/or deposit receipts. Generally, GAAP reporting packages are due between August 10 and August 31 except for university, component unit and pension packages, which are due between September 1 and September 30. Those agencies whose reporting packages are completed "in-house" are indicated by footnote in Procedure 27.50.10. Year-end GAAP reporting to the Comptroller including reporting forms and instructions is presented in the following SAMS Manual Chapter 27 procedures.

Financial Reporting Representations by Agency Management

As part of the agency reporting process, the agency director, or equivalent, will be required to submit a letter representing that, to the best of their knowledge and belief, the GAAP financial reporting information is complete and accurate. Universities should obtain signature of an individual with, at a minimum, the overall responsibility for accounting and financial reporting. The required form and content of the representation letter is included in Exhibit 27.10.10-A.

GAAP Basis Financial Statements

In addition to the above requirement, in certain instances (explained below), State agencies are also required to submit a complete set of GAAP basis financial statements (including footnote disclosures) to the Comptroller's Office by October 15th.

Agencies which are required to prepare and submit GAAP basis financial statements to the Comptroller's office are indicated in Exhibit 27.10.10-B. GAAP basis financial statements for these agencies are necessary to obtain adequate audit coverage for the statewide general purpose financial statements.

General

Preparation of GAAP reporting packages and resultant GAAP basis financial statements requires careful examination of both financial and non-financial data. Financial data refers to those items that are products of the accounting system. Examples of financial data used in the GAAP compilation process include agency expenditure records and SAMS financial reports. Non-financial data refers to information that does not flow through the accounting system. Examples of non-financial data used in the GAAP reporting process include such items as personnel records for documenting compensated absences (form SCO-580), and records of pending litigation for contingent liabilities (form SCO-599). Another example is when agencies receive goods and services as payment in lieu of cash (i.e., "in-kind" payments). The fair market value of such goods and services must be recorded as revenue and expenditures/expenses in the appropriate GAAP reporting fund package. Any questions concerning the GAAP reporting implications of these non-financial transactions should be directed to the Comptroller's GAAP reporting staff.

(AGENCY LETTERHEAD)

(DATE)

(the date of submission of the last reporting package)

The Honorable_____
Comptroller
201 State House
Springfield, Illinois 62706-0001

Dear Comptroller:

In connection with your preparation of the financial statements of the various funds and account groups of the State of Illinois at June 30, 20XX, and for the year then ended, I recognize that obtaining representations from me concerning the information contained in this letter is a significant procedure in enabling you to prepare the financial statements, and accordingly, I make the following representations which are true to the best of my knowledge and belief.

I recognize, as a member of management of the State, that management is responsible for the fair presentation of the financial statements. I believe the (Agency) trial balances are fairly presented in conformity with generally accepted accounting principles.

There are no agency material transactions that have not been properly recorded in the accounting records underlying the (Agency) trial balances including those receivables required to be reported within the requirements of the Illinois State Collection Act of 1986 (30 ILCS 210/1). All information necessary for accurate and fair preparation of the Schedule of Federal Financial Assistance has been included on Form SCO-563. Transactions with related parties, as defined in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 850, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees have been properly recorded or disclosed in the financial statements, We are responsible for identifying all laws, rules and regulations that govern the operations of the (Name of Agency); and we are responsible for ensuring compliance with laws, rules, and regulations that have a direct and material effect on the determination of financial statement amounts. We have complied with all aspects of laws, regulations, and contractual agreements that would have a material effect on the financial statements in the event of noncompliance except for those specifically noted in writing to your office.

No (Agency) event or transaction has occurred since June 30, 20XX, pending or in prospect, which would materially affect the (Agency) trial balance at that date or which is of such significance in relation to the State's financial or operational affairs as to require mention in the notes in the State's financial statements in order to make them not misleading as to the financial position, results of operations or changes in fund balances.

Very truly yours,

(Signature)
(Title)

Agencies Required to Prepare and Submit GAAP Basis Financial Statements

Agencies *

- Central Management Services
  - Local Government Health Insurance Reserve Fund
  - Teacher Health Insurance Security Fund
  - Community College Health Insurance Security Fund
- Lottery
  - State Lottery Fund
- Student Assistance Commission
  - Illinois Designated Account Purchase Program
  - Prepaid Tuition Fund
- Treasurer
  - College Savings Plan
  - Illinois Funds

Pension Trusts **

- General Assembly Retirement System
- Judges Retirement System
- State Board of Investments
- State Employees' Retirement System
- State Universities Retirement System
- Teachers' Retirement System

Component Units **

- Illinois Finance Authority
- Illinois Housing Development Authority
- Illinois Medical District Commission
- Railsplitter Tobacco Settlement Authority
- Southwestern Illinois Development Authority
- Toll Highway Authority

Universities**

- Chicago State University
- Eastern Illinois University
- Governors State University
- Illinois State University
- Northeastern Illinois University
- Northern Illinois University
- Southern Illinois University
- University of Illinois
- Western Illinois University

* GAAP basis financial statements and footnotes are due annually by October 15th.

** GAAP basis financial statements and footnotes are due with the GAAP Package on due dates determined annually by the Comptroller's office.

STATUTE REFERENCE

The statutory authority requiring the Comptroller to develop a reporting system in accordance with generally accepted accounting principles is contained in Section 7 of the State Comptroller Act **(15 ILCS 405/7)**.

> "State accounting system-State agencies defined-accounts notice of change. In accordance with generally accepted accounting principles applicable to government, the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system...".

EXPLANATION OF GAAP ACCOUNT CHANGES (SCO-510)

PURPOSE

The purpose of the Explanation of GAAP Account Changes (Exhibit 27.20.10-A) is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Explanation of GAAP Account Changes identifies and explains material changes in GAAP accounts from the prior year to the current year. This form should be filled out only after all other GAAP trial balance forms have been completed. All amounts reported on this form must be rounded to the nearest thousand. If completed on the Comptroller's WEDGE system, this form will automatically calculate certain fields.

INSTRUCTIONS

This form should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. This form should be completed in the WEDGE System for Shared Funds, Nonshared Funds, Agency Funds, Locally-Held Funds and Proprietary Funds.

This form will identify fluctuations, which are material on a statewide reporting basis. Material changes for statewide reporting purposes are determined by applying two separate tests.

The first test involves dollar amount changes. For agencies, all increases (decreases) equal to or greater than $10,000,000 ($10,000 rounded to the nearest thousand) must be explained. For component units, all increases (decreases) equal to or greater than $5,000,000 ($5,000 rounded to the nearest thousand) must be explained.

The second test involves both dollar amount changes and percentage changes. All increases (decreases) in which the dollar amount change is greater than or equal to $1,000,000 ($1,000 rounded to the nearest thousand) **and** the percentage change is greater than or equal to 15% when compared to the prior year must be explained.

The reason(s) for the material changes can be most accurately explained by the agency solely administering or sharing in the activity of a particular fund. In explaining a material change, non-accounting staff, such as program administrators, should be consulted to ascertain the specific reason(s) for the fluctuation.

Please note proper form preparation requires a detailed explanation of each change, being as specific as possible and using complete sentences and proper grammar. For example, an expenditure may increase during a particular year due to increased appropriations. In this case, the explanation on the SCO-510 must include the specific programs enhanced, and the reasons supporting that particular allocation of resources.

The SCO-510 should be filled out only after all other GAAP trial balance forms are completed. Review the index for SCO-511, 512, 516, 517, 521, 522, 526, 527, 581, 582, 594 or 595. After locating the applicable forms in the year-end reporting package, compare the current year amount for each account with the prior year amount, according to the criterion defined above.

CONTENTS – MANUAL FORM

Refer to Exhibit 27.20.10-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the three-digit Comptroller assigned agency number.
(3)	Enter the official agency name.
(4)	Enter the four-digit Comptroller assigned fund number.
(5)	Enter the official fund name.
(6)	Enter the GAAP account number for each account in which (1) an increase (decrease) of $10,000,000 ($10,000 rounded to the nearest thousand) or more for non-component unit trial balances or $5,000,000 ($5,000 rounded to the nearest thousand) or more for component unit trial balances has occurred or (2) an increase (decrease) of $1,000,000 ($1,000 rounded to the nearest thousand) or more and a 15% or greater increase (decrease) from the prior year has occurred.

REFERENCE	CONTENTS
(7)	Enter the account description for each account number entered in (6).
(8)	Enter the current year amount.
(9)	Enter the prior year amount.
(10)	Subtract (9) from (8) and enter the result. If (9) is greater than (8), the decrease should be in parenthesis.
(11)	Enter a narrative detailing the major reason(s) for the material change in (10). (Note: If additional space is needed to fully explain the difference between years, please attach the explanation to this form and reference the attachment in the "explanation" section of this form.)

CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.10-C

REFERENCE	CONTENTS
(1)	If applicable, check the box that describes the fluctuation.
(2)	Enter a narrative detailing the major reason(s) for the material change as calculated by the system.
NOTE	All accounts with significant fluctuations must have an explanation provided before the system will allow the package to be closed and submitted.

State of Illinois
Explanation of Account Changes
June 30, 20_____

Agency Number: _____ **Agency Name:** _____
Fund Number: _____ **Fund Name:** _____ (Nearest Thousands)

Account Number: _____
Account Description: _____

Current Year	Prior Year	Increase/(Decrease)

Explanation: _____

Account Number: _____
Account Description: _____

Current Year	Prior Year	Increase/(Decrease)

Explanation: _____

Account Number: _____
Account Description: _____

Current Year	Prior Year	Increase/(Decrease)

Explanation: _____

Account Number: _____
Account Description: _____

Current Year	Prior Year	Increase/(Decrease)

Explanation: _____

SCO-510

State of Illinois
Explanation of Account Changes
June 30, 20(1)____

Agency Number: (2) **Agency Name:** (3)
Fund Number: (4) **Fund Name:** (5) (Nearest Thousands)

Account Number: (6)
Account Description: (7)

Current Year (8)	Prior Year (9)	Increase/(Decrease) (10)

Explanation: (11)

Account Number:
Account Description:

Current Year	Prior Year	Increase/(Decrease)

Explanation:

Account Number:
Account Description:

Current Year	Prior Year	Increase/(Decrease)

Explanation:

Account Number:
Account Description:

Current Year	Prior Year	Increase/(Decrease)

Explanation:

SCO-510

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Comprehensive Annual Financial Reporting
SCO510
Explanation of GAAP Account Changes
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Account Number
Account Description
Prior Year GAAP BASIS
Current Year GAAP BASIS
Fluctuation
Fluctuation Amount
FluctuationType
101
Cash on Deposit with State Treasurer (including intransit items) (By:IOC)
2171
25499
1074.53%
23328
Increase
1
Appropriation Change
New Program
Statute Change
Provide A Detailed Explanation of Fluctuation
2
Providing Your Explanation:
Providing a meaninful explanation
205
Account Payable and Accrued Liabilities (By:IOC)
-8628
-2141
75.19%
6487
Decrease
1
Appropriation Change
New Program
Statute Change
Provide A Detailed Explanation of Fluctuation
2
Providing Your Explanation:
Providing a meaninful explanation

SHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-511)

PURPOSE

The purpose of the Shared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.11-A) is to report agency adjustments necessary to convert a shared fund to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Shared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity should be completed for funds in which an agency has activity in the fund but does not solely administer the fund and the fund is classified as a governmental or fiduciary (agency funds only) fund type by the Comptroller's Office. No single agency administers a shared fund; therefore, each agency's activity in a shared fund must be reported to the Comptroller's Office for accumulation of adjustments and conversion of the SAMS cash basis fund records to the GAAP basis. In addition, SAMS cash basis fund records do not record asset and liability balances; therefore, each agency must prepare the appropriate adjusting entries to record balance sheet items. A separate trial balance should be completed for each such shared fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

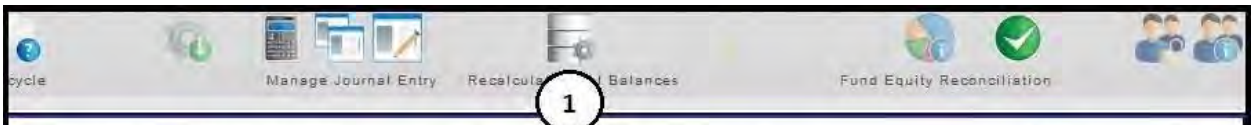
All adjustments should be initially recorded on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

Since the balances per SAMS are the beginning amounts for Form SCO-512, Shared SAMS Funds Trial Balance for Revenues and Expenditures, cash in-transit must be recorded as an increase in cash and the corresponding revenue account (SAMS Procedure 27.20.31) and vouchers-in-transit must be recorded as an increase in the corresponding payable and expenditure accounts.

CONTENTS

Refer to Exhibit 27.20.11-A through 27.20.11-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-511 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.



Comprehensive Annual Financial Reporting

SCO511

Shared SAMS Funds Trial Balance for Assets, Liabilities, and Fund Equity

June 30, 2012

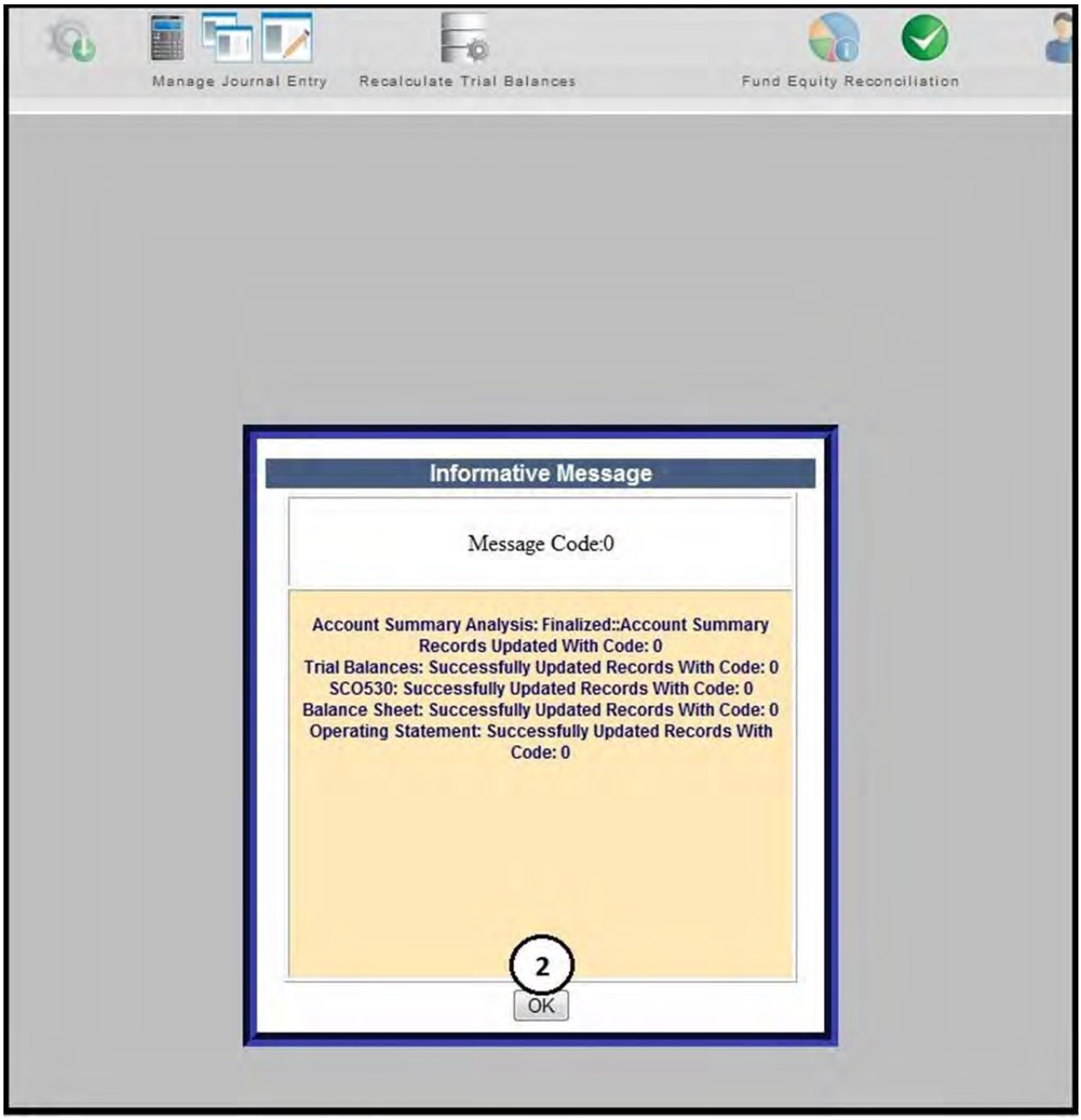
STATE OF ILLINOIS COMPTROLLER

Agency Number

Fund Number

Record Type

Account	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
)-105\101-Cash on Deposit with State Treasurer (including intransit items)					
	0	0	0	0	2171
)-105\103-Petty Cash					
	0	0	0	0	2
-195\105-Cash and Cash Equivalents					
	0	0	0	0	2173
)-140\135-Other Receivables					
	0	0	0	0	0
)-140\136-Allowance for Uncollectible Other Receivables					
	0	0	0	0	0
-195\140-Other Receivables, Net					
	0	0	0	0	0
)-195\141-Due From Other Funds					
	0	0	0	0	0
)-195\150-Inventories					
	0	0	0	0	358
-0\195-Total Assets					
	0	0	0	0	2531
)-295\205-Account Payable and Accrued Liabilities					
	(2141)	0	0	(2141)	(8628)
)-210\208-Due To Other Government-Federal					
	0	0	0	0	0
-295\210-Intergovernmental Payables					
	0	0	0	0	0
)-350\310-Fund Balance Reserved for Encumbrances					
	0	0	0	0	0
)-350\318-Nonspendable for Inventories					
	0	0	0	0	(358)
)-350\340-Unassigned Fund Balance					
	0	0	0	0	358
-360\350-Total Fund Equity					
	0	0	0	0	0
-0\360-Total Liabilities and Fund Equity					
	(2141)	0	0	(2141)	(283885)


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

SHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-512)

PURPOSE

The purpose of the Shared SAMS Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.12-A) is to report agency adjustments necessary to convert to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Shared SAMS Funds Trial Balance For Revenues and Expenditures should be completed only for funds held by the State Treasurer in which an agency has activity but does not solely administer the fund. No single agency administers a shared fund; therefore, each agency must report revenue and expenditure activity. The Comptroller's Office accumulates adjustments and converts cash basis fund records to the GAAP basis. A separate trial balance should be completed for each such shared fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting revenue and expenditure accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

Balance per SAMS revenue amounts can be reconciled to the Monthly Revenue Status Report SB04, issued by the Comptroller's Office. Balance per SAMS expenditure amounts can be reconciled to SAMS Report SG06, issued by the Comptroller's Office.

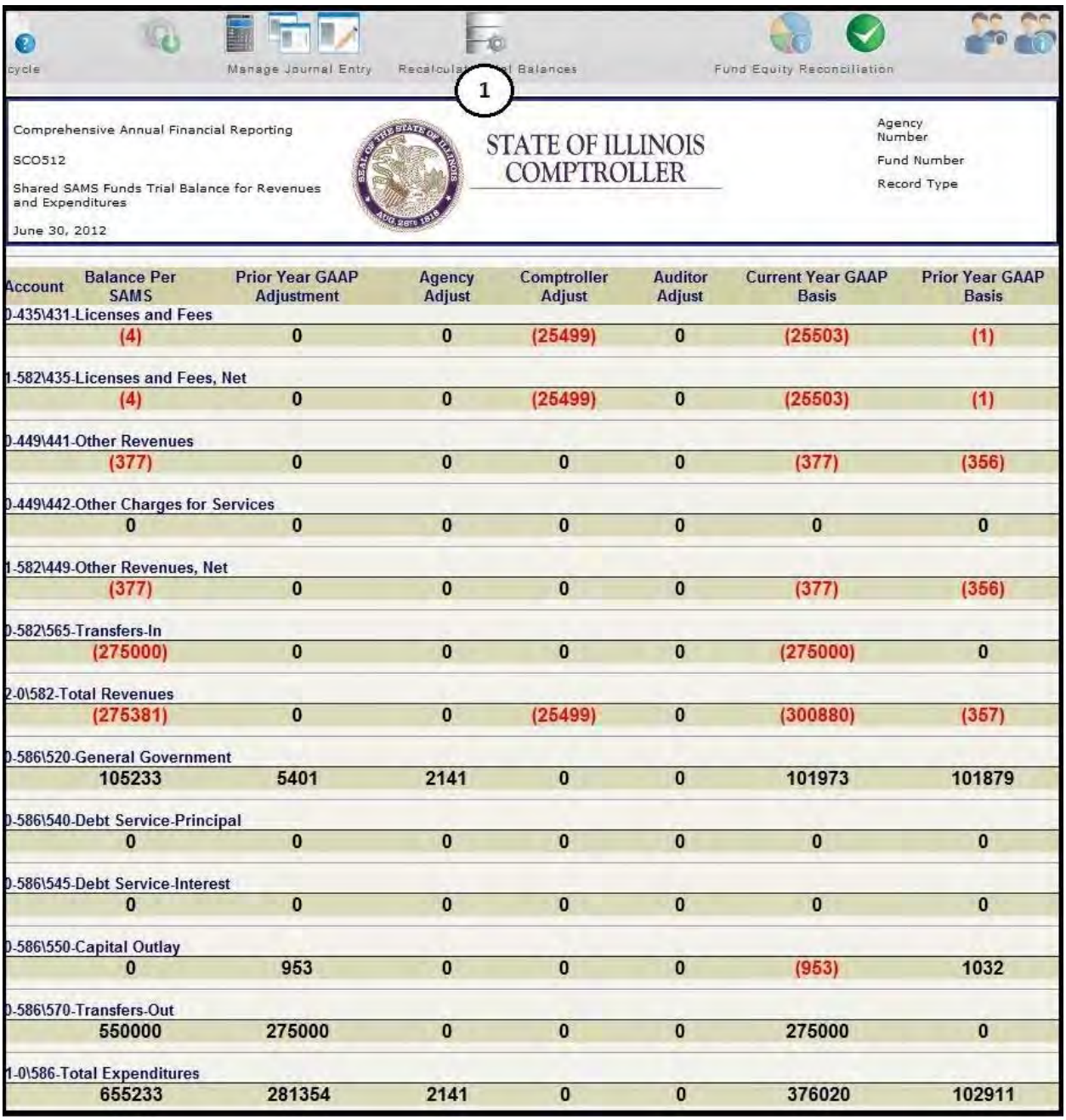
All adjustments should be initially recorded on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

All cash in-transit must be recorded as an increase in cash and the corresponding revenue account (Procedure 27.20.31) and all vouchers in-transit must be recorded as an increase in the corresponding payable and expenditure accounts.

CONTENTS

Refer to Exhibit 27.20.12-A through 27.20.12-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-512 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.



Comprehensive Annual Financial Reporting

SCO512

Shared SAMS Funds Trial Balance for Revenues and Expenditures

June 30, 2012

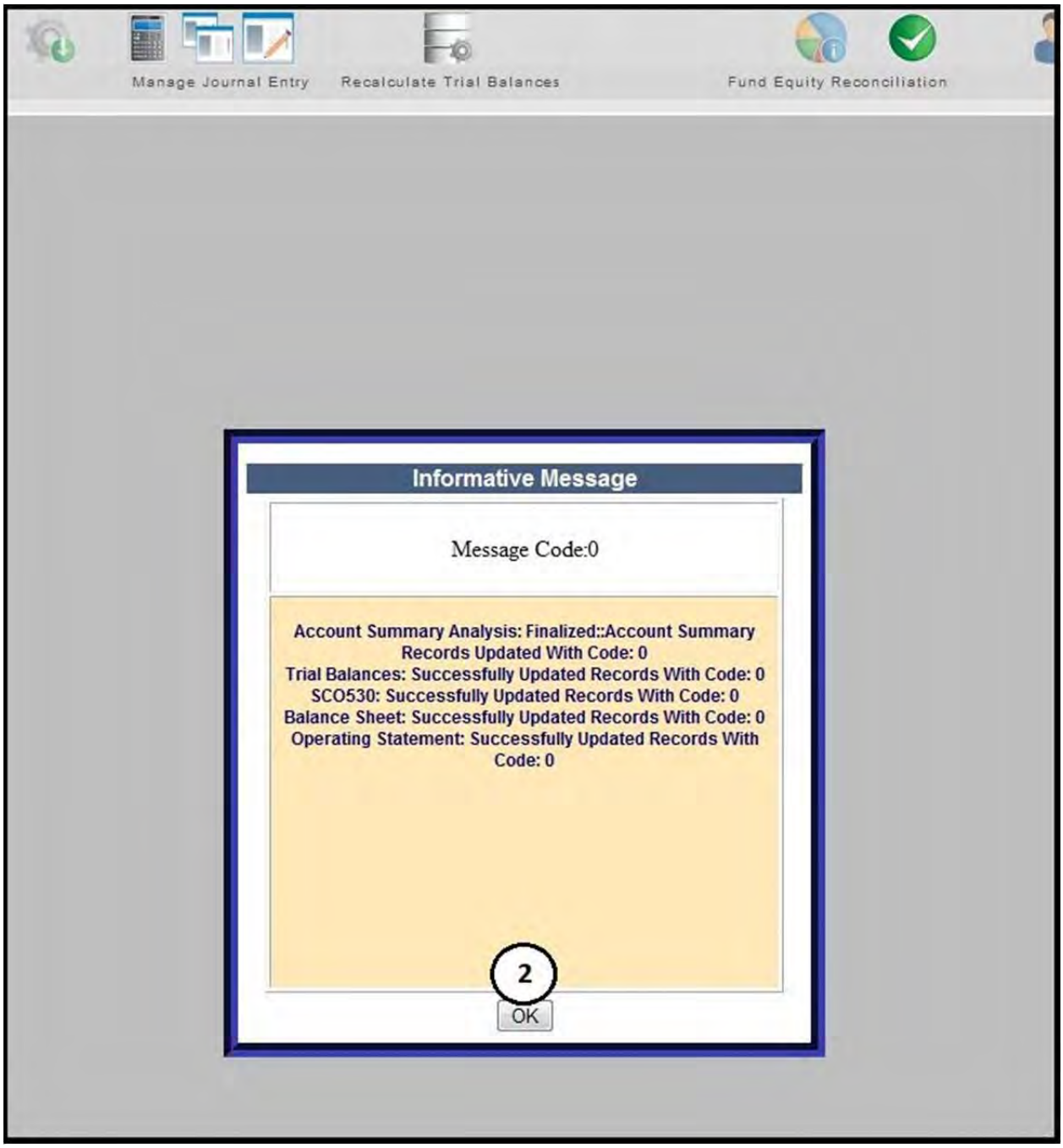
STATE OF ILLINOIS COMPTROLLER

Agency Number

Fund Number

Record Type

Account	Balance Per SAMS	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-435\431-Licenses and Fees							
	(4)	0	0	(25499)	0	(25503)	(1)
1-582\435-Licenses and Fees, Net							
	(4)	0	0	(25499)	0	(25503)	(1)
0-449\441-Other Revenues							
	(377)	0	0	0	0	(377)	(356)
0-449\442-Other Charges for Services							
	0	0	0	0	0	0	0
1-582\449-Other Revenues, Net							
	(377)	0	0	0	0	(377)	(356)
0-582\565-Transfers-In							
	(275000)	0	0	0	0	(275000)	0
2-0\582-Total Revenues							
	(275381)	0	0	(25499)	0	(300880)	(357)
0-586\520-General Government							
	105233	5401	2141	0	0	101973	101879
0-586\540-Debt Service-Principal							
	0	0	0	0	0	0	0
0-586\545-Debt Service-Interest							
	0	0	0	0	0	0	0
0-586\550-Capital Outlay							
	0	953	0	0	0	(953)	1032
0-586\570-Transfers-Out							
	550000	275000	0	0	0	275000	0
1-0\586-Total Expenditures							
	655233	281354	2141	0	0	376020	102911


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

NONSHARED SAMS FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES, AND FUND EQUITY (SCO-516)

PURPOSE

The purpose of the Nonshared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.16-A) is to report the conversion of agency records to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Nonshared SAMS Funds Trial Balance for Assets, Liabilities and Fund Equity should be completed only for those funds held by the State Treasurer solely administered by an agency, as designated by the Comptroller's Office, and classified as a governmental or fiduciary (agency funds only) fund type. A separate trial balance should be completed for each fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

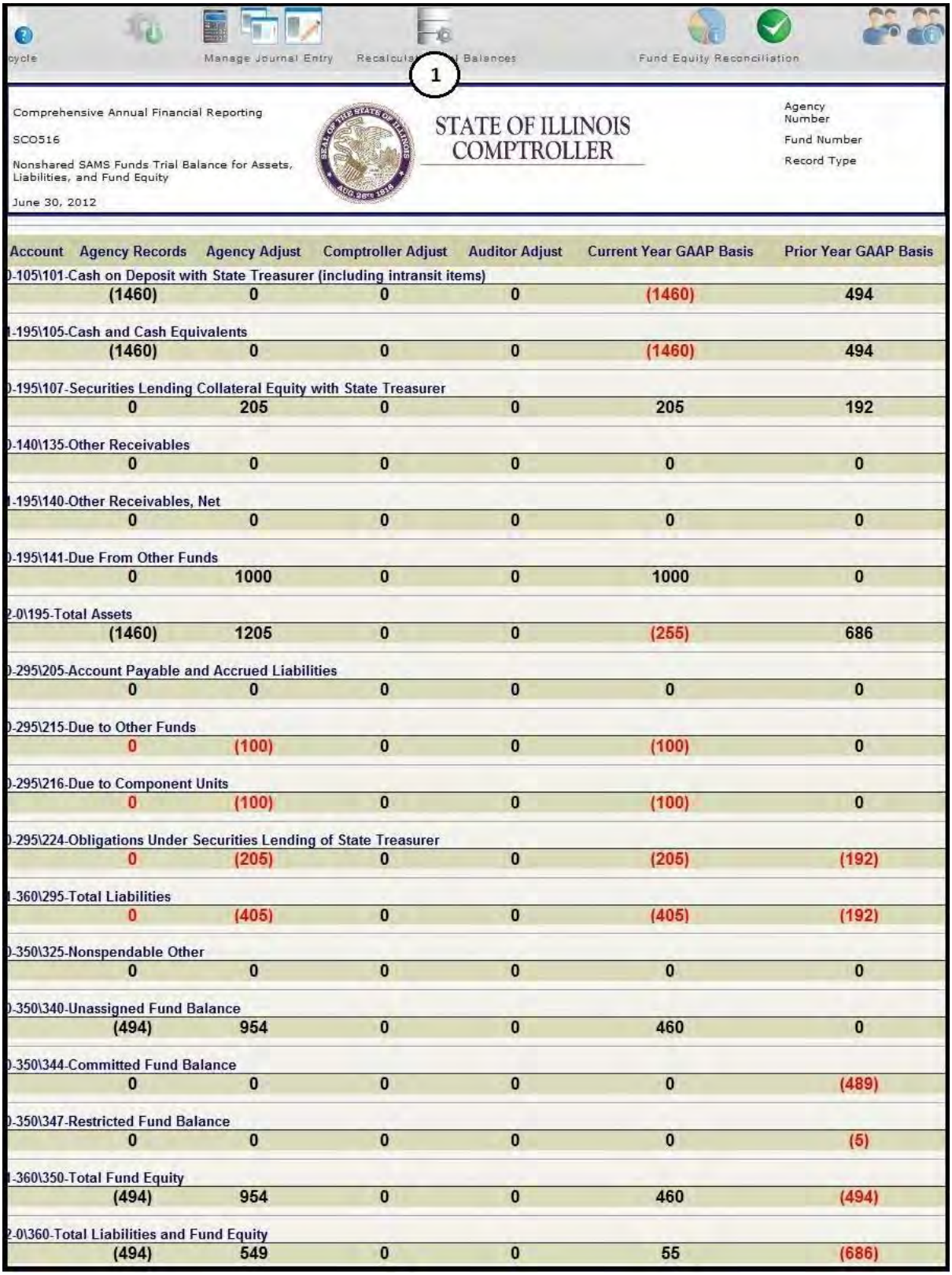
Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

All adjustments should be initially recorded on other forms, such as the SCO-534, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.16-A through 27.20.16-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-516 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.



cycle Manage Journal Entry Recalcula Balances Fund Equity Reconciliation

1

Comprehensive Annual Financial Reporting

SCO516

Nonshared SAMS Funds Trial Balance for Assets, Liabilities, and Fund Equity

June 30, 2012

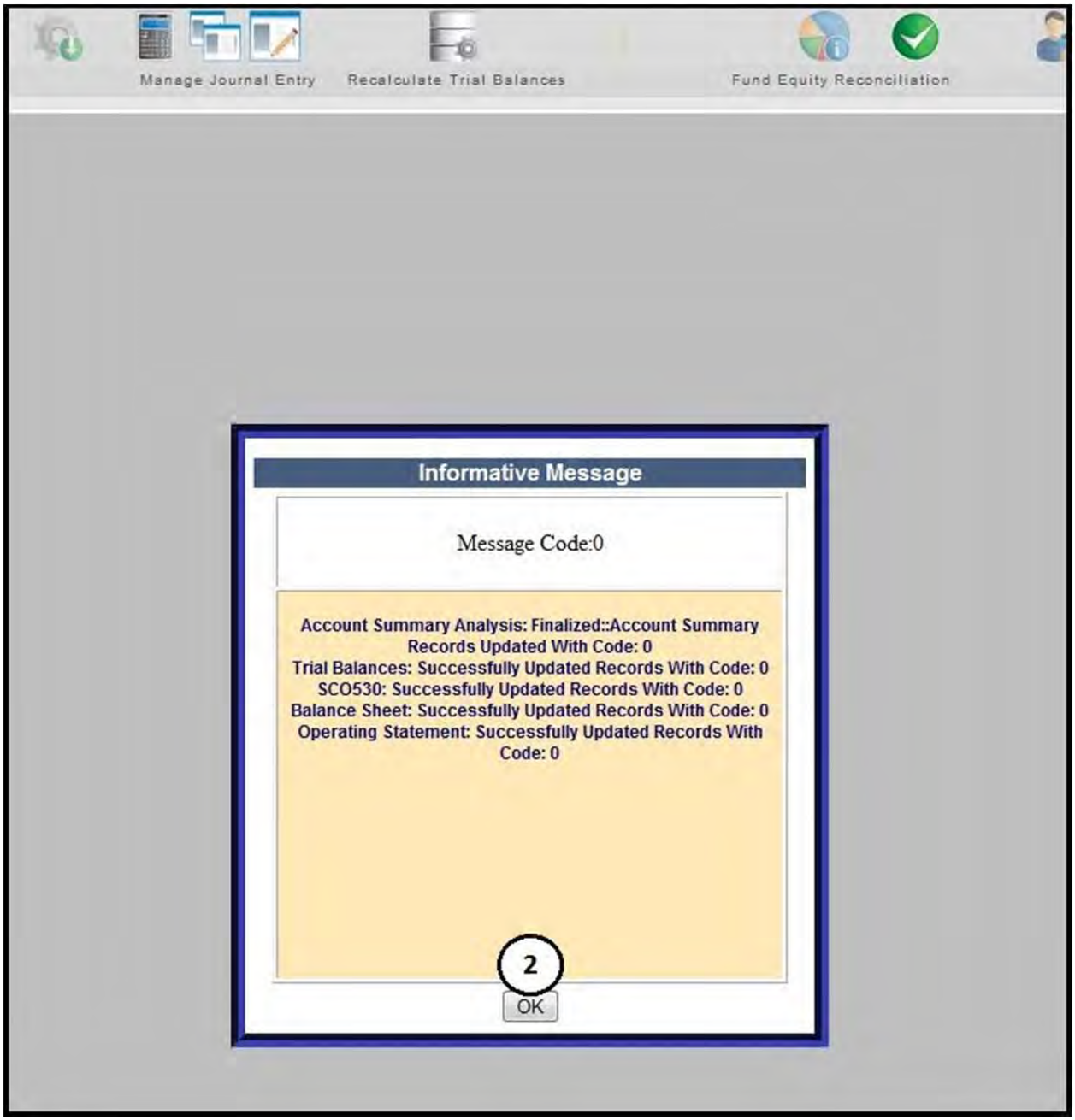
STATE OF ILLINOIS
COMPTROLLER

Agency Number

Fund Number

Record Type

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-105\101-Cash on Deposit with State Treasurer (including intransit items)						
	(1460)	0	0	0	(1460)	494
1-195\105-Cash and Cash Equivalents						
	(1460)	0	0	0	(1460)	494
0-195\107-Securities Lending Collateral Equity with State Treasurer						
	0	205	0	0	205	192
0-140\135-Other Receivables						
	0	0	0	0	0	0
1-195\140-Other Receivables, Net						
	0	0	0	0	0	0
0-195\141-Due From Other Funds						
	0	1000	0	0	1000	0
2-0\195-Total Assets						
	(1460)	1205	0	0	(255)	686
0-295\205-Account Payable and Accrued Liabilities						
	0	0	0	0	0	0
0-295\215-Due to Other Funds						
	0	(100)	0	0	(100)	0
0-295\216-Due to Component Units						
	0	(100)	0	0	(100)	0
0-295\224-Obligations Under Securities Lending of State Treasurer						
	0	(205)	0	0	(205)	(192)
1-360\295-Total Liabilities						
	0	(405)	0	0	(405)	(192)
0-350\325-Nonspendable Other						
	0	0	0	0	0	0
0-350\340-Unassigned Fund Balance						
	(494)	954	0	0	460	0
0-350\344-Committed Fund Balance						
	0	0	0	0	0	(489)
0-350\347-Restricted Fund Balance						
	0	0	0	0	0	(5)
1-360\350-Total Fund Equity						
	(494)	954	0	0	460	(494)
2-0\360-Total Liabilities and Fund Equity						
	(494)	549	0	0	55	(686)


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

NONSHARED SAMS FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-517)

PURPOSE

The purpose of the Nonshared SAMS Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.17-A) is to report the conversion of agency records to the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Nonshared SAMS Funds Trial Balance for Revenues and Expenditures should be completed only for those funds held by the State Treasurer solely administered by an agency, as designated by the Comptroller's Office and classified as a governmental fund type. A separate trial balance should be completed for each fund.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

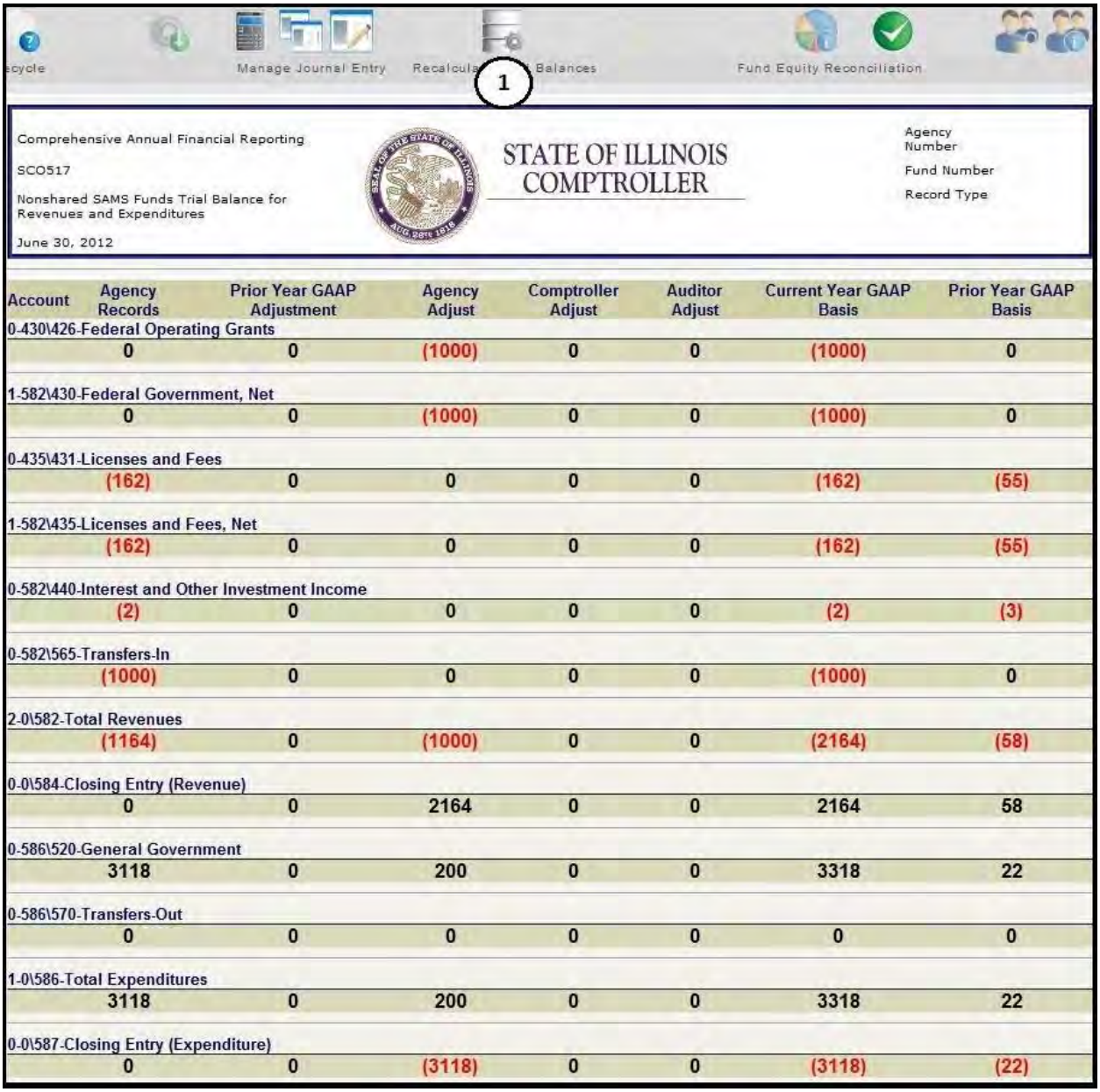
Instructions for converting revenue and expenditure accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., Accounts Payable and Accrued Liabilities, SCO-549).

All adjustments should be initially recorded on other forms, such as the SCO-534, SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.17-A through 27.20.17-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-517 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.



Comprehensive Annual Financial Reporting

SCO517

Nonshared SAMS Funds Trial Balance for Revenues and Expenditures

June 30, 2012

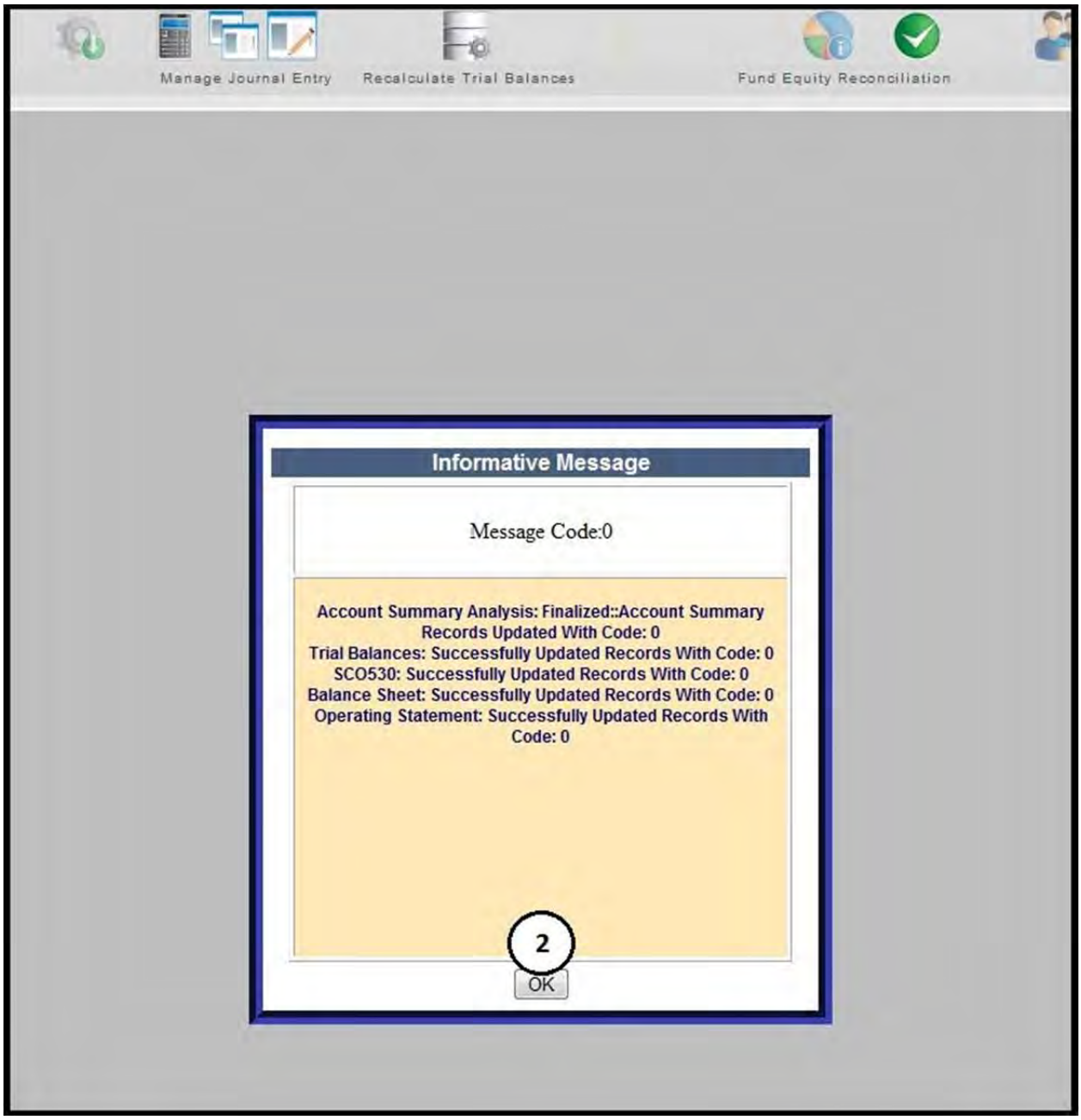
STATE OF ILLINOIS
COMPTROLLER

Agency Number

Fund Number

Record Type

Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-430\426-Federal Operating Grants							
	0	0	(1000)	0	0	(1000)	0
1-582\430-Federal Government, Net							
	0	0	(1000)	0	0	(1000)	0
0-435\431-Licenses and Fees							
	(162)	0	0	0	0	(162)	(55)
1-582\435-Licenses and Fees, Net							
	(162)	0	0	0	0	(162)	(55)
0-582\440-Interest and Other Investment Income							
	(2)	0	0	0	0	(2)	(3)
0-582\565-Transfers-In							
	(1000)	0	0	0	0	(1000)	0
2-0\582-Total Revenues							
	(1164)	0	(1000)	0	0	(2164)	(58)
0-0\584-Closing Entry (Revenue)							
	0	0	2164	0	0	2164	58
0-586\520-General Government							
	3118	0	200	0	0	3318	22
0-586\570-Transfers-Out							
	0	0	0	0	0	0	0
1-0\586-Total Expenditures							
	3118	0	200	0	0	3318	22
0-0\587-Closing Entry (Expenditure)							
	0	0	(3118)	0	0	(3118)	(22)


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

LOCALLY HELD FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND FUND EQUITY (SCO-521)

PURPOSE

The purpose of the Locally Held Funds Trial Balance For Assets, Liabilities and Fund Equity (Exhibit 27.20.21-A) is to report agency records of locally held funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Locally Held Funds Trial Balance For Assets, Liabilities and Fund Equity should be completed for funds classified as governmental or fiduciary (agency funds only) fund types by the Comptroller's Office whose activity is not processed through the Comptroller's voucher/warrant processing system. A separate trial balance should be completed for each fund. In the event that agency records for a particular fund are maintained on a GAAP basis, only the agency records column needs to be completed.

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

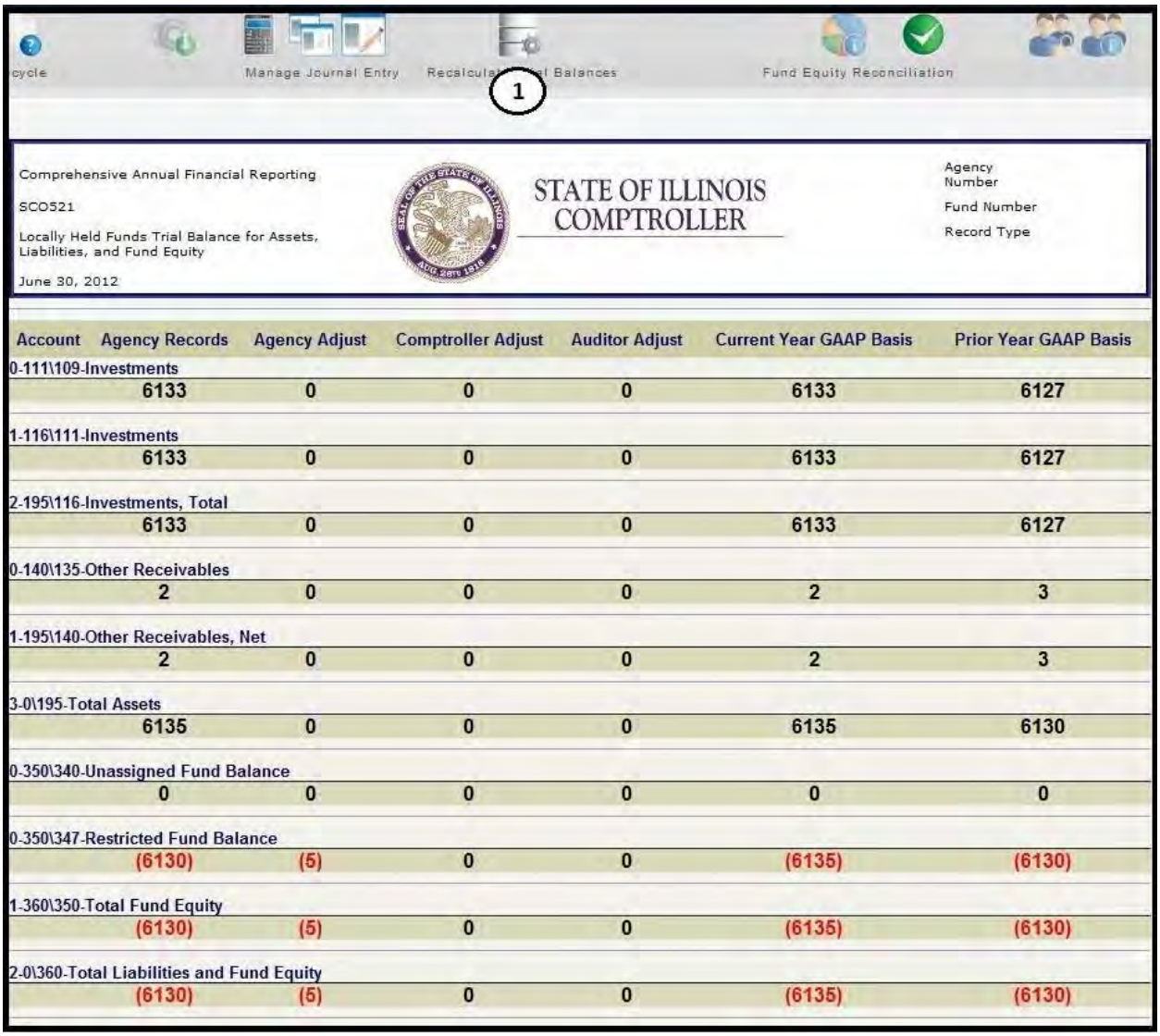
All adjustments should be initially recorded on other forms, such as the SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments

and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.21-A through 27.20.21-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-521 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.



Comprehensive Annual Financial Reporting

SCO521

Locally Held Funds Trial Balance for Assets, Liabilities, and Fund Equity

June 30, 2012

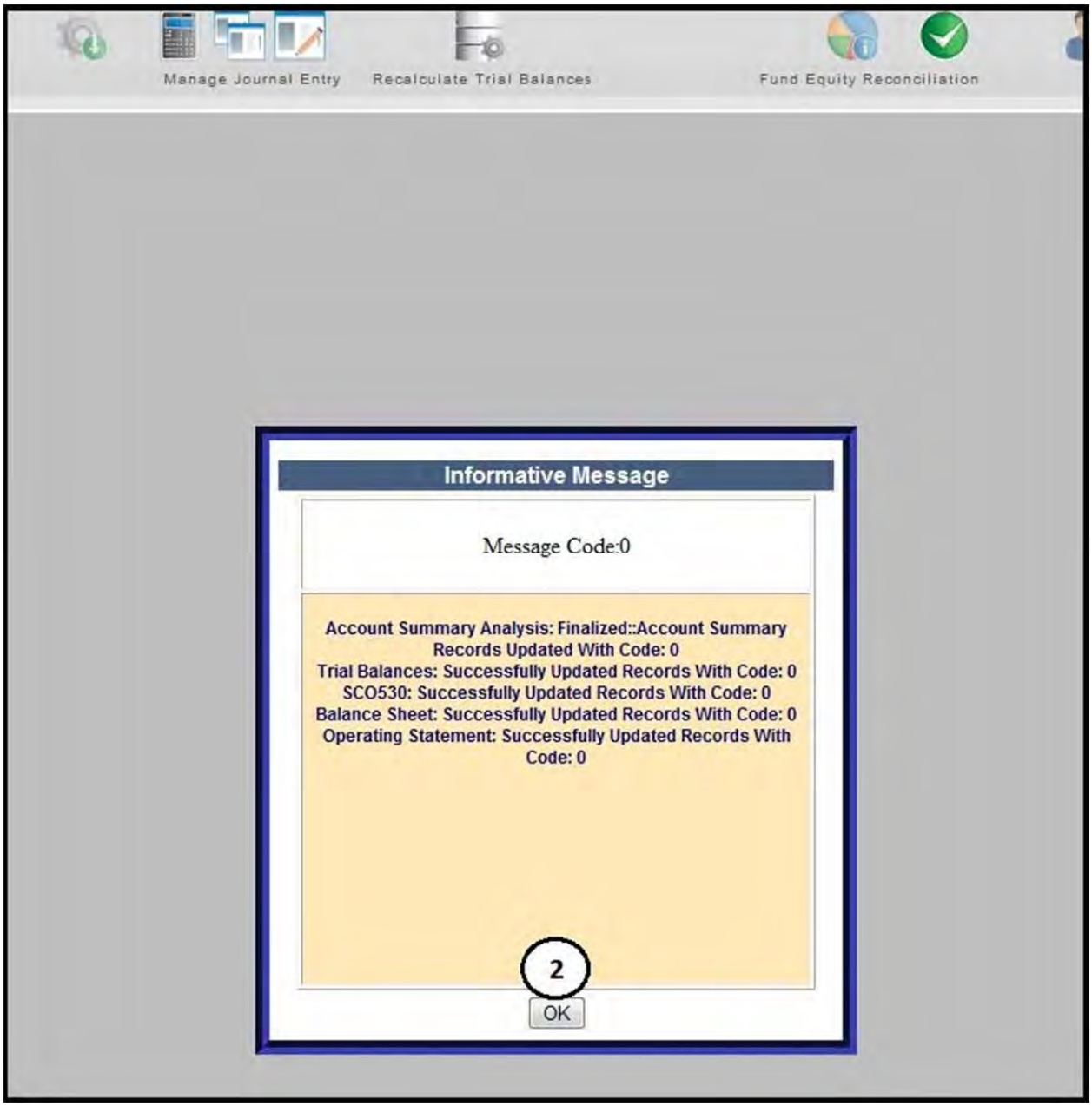
STATE OF ILLINOIS
COMPTROLLER

Agency Number

Fund Number

Record Type

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-111\109-Investments						
	6133	0	0	0	6133	6127
1-116\111-Investments						
	6133	0	0	0	6133	6127
2-195\116-Investments, Total						
	6133	0	0	0	6133	6127
0-140\135-Other Receivables						
	2	0	0	0	2	3
1-195\140-Other Receivables, Net						
	2	0	0	0	2	3
3-0\195-Total Assets						
	6135	0	0	0	6135	6130
0-350\340-Unassigned Fund Balance						
	0	0	0	0	0	0
0-350\347-Restricted Fund Balance						
	(6130)	(5)	0	0	(6135)	(6130)
1-360\350-Total Fund Equity						
	(6130)	(5)	0	0	(6135)	(6130)
2-0\360-Total Liabilities and Fund Equity						
	(6130)	(5)	0	0	(6135)	(6130)


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

LOCALLY HELD FUNDS TRIAL BALANCE FOR REVENUES AND EXPENDITURES (SCO-522)

PURPOSE

The purpose of the Locally Held Funds Trial Balance for Revenues and Expenditures (Exhibit 27.20.22-A) is to report agency records of locally held funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Locally Held Funds Trial Balance for Revenues and Expenditures should be completed for funds classified as governmental fund types by the Comptroller's Office whose activity is not processed through the Comptroller's voucher/warrant processing system. A separate trial balance should be completed for each fund. In the event that agency records for a particular fund are maintained on a GAAP basis, only the agency records column needs to be completed. .

This form is included in the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

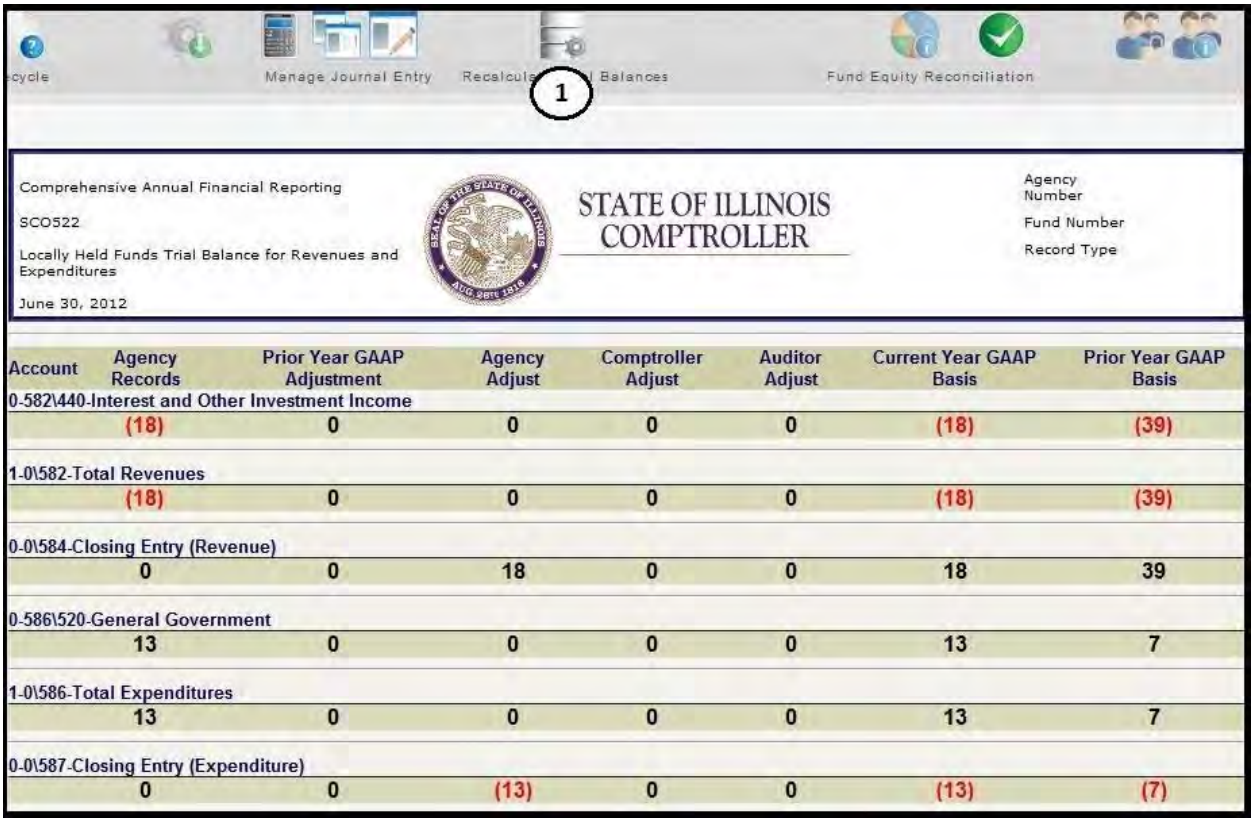
Instructions for converting revenue and expenditure accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package (e.g., accounts payable and accrued liabilities on Form SCO-549, Summary of Liabilities).

All adjustments should be initially recorded on other forms, such as the SCO-544 and SCO-549 forms. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.22-A through 27.20.22-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-522 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form



Comprehensive Annual Financial Reporting

SCO522

Locally Held Funds Trial Balance for Revenues and Expenditures

June 30, 2012

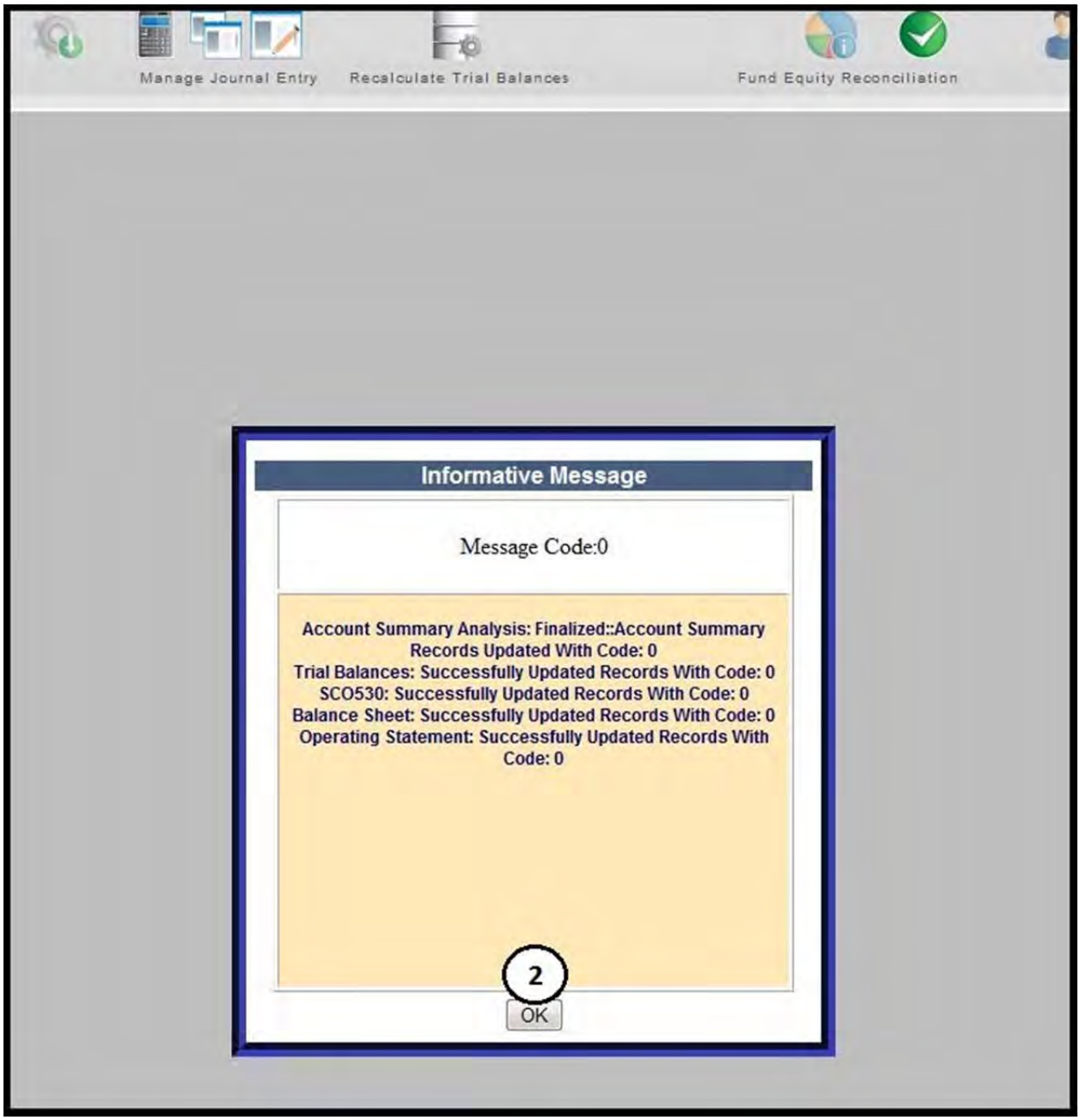
STATE OF ILLINOIS
COMPTROLLER

Agency Number

Fund Number

Record Type

Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-582\440-Interest and Other Investment Income							
	(18)	0	0	0	0	(18)	(39)
1-0\582-Total Revenues							
	(18)	0	0	0	0	(18)	(39)
0-0\584-Closing Entry (Revenue)							
	0	0	18	0	0	18	39
0-586\520-General Government							
	13	0	0	0	0	13	7
1-0\586-Total Expenditures							
	13	0	0	0	0	13	7
0-0\587-Closing Entry (Expenditure)							
	0	0	(13)	0	0	(13)	(7)


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

PROPRIETARY FUNDS TRIAL BALANCE FOR ASSETS, LIABILITIES AND NET POSITION (SCO-526)

PURPOSE

The purpose of the Proprietary Funds Trial Balance for Assets, Liabilities and Net Position Form (Exhibit 27.20.26-A) is to report agency records of proprietary funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-534, SCO-544, and SCO-545 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Trial Balance for Assets, Liabilities and Net Position should be completed only for those funds solely administered by an agency and classified as a proprietary fund type as designated by the Comptroller's Office. In the event that agency records for a particular fund are maintained on the GAAP basis, only the agency records column need to be completed. A separate trial balance should be completed for each such fund.

This form is included in the Comptroller’s WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

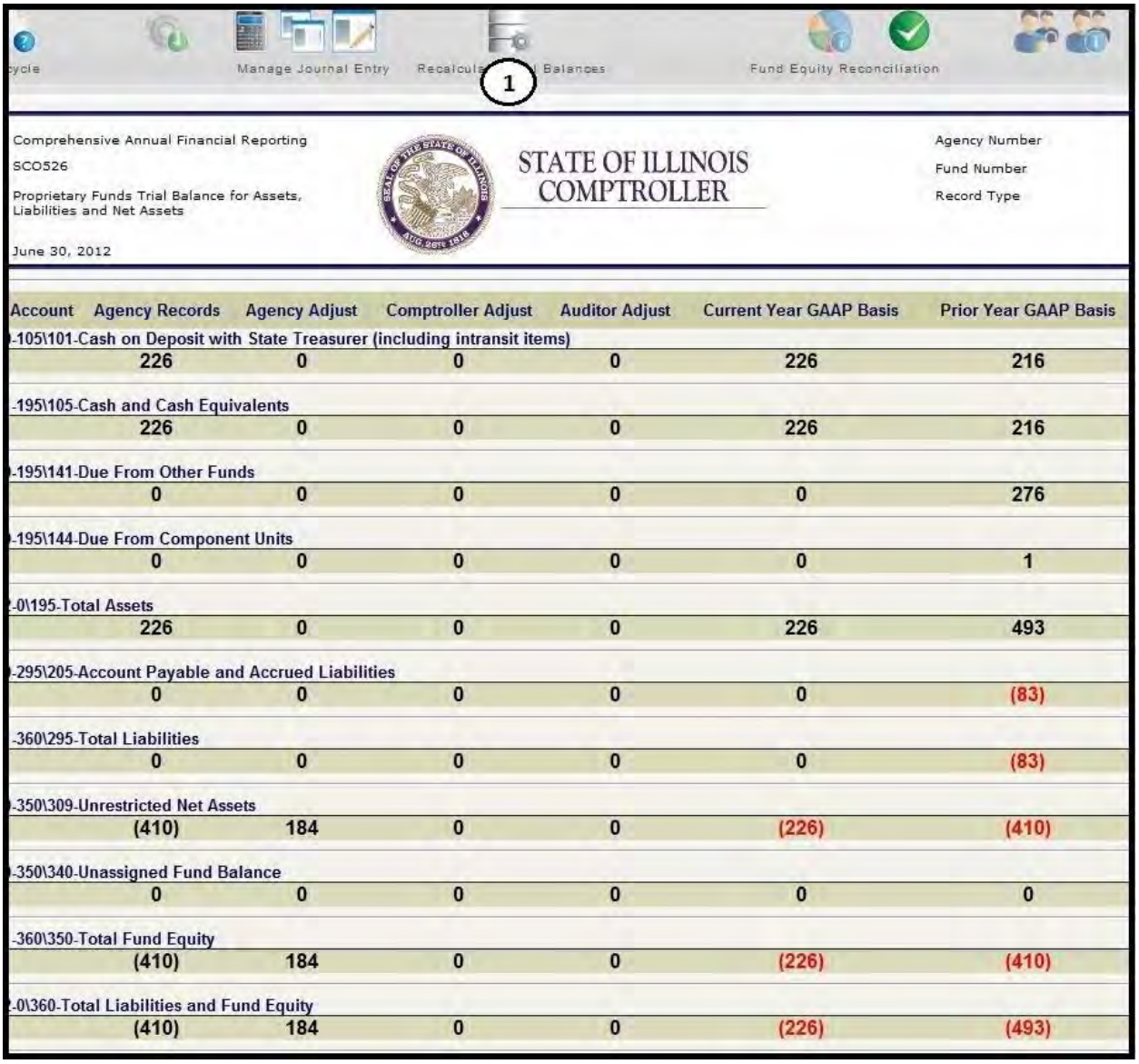
Instructions for converting asset and liability accounts to the GAAP basis can be found in various forms and instructions included in the year-end reporting package. Guidance for classifying net position can be found in SAMS Procedure 03.70.20.

All adjustments should be initially recorded on other forms, such as the SCO-544 form. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.26-A through 27.20.26-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-526 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.

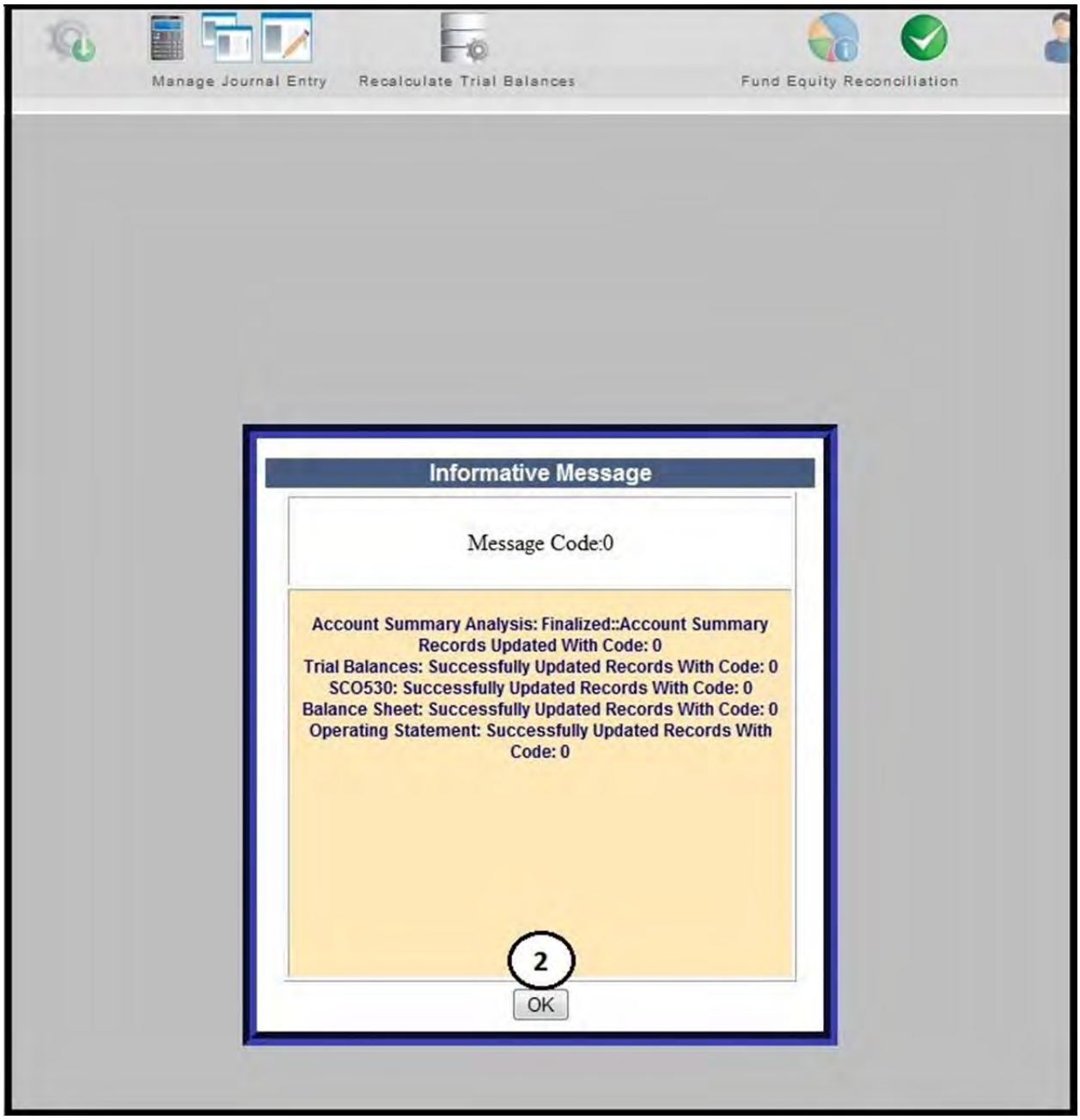


Comprehensive Annual Financial Reporting
SCO526
Proprietary Funds Trial Balance for Assets, Liabilities and Net Assets
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
-105\101-Cash on Deposit with State Treasurer (including intransit items)						
	226	0	0	0	226	216
-195\105-Cash and Cash Equivalents						
	226	0	0	0	226	216
-195\141-Due From Other Funds						
	0	0	0	0	0	276
-195\144-Due From Component Units						
	0	0	0	0	0	1
-0\195-Total Assets						
	226	0	0	0	226	493
-295\205-Account Payable and Accrued Liabilities						
	0	0	0	0	0	(83)
-360\295-Total Liabilities						
	0	0	0	0	0	(83)
-350\309-Unrestricted Net Assets						
	(410)	184	0	0	(226)	(410)
-350\340-Unassigned Fund Balance						
	0	0	0	0	0	0
-360\350-Total Fund Equity						
	(410)	184	0	0	(226)	(410)
-0\360-Total Liabilities and Fund Equity						
	(410)	184	0	0	(226)	(493)


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

PROPRIETARY FUNDS TRIAL BALANCE FOR REVENUES AND EXPENSES (SCO-527)

PURPOSE

The purpose of the Proprietary Funds Trial Balance for Revenues and Expenses Form (Exhibit 27.20.27-A) is to report agency records of proprietary funds on the GAAP basis.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-544, SCO-545, and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Trial Balance for Revenues and Expenses should be completed only for those funds solely administered by an agency and classified as a proprietary fund type as designated by the Comptroller's Office. In the event that agency records for a particular fund are maintained on the GAAP basis, only the agency records column needs to be completed. A separate trial balance should be completed for each such fund.

This form is included in the Comptroller’s WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

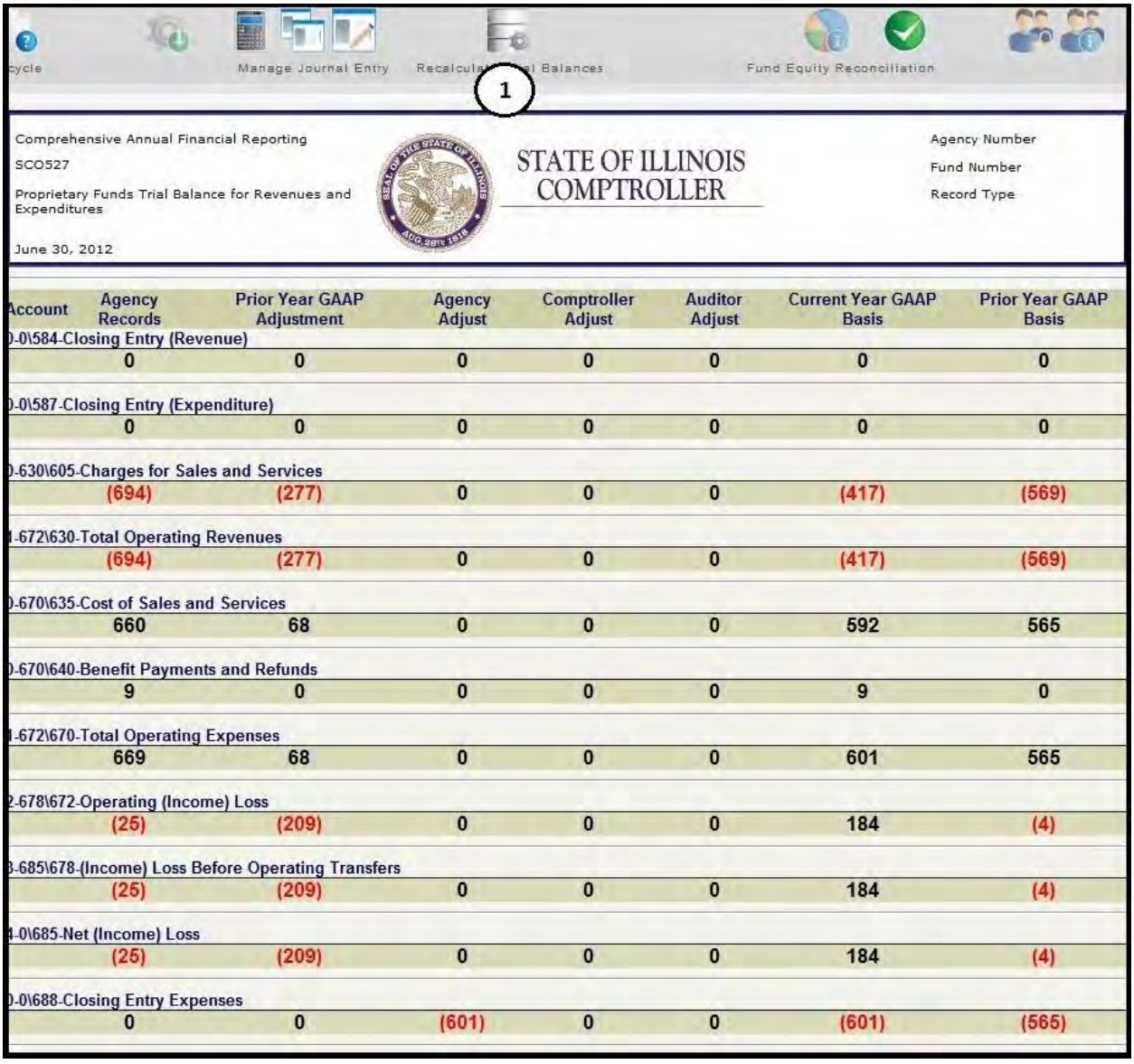
Instructions for converting revenue and expense accounts to the current year GAAP basis can be found in various forms and instructions included in the year-end reporting package.

All adjustments should be initially recorded on other forms, such as the SCO-544 form. All adjustments and reclassifications will be summarized by journal entry on Form SCO-548 (Adjusting Journal Entries) and on Form SCO-547 (Reclassifying Journal Entries). All adjustments and reclassifications will be summarized by account on Form SCO-530 (Account Summary Analysis) to provide details of the net adjustments and/or reclassifications to the trial balance.

CONTENTS

Refer to Exhibit 27.20.27-A through 27.20.27-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the "Recalculate Trial Balances" button. This will populate the SCO-527 with information from the entries posted on other package forms.
(2)	Click "Ok" to acknowledge the informative message and return to the form.

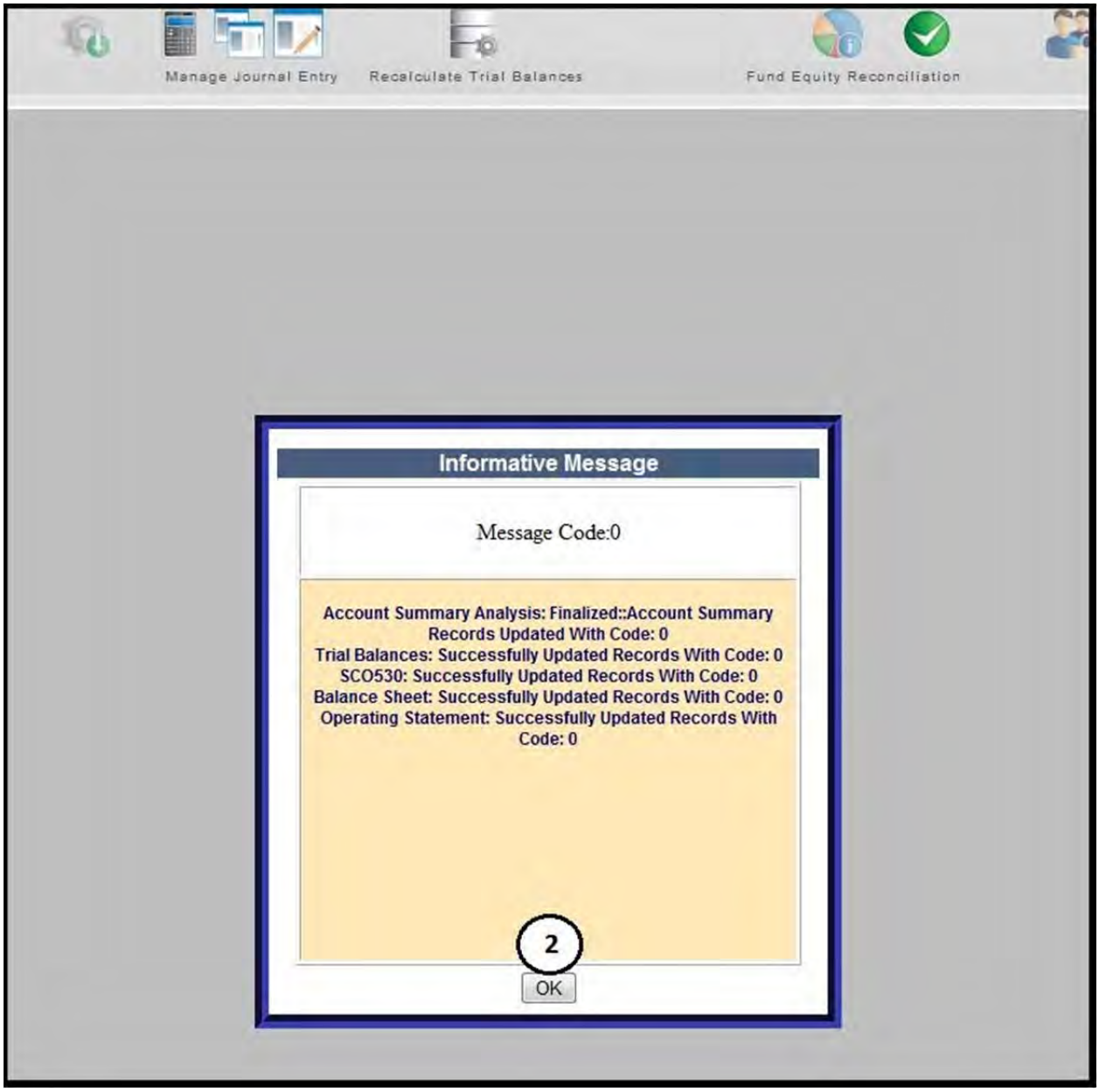


Comprehensive Annual Financial Reporting
SCO527
Proprietary Funds Trial Balance for Revenues and Expenditures
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
0-0\584-Closing Entry (Revenue)							
	0	0	0	0	0	0	0
0-0\587-Closing Entry (Expenditure)							
	0	0	0	0	0	0	0
0-630\605-Charges for Sales and Services							
	(694)	(277)	0	0	0	(417)	(569)
1-672\630-Total Operating Revenues							
	(694)	(277)	0	0	0	(417)	(569)
0-670\635-Cost of Sales and Services							
	660	68	0	0	0	592	565
0-670\640-Benefit Payments and Refunds							
	9	0	0	0	0	9	0
1-672\670-Total Operating Expenses							
	669	68	0	0	0	601	565
2-678\672-Operating (Income) Loss							
	(25)	(209)	0	0	0	184	(4)
3-685\678-(Income) Loss Before Operating Transfers							
	(25)	(209)	0	0	0	184	(4)
4-0\685-Net (Income) Loss							
	(25)	(209)	0	0	0	184	(4)
0-0\688-Closing Entry Expenses							
	0	0	(601)	0	0	(601)	(565)


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

FUND EQUITY RECONCILIATION (SCO-529)

PURPOSE

The purpose of the Fund Equity Reconciliation (Exhibit 27.20.29-A) is to demonstrate the closing out of the operating statement to the equity section of the balance sheet.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Fund Equity Reconciliation should be prepared for nonshared, locally held and proprietary fund trial balances. This form is included on the Comptroller's WEDGE system, and should be completed after all adjusting and reclassifying entries have been posted in the GAAP package. There is no data entry on this form.

INSTRUCTIONS

Complete Form SCO-529 by posting the system generated closing entry. The system generated closing entry is made to close revenues and expenditures into a/c 340, Unassigned Fund Balance (a/c 309, Unrestricted Net Assets, for Proprietary Funds).

If a portion of the fund balance is restricted, committed or assigned, or if a portion of net position is restricted, a separate reclassification entry will need to be made on the SCO-544.

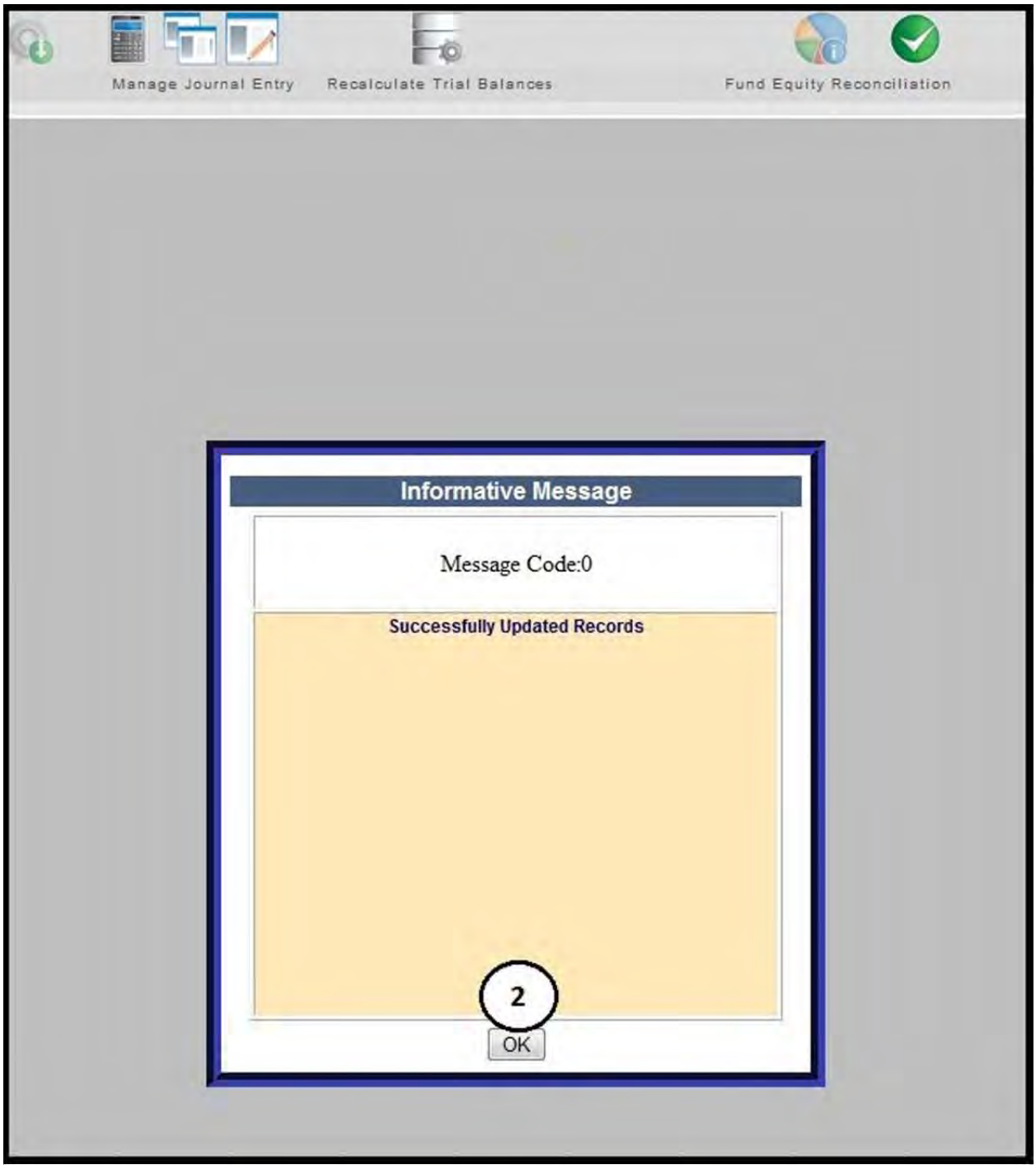
CONTENTS

Refer to Exhibit 27.20.29-A-B.

REFERENCE	CONTENTS
(1)	To post the closing entry, click on the "Fund Equity Reconciliation" button.

REFERENCE	CONTENTS
(2)	Click “Ok” to acknowledge the informative message.
Note:	If additional entries are subsequently posted, the closing entry will need to be recalculated using steps (1) and (2) above.

cycle
Manage Journal Entry
Recalculate Trial Balances
1
Comprehensive Annual Financial Reporting
SCO529
Fund Equity Reconciliation
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Account Name
Amount
Beginning Balance July 1 (By:Auditor)
-494
Revenues (By:Auditor)
-64
Expenses-Expenditure (By:Auditor)
118
Ending Fund Balance June 30
-440


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Successfully Updated Records
2
OK

ACCOUNT SUMMARY ANALYSIS (SCO-530)

PURPOSE

The purpose of the Account Summary Analysis Form (Exhibit 27.20.30-A) is to summarize adjustments and/or reclassifications by account number. This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO 544 and SCO-549 forms.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

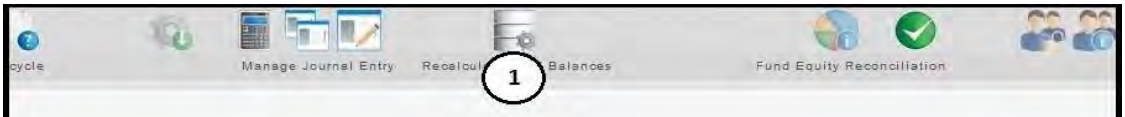
GENERAL

The Account Summary Analysis will be updated by the WEDGE system when a journal entry is posted to the trial balance, via another package form.

CONTENTS

Refer to Exhibit 27.20.30-A-B.

REFERENCE	CONTENTS
(1)	After journal entries have been posted, click on the “Recalculate Trial Balances” button. This will populate the SCO-530 with information from the entries posted on other package forms.
(2)	Click “Ok” to acknowledge the informative message and return to the form.

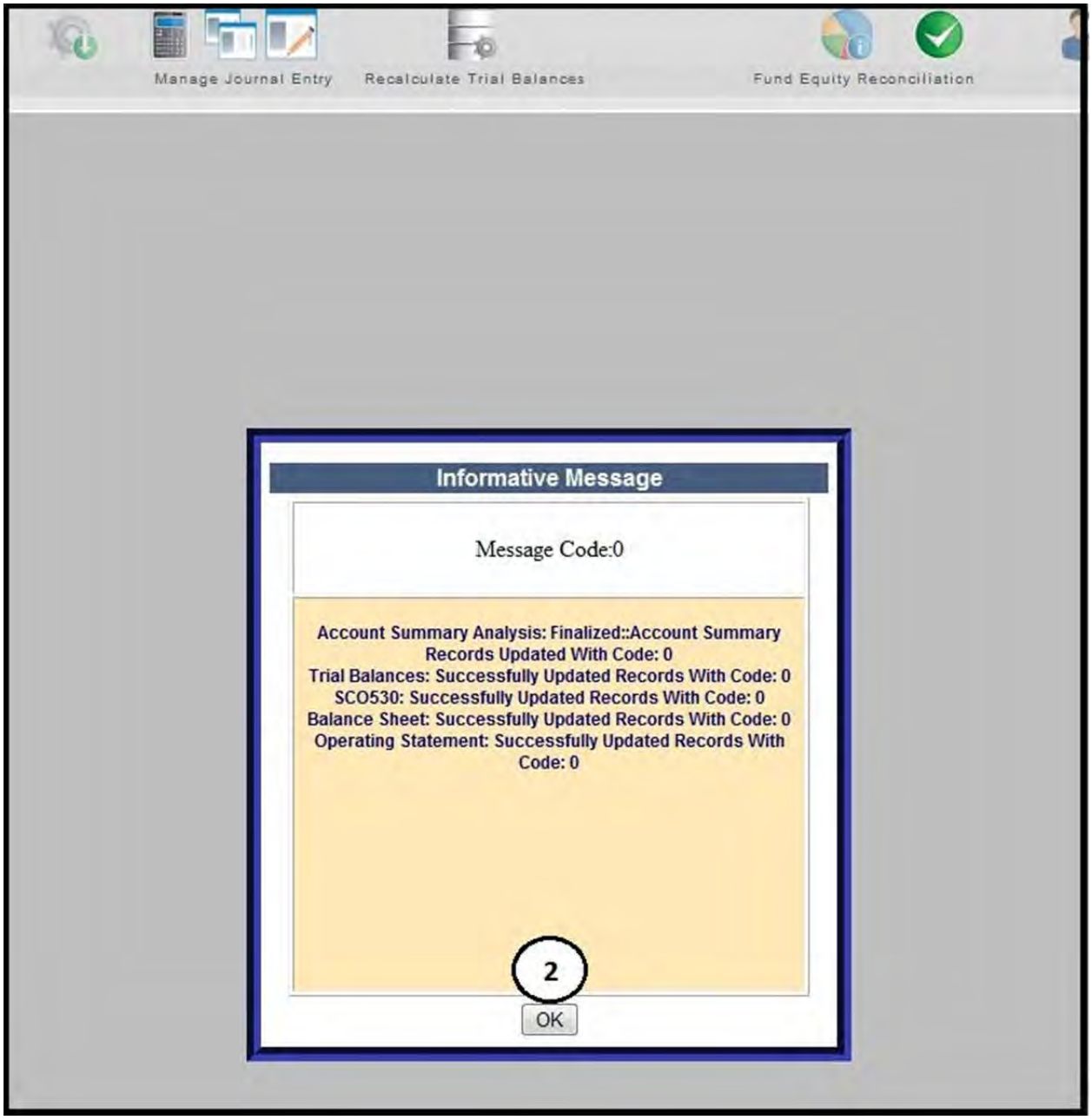


Comprehensive Annual Financial Reporting
SCO530
Account Summary Analysis
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
107-Securities Lending Collateral Equity with State Treasurer					
Reclass	07/26/2012	Agency:1-1-SCO544(New Entry)	205	-	-
Sub-totals			**205**	**0**	**0**
Account	**Date**	**Transaction**	**Agency Amount**	**Comptroller Amount**	**Auditor Amount**
224-Obligations Under Securities Lending of State Treasurer					
Reclass	07/26/2012	Agency:1-2-SCO544(New Entry)	(205)	-	-
Sub-totals			**(205)**	**0**	**0**
Account	**Date**	**Transaction**	**Agency Amount**	**Comptroller Amount**	**Auditor Amount**
325-Nonspendable Other					
Reclass	08/13/2012	Agency:1-1-SCO544(New Entry)	(5)	-	-
Sub-totals			**(5)**	**0**	**0**
Account	**Date**	**Transaction**	**Agency Amount**	**Comptroller Amount**	**Auditor Amount**
340-Unassigned Fund Balance					
Adjustment	08/13/2012	Agency:1-1-SCO529(New Entry)	54	-	-
Reclass	08/13/2012	Agency:1-2-SCO544(New Entry)	5	-	-
Sub-totals			**59**	**0**	**0**
Account	**Date**	**Transaction**	**Agency Amount**	**Comptroller Amount**	**Auditor Amount**
-					
Sub-totals			**0**	**0**	**0**
Account	**Date**	**Transaction**	**Agency Amount**	**Comptroller Amount**	**Auditor Amount**
-					
Sub-totals			**0**	**0**	**0**
Account	**Date**	**Transaction**	**Agency Amount**	**Comptroller Amount**	**Auditor Amount**
584-Closing Entry (Revenue)					
Adjustment	08/13/2012	Agency:1-2-SCO529(New Entry)	64	-	-
Sub-totals			**64**	**0**	**0**
Account	**Date**	**Transaction**	**Agency Amount**	**Comptroller Amount**	**Auditor Amount**
587-Closing Entry (Expenditure)					
Adjustment	08/13/2012	Agency:1-3-SCO529(New Entry)	(118)	-	-
Sub-totals			**(118)**	**0**	**0**


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Informative Message
Message Code:0
Account Summary Analysis: Finalized::Account Summary Records Updated With Code: 0
Trial Balances: Successfully Updated Records With Code: 0
SCO530: Successfully Updated Records With Code: 0
Balance Sheet: Successfully Updated Records With Code: 0
Operating Statement: Successfully Updated Records With Code: 0
2
OK

SHARED SAMS FUNDS CASH RECONCILIATION (SCO-531)

PURPOSE

The purpose of the Shared SAMS Funds Cash Reconciliation Form is to account for cash in transit to the Comptroller's Office at June 30. The totals will be used to adjust SAMS cash and related revenue accounts to reflect the agency's balance at year-end.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Shared SAMS Funds Cash Reconciliation should be provided for the current fiscal year for all shared funds. Cash receipts can be in various stages of processing at year end. The two stages to report on the SCO-531 are:

1. Cash on Hand - cash which has not been submitted to the Treasurer's clearing account at June 30 or has not yet been recorded in the Treasurer’s clearing account at June 30.

2. Cash in Transit - cash in any of the following stages and is calculated through a reconciliation performed between the agency's records and SAMS:

- Cash in clearing - amounts in the Treasurer's clearing account at June 30.
  NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
- Clearing to agency - amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller.
- Agency to SAMS - deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

All amounts on this form should be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. The SCO-531 should be completed on the WEDGE system. The totals will be automatically calculated by the system.

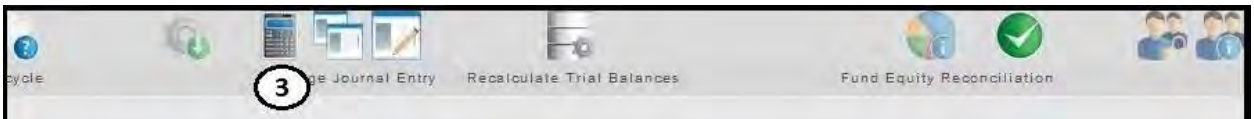
INSTRUCTIONS

Cash in transit amounts can be determined by counting the cash on hand at year-end and reconciling with the Treasurer's clearing account and the SAMS Monthly Revenue Status (Report SB04) at June 30.

CONTENTS

Refer to Exhibits 27.20.31-A-E.

REFERENCE	CONTENTS
(1)	Enter the amount of cash on hand at June 30 for the appropriate revenue account(s).
(2)	Consider the various components of cash in transit at June 30, and enter the total for the appropriate revenue account(s).
(3)	When all amounts are entered, click on the "Manage Journal Entry" button on the far left (the calculator icon). NOTE: You MUST save the form before posting the entry.
(4)	Click on the "Form Specific Adjusting Journal Entries" tab to view entry.
(5)	After reviewing the entry for accuracy, click on the cog wheel in the upper right-hand corner. The adjusting journal entry will then be posted on the SCO-548 form to record cash on hand and cash in transit at June 30.
(6)	Click on the "Publish Draft Journal" button.
(7)	Click on the "Ok" to acknowledge the informative message.



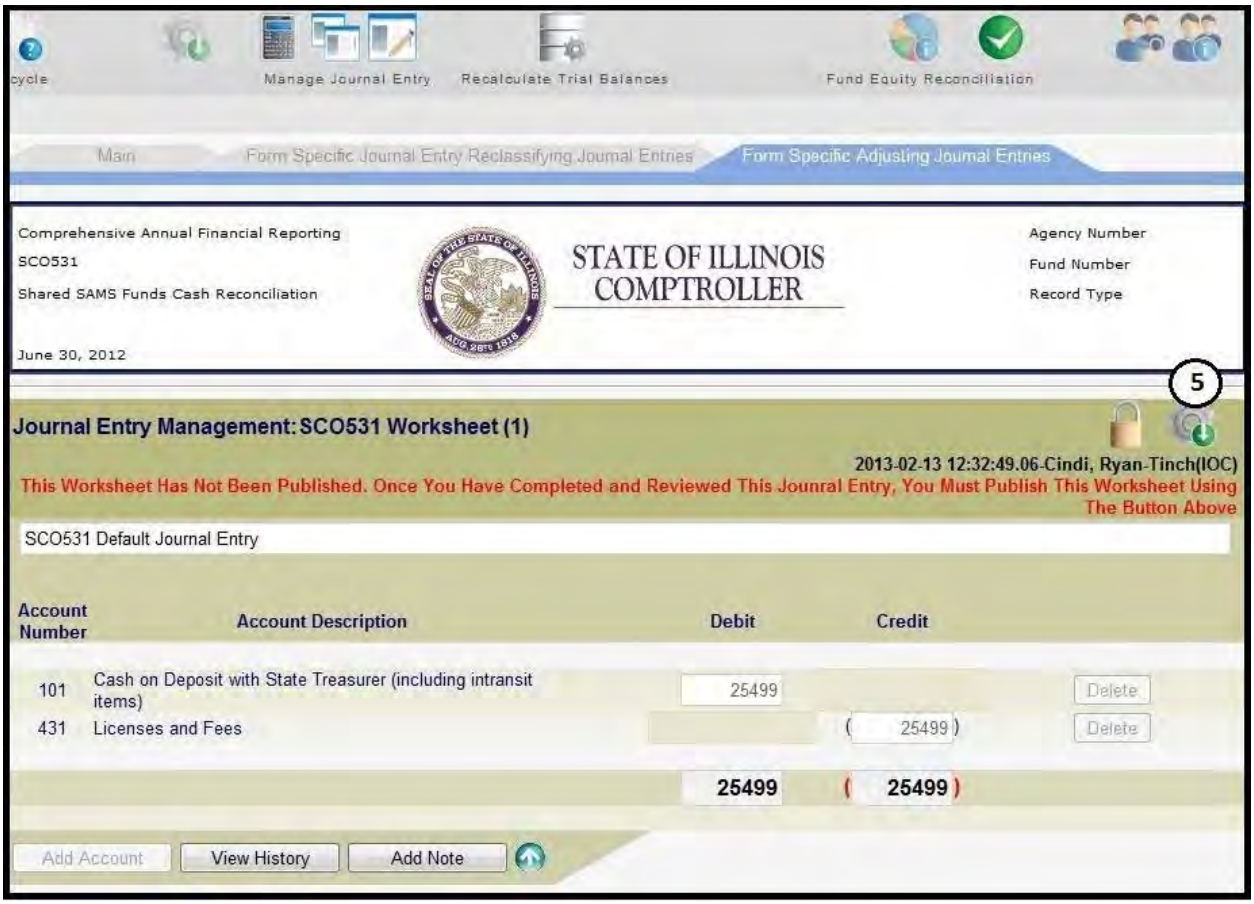
Comprehensive Annual Financial Reporting
SCO531
Shared SAMS Funds Cash Reconciliation
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

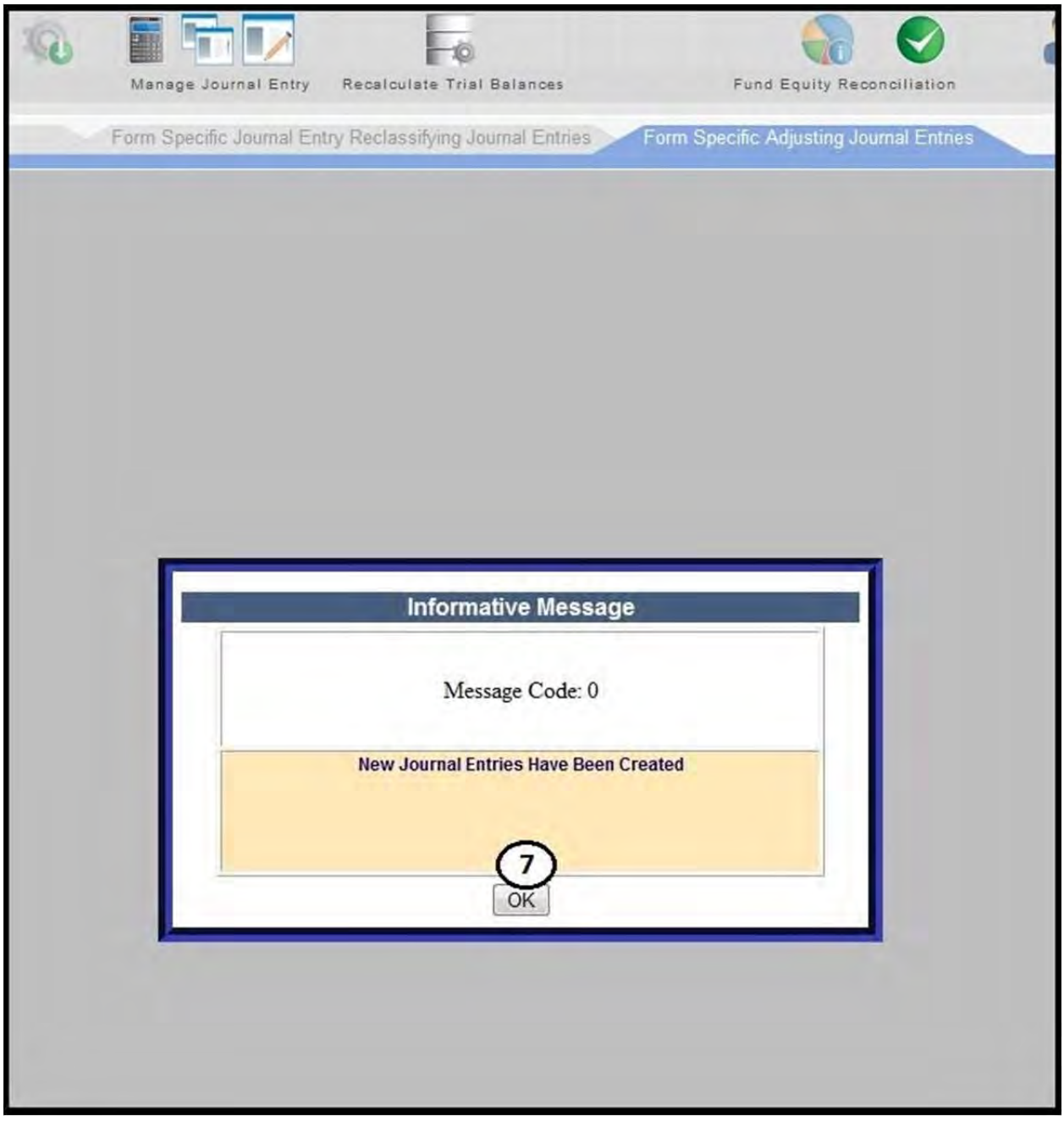
Agency Number
Fund Number
Record Type

Account Number	Account Description	Cash on Hand (1)	Cash in Transit (2)	Total
401	Income Taxes (By:IOC)	0	0	0
406	Sales Taxes (By:IOC)	0	0	0
411	Public Utility Taxes (By:IOC)	0	0	0
416	Motor Fuel Taxes (By:IOC)	0	0	0
421	Other Taxes (By:IOC)	0	0	0
426	Federal Operating Grants (By:IOC)	0	0	0
427	Federal Capital Grants (By:IOC)	0	0	0
428	Federal General Grants (By:IOC)	0	0	0
431	Licenses and Fees (By:IOC)	16028	9471	25499
440	Interest and Other Investment Income (By:IOC)	0	0	0
441	Other Revenues (By:IOC)	0	0	0
442	Other Charges for Services (By:IOC)	0	0	0
443	Other Operating Grants (By:IOC)	0	0	0
444	Other Capital Grants (By:IOC)	0	0	0
	Grand Total	**16028**	**9471**	**25499**

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
4
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO531
Shared SAMS Funds Cash Reconciliation
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Form Specific Journal Entry - (SCO531)
Reclass Entries
Not Applicable
Adjusting Entries
Draft
Published
1
0
Not In Synch
This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries


cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO531
Shared SAMS Funds Cash Reconciliation
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
5
Journal Entry Management: SCO531 Worksheet (1)
2013-02-13 12:32:49.06-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
SCO531 Default Journal Entry
Account Number
Account Description
Debit
Credit
101 Cash on Deposit with State Treasurer (including intransit items) 25499 Delete
431 Licenses and Fees (25499) Delete
25499 (25499)
Add Account
View History
Add Note

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO531
Shared SAMS Funds Cash Reconciliation
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO531 Worksheet (1)
2013-02-13 12:32:49.06-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above
SCO531 Default Journal Entry
Account Number
101 Cash on Deposit with Sta
items)
431 Licenses and Fees
Journal Entry Management: SCO531
By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries
6
Publish Draft Journal
Cancel


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Informative Message
Message Code: 0
New Journal Entries Have Been Created
7
OK

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS (SCO-533)

PURPOSE

The purpose of the Proprietary Funds Statement of Cash Flows (Exhibit 27.20.33-A) is to classify cash transactions according to whether they originate from operating, noncapital financing, capital and related financing, or investing activities at June 30 for inclusion in the State's Annual Comprehensive Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Statement of Cash Flows should be completed by funds classified as proprietary funds of the primary government according to the Comptroller's Office records. Refer to the Summary of Agencies and Fund Classification (SAMS Procedure 27.50.10) to obtain the fund classification. Refer to the GAAP Report Chart of Accounts (SAMS Procedure 27.50.20) to obtain the account numbers and descriptions.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank.

INSTRUCTIONS

Form SCO-533 is prepared on the cash basis of accounting in the WEDGE system. Amounts reported on this form are based on cash transactions during the period July 1 through June 30 and should not include prior year or current year accruals except for the reconciliation of operating income to net cash provided by operating activities. **Note: Cash receipts should be reported as positive amounts and cash outflows should be reported in parenthesis.**

CONTENTS

Refer to Exhibit 27.20.33-B.

REFERENCE	CONTENTS
(1)	Enter the operating activities amounts from agency records at June 30 in the appropriate account.
(2)	If there are amounts that do not fall into the categories provided, the agency can add their own description (and corresponding amount) on Line 921, 922, and 923.
(3)	The Net cash provided (used) by operating activities is a read-only formulated field equal to the sum of (1) and (2) above at June 30.
(4)	Enter the noncapital financing activities amounts from agency records at June 30 in the appropriate account.
(5)	If there are amounts that do not fall into the categories provided, the agency can add their own description (and corresponding amount) on Line 937, 938, and 939.
(6)	The Net cash provided (used) by noncapital financing activities is a read-only formulated field equal to the sum of (4) and (5) above at June 30.
(7)	Enter the capital and related financing activities amounts from agency records at June 30 in the appropriate account.
(8)	If there are amounts that do not fall into the categories provided, the agency can add their own description (and corresponding amount) on Line 945, 946, and 947.
(9)	The Net cash provided (used) by capital and related financing activities is a read-only formulated field equal to the sum of (7) and (8) above at June 30.

Note: A Financed purchase agreement or a lease agreement should not be reported in (7) as a cash transaction. The fair value amount(s) should be reported in (22) or (23), respectively.

(10) Enter the investing activities amounts from agency records at June 30 in the appropriate account.

(11) If there are amounts that do not fall into the categories provided, the agency can add their own description (and corresponding amount) on Line 957.

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.

(12) The Net cash provided (used) by investing activities is a read-only formulated field equal to the sum of (10) and (11) above at June 30.

(13) The Net increase (decrease) in cash and cash equivalents is a read-only formulated field equal to the sum of (3), (6), (9), and (12) above.

(14) The Cash and cash equivalents at beginning of year is pre-populated and is read-only. This is the amount reported as cash and cash equivalents at end of year in the Prior Year column.

(15) The Cash and cash equivalents at end of year is a read-only formulated field equal to (13) and (14) above. This amount should agree to the amounts reported on the WEDGE form SCO-526 in accounts 101, 102, 159, and 164. If they do not agree, an error message will appear at the top of the page.

Edit Check: "Error: SCO-533 Total calculated cash and cash equivalents does not equal total cash and cash equivalents per the WEDGE trial balance."

(16) The Operating income (loss) and the depreciation amounts from Form SCO-527 have been pre-populated on the SCO-533. These are read-only fields.

REFERENCE	CONTENTS
(17)	Enter the noncash activity amounts from agency records at June 30 in the appropriate account.
(18)	Enter the amount of (increase) decrease for each asset and liability account. These amounts can be obtained by calculating the difference between the CY GAAP Basis and PY GAAP Basis on Form SCO-526 for the applicable accounts. Note: Only the change in the portion of the asset or liability related to operating activities should be reported.
(19)	If items from agency records do not apply to categories provided, agency can add their own description and amount in Line 983, 984, and 985 if needed.
(20)	The Total adjustments amount is a read-only formulated field equal to the Depreciation amount plus the sum of (17) and (18) above.

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.

(21)	The Net cash provided (used) by operating activities is a read-only formulated field equal to the Operating income (loss) plus the Total adjustments (see step 20). This amount should equal Net cash provided by (used in) operating activities (see step 3). If the two amounts do not agree, an error message will appear at the top of the page. *Edit Check: "Error: SCO-533 Total net cash provided (used) by operating activities does not agree to the reconciliation of operating activities."*
(22)	Enter the fair market value at June 30 for any acquisitions under lease agreements entered into during the period July 1 through June 30. Note: This amount should not be included in Account 934, Proceeds from capital debt incurred, net of bond issuance costs.
(23)	Enter the fair market value at June 30 for any acquisitions under financed purchase agreements entered into during the period July 1 through June

REFERENCE	CONTENTS
	30. Note: This amount should not be included in Account 934, Proceeds from capital debt incurred, net of bond issuance costs.
(24)	Enter the realized gain (loss) on the disposal of capital assets.
(25)	Enter the fair market value at June 30 for any transfers of assets from(to) other state funds during the period July 1 through June 30.
(26)	Enter the increase (decrease) in fair value of investments during the period July 1 through June 30.
(27)	Enter the interest accreted on investments during the period July 1 through June 30.
(28)	Enter the interest accreted on long-term annuity prizes payable during the period July 1 through June 30.
(29)	If items from agency records do not apply to the noncash categories provided, agency can add their own description and amount in Line 997, 998, or 999 if needed.

Description	Account Number	Nearest T Current Year
Cash flows from operating activities:		
Cash received from sales and services	901	$0
Cash received from lottery sales	902	$0
Cash received from transactions with other funds	903	$0
Cash payments to suppliers for goods and services	904	$0
Cash payments for interfund services	905	$0
Cash payments to employees for services	906	$0
Cash payments for lottery prizes	907	$0
Cash payments for commissions and bonuses	908	$0
Cash receipts from unemployment taxes	909	$0
Cash receipts from unemployment grants	910	$0
Cash payments for unemployment benefits	911	$0
Cash receipts from prepaid tuition contract sales	912	$0
Cash payments for tuition	913	$0
Cash payments for tuition contract refunds	914	$0
Cash receipts from student loan principal	915	$0
Cash receipts from student loan interest	916	$0
Cash payments for student loans issued	917	$0
Cash payments for workers compensation	918	$0
Cash receipts from other operating activities	919	$0
Cash payments for other operating activities	920	$0
	921	$0
	922	$0
	923	$0
Net cash provided (used) by operating activities		$0

Cash flows from noncapital financing activities:		
Proceeds from revenue bonds and other borrowings	930	$0
Principal paid on revenue bonds and other borrowings	931	$0
Interest paid on revenue bonds and other borrowings	932	$0
Operating grants received	933	$0
Operating grants paid	934	$0
Transfers-in from other funds	935	$0
Transfers-out to other funds	936	$0
Grants refunded	937	$0
	938	$0
	939	$0
Net cash provided (used) by noncapital financing activities		$0

Cash flows from capital and related financing activities:		
Proceeds from capital debt incurred	940	$0
Acquisition and construction of capital assets	941	$0
Principal paid on capital debt	942	$0
Interest paid on capital debt	943	$0
Proceeds from the sale of capital assets	944	$0
	945	$0
	946	$0
	947	$0
Net cash provided (used) by capital and related financing activities		$0

Cash flows from investing activities:		
Purchase of investment securities	950	$0
Proceeds from sale and maturities of investment securities	951	$0
Cash paid to investment managers	952	$0
Cash paid for long-term annuity prizes payable	953	$0
Loan disbursements	954	$0
Loan repayments	955	$0
Interest and dividends on investments	956	$0
test3	957	$50
	958	$0
	959	$0
Net cash provided (used) by investing activities		$50

Net increase (decrease) in cash and cash equivalents	$50
Cash and cash equivalents at beginning of year	$9,246
Cash and cash equivalents at end of year	$9,296

Cash and Cash Equivalents per Trial Balance

Account No.	Account Name	Amount
101	Cash on Deposit with State Treasurer (including in-transit items)	$0
102	Locally-held Cash and Cash Equivalents	$0
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		$0

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)		$3,012
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation		$0
Provision for uncollectible accounts	961	$0
Amortization (accretion)	962	$0
(Interest income)	963	$0
Interest expense	964	$0
Miscellaneous (income) expense	965	$0
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	966	$0
(Increase) decrease in intergovernmental receivables	967	$0
(Increase) decrease in due from other funds	968	$0
(Increase) decrease in due from component units	969	$0
(Increase) decrease in loans and notes receivable	970	$0
(Increase) decrease in inventory	971	$0
(Increase) decrease in prepaid expenses	972	$0
(Increase) decrease in deferred outflows of resources	973	$0
Increase (decrease) in accounts payable and accrued liabilities	974	$0
Increase (decrease) in intergovernmental payables	975	$0
Increase (decrease) in due to other funds	976	$0
Increase (decrease) in due to component units	977	$0
Increase (decrease) in unearned revenues	978	$0
Increase (decrease) in net pension liability	979	$0
Increase (decrease) in OPEB liability	980	$0
Increase (decrease) in other liabilities	981	$0
Increase (decrease) in deferred inflows of resources	982	$0
	983	$0
	984	$0
	985	$0
Total adjustments		$0
Net cash provided (used) by operating activities		$3,012
Noncash investing, capital, and financing activities:		
Cost of capital asset acquisitions financed by capital leases	990	$0
Cost of capital asset acquisitions financed by installment purchases	991	$0
Gain (loss) on disposal of capital assets	992	$0
Transfer of assets from (to) other State funds	993	$0
Increase (decrease) in fair value of investments	994	$0
Interest accreted on investments	995	$0
Interest accreted on long-term annuity prizes payable	996	$0
	997	$0
	998	$0
Other - Test	999	$456

NONSHARED SAMS FUNDS CASH RECONCILIATION (SCO-534)

PURPOSE

The purpose of the Nonshared SAMS Funds Cash Reconciliation Form is to reconcile the fund balance per SAMS to the balance of cash on deposit with the Treasurer per agency records, both at the beginning and end of the fiscal year. All activities during the fiscal year which have not been recorded on SAMS must be identified on the SCO-534.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

A Nonshared SAMS Funds Cash Reconciliation must be prepared for each Treasury-held fund administered solely by the agency. Activity not recorded on SAMS is to be provided for the beginning (June 30, prior year, (PY)) and end (June 30, current year, (CY)) of the fiscal year. The SCO-534 should be prepared on the Comptroller's WEDGE system. All June 30, PY balances as well as all activity related to held transfers, held intergovernmental payments, and held warrants will be populated by the Comptroller's Office.

This form is critical since it provides the audit trail to SAMS from the information accumulated from the administering agency's records in the trial balances for nonshared funds. This form is used to reconcile items between SAMS and agency records at June 30, PY and June 30, CY and is used in the preparation of the statewide financial statements.

Descriptions of activities not recorded on SAMS are:

1. Cash on Hand - cash which has not been submitted to the Treasurer's clearing account at June 30 or has not yet been recorded in the Treasurer's clearing account at June 30.

2. Cash in Transit - cash in any of the following stages and is calculated through a reconciliation performed between the agency's records and SAMS:

- Cash in clearing - amounts in the Treasurer's clearing account at June 30.
  NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
- Clearing to agency - amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller.
- Agency to SAMS - deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

3. Vouchers in Transit - vouchers recorded on agency records which have not been recorded on SAMS. These vouchers are identified by the agency during the monthly reconciliation to the Appropriation Status Report (SB01). See Procedure 11.40.10.

4. Budgetary Refunds Per SG06 – The SG06 is sent to agencies with the year-end reporting package and provides budgetary refunds paid during the fiscal year. Budgetary refunds are segregated from the agency's normal expenditure account(s). To ensure the SCO-534 agrees with total revenues and expenditures reported on the Trial Balance (SCO-517), the budgetary refunds must be subtracted from receipts and disbursements in the "Budgetary Refunds Per SG06" section of the SCO-534. This information will be entered by the Comptroller's Office.

5. Rounding/Other - items that do not fit into categories 1 through 4 described above. The following appears frequently in the "Other" category.

   - *Prior Year Adjustments*
     Depending upon the nature of the item, the prior year adjustment will be recorded as either an addition or subtraction.

All amounts on this form should be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. The totals will be automatically calculated by the system.

INSTRUCTIONS

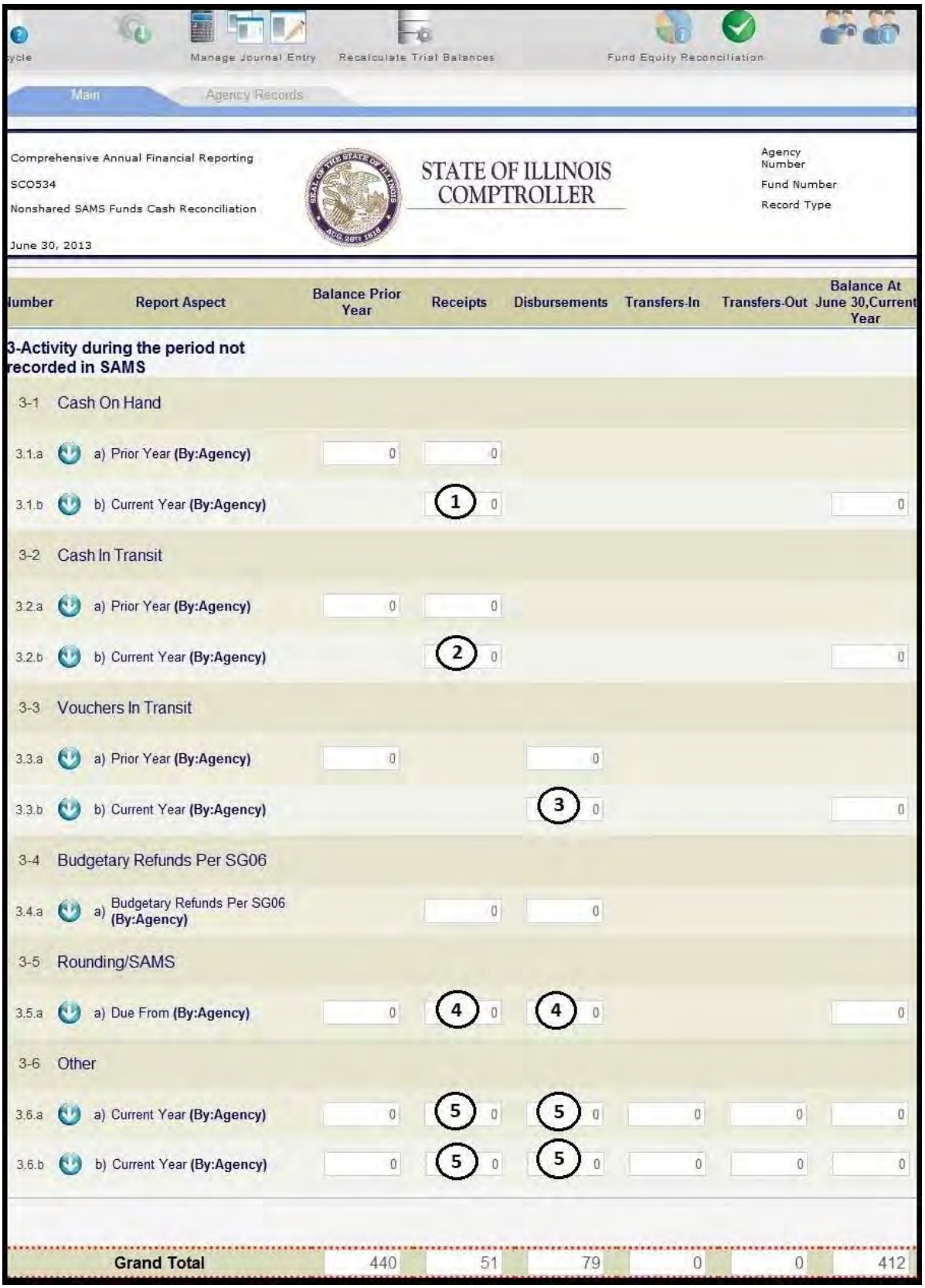
All amounts recorded on the Nonshared SAMS Funds Cash Reconciliation can be obtained from the monthly receipts and disbursements SAMS reconciliations performed by the agency. Vouchers in transit should be posted to the SCO-549.

CONTENTS

Refer to Exhibits 27.20.34-A-E.

REFERENCE	CONTENTS
NOTE	Information in Sections 1 and 2 of the form is read-only and will be entered by the Comptroller's Office during the initialization of the fiscal year.
(1)	Enter the amount of cash on hand as of June 30, current year, if applicable. This amount will be an addition in the receipts column.
(2)	Enter the amount of cash in transit as of June 30, current year, if applicable. This amount will be an addition in the receipts column.
(3)	Enter the amount of vouchers in transit as of June 30, current year, if applicable. This amount will be an addition in the disbursements column. (Note that vouchers in transit will need to be entered on the SCO-549 form as a debit to account 101.)
(4)	Enter any necessary rounding amounts to receipts or disbursements column to adjust the cash balance to actual.
(5)	Enter any other adjustments to receipts or disbursements, if applicable. These may include prior year adjustments. Depending on the nature of the item, the effect can be either an addition or a subtraction. After entering all applicable information on the "Main" tab, the form must be saved. Note: If you navigate away from the form without saving, your work will not be saved.
(6)	Click on the "Agency Records" tab.
(7)	Adjust agency records amounts, as necessary, to agree each section to its "Target Total." [Note: "Receipts" and "Transfers In" must be entered as a credit ("-") balance. "Disbursements" and "Transfers Out" should be entered as a debit ("+") balance.

REFERENCE	CONTENTS
(8)	If additional accounts are needed to properly record the cash activity, click on the "Add" button to select them. After entering all applicable information on the "Agency Records" tab, the form must be saved. Note: If you navigate away from the form without saving, your work will not be saved.
(9)	Click the "Publish Agency Records" icon on the horizontal ribbon to post to the trial balance. The amounts entered will be populated in the Agency Records column of the respective accounts.
(10)	Click "Ok" to acknowledge the informative message.

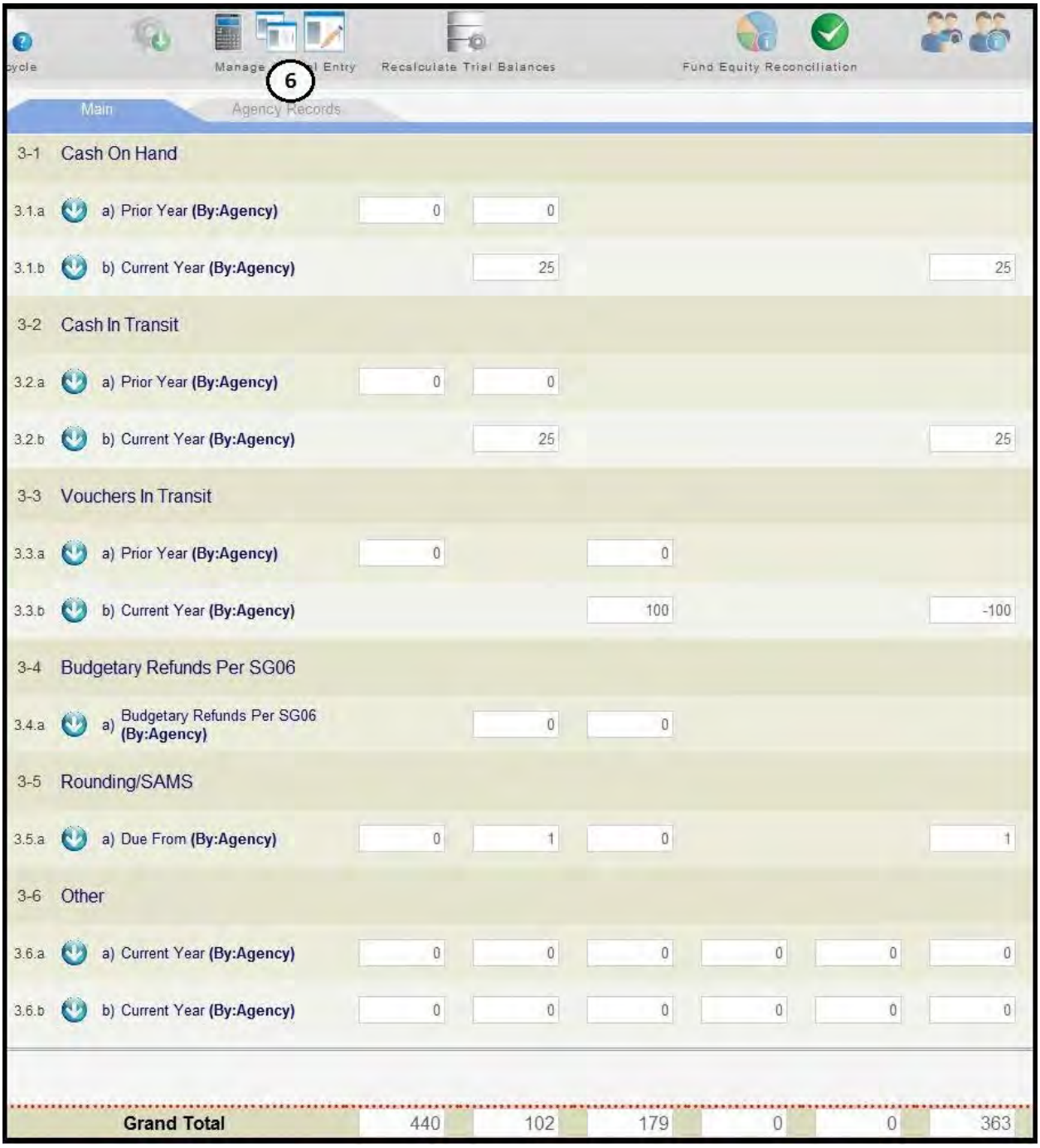


Comprehensive Annual Financial Reporting
SCO534
Nonshared SAMS Funds Cash Reconciliation
June 30, 2013

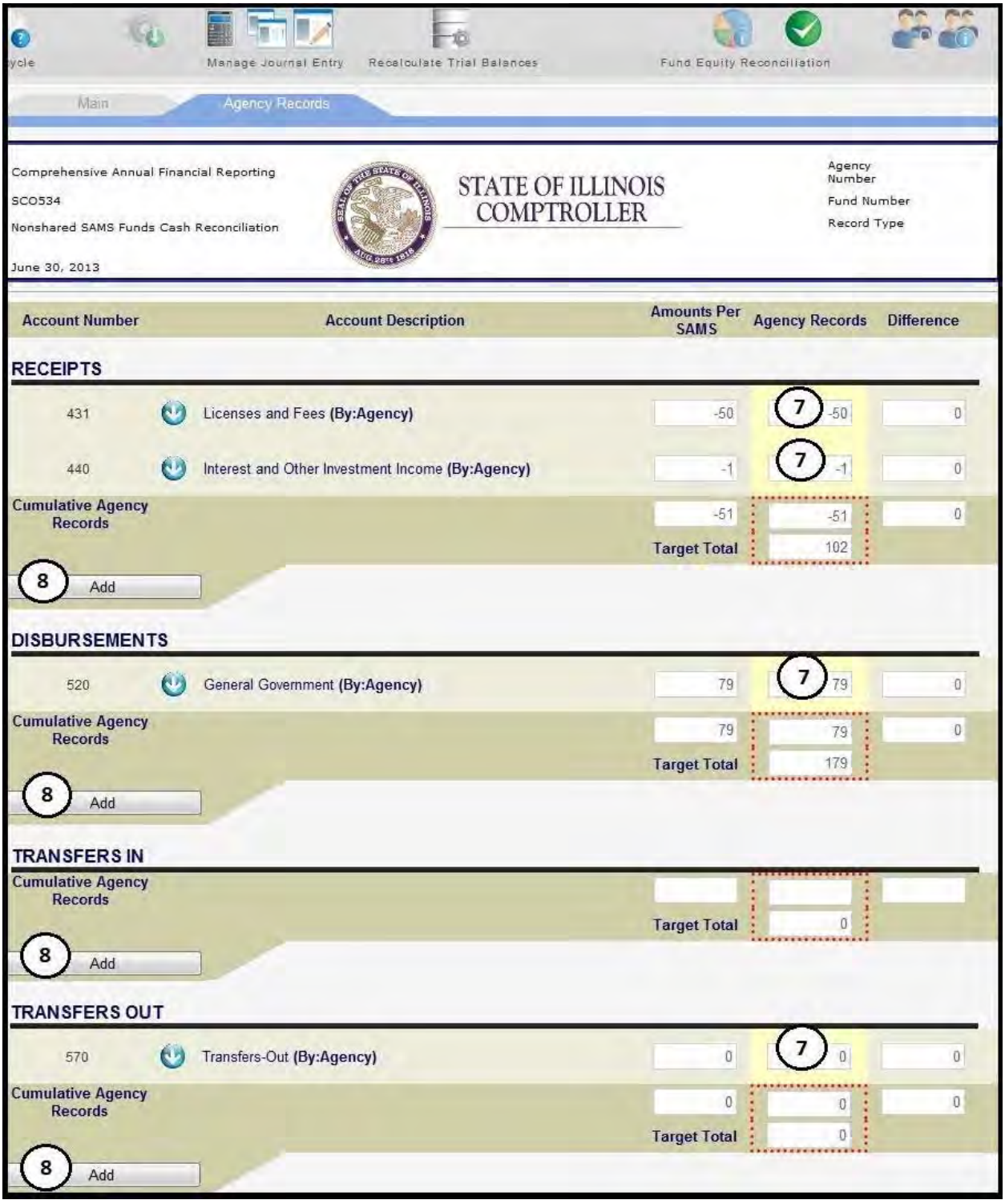
STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

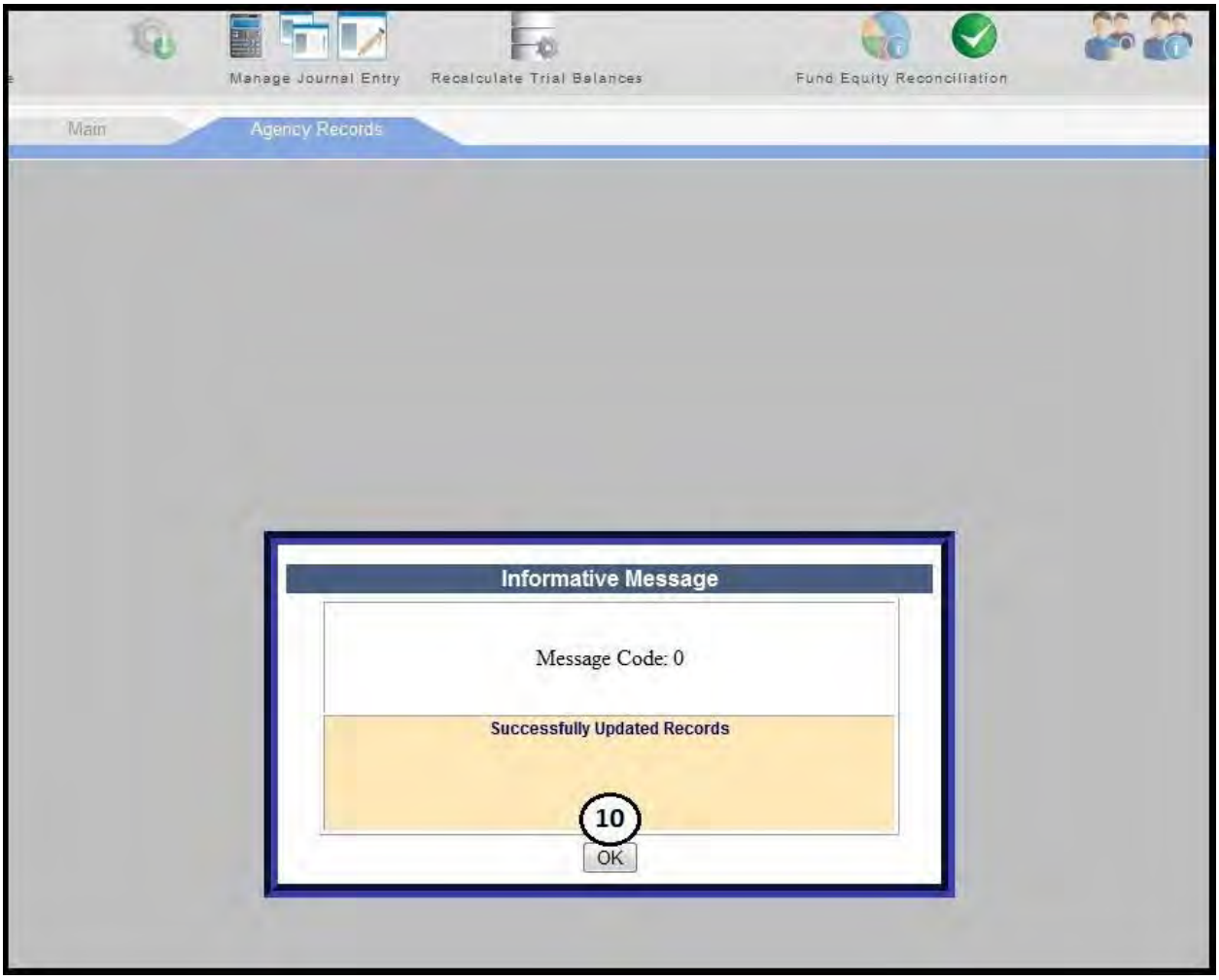
Number	Report Aspect	Balance Prior Year	Receipts	Disbursements	Transfers-In	Transfers-Out	Balance At June 30,Current Year
3-Activity during the period not recorded in SAMS							
3-1	Cash On Hand						
3.1.a	a) Prior Year **(By:Agency)**	0	0				
3.1.b	b) Current Year **(By:Agency)**		(1) 0				0
3-2	Cash In Transit						
3.2.a	a) Prior Year **(By:Agency)**	0	0				
3.2.b	b) Current Year **(By:Agency)**		(2) 0				0
3-3	Vouchers In Transit						
3.3.a	a) Prior Year **(By:Agency)**	0		0			
3.3.b	b) Current Year **(By:Agency)**			(3) 0			0
3-4	Budgetary Refunds Per SG06						
3.4.a	a) Budgetary Refunds Per SG06 **(By:Agency)**		0	0			
3-5	Rounding/SAMS						
3.5.a	a) Due From **(By:Agency)**	0	(4) 0	(4) 0			0
3-6	Other						
3.6.a	a) Current Year **(By:Agency)**	0	(5) 0	(5) 0	0	0	0
3.6.b	b) Current Year **(By:Agency)**	0	(5) 0	(5) 0	0	0	0
	Grand Total	440	51	79	0	0	412



3-1	Cash On Hand						
3.1.a	a) Prior Year **(By:Agency)**	0	0				
3.1.b	b) Current Year **(By:Agency)**		25				25
3-2	Cash In Transit						
3.2.a	a) Prior Year **(By:Agency)**	0	0				
3.2.b	b) Current Year **(By:Agency)**		25				25
3-3	Vouchers In Transit						
3.3.a	a) Prior Year **(By:Agency)**	0		0			
3.3.b	b) Current Year **(By:Agency)**			100			-100
3-4	Budgetary Refunds Per SG06						
3.4.a	a) Budgetary Refunds Per SG06 **(By:Agency)**		0	0			
3-5	Rounding/SAMS						
3.5.a	a) Due From **(By:Agency)**	0	1	0			1
3-6	Other						
3.6.a	a) Current Year **(By:Agency)**	0	0	0	0	0	0
3.6.b	b) Current Year **(By:Agency)**	0	0	0	0	0	0
	Grand Total	440	102	179	0	0	363


ycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Agency Records
Comprehensive Annual Financial Reporting
SCO534
Nonshared SAMS Funds Cash Reconciliation
June 30, 2013
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Account Number
Account Description
Amounts Per SAMS
Agency Records
Difference
RECEIPTS
431 Licenses and Fees (By:Agency) -50 7 -50 0
440 Interest and Other Investment Income (By:Agency) -1 7 -1 0
Cumulative Agency Records -51 -51 0
Target Total 102
8 Add
DISBURSEMENTS
520 General Government (By:Agency) 79 7 79 0
Cumulative Agency Records 79 79 0
Target Total 179
8 Add
TRANSFERS IN
Cumulative Agency Records
Target Total 0
8 Add
TRANSFERS OUT
570 Transfers-Out (By:Agency) 0 7 0 0
Cumulative Agency Records 0 0 0
Target Total 0
8 Add

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
RECEIPTS				
431	Licenses and Fees **(By:Agency)**	-50	-101	-51
440	Interest and Other Investment Income **(By:Agency)**	-1	-1	0
Cumulative Agency Records		-51	-102	-51
		Target Total	102	
Add				
DISBURSEMENTS				
520	General Government **(By:Agency)**	79	179	100
Cumulative Agency Records		79	179	100
		Target Total	179	
Add				
TRANSFERS IN				
Cumulative Agency Records				
		Target Total	0	
Add				
TRANSFERS OUT				
570	Transfers-Out **(By:Agency)**	0	0	0
Cumulative Agency Records		0	0	0
		Target Total	0	
Add				


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Agency Records
Informative Message
Message Code: 0
Successfully Updated Records
10
OK

PROPRIETARY FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-535)

PURPOSE

The purpose of the Proprietary Funds Schedule of Footnote Disclosure Information Form (Exhibit 27.20.35-A) is to collect certain footnote disclosure information to be reported in the State's Annual Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Proprietary Funds Schedule of Footnote Disclosure Information should be completed by all funds classified by the Comptroller's Office as enterprise or internal service funds. Refer to Summary of Agencies and Fund Classification (Procedure 27.50.10) to obtain fund classification.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. If more space is needed, attach additional pages clearly indicating to which section the attachment refers.

INSTRUCTIONS

The Leases-Lessee and Leases-Lessor, Financed Purchases, and Subscription-Based IT Arrangements (SBITAs) sections of the SCO-535 can be completed using the Comptroller's lease reports and/or agency records. The Certificates of Participation and Revenue Bonds Payable and Extraordinary, Special Items sections can be completed using agency records. Total future commitments for certificates of participation and revenue bonds reported by the agency should agree to the principal and interest outstanding reported in the confirmation of the State's Annual Report of Bonded Indebtedness and Long-Term Obligations.

CONTENTS

Refer to Exhibit 27.20.35-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the cost associated with leases for each category at June 30. These amounts should agree to amounts reported on Form SCO-538. Note: If lease costs are recorded, then amounts must be entered in (14) and (15).
(7)	Enter the cost associated with financed purchases for each category at June 30. Note: If financed purchases costs are recorded, then amounts must be entered in (16) and (17).
(8)	Enter the cost associated with SBITAs for each category at June 30. These amounts should agree to amounts reported on Form SCO-538. Note: if SBITA costs are recorded, then amounts must be entered in (XX) and (XX).
(9)	Sum all amounts reported in (6) and enter the result.
(10)	Sum all amounts reported in (7) and enter the result.
(11)	Sum all amounts reported in (8) and enter the result.
(12)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (6). This amount should equal the amount reported on Form SCO-538 for capital leases.

REFERENCE	CONTENTS
(13)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (7).
(14)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (8). This amount should equal the amount reported on Form SCO-538 for SBITAs.
(15)	Subtract (12) from (9) and enter the result.
(16)	Subtract (13) from (10) and enter the result.
(17)	Subtract (14) from (11)
(18)	Enter the principal portion of lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(19)	Enter the interest portion of lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(20)	Enter the principal portion of financed purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(21)	Enter the interest portion of financed purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(22)	Enter the principal portion of SBITAs due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(23)	Enter the interest portion of SBITAs due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(24)	Sum all amounts reported in (18) and enter the result.
(25)	Sum all amounts reported in (19) and enter the result.

REFERENCE	CONTENTS
(26)	Sum all amounts reported in (20) and enter the result. This amount should equal the amount reported in (41) on form SCO-540.
(27)	Sum all amounts reported in (21) and enter the result.
(28)	Sum all amounts reported in (22) and enter the result.
(29)	Sum all amounts reported in (23) and enter the result.
(30)	Enter the amount of executory costs related to leases reported in (24).
(31)	Subtract (30) from (24) and enter the result. This amount should equal the amount reported in (46a) on Form SCO-540.
(32)	Enter the amount in (31) representing sublease rentals.
(33)	Enter the amount of executory costs related to SBITAs reported in (28).
(34)	Subtract (33) from (28) and enter the result. This amount should equal the amount reported in (46b) on Form SCO-540.
(35)	Attach lessee disclosure requirements in accordance with GASB Statement No. 87- items listed 1-7 (paragraph 37) and SBITA disclosure requirements in accordance with GASB Statement No. 96 (paragraph 60). *(Financial statements or other supporting documentation, as necessary):* 1. A general description of lease/SBITA arrangements, including (1) the basis, terms, and conditions on which variable payments not included in the measurement of the lease/subscription liability are determined and (2) for leases, the existence, terms, and conditions of residual value guarantees provided by the lessee not included in the measurement of the lease liability. 2. The amount of outflows of resources recognized for variable payments not previously included in the measurement of lease/subscription liability. 3. The amount of outflows of resources recognized for variable payments not previously included in the measurement of lease/subscription

REFERENCE	CONTENTS
	liability. 4. Commitments under the leases/SBITAs before the commencement of the respective term. 5. The components of any loss associated with an impairment (the impairment loss and any related change in the lease/subscription liability) see GASB Statement No. 87, paragraph 34 and GASB Statement No. 96, paragraph 41. 6. Relevant disclosures for sublease transactions (paragraph 81), sale-leaseback transactions (paragraph 85), and lease-leaseback transactions (paragraph 87). 7. Information on any collateral pledged as security for a lease (if collateral is the asset underlying the lease, disclosure is N/A).
(36)	Attach lessor disclosure requirements in accordance with GASB Statement No. 87 (paragraphs 57-60). *(Component unit financial statements or other supporting documentation, as necessary).*
(37)	Attach PPP and APA disclosure requirements in accordance with GASB Statement No. 94 (paragraphs 35-36) *(Component unit financial statements or other supporting documentation, as necessary)*
(38)	Enter the principal portion of certificates of participation payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(39)	Enter the interest portion of certificates of participation in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(40)	Sum amounts reported in (38) and (39) and enter the result.
(41)	Enter the principal portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate. To report capital appreciation bonds, the total value of the bond at maturity (e.g., $5,000) should be reported as principal. Interest for capital appreciation bonds will be $-0- unless supplemental interest is paid.

REFERENCE	CONTENTS
(42)	Enter the interest portion of revenue bonds payable in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(43)	Sum amounts reported in (41) and (42) and enter the result.
(44)	Sum all amounts reported in (38) and enter the result. This amount should equal the amounts reported in report accounts 280 and 285 on the balance sheet and (25) on the SCO-540.
(45)	Sum all amounts reported in (39) and enter the result.
(46)	Sum all amounts reported in (40) and enter the result. This amount should also equal the sum of amounts reported in (44) and (45).
(47)	Sum all amounts reported in (41) and enter the result.
(48)	Sum all amounts reported in (42) and enter the result.
(49)	Sum all amounts reported in (43) and enter the result. This amount should also equal the sum of the amounts reported in (47) and (48).
(50)	Enter the unaccreted appreciation amount of the principal portion reported in (36). Unaccreted appreciation represents the difference in the maturity value of capital appreciation bonds and the accreted value as of the balance sheet date.
(51)	Subtract (50) from (47) and enter the result. This amount will equal the sum of report accounts 246 and 251 on the balance sheet and (9) on the SCO-540.
(52)	Enter the amount of current year principal payments on certificates of participation.
(53)	Enter the amount of current year cash basis interest payments on certificates of participation.

REFERENCE	CONTENTS
(54)	Enter the amount of unamortized premium at June 30 for certificates of participation.
(55)	Enter the amount of unamortized discount at June 30 for certificates of participation.
(56)	Enter the amount of current year principal payments on revenue bonds.
(57)	Enter the amount of current year cash basis interest payments on revenue bonds.
(58)	Enter the amount of unamortized premium at June 30 for revenue bonds.
(59)	Enter the amount of unamortized discount at June 30 for revenue bonds.
(60)	Attach documentation, including financial statement footnote disclosures, for all certificates of participation and revenue bonds issued subsequent to June 30th.
(61)	Attach a schedule of refunding bond requirements in accordance with GASB Statement No. 7. In addition, attach financial statement footnote disclosures related to refundings occurring during the current year for both certificates of participation and revenue bonds.
(62)	Attach the required segment disclosure information in accordance with GASB Statement No.34.
(63)	Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11. Required disclosure includes: 1) a general description of the demand bond program, 2) terms of any letters of credit or other standby liquidity agreements outstanding, 3) commitment fees to obtain the letters of credit, 4) any amounts drawn on the letters of credit as of the balance sheet date, 5) a description of the take-out agreement (expiration date, commitment fees to obtain the agreement, and terms of any new obligation under the take-out agreement), and 6) debt service requirements if the take-out agreement is exercised.

REFERENCE	CONTENTS
(64)	Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Statement No. 54.
(65)	Attach the required pledged revenue information in accordance with GASB Statement No. 48.
(66)	Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(67)	Enter the amount of extraordinary items.
(68)	Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in agency financial statements.
(69)	Enter the amount of special items.
(70)	Enter the purpose of each short-term debt issued and/or outstanding during the year. Short term debt must be reported even if it is no longer outstanding at the end of the year.
(71)	Enter the amount of each short-term debt outstanding at June 30, PY.
(72)	Enter current year additions to short term debt.
(73)	Enter current year deletions to short term debt.
(74)	Enter the sum of (71) and (72) less (73).
(75)	Sum all amounts reported in (71) and enter the result.
(76)	Sum all amounts reported in (72) and enter the result.
(77)	Sum all amounts reported in (73) and enter the result.

REFERENCE	CONTENTS
(78)	Sum all amounts reported in (74) and enter the result. This amount should equal the sum of (75) and (76) less (77). This amount should also be included in the amount of "Other liabilities" reported on the SCO-526 if the short-term debt is due to be repaid within the next year.

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund# _____

Amounts expressed in thousands

I. Leases-Lessee, Financed Purchases, and Subscription-Based IT Arrangements (SBITAs)

A. The State's assets under leases, financed purchases, and SBITAs included in capital assets as of June 30, were as follows:

	Leases	Financed Purchases	SBITAs
Land and land improvements	$	$	$
Buildings and building improvements			
Equipment			
Other			
Total Asset Cost			
Less: Accumulated Depreciation			
Net Book Value	$	$	$

B. Future minimum rental commitments for all non-cancelable leases, subleases, and financed purchases as of June 30, were as follows:

	Leases		Financed Purchases		SBITAs	
Year Ending June 30,	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
CY + 1	$	$	$	$	$	$
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
Total minimum payments						
Less: amount representing executory costs			Less: amount representing executory costs			
Present value of net minimum lease payments	$		Present value of net minimum SBITA payments		$	

Future sublease rentals $ _____

C. Attach lessee disclosure requirements in accordance with GASB Statement No. 87 (paragraph 37) and SBITA disclosure requirements in accordance with GASB Statement No. 96 (paragraph 60):

1. A general description of lease/SBITA arrangement, including (1) the basis, terms, and conditions on which variable payments not included in the measurement of the lease/subscription liability are determined and (2) for leases, the existence, terms, and conditions of residual value guarantees provided by the lessee not included in the measurement of the lease liability.
2. Amount of outflows of resources recognized for variable payments not previously included in the measurement of the lease/subscription liability.
3. Amount of outflows of resources recognized in the reporting period of other payments not previously included in the measurement of the lease/subscription liability (residual value guarantees, termination penalties).
4. Commitments under leases/SBITAs before the commencement of the respective term.
5. The component of any loss associated with impairment (the impairment loss and any related change in the lease/subscription liability, see paragraph 34 under GASB 87 and paragraph 41 under GASB 96).
6. Information on sublease transactions, sale-leaseback transactions, and lease-leaseback transactions.
7. Information on collateral pledged as security for a lease (if collateral is the asset underlying the lease, disclosure is N/A).

II. Leases-Lessor

Attach lessor disclosure requirements in accordance with GASB Statement No. 87 (paragraphs 57-60).
(Contact the Financial Reporting Department at the Office of Comptroller for any questions).

III. PPPs and APAs

Attach PPP and APA disclosure requirements in accordance with GASB Statement No. 94 (paragraph 35-36).
(Contact the Financial Reporting Department at the Office of Comptroller for any questions).

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Amounts expressed in thousands

IV. Certificates of Participation and Revenue Bonds Payable

A.

1) Future commitments for certificates of participation and revenue bonds payable as of June 30, were as follows

	Certificates of Participation			Revenue Bonds Payable		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**
CY + 1	$	$	$	$	$	$
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$	$	$		$	$
Less unaccreted appreciation				( )		
Total				$		

2) Current year principal payments	$	$
3) Current year interest payments	$	$
4) Unamortized premium at June 30	$	$
5) Unamortized discount at June 30	$ ( )	$ ( )

B. Subsequent bond issues (after June 30)

C. Attach refunding bond disclosure requirements according to GASB Statement No. 7.

D. Attach the required segment disclosure information in accordance with GASB Statement No. 34.

E. Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11.

F. Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Statement No. 54.

G. Attach the required pledged revenue disclosure information in accordance with GASB Statement No. 48.

V. Extraordinary, Special Items

A. Extraordinary items (as reported on the financial statements)
Description: _____ $ _____

B. Special items (as reported on the financial statements)
Description: _____ $ _____

VI. Short Term Debt

Purpose	**Balance June 30, PY**	**Additions**	**Deletions**	**Balance June 30, CY**
	$	$	$	$
Total	$	$	$	$

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20____(1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund# (5)

Amounts expressed in thousands

I. Leases-Lessee, Financed Purchases, and Subscription-Based IT Arrangements (SBITAs)

A. The State's assets under leases, financed purchases, and SBITAs included in capital assets as of June 30, were as follows:

	Leases	Financed Purchases	SBITAs
Land and land improvements	$ (6)	$ (7)	$ (8)
Buildings and building improvements			
Equipment			
Other			
Total Asset Cost	(9)	(10)	(11)
Less: Accumulated Depreciation	(12)	(13)	(14)
Net Book Value	$ (15)	$ (16)	$ (17)

B. Future minimum rental commitments for all non-cancelable leases, subleases, and financed purchases as of June 30, were as follows:

	Leases		Financed Purchases		SBITAs	
Year Ending June 30,	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
CY + 1	$ (18)	$ (19)	$ (20)	$ (21)	$ (22)	$ (23)
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
Total minimum payments	(24)	(25)	(26)	(27)	(28)	(29)
Less: amount representing executory costs	(30)		Less: amount representing executory costs		(33)	
Present value of net minimum lease payments	$ (31)		Present value of net minimum SBITA payments		$ (34)	
Future sublease rentals	$ (32)					

C. Attach lessee disclosure requirements in accordance with GASB Statement No. 87 (paragraph 37) and SBITA disclosure requirements in accordance with GASB Statement No. 96 (paragraph 60):

(35) A general description of lease/SBITA arrangement, including (1) the basis, terms, and conditions on which variable payments not included in the measurement of the lease/subscription liability are determined and (2) for leases, the existence, terms, and conditions of residual value guarantees provided by the lessee not included in the measurement of the lease liability.

2. Amount of outflows of resources recognized for variable payments not previously included in the measurement of the lease/subscription liability.

3. Amount of outflows of resources recognized in the reporting period of other payments not previously included in the measurement of the lease/subscription liability (residual value guarantees, termination penalties).

4. Commitments under leases/SBITAs before the commencement of the respective term.

5. The component of any loss associated with impairment (the impairment loss and any related change in the lease/subscription liability, see paragraph 34 under GASB 87 and paragraph 41 under GASB 96).

6. Information on sublease transactions, sale-leaseback transactions, and lease-leaseback transactions.

7. Information on collateral pledged as security for a lease (if collateral is the asset underlying the lease, disclosure is N/A).

II. Leases-Lessor

Attach lessor disclosure requirements in accordance with GASB Statement No. 87 (paragraphs 57-60).

(36) *Contact the Financial Reporting Department at the Office of Comptroller for any questions).*

III. PPPs and APAs

Attach PPP and APA disclosure requirements in accordance with GASB Statement No. 94 (paragraph 35-36).

(37) *Contact the Financial Reporting Department at the Office of Comptroller for any questions).*

State of Illinois
Proprietary Funds
Schedule of Footnote Disclosure Information
June 30, 20_____ (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Amounts expressed in thousands

IV. Certificates of Participation and Revenue Bonds Payable

A.

1) Future commitments for certificates of participation and revenue bonds payable as of June 30, were as follows

	Certificates of Participation			Revenue Bonds Payable		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**
CY + 1	$ (38)	(39)	(40)	(41)	$ (42)	$ (43)
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$ (44)	$ (45)	$ (46)	(47)	$ (48)	$ (49)
Less unaccreted appreciation				( ) (50)		
Total				$ (51)		

2) Current year principal payments	$ (52)		$ (56)
3) Current year interest payments	$ (53)		$ (57)
4) Unamortized premium at June 30	$ (54)		$ (58)
5) Unamortized discount at June 30	$ ( ) (55)		$ ( ) (59)

B. Subsequent bond issues (after June 30) (60)

C. Attach refunding bond disclosure requirements according to GASB Statement No. 7. (61)

D. Attach the required segment disclosure information in accordance with GASB Statement No. 34. (62)

E. Attach the required demand bond disclosure information in accordance with GASB Interpretation No. 1, paragraph 11. (63)

F. Attach the required derivative disclosure information in relation to debt instruments in accordance with GASB Statement No. 54. (64)

G. Attach the required pledged revenue disclosure information in accordance with GASB Statement No. 48. (65)

V. Extraordinary, Special Items

A. Extraordinary items (as reported on the financial statements)
Description: (66) $ (67)

B. Special items (as reported on the financial statements)
Description: (68) $ (69)

VI. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
(70)	$ (71)	$ (72)	$ (73)	$ (74)
Total	$ (75)	$ (76)	$ (77)	$ (78)

SAMS TO GAAP RECONCILIATION-CAPITAL ASSETS (SCO-537)

PURPOSE

The purpose of the SAMS to GAAP Reconciliation-Capital Assets Form (Exhibit 27.20.37-A) is to provide a detailed reconciliation between the SAMS form filed quarterly with the Comptroller's Office (Agency Report of State Property, C-15) and the GAAP form filed annually with the Comptroller's Office (Capital Asset Summary, SCO-538).

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The SAMS to GAAP Reconciliation-Capital Assets is to be completed by all agencies filing a manual SCO-538, Capital Asset Summary, including, Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. Agencies completing the SCO-538, Capital Asset Summary, in the WEDGE system are no longer required to submit this form.

All amounts on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

All differences between Form C-15, Agency Report of State Property, and Form SCO-538, Capital Asset Summary, should be reported and described in detail on this form. Any addition or subtraction adjustments should be explained in detail on the form.

CONTENTS

Refer to Exhibit 27.20.37-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.

REFERENCE	CONTENTS
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	If this form is being completed by a Component unit/University, place a checkmark next to Component Unit/University. For all other funds, enter the official fund name.
(5)	If reporting a Pension Trust Fund or Private Purpose Trust Fund (i.e., **not** a Governmental Fund), enter the four-digit Comptroller assigned fund number.
(6)	Enter the Total State Property from the Amount Reportable Column as reported on the June 30, current year (CY) Agency Report of State Property, Form C-15.
(7)	Enter the amount of accounts payable for capital assets for June 30, CY which is not included in the C-15 amount, but is included on the Capital Asset Summary, SCO-538.
(8)	Enter the amount (if applicable) for each capital asset category not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
(9)	List other additions, in detail, required to reconcile the C-15 to the SCO-538. Examples include discovery of equipment on hand at June 30, CY but not listed on agency records, equipment listed but requiring an increasing adjustment and other in-transit items discovered subsequent to filing the C-15.
(10)	Sum (7), (8) and (9). Enter the result.
(11)	Enter the amount of assets reported on the C-15 that are below the capitalization threshold set forth in Procedure 03.30.30 and, therefore, were not reported on the SCO-538.

REFERENCE	CONTENTS
(12)	Enter the Total Accumulated Depreciation amount from the Balance at June 30, CY column reported on the SCO-538. This amount should be equal to (25) on Form SCO-538.
(13)	List other subtractions, in detail, required to reconcile the C-15 to the SCO-538. Examples include discovery of a computer error overstating the value of equipment and lost, stolen or destroyed equipment that should have reduced agency records, but were discovered subsequent to filing the C-15.
(14)	Sum (11), (12) and (13). Enter the result.
(15)	Subtract (14) from the sum of (6) and (10). Enter the result. This amount must agree to the Capital Assets, Net-Balance at June 30, CY amount reported on the SCO-538. This amount should be equal to (27) on Form SCO-538.

State of Illinois
SAMS to GAAP Reconciliation
Capital Assets
June 30, 20____

Agency _____
Agency # _____

Pension Trust Fund_____ **Fund #** _____
Private Purpose Trust_____ **Fund #** _____
Component Unit/University_____

	Nearest Thousand
Total State Property from the Amount Reportable Column per "Agency Report of State Property, " C-15	$
Add:	
1. Accounts Payable at June 30, Current Year for Capital Assets not included above	
2. Infrastructure	
3. Infrastructure (Modified Approach)	
4. Nondepreciable Historical Treasures and Works of Art	
5. Depreciable Historical Treasures and Works of Art	
6. Leasehold Improvements	
7. Intangible Assets not included on Agency C-15	
Other: (Explain)	
1 _____	
2 _____	
3 _____	
Total Additions	
Subtract:	
1. Assets below Capitalization Threshold	
2. Accumulated Depreciation at June 30, Current Year for Capital Assets	
Other: (Explain)	
1 _____	
2 _____	
3 _____	
Total Subtractions	
Total Capital Assets per "Capital Asset Summary", SCO-538.	$

SCO-537

State of Illinois
SAMS to GAAP Reconciliation
Capital Assets
June 30, 20____ (1)

Agency _____ (2)
Agency # _____ (3)

Pension Trust Fund _____ (4) **Fund #** ____ (5)
Private Purpose Trust _____ (4) **Fund #** ____ (5)
Component Unit/University _____ (4)

	Nearest Thousand			
Total State Property from the Amount Reportable Column per "Agency Report of State Property, " C-15	$ (6)			
Add:				
1. Accounts Payable at June 30, Current Year for Capital Assets not included above	(7)			
2. Infrastructure	(8)			
3. Infrastructure (Modified Approach)				
4. Nondepreciable Historical Treasures and Works of Art				
5. Depreciable Historical Treasures and Works of Art				
6. Leasehold Improvements				
7. Intangible Assets not included on Agency C-15				
Other: (Explain)				
1 _____	(9)			
2 _____				
3 _____				
Total Additions	(10)			
Subtract:				
1. Assets below Capitalization Threshold	(11)			
2. Accumulated Depreciation at June 30, Current Year for Capital Assets	(12)			
Other: (Explain)				
1 _____	(13)			
2 _____				
3 _____				
Total Subtractions	(14)			
Total Capital Assets per "Capital Asset Summary", SCO-538.	$ (15)			

SCO-537

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/amortization. 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 leases and subscription-based information technology arrangements (SBITAs) and the related amortization 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/amortization methods. Refer to Capital Asset Reporting (Procedure 03.30.10).

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
- Leases
- Subscription-Based Information Technology Arrangements
- Intangible Assets

The State is also required to disclose information on certain items identified in the following:

- Impairment of capital assets - GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and For Insurance Recoveries,* provides guidance on accounting for impairment losses associated with permanent impairments of capital assets.
- Public-Private/Public-Public Partnerships (PPPs) (including Service Concession Arrangements) and Availability Payment Arrangements (APAs) - GASB Statement No. 94, *Public-Private/Public-Public Partnerships and Availability Payment Arrangements*, provides guidance on accounting for PPPs, in which a government contracts with an operator to provide public services by conveying the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period in an exchange or exchange-like transaction. Service concession arrangements fall under the PPP guidance. GASB Statement No. 94 also provides guidance on APAs, in which a government compensates an operator for services that might include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period in an exchange or exchange-like transaction.

All amounts reported on this form should be rounded to the nearest thousand. Where a row or column does not apply, leave it blank.

INSTRUCTIONS

All capital assets meeting the capitalization threshold as discussed in 03.30.20 must be included on this form. All of an agency's governmental funds' capital assets are to be combined and reported on one form within the Comptroller's WEDGE system. Each proprietary fund GAAP Package contains an individual SCO-538 form for completion within the Comptroller's WEDGE system.

A separate SCO-538 manual form should be submitted for each Pension Trust Fund, Private Purpose Trust Fund, Component Unit, and University and be accompanied by a completed SCO-537, SAMS to GAAP Reconciliation – Capital Assets. The SCO-538 should be completed first.

Additions to Capital Assets

Additions to capital assets include new purchases, new leases and SBITAs entered into during the current year, acquisitions related to prior years not previously reported, or property donated to the State. Lease and SBITA information is provided by the Comptroller's Office in connection with SCO-560 and SCO-560S using the Comptroller's lease system.

Additions to accumulated depreciation/amortization include current year depreciation expenses associated with the capital assets as predetermined by the original value and useful life using the straight-line depreciation method as prescribed by the Comptroller's Office in Chapter 3.30.40. The current year amortization expense for leases/SBITAs will be computed by the Comptroller's Office using the lease system.

Deletions from Capital Assets

Deletions include reductions to capital assets and unplanned terminations of lease or SBITA assets. Reductions include capital asset inventory adjustments and sales or retirements. Unplanned terminations of lease or SBITA assets are leases or SBITAs terminated at any time prior to the normal expiration of the specified term.

Deletions to accumulated depreciation/amortization include reductions to capital assets and terminations of lease or SBITA assets. Reductions include capital asset inventory adjustments and sales or retirements. Unplanned terminations of lease or SBITA assets are leases or SBITAs terminated at any time prior to the normal expiration of the specified term.

Transfers

Transfers are transactions involving a change in ownership of capital assets between agencies and/or funds. Total Capital Development Board (CDB) transfers for the year, including transfers-in-transit at fiscal year end, should be included in this column. Any amount of CDB transfers **not** capitalized should be included in the deletions column. CDB transfers-in-transit at fiscal year end must also be included as a reconciling item on the SAMS to GAAP Reconciliation tab of the SCO-538 form within the Comptroller's WEDGE system or on the SCO-537, SAMS to GAAP Reconciliation – Capital Assets.

Transfers within the accumulated depreciation/amortization section are transactions involving a change in ownership of capital assets between agencies and/or funds. The transferring agency must notify the receiving agency of the accumulated depreciation/amortization of a transferred asset at the time of the transfer.

When the lease or SBITA agreement is complete and ownership of the asset is acquired, that asset and related accumulated amortization must be transferred out of the lease or SBITA asset class and transferred into the appropriate class (e.g. equipment).

Corrections of prior year errors, deemed not material for restatement, can be recorded against additions or deletions as applicable. Material additions and deletions, corrections or prior year errors must be accompanied by an explanation.

Assets transferred to Central Management Services (CMS) for disposal or surplus should be recorded in the deletions column.

STANDARD JOURNAL ENTRIES

Capital outlays should be reclassified from the agency's designated expenditure function. For each fund listed in the capital outlays reconciliation section, "Expenditures Per SAMS" less “Non-capitalized Expenditures” plus "Other Capital Outlays" less "Leases" (the sum of (30) and (32) less (31) and (33)) is the amount to reclassify to the capital outlays expenditure account 550. This reclassification should then be posted on Form SCO-547. The Comptroller’s Office will post the portion of this reclassification related to leases or SBITAs from information captured in the Comptroller’s lease system.

NOTE: An entry in (35) requires capital outlays accounts payable to be disclosed on the SCO-549, and an adjusting journal entry to be made to the SCO-548.

Account Number	Account Name	Debit	Credit
550	Capital Outlays	XXX	
5XX	Expenditure (by account number)		XXX

To reclassify capital outlays at June 30 per the SCO-538.

CONTENTS – Manual Form

Refer to Exhibit 27.20.38-B

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter “O” if this is the original filing for the current fiscal year. Enter “R” if this is a replacement of a previous filing for the current fiscal year.
(5)	Enter the filing date (month/day/year) of the form.

REFERENCE	CONTENTS
(6)	If this form is being completed by a Component Unit/University, place a checkmark next to Component Unit/University. For Pension Trust Funds or Private Purpose Trust Funds, enter the official fund name.
(7)	If reporting for a Pension Trust Fund or a Private Purpose Trust fund, enter the four-digit Comptroller assigned fund number.
(8)	Enter the amount of Capital Assets not being depreciated/amortized for Balance at June 30, Prior Year (PY). This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(9)	Enter all additions to Capital Assets not being depreciated/amortized except for transfers-in as of June 30, current year (CY) for capital assets not being depreciated/amortized. Include lapse period capital outlay expenditures for July 1 through August 31, PY **not** recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included. Material additions must be explained in (28).
(10)	Enter all deletions to Capital Assets not being depreciated/amortized. Material deletions must be explained in (28).

NOTE: Corrections of prior year errors, deemed not material for restatement can be recorded against additions or deletions as applicable. An explanation must be provided in (28).

(11)	Enter the amount of net transfers associated with Capital Assets not being depreciated/amortized.
(12)	Subtract (10) from the sum of (8), (9), and (11) and enter the result.
(13)	For Capital Assets not being depreciated/amortized, add the amounts entered in each column of assets, and enter the result.
(14)	Enter the amount of Capital Assets being depreciated/amortized for Balance at June 30, PY. This information will be completed by the Comptroller's Office. This information can be obtained from the prior

REFERENCE	CONTENTS
	year's final SCO-538.
(15)	Enter all additions to Capital Assets being depreciated/amortized except for transfers in as of June 30, CY. Include lapse period capital outlay expenditures for July 1 through August 31, PY **not** recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included. Material additions must be explained in (28).
(16)	Enter all deletions to Capital Assets being depreciated/amortized. Material deletions must be explained in (28).

NOTE: Corrections of prior year errors, deemed not material for restatement can be recorded against additions or deletions as applicable. An explanation must be provided in (28).

(17)	Enter the amount of net transfers associated with Capital Assets being depreciated.
(18)	Subtract (16) from the sum of (14), (15) and (17) and enter the result.
(19)	For Capital Assets being depreciated/amortized, add the amounts entered in each column of assets, and enter the result.
(20)	Enter the amount associated with Accumulated Depreciation/Amortization for Balance at June 30, PY. This information will be completed by the Comptroller's Office. This information can be obtained from the prior year's final SCO-538.
(21)	Enter the addition amounts associated with Accumulated Depreciation/Amortization.
(22)	Enter the deletion amounts associated with Accumulated Depreciation/Amortization. Material deletions must be explained in (28).
(23)	Enter the amount of net transfers associated with Accumulated Depreciation/Amortization.

REFERENCE	CONTENTS
(24)	Subtract (22) from the sum of (20), (21) and (23) and enter the result.
(25)	For Accumulated Depreciation/Amortization, add the amounts entered in each column of accumulated depreciation/amortization, and enter the result.
(26)	For Total Capital Assets being depreciated/amortized, net, subtract the amounts entered in (25) from the amounts entered in (19), and enter the result.
(27)	For Capital Assets, Net, add the amounts entered in (13) to the amounts entered in (26), and enter the result.
(28)	Enter any information for additions, deletions, and/or net transfers requiring additional explanation.

If any additions are reported in (13), (19), (30), (33) or (34), the Capital Outlays Reconciliation Section must be completed. This section provides a reconciliation of capital outlay expenditures to total capital asset additions.

(29)	Enter the fund number of all funds administered by the agency with capital outlay expenditures. This information will be completed by the Comptroller's Office using information from the SCO-527 Report. If there are additional funds not reported on the SCO-527 with capital outlay expenditures, enter the fund number.
(30)	Enter the expenditures per SAMS. This information will be completed by the Comptroller's Office using information from the SCO-527 Report. Capital outlay expenditures from July 1, CY to June 30, CY will be included regardless of the budget year.
(31)	Enter the amount of noncapitalized expenditures reported in (30). This amount should equal expenditures for assets that are less than the capitalization thresholds (i.e., equipment less than $5,000).
(32)	Enter any other capital outlays not included in expenditures per SAMS. For

REFERENCE	CONTENTS
	example, in-transit items for nonshared funds, expenditures from locally-held funds, or capital assets not reported in the previous fiscal year. Capital outlay expenditures from July 1, CY to June 30, CY should be included regardless of the budget year. Provide the detail of other capital outlays expenditures in the explanation section (43).
(33)	Enter lease expenditures paid from the following detail object codes: 1394, 1395, 1396, 1397, 1398, all 1500's, 1687, 1750, all 6600's and all 7700's. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(34)	Enter the prior year capital outlay accounts payable from the prior year's Form SCO-538, for each fund. This information will be completed by the Comptroller's Office.
(35)	Enter the current year capital outlay accounts payable from Form SCO-549, for each fund. Include any amounts due to other funds for equipment purchases. Enter only amounts for capital assets meeting the capitalization threshold.
(36)	Subtract the sum of the amounts reported in (31), (33) and (34) from the sum of the amounts reported in (30), (32) and (35) and enter the result. NOTE: The amount reported in (36), plus any lease or SBITA additions per the Comptroller's Office instructions for each fund, should agree with account number 550, capital outlay expenditures per the fund's trial balance.
(37)	Sum all amounts entered in (36) and enter the result.
(38)	Enter the amount of capital assets acquired through leases obligations during the fiscal year. This information will be completed by the Comptroller's Office using the Comptroller's Office lease system.
(39)	Enter the amount of capital assets acquired through financed purchases during the fiscal year. This information will be completed by the

REFERENCE	CONTENTS
	Comptroller's Office using the Comptroller's Office lease system.
(40)	Enter the amount of capital assets acquired through SBITAs during the fiscal year. This information will be completed by the Comptroller's Office using the Comptroller's Office using the Comptroller's Office lease system.
(41)	Enter the fair market value of any noncash contributions received during the fiscal year.
(42)	Enter any other noncash additions received during the fiscal year. Provide a description of noncash additions received in the explanation section (43).
(43)	Add (37), (38), (39), (40), (41) and (42) and enter the result. This amount must agree to the sum of (13) and (19).
(44)	Provide an explanation for amounts reported in the Capital Outlays Reconciliation Section, as necessary. Note all amounts recorded as other capital outlays and other noncash additions should be explained in detail.

If any construction-in-progress is reported in the Capital Assets not being depreciated Section, the Components of Construction-in-Progress Section must be completed.

(45)	Enter the project name or a brief description of the construction project.
(46)	Enter the four-digit Comptroller assigned fund number. If this form is being completed for a proprietary fund, pension trust fund, private purpose trust fund or component unit, no fund number entry is necessary.
(47)	Enter the amount authorized for each project administered by the fund. Individually list only those projects over $10,000,000. Additional projects should be combined under "Other." This amount can be determined through review of the construction contract.
(48)	Enter the amount of all expenditures for the project through June 30, CY. This amount should agree to the project construction-in-progress balance.

REFERENCE	CONTENTS
(49)	Enter the amount committed at June 30, CY. This is the amount of unperformed contracts at June 30, CY.
(50)	Subtract (48) and (49) from (47) and enter the result.
(51)	Enter the amount of funds necessary to complete the project that have **not** been authorized/contracted.
(52)	For Construction in Progress, add the amounts entered in (47), (48), (49), (50) and (51), and enter the result.
(53)	Provide an explanation for amounts reported in the Components of Construction in Progress Section.
(54)	Enter the asset class from which the disposition(s) was made (e.g. Buildings and Building Improvements or Equipment).
(55)	Enter the proceeds from the sale(s) of the asset class.
(56)	Enter the original cost of the respective asset(s).
(57)	Enter the accumulated depreciation recorded to date for the respective asset(s).
(58)	Subtract (57) from (56) and enter the result.
(59)	Subtract (58) from (55) and enter the result. If (55) is greater than (58), the result is a gain and should be recorded as a positive number. If (55) is less than (58), the result is a loss and should be recorded in parenthesis.
(60)	Add the amounts entered in (55), (56), (57), (58) and (59), and enter the result. The amounts entered in (56), (57), and (58) should agree to the Deletions column on page 1 of this form.
(61)	Provide an explanation for amounts reported in the Disposition of Capital Assets Section.
(62)	Attach a description of non-capitalized collections of Works of Art and

REFERENCE	CONTENTS
	Historical Treasures. Also, include reasons why the collection is not capitalized. Refer to Procedure 03.30.30.
(63)	Enter the amount of additions to this collection received as donations during the year. This amount should be equal to the fair market value at the time of the donation. An entry must be made to record revenue and expense for the amount of the donation.
(64)	Check "Yes" or "No," as applicable, regarding Impairment of Capital Assets as defined by GASB Statement 42. If yes, attach calculation of impairment loss for any permanent impairment of capital assets with a carrying value of greater than $10 million. The calculation should detail the loss measurement used (restoration cost approach, service units approach, deflated depreciated replacement cost approach, or lower of cost or market) as appropriate for the type of impairment, the historic cost of the capital asset, the net value of the capital asset, and significant assumptions used in the calculation such as the estimated restoration cost, estimated replacement cost, estimated service units at time of purchase, estimated service units used, estimated service units to be used, or deflation factor, as appropriate.
(65)	Check "Yes" or "No," as applicable, regarding Service Concession Arrangements as defined by GASB Statement 94. If yes, attach supporting documentation for the arrangement(s) using the manual form SCO561-P.
(66)	Check "Yes" or "No," as applicable, regarding Private-Public/Public-Public Partnerships or Availability Payment Arrangements as defined by GASB Statement 94. If yes, attach supporting documentation for the arrangement(s) using the manual form SCO561-P.

CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.38-C

REFERENCE	CONTENTS
(1)	Under the section titled "Agency Wide Forms" click on the "SCO-538" form and click on the "Form Information" icon to open the form for editing.

CAPITAL ASSET SUMMARY

(2)	The Balance at June 30, Prior Year column contains read-only prepopulated fields with the asset balances from the previous year's form.
(3)	Enter all additions to Capital Assets not being depreciated/amortized except for transfers-in as of June 30, current year (CY) for capital assets not being depreciated/amortized. Include lapse period capital outlay expenditures for July 1 through August 31, PY **not** recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included. If additional "Other Intangible Assets" or "Other" asset categories are needed, enter the description and amount in the respective fields. Material additions must be explained in (17).
(4)	Enter all deletions to Capital Assets not being depreciated/amortized. Material deletions must be explained in (17).

NOTE: Corrections of prior year errors, deemed not material for restatement can be recorded against additions or deletions as applicable. An explanation must be provided in (17).

(5)	Enter the amount of net transfers associated with Capital Assets not being depreciated/amortized.
(6)	The Total Capital Assets not being depreciated/amortized fields are read-only formulated fields equal to the sum of the respective column for all assets not being depreciated/amortized.

REFERENCE	CONTENTS
(7)	Enter all additions to Capital Assets being depreciated/amortized except for transfers in as of June 30, CY. Include lapse period capital outlay expenditures for July 1 through August 31, PY **not** recorded as payables on the prior year SCO-549. Capital outlay payables reported on SCO-549, as of June 30, CY should also be included. If additional "Other Intangible Assets" or "Other" asset categories are needed, enter the description and amount in the respective fields. Material additions must be explained in (17).
(8)	Enter all deletions to Capital Assets being depreciated/amortized. Material deletions must be explained in (17).

NOTE: Corrections of prior year errors, deemed not material for restatement can be recorded against additions or deletions as applicable. An explanation must be provided in (17).

(9)	Enter the amount of net transfers associated with Capital Assets being depreciated/amortized
(10)	The Total Capital Assets being depreciated fields are read-only formulated fields equal to the sum of the respective column for all assets being depreciated.
(11)	Enter the addition amounts associated with Accumulated Depreciation/Amortization. If the "Other Intangible Asset" or if additional "Other" asset categories are reported under Capital Assets being depreciated/amortized, provide a description and amount for the corresponding depreciation/amortization expense.
(12)	Enter the deletion amounts associated with Accumulated Depreciation/Amortization. Material deletions must be explained in (17).
(13)	Enter the amount of net transfers associated with Accumulated Depreciation/Amortization.

REFERENCE	CONTENTS
(14)	The Total Accumulated Depreciation/Amortization fields are read-only formulated fields equal to the sum of the respective column for Accumulated Depreciation/Amortization.
(15)	The Total Capital Assets being depreciated/amortized, net fields are read-only formulated fields equal to the sum of (10) minus (14) for each respective column.
(16)	The Capital Assets, net fields are read-only formulated fields equal to the sum of (6) plus (15) for the respective column.
(17)	Enter any information for additions, deletions, and/or net transfers requiring additional explanation.
(18)	The Balance at June 30, Current Year are read-only formulated fields equal to the sum of the beginning balance, plus additions, minus deletions, plus/minus net transfers.
(19)	Click the drop-down box and choose “Yes” or “No” to answer the question regarding the disposition of capital assets.
(20)	Click the drop-down box and choose “Yes” or “No” to answer the question regarding the impairment of capital assets. If yes, submit to the Comptroller’s office the calculation of impairment loss for any permanent impairment of capital assets with a carrying value of greater than $10 million. The calculation should detail the loss measurement used (restoration cost approach, service units approach, deflated depreciated replacement cost approach, or lower of cost or market) as appropriate for the type of impairment, the historic cost of the capital asset, the net value of the capital asset, and significant assumptions used in the calculation such as the estimated restoration cost, estimated replacement cost, estimated service units at time of purchase, estimated service units used, estimated service units to be used, or deflation factor, as appropriate.

REFERENCE	CONTENTS
(21)	Click the drop-down box and choose "Yes" or "No" to answer the question regarding service concession arrangements. If yes, submit to the Comptroller's office the supporting documentation using the manual form SCO561-P.
(22)	Click the drop-down box and choose "Yes" or "No" to answer the question regarding public-private/public-public partnerships or availability payment arrangements If yes, submit to the Comptroller's office the supporting documentation using the manual form SCO561-P.

SAMS TO GAAP RECONCILIATION

(23)	Click on the "SAMS to GAAP Reconciliation" tab.
(24)	Enter the Total State Property from the Amount Reportable Column as reported on the June 30, current year (CY) Agency Report of State Property, Form C-15.
(25)	Enter the amount of accounts payable for capital assets for June 30, CY which is not included in the C-15 amount, but is included on the Capital Asset Summary, SCO-538.
(26)	Enter the amount (if applicable) of Infrastructure not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
(27)	Enter the amount (if applicable) of Historical Treasures and Works of Art not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
(28)	Enter the amount (if applicable) of Leasehold Improvements not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.

REFERENCE	CONTENTS
(29)	Enter the amount (if applicable) of Intangible Assets not included in the C-15 amount, but included in the Capital Asset Summary, SCO-538.
(30)	Enter the description and amount for other additions, required to reconcile the C-15 to the SCO-538.
(31)	Total Additions is a read-only formulated field equal to the sum of (25) through (30).
(32)	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.
(33)	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.
(34)	If additional adjustments are needed to reconcile the C-15 to the SCO538, enter the description and amount as needed.
(35)	Total Subtractions is a read-only formulated field equal to the sum of (32) through (34).
(36)	The Total Capital Assets per Capital Asset Summary is a read-only formulated field equal to (24) plus (31) minus (35). This amount must agree to (16) in the current year column on the Capital Assets Summary tab.

CAPITAL OUTLAYS

(37)	Click on the “Capital Outlays” tab.
(38)	Funds with Capital Outlay Expenditures will be pre-populated by IOC. If additional funds need to be reported, click on “Add Fund.”

REFERENCE	CONTENTS
(39)	Click on the Fund Number drop-down box and highlight the applicable field.
(40)	Click "Ok."
(41)	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.
(42)	Enter the amount of noncapitalized expenditures reported in (41). This amount should equal expenditures for assets that are less than the capitalization thresholds (i.e., equipment less than $5,000).
(43)	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).
(44)	The Less Leases fields will be pre-populated by the IOC for any applicable financed purchase based on the Comptroller's lease system.
(45)	The Less 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.
(46)	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.
(47)	The Total GAAP Capital Outlay Expenditures are read-only formulated fields equal to (41) minus (42) plus (43) minus (44) minus (45) plus (46) for each fund.

REFERENCE	CONTENTS
(48)	The Subtotal field is a read-only formulated field equal to the sum of the Total GAAP Capital Outlay Expenditures for each fund.
(49)	The Right-to-use assets acquired through leases will be pre-populated by the IOC based on the Comptroller's lease system.
(50)	The Capital Assets acquired through Financed Purchases field will be pre-populated by the IOC based on the Comptroller's lease system.
(51)	The Right-to-use assets acquired through Subscription based IT arrangements field will be pre-populated by the IOC based on the Comptroller's lease system.
(52)	Enter the fair market value of any noncash contributions received during the fiscal year.
(53)	Enter any other noncash additions received during the fiscal year. Provide a description of noncash additions received in the explanation section (54)
(54)	The Total Capital Additions field is a read-only formulated field equal to the sum of (48) through (52).
(55)	Provide an explanation for amounts reported in the Capital Outlays Reconciliation Section, as necessary. Note all amounts recorded as other capital outlays and other noncash additions should be explained in detail.

State of Illinois **Agency** _____

Capital Asset Summary **Transaction Code** _____ **Agency #** _____

June 30, 20_____ **Transaction Date** _____

Pension Trust Fund_____ Fund # _____

Private Purpose Trust_____ Fund # _____

Component Unit/University_____

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Net Transfers**	**Balance At June 30, Current Year**
Capital Assets not being depreciated/amortized:					
Land and Land Improvements	$	$	$	$	$
Infrastructure (modified approach)					
Nondepreciable Historical Treasures and Works of Art					
Construction in Progress					
Internally Generated Intangible Assets in Development					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets_____					
Total Capital Assets not being depreciated/amortized					
Capital Assets being depreciated/amortized:					
Site Improvements					
Buildings and Building Improvements					
Leases-Buildings					
Equipment					
Leases-Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Non-Internally Generated Software					
Internally Generated Software					
Subscription Based IT Arrangements					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets_____					
Total Capital Assets being depreciated/amortized					
Less Accumulated Depreciation/Amortization for:					
Site Improvements					
Buildings and Building Improvements					
Leases- Buildings					
Equipment					
Leases- Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Non-Internally Generated Software					
Internally Generated Software					
Subscription Based IT Arrangements					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets_____					
Total Accumulated Depreciation/Amortization					
Total Capital Assets being depreciated, net					
Capital Assets, Net	$	$	$	$	$

Explanations:

State of Illinois **Agency** _____

Capital Asset Summary **Trans Code** _____ **Agency #**_____

June 30, 20_____ **Trans Date** _____

Capital Outlays Reconciliation — **Nearest Thousand**

Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Leases	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
1.		$	$	$	$	$	$
2.							
3.							
4.							

Subtotal	
Capital assets acquired through leases	
Capital assets acquired through financed purchases	
Capital assets acquired through subscription-based information technology arrangements	
Noncash contributions	
Other additions	
Total Capital additions	$

Explanations:

Components of Construction in Progress and Internally Generated Intangible Assets in Development — **Nearest Thousand**

Project	Fund Number	Project Authorization	Expended Through June 30	Committed at June 30	Available Authorization	Required Future Financing
1.		$	$	$	$	$
2.						
3.						
Other: (Less than $10,000)						
Total		$	$	$	$	$

Explanations:

Disposition of Capital Assets — **Nearest Thousand**

Disposals	Proceeds	Original Cost	Accumulated Depreciation	Net Book Value	Gain (Loss)
1.	$	$	$	$	$
2.					
3.					
Total	$	$	$	$	$

Explanations:

Non-capitalized Collections of Works of Art & Historical Treasures

1. Attach description of the collection and the reasons for not capitalizing as an asset.
2. Amount donated during current fiscal year. $_____

Impairment of Capital Assets

1. Were there any impairments on capital assets with a carrying value of greater than $10 million
   If yes, attach calculation of impairment loss and applicable disclosures. Yes_____ No_____

Service Concession Arrangements

1. Did the agency enter into any Service Concession Arrangements as defined by GASB 94 that resulted in revenues in excess of $1 million? If yes, please attach supporting documentation for the arrangement(s) using the SCO-561-P. Yes_____ No_____

Public-Private/Public-Public Partnerships and Availability Payment Arrangements

1. Did the agency enter into any Public-Private/Public-Public Partnerships or Availability Payment Arrangements as defined by GASB 94 that resulted in revenues in excess of $1 million? If yes, please attach supporting documentation for the arrangement(s) using the SCO-561-P. Yes_____ No_____

State of Illinois — **Agency** (2)

Capital Asset Summary — **Transaction Code** (4) — **Agency #** (3)

June 30, 20__(1)__ — **Transaction Date** (5)

Pension Trust Fund_(6)_ **Fund #** _(7)_

Private Purpose Trust_____ **Fund #** _____

Component Unit/University_____

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Net Transfers**	**Balance At June 30, Current Year**
Capital Assets not being depreciated:					
Land and Land Improvements	$ (8)	$ (9)	$ (10)	$ (11)	$ (12)
Infrastructure (modified approach)					
Nondepreciable Historical Treasures and Works of Art					
Construction in Progress					
Internally Generated Intangible Assets in Development					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets_____					
Total Capital Assets not being depreciated	(13)	(13)	(13)	(13)	(13)
Capital Assets being depreciated:					
Site Improvements	(14)	(15)	(16)	(17)	(18)
Buildings and Building Improvements					
Leases-Buildings					
Equipment					
Leases-Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Non-Internally Generated Software					
Internally Generated Software					
Subscription Based IT Arrangements					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets_____					
Total Capital Assets being depreciated	(19)	(19)	(19)	(19)	(19)
Less Accumulated Depreciation for:					
Site Improvements	(20)	(21)	(22)	(23)	(24)
Buildings and Building Improvements					
Leases- Buildings					
Equipment					
Leases- Equipment					
Infrastructure					
Depreciable Historical Treasures and Works of Art					
Non-Internally Generated Software					
Internally Generated Software					
Subscription Based IT Arrangements					
Easements/Rights of Way/Water-Timber-Mineral Rights					
Other Intangible Assets_____					
Total Accumulated Depreciation	(25)	(25)	(25)	(25)	(25)
Total Capital Assets being depreciated, net	(26)	(26)	(26)	(26)	(26)
Capital Assets, Net	$ (27)	$ (27)	$ (27)	$ (27)	$ (27)

Explanations: (28)

State of Illinois **Agency** (2)

Capital Asset Summary **Trans Code** (4) **Agency #** (3)

June 30, 20_____ (1) **Trans Date** (5)

Capital Outlays Reconciliation — **Nearest Thousand**

	Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Leases	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
1.	(29)	(30)	$ (31)	$ (32)	$ (33)	$ (34)	$ (35)	$ (36)
2.								
3.								
4.								

Subtotal	(37)
Capital assets acquired through leases	(38)
Capital assets acquired through financed purchases	(39)
Capital assets acquired through subscription-based information technology arrangements	(40)
Noncash contributions	(41)
Other additions	(42)
Total Capital additions	$ (43)

Explanations: (44)

Components of Construction in Progress and Internally Generated Intangible Assets in Development — **Nearest Thousand**

	Project	Fund Number	Project Authorization	Expended Through June 30	Committed at June 30	Available Authorization	Required Future Financing
1.	(45)	(46)	$ (47)	$ (48)	$ (49)	$ (50)	$ (51)
2.							
3.							
Other: (Less than $10,000)							
Total			$ (52)	$ (52)	$ (52)	$ (52)	$ (52)

Explanations: (53)

Disposition of Capital Assets — **Nearest Thousand**

	Disposals	Proceeds	Original Cost	Accumulated Depreciation	Net Book Value	Gain (Loss)
1.	(54)	$ (55)	$ (56)	$ (57)	$ (58)	$ (59)
2.						
3.						
Total		$ (60)	$ (60)	$ (60)	$ (60)	$ (60)

Explanations: (61)

Non-capitalized collections of works of Art & Historical Treasures

1. Attach description of the collection and the reasons for not capitalizing as an asset. (62)
2. Amount donated during current fiscal year. $ (63)

Impairment of Capital Assets

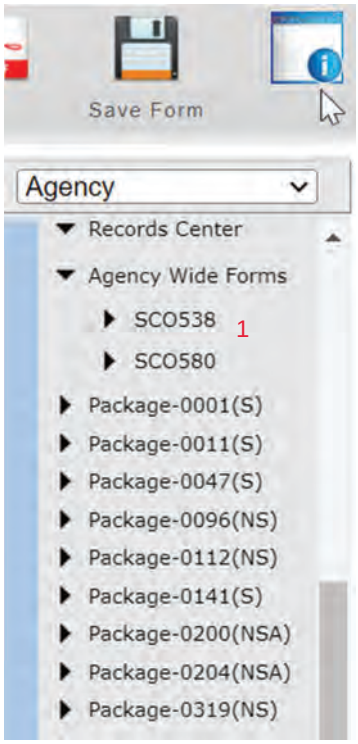
1. Were there any impairments on capital assets with a carrying value of greater than $10 million If yes, attach calculation of impairment loss and applicable disclosures. Yes (64) No_____

Service Concession Arrangements

1. Did the agency enter into any Service Concession Arrangements as defined by GASB 94 that resulted in revenues in excess of $1 million? If yes, please attach supporting documentation for the arrangement(s) using the SCO-561-P. (65) Yes_____ No_____

Public-Private/Public-Public Partnerships and Availability Payment Arrangements

1. Did the agency enter into any Public-Private/Public-Public Partnerships or Availability Payment Arrangements as defined by GASB 94 that resulted in revenues in excess of $1 million? If yes, please attach supporting documentation for the arrangement(s) using the SCO-561-P. Yes (66) No_____



Capital Assets Summary | SAMS to GAAP Reconciliation | Capital Outlays

Comprehensive Annual Financial Reporting
SCO538
Capital Asset Summary – Governmental Funds
June 30, 2023

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 360
Fund Number 9999
Record Type Agency

Capital Asset Summary — Nearest Thousand

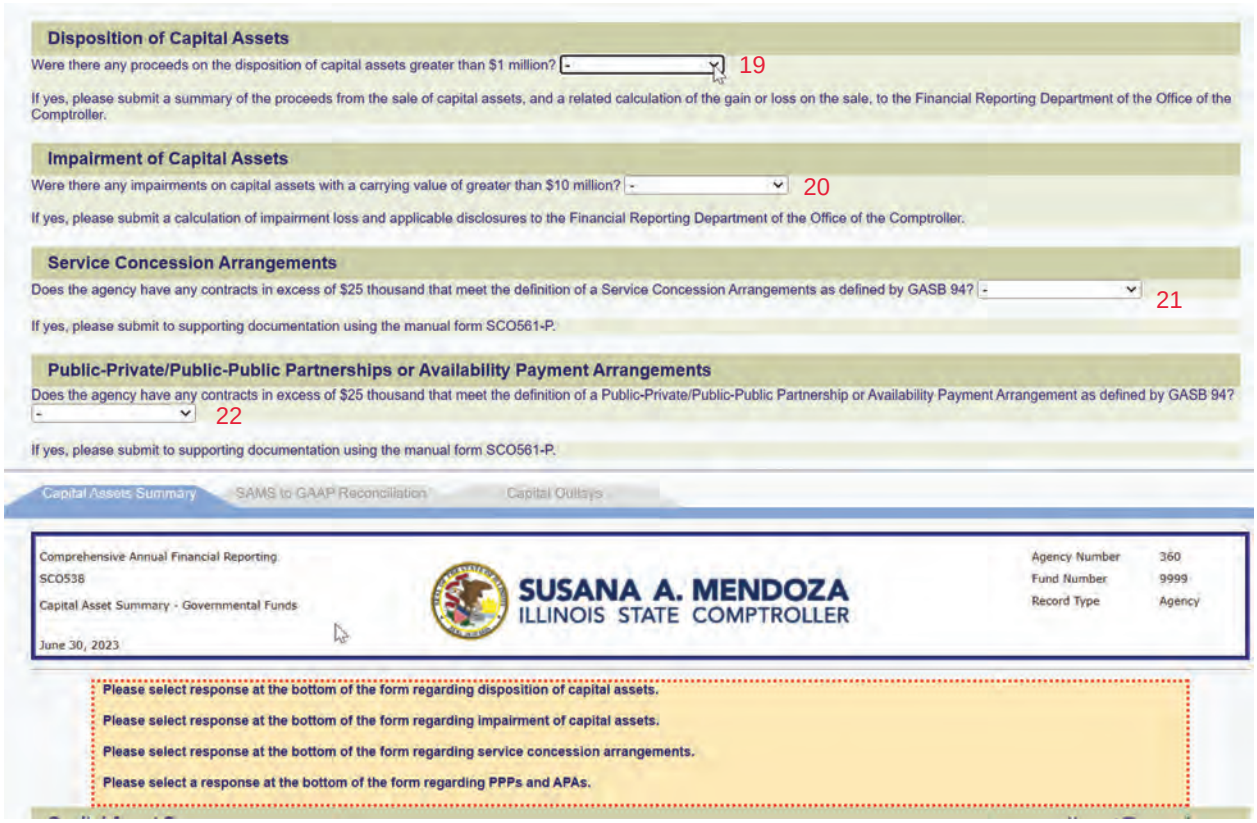
	Balance at June 30, Prior Year (2)	Additions	Deletions (3)	Net Transfers (4)	Balance at June 30, Current Year (5) (18)
Capital Assets not being depreciated/amortized:					
Land and Land Improvements	$0	$0	$0	$0	$0
Nondepreciable Historical Treasures and Works of Art	$0	$0	$0	$0	$0
Construction in Progress	$0	$500	$27	-$75	$398
Internally Generated Intangible Assets in Development	$3,500	$0	$0	$0	$3,500
Easements/Rights of Way/Water-Timber-Mineral Rights	$0	$0	$0	$0	$0
Other (provide description): (3)	$0	$0	$0	$0	$0
Other (provide description): (3)	$0	$0	$0	$0	$0
Total Capital Assets not being depreciated/amortized (6)	$3,500	$500	$27	-$75	$3,898

Capital Assets being depreciated/amortized:					18
Site Improvements	$0	$0	$0	$0	$0
Buildings and Building Improvements	$0	$0	$0	$0	$0
Leases-Buildings	$5,883	$0	$0	$0	$5,883
Equipment	$4,643	$0	$0	$75 9	$4,718
Leases-Equipment	$101	$50	7 $10	8 $0	$141
Infrastructure	$0	$0	$0	$0	$0
Depreciable Historical Treasures and Works of Art	$0	$0	$0	$0	$0
Non-Internally Generated Software	$0	$0	$0	$0	$0
Internally Generated Software	$0	$0	$0	$0	$0
Subscription Based IT Arrangements	$0	$100	$15	$0	$85
Easements/Rights of Way/Water-Timber-Mineral Rights	$0	$0	$0	$0	$0
Other (provide description): 7	$0	$0	$0	$0	$0
Other (provide description):	$0	$0	$0	$0	$0
Total Capital Assets being depreciated/amortized 10	$10,627	$150	$25	$75	$10,827

Less Accumulated Depreciation/Amortization for:					
Site Improvements	$0	$0	$0	$0	$0
Buildings and Building Improvements	$0	$0	$0	$0	$0
Leases-Buildings	$897	$70	11 $0	$0	$967
Equipment	$3,869	$200	$0	$0	$4,069
Leases-Equipment	$30	$0	$10	12 $0	13 $20
Infrastructure	$0	$0	$0	$0	$0
Depreciable Historical Treasures and Works of Art	$0	$0	$0	$0	$0
Non-Internally Generated Software	$0	$0	$0	$0	$0
Internally Generated Software	$0	$0	$0	$0	$0
Subscription Based IT Arrangements	$0	$30	$15	$0	$15
Easements/Rights of Way/Water-Timber-Mineral Rights	$0	$0	$0	$0	$0
Other (provide description): 11	$0	$0	$0	$0	$0
Other (provide description):	$0	$0	$0	$0	$0
Total Accumulated Depreciation/Amortization 14	$4,796	$300	$25	$0	$5,071
Total Capital Assets being depreciated, net 15	$5,831	-$150	$0	$75	$5,756
Capital Assets, Net 16	$9,331	$350	$27	$0	$9,654

Explanations: (please provide explanation for any negative amounts entered above):

0 17


Disposition of Capital Assets
Were there any proceeds on the disposition of capital assets greater than $1 million? -
19
If yes, please submit a summary of the proceeds from the sale of capital assets, and a related calculation of the gain or loss on the sale, to the Financial Reporting Department of the Office of the Comptroller.
Impairment of Capital Assets
Were there any impairments on capital assets with a carrying value of greater than $10 million? -
20
If yes, please submit a calculation of impairment loss and applicable disclosures to the Financial Reporting Department of the Office of the Comptroller.
Service Concession Arrangements
Does the agency have any contracts in excess of $25 thousand that meet the definition of a Service Concession Arrangements as defined by GASB 94? -
21
If yes, please submit to supporting documentation using the manual form SCO561-P.
Public-Private/Public-Public Partnerships or Availability Payment Arrangements
Does the agency have any contracts in excess of $25 thousand that meet the definition of a Public-Private/Public-Public Partnership or Availability Payment Arrangement as defined by GASB 94?
-
22
If yes, please submit to supporting documentation using the manual form SCO561-P.
Capital Assets Summary
SAMS to GAAP Reconciliation
Capital Outlays
Comprehensive Annual Financial Reporting
SCO538
Capital Asset Summary - Governmental Funds
June 30, 2023
SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER
Agency Number 360
Fund Number 9999
Record Type Agency
Please select response at the bottom of the form regarding disposition of capital assets.
Please select response at the bottom of the form regarding impairment of capital assets.
Please select response at the bottom of the form regarding service concession arrangements.
Please select a response at the bottom of the form regarding PPPs and APAs.

Capital Assets Summary | SAMS to GAAP Reconciliation | Capital Outlays

23

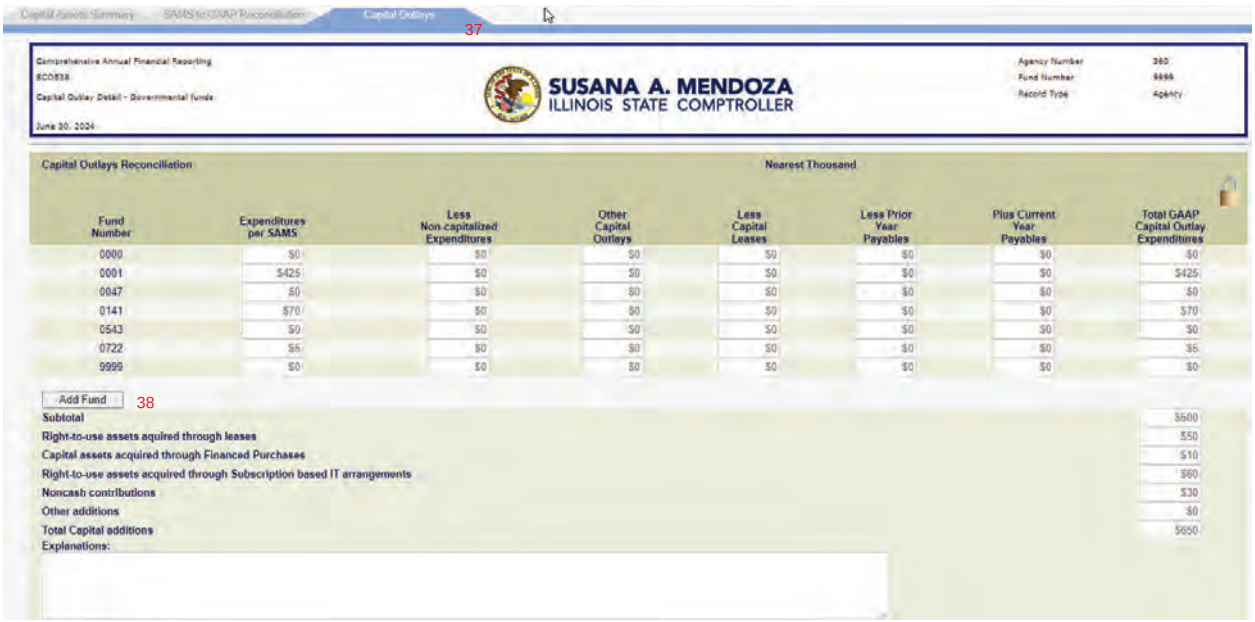
Comprehensive Annual Financial Reporting
SCO538
Capital Asset Reconciliations - Governmental funds
June 30, 2023

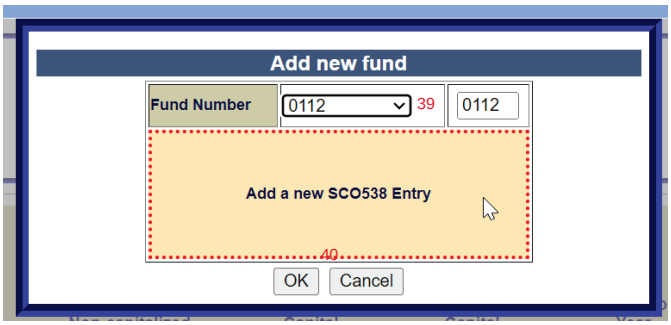
SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

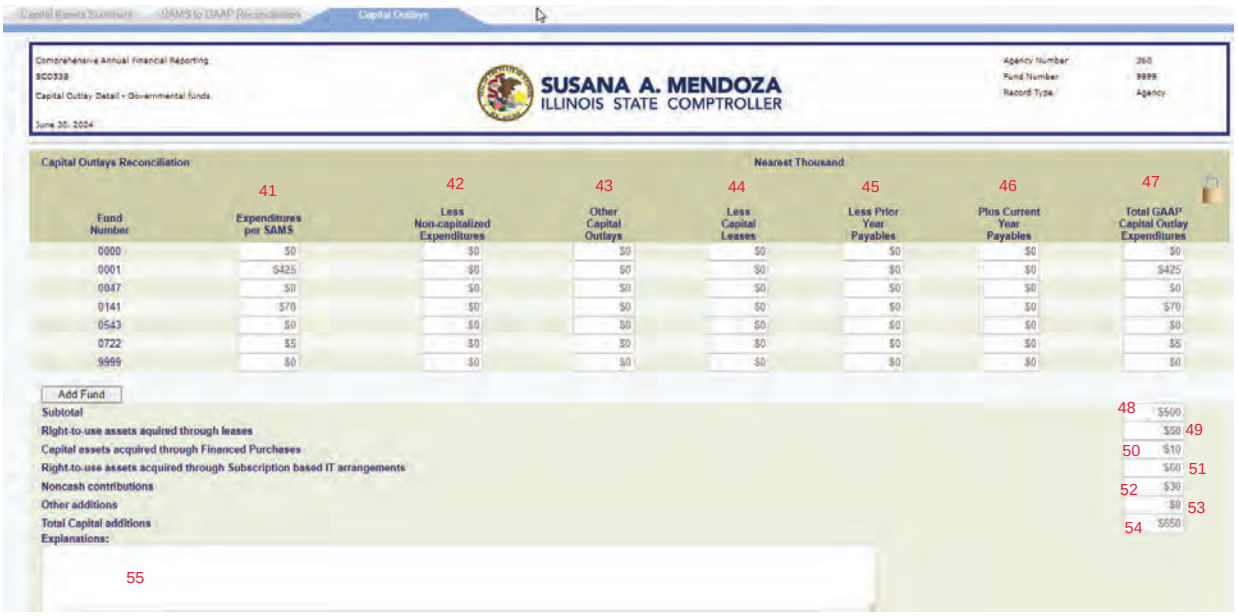
Agency Number 360
Fund Number 9999
Record Type Agency

SAMS to GAAP Reconciliation

			Nearest Thousand
	Total State Property from the Amount Reportable Column per "Agency Report of State Property, " C-15	24	$10,999
	Add amounts not included on submitted C-15		
1	Accounts Payable at June 30, Current Year for Capital Assets not included above	25	$0
2	Infrastructure	26	$0
3	Historical Treasures and Works of Art	27	$0
4	Leasehold Improvements	28	$0
5	Intangible Assets	29	$0
6	Others Leases 30	30	$141
7	Others Internally Generated Intangible Assets in Development 30	30	$3,500
8	Others SBITA 30	30	$85
	Total Additions	31	$3,726
	Subtract:		
1	Assets below Capitalization Threshold	32	$0
2	Accumulated Depreciation at June 30, Current Year	33	$5,071
3	Others 34	34	$0
4	Others 34	34	$0
5	Others 34	34	$0
	Total Subtractions	35	$5,071
	Total Capital Assets per Capital Asset Summary	36	$9,654


Capital Assets Summary
SAMS to GAAP Reconciliation
Capital Outlays
37
Comprehensive Annual Financial Reporting
SCO538
Capital Outlay Detail - Governmental funds
June 30, 2024
SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER
Agency Number 360
Fund Number 9999
Record Type Agency
Capital Outlays Reconciliation
Nearest Thousand
Fund Number
Expenditures per SAMS
Less Non-capitalized Expenditures
Other Capital Outlays
Less Capital Leases
Less Prior Year Payables
Plus Current Year Payables
Total GAAP Capital Outlay Expenditures
0000 $0 $0 $0 $0 $0 $0 $0
0001 $425 $0 $0 $0 $0 $0 $425
0047 $0 $0 $0 $0 $0 $0 $0
0141 $70 $0 $0 $0 $0 $0 $70
0543 $0 $0 $0 $0 $0 $0 $0
0722 $5 $0 $0 $0 $0 $0 $5
9999 $0 $0 $0 $0 $0 $0 $0
Add Fund
38
Subtotal $500
Right-to-use assets aquired through leases $50
Capital assets acquired through Financed Purchases $10
Right-to-use assets acquired through Subscription based IT arrangements $60
Noncash contributions $30
Other additions $0
Total Capital additions $650
Explanations:


Add new fund
Fund Number
0112
39
0112
Add a new SCO538 Entry
40
OK
Cancel



Capital Assets Summary | SAMS to GAAP Reconciliation | Capital Outlays

Comprehensive Annual Financial Reporting
SCO538
Capital Outlay Detail - Governmental funds
June 30, 2024

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 360
Fund Number 9999
Record Type Agency

Capital Outlays Reconciliation — Nearest Thousand

Fund Number	41 Expenditures per SAMS	42 Less Non-capitalized Expenditures	43 Other Capital Outlays	44 Less Capital Leases	45 Less Prior Year Payables	46 Plus Current Year Payables	47 Total GAAP Capital Outlay Expenditures
0000	$0	$0	$0	$0	$0	$0	$0
0001	$425	$0	$0	$0	$0	$0	$425
0047	$0	$0	$0	$0	$0	$0	$0
0141	$70	$0	$0	$0	$0	$0	$70
0543	$0	$0	$0	$0	$0	$0	$0
0722	$5	$0	$0	$0	$0	$0	$5
9999	$0	$0	$0	$0	$0	$0	$0

Add Fund

Subtotal	48	$500
Right-to-use assets aquired through leases	49	$50
Capital assets acquired through Financed Purchases	50	$10
Right-to-use assets acquired through Subscription based IT arrangements	51	$60
Noncash contributions	52	$30
Other additions	53	$0
Total Capital additions	54	$650

Explanations: 55

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	Leases Payable and Financed Purchases, Long Term	XXX	
260	Leases Payable and Financed Purchases, Current		XXX

To reclassify the current portion of leases payable and financed 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 Annual Comprehensive 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 Annual Comprehensive 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 Financed Purchase Contracts. This information will be obtained from the prior year SCO-540.
(39)	Enter current year additions to Financed Purchase Contracts.
(40)	Enter current year deletions to Financed 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 Leases Payable ((46) below) should equal the sum of accounts 260 and 261 on the balance sheet.
(42)	Enter the current portion of Financed Purchase Contracts. The current portion is the amount due within one year. This balance totaled with Current Portion, due within one year, for Leases Payable ((47) below) should equal account 260 on the balance sheet.
(43a/b)	Enter the balance at June 30, Prior Year amount for Leases/SBITAs Payable. This information will be obtained from the prior year SCO-540.
(44a/b)	Enter current year additions to Leases/SBITAs Payable.
(45a/b)	Enter current year deletions to Leases/SBITAs Payable.

REFERENCE	CONTENTS
(46a/b)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (45a/b) from the sum of (43a/b) and (44a/b). The Leases Payable balance totaled with Balance at June 30, Current Year for Financed Purchases (41) above) should equal the sum of accounts 260 and 261 on the balance sheet. The SBITA balance should equal the sum of accounts 263 and 264 on the balance sheet.
(47a/b)	Enter the current portion of Leases/SBITA Payable. The current portion is the amount due within one year. The Lease Payable balance totaled with Current Portion, due within one year for Financed Purchases, ((42) above) should equal account 260 on the balance sheet. The SBITA balance should equal account 263 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.

Note: With the implementation of GASB Statement No. 101, *Compensated Absences*, the SCO-540 was revised to include additional compensated absences leave types, as well as an Other leave option. If an amount is entered into the Other leave fields, a description is required. Agencies can refer to the SCO-580 procedures at 27.20.80 for additional information on the types of leave.

(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)	If the net change to Compensated Absences and related information from the prior-year ending balance to the current-year ending balance is an increase, enter the net change in the Addition column for each compensated absences leave category.
(60)	If the net change to Compensated Absences and related information from the prior-year ending balance to the current-year ending balance is a decrease, enter the net change in the Deduction column for each compensated absences leave category.

REFERENCE	CONTENTS
(61)	Enter the Balance At June 30, Current Year. This should be the result of subtracting (60) from the sum of (58) and (59).
(62)	Enter the current portion of Compensated Absences and related information. The current portion is the amount due within one year.
(63)	Subtotal the amounts entered in (58), (59), (60), (61) and (62) and enter the results. The amount recorded in the Balance At June 30, Current Year column should agree to the sum of accounts 270 and 271 on the balance sheet. The amount recorded in the Current Portion, due within one year column should agree to account 270 on the balance sheet.
(64)	Enter the Balance at June 30, Prior Year 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.

REFERENCE	CONTENTS
(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.
(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.

REFERENCE	CONTENTS
(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.
(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 Annual Comprehensive 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 Annual Comprehensive 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 Financed Purchase Contracts.
(31)	Enter current year deletions to Financed 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 Leases Payable ((36) below) should equal the sum of accounts 260 and 261 on the balance sheet.
(33)	Enter the current portion of Financed Purchase Contracts. The current portion is the amount due within one year. This balance totaled with Current Portion, due within one year, for Leases Payable ((37) below) should equal account 260 on the balance sheet.
(34)	Enter current year additions to Leases Payable.
(35)	Enter current year deletions to 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 Financed Purchases ((32) above) should equal the sum of accounts 260 and 261 on the balance sheet.
(37)	Enter the current portion of Leases Payable. The current portion is the amount due within one year. This balance totaled with Current Portion, due within one year for Financed Purchases, ((33) above) should equal account 260 on the balance sheet.
(38)	Enter current year additions to Subscription Based IT Arrangements.
(39)	Enter current year deletions to Subscription Based IT Arrangements.
(40)	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 should equal the sum of accounts 263 and 264 on the balance sheet.
(41)	Enter the current portion of Subscription Based IT Arrangements. The current portion is the amount due within one year. This balance should equal account 263 on the balance sheet.
(42a/42b)	Enter current year additions to Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable.
(43a/43b)	Enter current year deletions to Notes Payable – Direct Borrowing or Notes Payable – Other, as applicable.
(44a/44b)	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 (44a and 44b) should agree to the balance outstanding on the SCO-566 and the sum of accounts 235 and 236 on the balance sheet.

REFERENCE	CONTENTS
(45a/45b)	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 (45a and 45b) should agree with the balance in the CY+1 column on SCO-566 and account 235 on the balance sheet.
(46)	Enter current year additions to Claims and Judgments.
(47)	Enter current year deletions to Claims and Judgments.
(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. 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.
(49)	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.

Note: With the implementation of GASB Statement No. 101, *Compensated Absences*, the SCO-540 was revised to include additional compensated absences leave types, as well as an Other leave option. If an amount is entered into the Other leave fields, a description is required. Agencies can refer to the SCO-580 procedures at 27.20.80 for additional information on the types of leave.

(50)	If the net change to Compensated Absences and related information from the prior-year ending balance to the current-year ending balance is an increase, enter the net change in the Addition column for each compensated absences leave category.

REFERENCE	CONTENTS
(51)	If the net change to Compensated Absences and related information from the prior-year ending balance to the current-year ending balance is a decrease, enter the net change in the Deduction column for each compensated absences leave category.
(52)	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.
(53)	Enter the current portion of Compensated Absences and related information. The current portion is the amount due within one year.
(54)	The Subtotal of the amounts entered/calculated in (50) through (53), 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.
(55)	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).
(56)	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).
(57)	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.

REFERENCE	CONTENTS
(58)	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.
(59)	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.
(60)	Enter description of the Other Obligation for each line added, as applicable, and click "OK".
(61)	Enter current year additions to Other Obligations for each line added.
(62)	Enter current year deletions to Other Obligations for each line added.
(63)	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.
(64)	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.
(65)	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.
(66)	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.)

REFERENCE	CONTENTS
(67)	Enter the current year deletions to Unamortized Bond Insurance Costs.
(68)	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.
(69)	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.
(70)	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.*)
(71)	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.*)
(72)	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.

Exhibit 27.20.40-A
(26-001)

State of Illinois
Long-Term Obligations and Related Items
June 30, 20_____

Agency _____
Agency # _____
Fund _____
Fund # _____

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Balance At June 30, Current Year**	**Current Portion, due within one year**
Long-Term Obligations:					
Revenue Bonds Payable - Direct Placement					
Unamortized Bond Premiums - Direct Placement					
Unamortized Bond Discounts - Direct Placement					
Total Revenue Bonds Payable - Direct Placement, net					
Revenue Bonds Payable - Other					
Unamortized Bond Premiums - Other					
Unamortized Bond Discounts - Other					
Total Revenue Bonds Payable - Other, net					
Certificates of Participation (COPS) - Direct Placement					
Unamortized COPS Premiums - Direct Placement					
Unamortized COPS Discounts - Direct Placement					
Total Certificates of Participation - Direct Placement, net					
Certificates of Participation (COPS) - Other					
Unamortized COPS Premiums - Other					
Unamortized COPS Discounts - Other					
Total Certificates of Participation - Other, net					
Financed Purchases					
Leases					
Subscription Based IT arrangements					
Notes Payable - Direct Borrowing					
Notes Payable - Other					
Claims and Judgments					
Compensated Absences:					
Vacation					
Salary related costs-vacation					
Sick - paid (50% of time accrued from 1/1/84-1/1/98)					
Salary related costs-sick - paid (1/1/1984 - 1/1/1998)					
Sick - unpaid (all other)					
Salary related costs-sick - unpaid (all other)					
Personal					
Salary related costs-personal					
Compensatory time					
Salary related costs-compensatory time					
Paid time off (PTO)					
Salary related costs-PTO					
Floating holidays					
Salary related costs-Floating holidays					
Shared employee leave pool					
Salary related costs-Shared employee leave pool					
Sporadic leaves (military, parental, etc)					
Salary related costs-Sporadic leaves					
Other leave					
Salary related costs-other leave					
Description of other: _____					
Total Compensated Absences					
Net Pension Liability					
OPEB Liability					
Other Obligations: (provide detail)					
Total Long-term Obligations					
Related Items:					
Unamortized Bond Insurance Costs - Asset					

Unspent Proceeds on Hand at End of Year

	Amount
Certificates of Participation	

	Amount
Revenue Bonds Payable	

Explanations:

SCO-540

State of Illinois
Long-Term Obligations and Related Items
June 30, 20____ (1)

Agency (2)
Agency # (3)
Fund (4)
Fund # (5)

	Nearest Thousand				
	Balance At June 30, Prior Year	**Additions**	**Deletions**	**Balance At June 30, Current Year**	**Current Portion, due within one year**
Long-Term Obligations:					
Revenue Bonds Payable - Direct Placement	6a	7a	8a	9a	10a
Unamortized Bond Premiums - Direct Placement	11a	12a	13a	14a	15a
Unamortized Bond Discounts - Direct Placement	16a	17a	18a	19a	20a
Total Revenue Bonds Payable - Direct Placement, net	21a	21a	21a	21a	21a
Revenue Bonds Payable - Other	6b	7b	8b	9b	10b
Unamortized Bond Premiums - Other	11b	12b	13b	14b	15b
Unamortized Bond Discounts - Other	16b	17b	18b	19b	20b
Total Revenue Bonds Payable - Other, net	21b	21b	21b	21b	21b
Certificates of Participation (COPS) - Direct Placement	22a	23	24a	25	26
Unamortized COPS Premiums - Direct Placement	27a	28a	29a	30a	31a
Unamortized COPS Discounts - Direct Placement	32a	33a	34a	35a	36a
Total Certificates of Participation - Direct Placement, net	37a	37a	37a	37a	37a
Certificates of Participation (COPS) - Other	22b	23b	24b	25b	26b
Unamortized COPS Premiums - Other	27	28	29	30	31
Unamortized COPS Discounts - Other	32b	33b	34b	35b	36b
Total Certificates of Participation - Other, net	37	37	37	37	37b
Financed Purchases	38	39	40	41	42
Leases	43a	44a	45a	46a	47a
Subscription Based IT arrangements	43	44	45	46	47
Notes Payable - Direct Borrowing	48a	49a	50a	51a	52a
Notes Payable - Other	48b	49b	50b	51b	52b
Claims and Judgments	53	54	55	56	57
Compensated Absences:					
Vacation	58	59	60	61	62
Salary related costs-vacation					
Sick - paid (50% of time accrued from 1/1/84-1/1/98)					
Salary related costs-sick - paid (1/1/1984 - 1/1/1998)					
Sick - unpaid (all other)					
Salary related costs-sick - unpaid (all other)					
Personal					
Salary related costs-personal					
Compensatory time					
Salary related costs-compensatory time					
Paid time off (PTO)					
Salary related costs-PTO					
Floating holidays					
Salary related costs-Floating holidays					
Shared employee leave pool					
Salary related costs-Shared employee leave pool					
Sporadic leaves (military, parental, etc)					
Salary related costs-Sporadic leaves					
Other leave					
Salary related costs-other leave					
Description of other: _____					
Total Compensated Absences	63	63	63	63	63
Net Pension Liability	64	65	66	67	
OPEB Liability	64	65	66	67	68
Other Obligations: (provide detail)	69	70	71	72	73
Total Long-term Obligations	74	75	76	77	78
Related Items:					
Unamortized Bond Insurance Costs - Asset	79	80	81	82	83

Unspent Proceeds on Hand at End of Year

	Amount
Certificates of Participation	(84)

	Amount
Revenue Bonds Payable	(85)

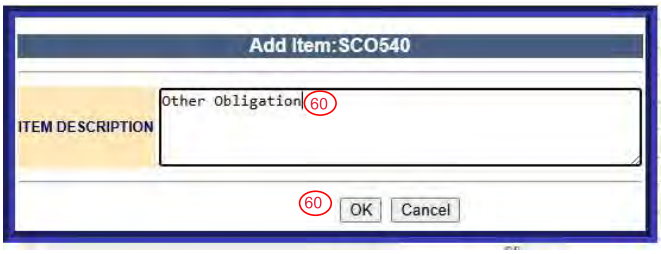
Explanations: (86)

SCO-540

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**
Financed Purchases	$0	30 $0	31 $0	32 $0	33 $0
Leases	$0	34 $0	35 $0	36 $0	37 $0
Subscription Based IT Arrangements	$337	38 $0	39 $0	40 $337	41 $0
Notes Payable - Direct Borrowing	$0	42a $0	43a $0	44a $0	45a $0
Notes Payable - Other	$0	42b $0	43b $0	44b $0	45b $0
Claims and Judgments	$0	46 $0	47 $0	48 $0	49 $0
Compensated Absences:					
Vacation	3 $0	50 $0	51 $0	52 $0	53 $0
Salary Related Costs - Vacation	$0	$0	$0	$0	$0
Sick - paid (50% of time accrued from 1/1/84-1/1/98)	$0	$0	$0	$0	$0
Salary related costs-sick - paid (1/1/1984 - 1/1/1998)	$0	$0	$0	$0	$0
Sick - unpaid (all other)	$0	$0	$0	$0	$0
Salary related costs-sick - unpaid (all other)	$0	$0	$0	$0	$0
Personal	$0	$0	$0	$0	$0
Salary related costs-personal	$0	$0	$0	$0	$0
Compensatory time	$0	$0	$0	$0	$0
Salary related costs-compensatory time	$0	$0	$0	$0	$0
Paid time off (PTO)	$0	$0	$0	$0	$0
Salary related costs PTO	$0	$0	$0	$0	$0
Floating holidays	$0	$0	$0	$0	$0
Salary related costs-Floating holidays	$0	$0	$0	$0	$0
Shared employee leave pool	$0	$0	$0	$0	$0
Salary related costs-Shared employee leave pool	$0	$0	$0	$0	$0
Sporadic leaves (military, parental, etc)	$0	$0	$0	$0	$0
Salary related costs-Sporadic leaves	$0	$0	$0	$0	$0
Other leave (provide description):	$0	$0	$0	$0	$0
Salary related costs-other leave (provide description):	$0	$0	$0	$0	$0
Total Compensated Absences	$0	54 $0	54 $0	54 $0	54 $0
Net Pension Liability	$0	55 $0	56 $0	57 $0	$0
OPEB Liability	$0	55 $0	56 $0	57 $0	58 $0

Add 59


Add Item:SCO540
ITEM DESCRIPTION
Other Obligation
60
60
OK
Cancel

Net Pension Liability
3
OPEB Liability
Other Obligations: (provide detail)
Other Obligation
60
61
62
63
64
Add
Total Long-term Obligations
65
65
65
65
Related Items:
Unamortized Bond Insurance Costs - Asset
66
67
68
69
Unspent Proceeds on Hand at End of Year:
Amount
Certificates of Participation
70
Revenue Bonds Payable
Amount
71
Explanations: (please provide explanation for any negative amounts entered above):
additional liability for benefit payments (example)
72

REFUNDS AND CREDIT MEMORANDA FUND ANALYSIS (SCO-541)

PURPOSE

The purpose of the Refunds and Credit Memoranda Fund Analysis Form (Exhibit 27.20.41-A) is to provide a worksheet for the accumulation of data related to overpayments. Another purpose of this form is to deduct the overpayments pertaining to prior years and to identify those amounts attributable to the current year that will be paid in the future.

This form is **not** required to be completed. This form may be used as a worksheet to aid Agency personnel in analyzing refunds and credit memoranda.

GENERAL

The Refunds and Credit Memoranda Fund Analysis may be completed by those agencies with material overpayments relating to taxes, licenses and fees.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Form SCO-541 can be prepared using one of two approaches. The first approach is to prepare the form for the individual fund to which the overpayment applies. The second approach is to prepare the form by allocating the major revenue source, as a whole, to the applicable funds. The approach determines which portions of the form require completion.

Form SCO-541 is divided into three major areas: (1) Refund Expenditures, (2) GAAP Adjustments and (3) Allocations of Refunds by Fund.

Refund Expenditures
Refund expenditures per agency records at June 30 are determined by adding vouchers in transit at June 30 of the current year to refund expenditures per SAMS as of June 30 per GAAP Report SG06. The amounts in the SG06 include lapse period expenditures from the prior fiscal year and expenditures of the first four quarters of the current reporting year. Shared funds do not utilize vouchers in transit information; therefore, a zero should be entered in the vouchers in transit line. Refund expenditures per agency records at June 30 should equal the amount in the Balance per

SAMS column (shared funds) or the agency record column (nonshared funds) in the applicable revenue account number on the trial balance.

GAAP Adjustments
There are four types of GAAP adjustments: (1) Lapse Period, (2) Refunds Outstanding, (3) Credit Memoranda, and (4) Other.

Lapse Period
Lapse period GAAP adjustments record the amount of refunds estimated to be paid during lapse period. This adjustment is to be recorded in conjunction with the SCO-549 payable adjustment. Lapse period adjustments are determined by subtracting vouchers in transit at June 30 from estimated lapse period refunds. Shared funds do not utilize vouchers in transit information; therefore, a zero should be entered in the vouchers in transit line.

Refunds Outstanding
Refunds outstanding GAAP adjustments record the amount of refund claims outstanding applicable to revenues of the current reporting year. This adjustment is to be recorded in conjunction with the SCO-549 payable adjustment. The total refunds outstanding adjustment is determined by adding claims for refunds estimated to be received during the lapse period applicable to revenue collected as of June 30 (and not refunded from the lapsing appropriation) to claims for refunds that are estimated to be received after lapse period applicable to revenues collected as of June 30 (and estimated to be paid from a subsequent year's appropriation).

Credit Memoranda
Credit memoranda GAAP adjustments record the amount of credit memoranda outstanding applicable to the revenue collected during the current reporting year. The total credit memoranda adjustment is determined by adding credit memoranda outstanding at June 30 to credit memoranda issued during the lapse period that is applicable to revenue collected during the current reporting year and claims for credit estimated to be made subsequent to the end of the lapse period that is applicable to revenue collected in the current reporting year.

Other
Other GAAP adjustments record any additional types of overpayment, as necessary.

The GAAP adjustments data elements are then totaled to determine the correct calculation of amounts for journal entries. Note that the totals on the form do not have any particular significance. The importance of this form is in the calculation of amounts in order to prepare standard journal entries and to determine the appropriate amounts to be inserted in the Balance per SAMS or Agency Records column of the trial balance.

Allocation of Refunds by Fund

(If the form was completed using the first approach, which was to prepare the form for the individual fund to which the overpayment applied, the Allocation of Refunds by Fund Section should not be completed and the standard journal entries should be prepared.) The balance per agency records at June 30 is determined by adding vouchers in transit at June 30 to refunds per SAMS at June 30. The GAAP adjustments, as described above, are allocated to the appropriate funds. The lapse period adjustments are allocated in the same manner as the SAMS balances. The other GAAP adjustments are allocated based on actual refunds, if these amounts can be determined. If the actual refunds cannot be easily determined, utilize a percentage for allocating a given revenue source to the applicable funds. The GAAP adjustments should be added to the balance per agency records at June 30 to determine a total.

After refunds are allocated to the appropriate funds, the standard journal entries should be prepared.

STANDARD JOURNAL ENTRIES

The purpose of these entries is to reflect the appropriate liabilities resulting from the overpayment of various revenues.

Account Number	Account Name	Debit	Credit
4XX	Refunds and Credit Memoranda	XXX	
205	Accounts Payable and Accrued Liabilities		XXX

To record the liability from overpayments applicable to revenue collected as of June 30, for which credit memoranda have been issued.

Account Number	Account Name	Debit	Credit
209	Due to Other Governments-Local	XXX	
205	Accounts Payable and Accrued Liabilities		XXX

To reclassify the liability from outstanding credit memoranda in an agency fund which does not record revenues and expenditures.

CONTENTS

Refer to Exhibit 27.20.41-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 appropriate account number.
(7)	Enter the source of the refund item.
(8)	Enter refund expenditures per SAMS as of June 30 per Report SG06. NOTE: When only one shared fund is involved, this is the amount to be entered in the Balance per SAMS column of the trial balance.
(9)	Enter refund vouchers in transit at June 30. Shared funds should enter zero.

REFERENCE	CONTENTS
(10)	Sum (8) and (9) and enter the result. NOTE: When only one nonshared fund is involved, this is the amount to be entered in the agency records column of the trial balance.
(11)	Enter estimated lapse period refunds.
(12)	Enter refund vouchers in transit at June 30. This should equal the amount entered in (9). Shared funds should enter zero.
(13)	Subtract (12) from (11) and enter the result.
(14)	Enter the estimated amount of claims for refunds received as of the end of the lapse period applicable to revenue collected as of June 30 and not refunded from the lapsing appropriation.
(15)	Enter the estimated amount of claims for refunds expected to be paid from subsequent year's appropriations applicable to revenue collected as of June 30.
(16)	Sum (14) and (15) and enter the result.
(17)	Enter the amount of credit memoranda outstanding at June 30.
(18)	Enter the amount of credit memoranda issued prior to the end of the lapse period applicable to revenue collected in the current reporting year.
(19)	Enter the estimated amount of claims for credit estimated to be made subsequent to the end of the lapse period applicable to revenue collected in the current reporting year.
(20)	Sum (17) through (19) and enter the result.
(21)	List any additional types of overpayment.
(22)	Enter the amount of the additional types of overpayment listed in (21).

REFERENCE	CONTENTS
(23)	Sum the amount of additional types of overpayment reported in (22) and enter the result.
(24)	Add (13), (16), (20) and (23) and enter the result.
(25)	Enter the shared fund number(s) to which the refund applies.
(26)	Enter the nonshared fund number(s) to which the refund applies.
(27)	Allocate the amount entered in (8) to the appropriate funds.
(28)	Allocate the amount entered in (9) to the appropriate funds. For nonshared funds, record the appropriate standard journal entry.
(29)	Allocate the amount entered in (10) to the appropriate funds. This must agree to the sum of (27) and (28).
(30)	Allocate the amounts in (13), (16), (20) and (23) to the appropriate funds.
(31)	Sum (29) and (30) and enter the result.
(32)	Sum all amounts entered in (27) and enter the result. This must agree to the amount entered in (8).
(33)	Sum all amounts entered in (28) and enter the result. This must agree to the amount entered in (9).
(34)	Sum all amounts entered in (29) and enter the result. This must agree to the amount entered in (10). This also must agree to the sum of (32) and (33). Note: Amounts reported in this column are posted to the Balance per SAMS column (shared funds) or the Agency Records column (nonshared funds) in the trial balance.

REFERENCE	CONTENTS
(35)	Sum all amounts entered in (30) and enter the result. This should agree to the amount entered in (24).
(36)	Sum all amounts entered in (31) and enter the result. This must equal the sum of (34) and (35).

State of Illinois
Refunds and Credit Memoranda Fund Analysis
June 30, 20_____

Agency _____
Agency #_____
Fund Name_____
Fund #_____

Account Number_____
Source _____

	Nearest Thousand	
Refund Expenditures		
Refund expenditures per SAMS as of June 30	$	
Add vouchers in transit at June 30		
Refund expenditures per Agency records as of June 30		$
GAAP Adjustments		
Lapse period adjustment:		
Lapse period refunds		
Less vouchers in transit at June 30		
Total lapse period adjustments		
Refunds outstanding :		
Claims received as of the end of the lapse period applicable to revenue collected as of June 30 and not refunded from lapsing appropriation		
Claims estimated to be paid from subsequent year's appropriations applicable to revenue collected as of June 30 which are received after lapse period		
Total refunds outstanding		
Credit memoranda:		
Credit memoranda outstanding at June 30		
Credit memoranda issued prior to the end of the lapse period applicable to revenue collected in the current year		
Claims for credit estimated to be made subsequent to the end of the lapse period applicable to revenue collected in the current year		
Total credit memoranda		
Other: (List)		
1) _____		
2) _____		
3) _____		
Total other		
Total GAAP Adjustments		$

Allocations of Refunds by Fund	Refunds per SAMS at June 30	Vouchers in Transit June 30	Balance per Agency Records June 30	GAAP Adjustments	Total
Shared Fund(s) Number(s)					
_____	$	$	$	$	$
_____					
_____					
Nonshared Fund(s) Number(s)					
_____					
_____					
_____					
Total Allocations of Refunds by Fund	$	$	$	**$**	**$**

SCO-541

State of Illinois
Refunds and Credit Memoranda Fund Analysis
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Account Number (6)
Source (7)

	Nearest Thousand	
Refund Expenditures		
Refund expenditures per SAMS as of June 30	$ (8)	
Add vouchers in transit at June 30	(9)	
Refund expenditures per Agency records as of June 30		$ (10)
GAAP Adjustments		
Lapse period adjustment:		
Lapse period refunds	(11)	
Less vouchers in transit at June 30	(12)	
Total lapse period adjustments		(13)
Refunds outstanding :		
Claims received as of the end of the lapse period applicable to revenue collected as of June 30 and not refunded from lapsing appropriation	(14)	
Claims estimated to be paid from subsequent year's appropriations applicable to revenue collected as of June 30 which are received after lapse period	(15)	
Total refunds outstanding		(16)
Credit memoranda:		
Credit memoranda outstanding at June 30	(17)	
Credit memoranda issued prior to the end of the lapse period applicable to revenue collected in the current year	(18)	
Claims for credit estimated to be made subsequent to the end of the lapse period applicable to revenue collected in the current year	(19)	
Total credit memoranda		(20)
Other: (List)		
1) (21)	(22)	
2)		
3)		
Total other		(23)
Total GAAP Adjustments		$ (24)

Allocations of Refunds by Fund	Refunds per SAMS at June 30	Vouchers in Transit June 30	Balance per Agency Records June 30	GAAP Adjustments	Total
Shared Fund(s) Number(s)					
(25)	$ (27)	$ (28)	$ (29)	$ (30)	$ (31)
Nonshared Fund(s) Number(s)					
(26)					
Total Allocations of Refunds by Fund	$ (32)	$ (33)	$ (34)	**$** (35)	**$** (36)

SCO-541

REVENUE SOURCE FUND ANALYSIS (SCO-542)

PURPOSE

The purpose of the Revenue Source Fund Analysis Form (Exhibit 27.20.42-A) is to provide a worksheet for the accumulation of data related to the major revenue sources in order to calculate the revenue accrual. This form is to be prepared by designated agencies with material revenues from taxes, licenses and fees that are deposited into more than one fund.

This form is **not** required to be completed. This form may be used as a worksheet to aid Agency personnel in analyzing major revenue sources.

GENERAL

The Revenue Source Fund Analysis may be completed by agencies with material revenues from taxes, licenses and fees that are deposited into more than one fund.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Form SCO-542 is prepared by major revenue source, as a whole, rather than by individual fund. This approach assists in determining the appropriate GAAP adjustments to the various funds. A copy of this form must be included in the year-end reporting package for each fund to which the revenue source was deposited. The amounts reported on this form will not agree to GAAP basis totals reported on the trial balance.

Form SCO-542 is divided into three major areas: (1) Reconciliation of SAMS to Agency Records, (2) GAAP Adjustments and (3) Allocation of Revenues by Fund.

Reconciliation of SAMS to Agency Records
This section reconciles the SAMS balance at June 30 to Agency records of amounts relating to a specific revenue source (inclusive of protest monies). This reconciliation is completed by calculating the adjusted balance per SAMS and SAMS reconciling items.

Adjusted Balance per SAMS
The adjusted balance per SAMS is calculated by subtracting prior year reconciling items from the balance per SAMS at June 30.

SAMS Reconciling Items
Cash receipts can be in various stages of processing at year-end, including cash on hand and cash in transit. Cash on hand is cash not yet submitted to the Treasurer at June 30. Cash in transit includes:

- Clearing account deposits made by the agency which the Treasurer has not yet recorded in the clearing account at June 30;
- Amounts in the Treasurer's clearing account at June 30;
  NOTE: The Treasurer's policy is to "clear" all clearing accounts on June 30.
- Amounts the Treasurer has paid out of the clearing account, principally through the issuance of non-negotiable drafts to the agency, but which the agency has not yet forwarded to the Comptroller; and
- Deposit transmittals submitted to, but not recorded on the Comptroller's records by June 30.

These reconciling items are added to the adjusted balance per SAMS to arrive at the balance per agency records.

GAAP Adjustments
There are four types of GAAP adjustments: (1) Lapse Period Collections, (2) Unearned Revenue, (3) Assessment Collections, and (4) Other.

Lapse Period Collections
Lapse period collection GAAP adjustments report receipts collected during lapse period relating to the current reporting year.

Unearned Revenue
Unearned revenue GAAP adjustments report money received in advance of the period in which they are earned.

Assessment Collections
Assessment collection GAAP adjustments report assessments and deficiencies collected during lapse period. Any interest or penalty earned on these collections incurred after June 30 should be reported separately from the total received.

Other
Other GAAP adjustments report adjustments necessary to accrue revenue in accordance with GAAP.

Allocation of Revenues by Fund
The Balance per SAMS, Prior Year Reconciling Items and Adjusted Balance per SAMS represent allocations to the appropriate funds with the amounts for each fund taken directly from SAMS. For shared funds, the allocation in the Balance per SAMS column must agree to the Balance per SAMS column on the trial balance for the applicable revenue account. SAMS Reconciling Items are allocated based on the fund in which the reconciling item was deposited.

For nonshared funds, the Balance per Agency Records must agree to the Agency Records column on the trial balance for the applicable revenue account. GAAP adjustments are allocated either to the fund to which the adjustment relates, or by applying the percentage used to allocate a given revenue source to the appropriate fund. The Adjusted Balance is calculated by adding the Balance per Agency Records to the GAAP Adjustments.

After revenues are allocated to the appropriate funds, the standard journal entries should be prepared. For shared funds, both the SAMS reconciling items and the GAAP adjustments require journal entries. For nonshared funds, only the GAAP adjustments require journal entries.

STANDARD JOURNAL ENTRIES

The purpose of these entries is to reflect revenues in accordance with GAAP.

Account Number	Account Name	Debit	Credit
101	Cash in Transit/Clearing	XXX	
4XX	Revenue (by account number)		XXX

To record agency receipts at June 30 not recorded on SAMS. Note: This entry is only applicable to shared funds.

Account Number	Account Name	Debit	Credit
117	Taxes Receivable-Current	XXX	
4XX	Revenue (by account number)		XXX

To record taxes receivable at June 30.

Account Number	Account Name	Debit	Credit
4XX	Revenue (by account number)	XXX	
220	Unavailable Revenue		XXX

To record unavailable revenue due to revenues not meeting the availability criteria.

CONTENTS

Refer to Exhibit 27.20.42-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 appropriate GAAP account number. (e.g. 401)
(7)	Enter the account description. (e.g. Income Taxes)
(8)	Enter the SAMS revenue source code(s). (e.g., 0147).

REFERENCE	CONTENTS
(9)	Enter the SAMS balance at June 30 pertaining to the revenue source, including any related protest amounts.
(10)	Enter the reconciling amount between SAMS and the agency's collections at the beginning of the year. This amount can be obtained from the Total SAMS Reconciling Items reported on the prior year final Form SCO-542.
(11)	Subtract (10) from (9) and enter the result.
(12)	Enter the amount of cash on hand at June 30.
(13)	Enter the amount of cash in transit at June 30.
(14)	Enter the amount of any agency adjustments relating to the reconciling of SAMS to agency records at June 30.
(15)	Enter the amount of any other transactions affecting cash at June 30. Provide an explanation of the transaction.
(16)	Sum the amounts reported in (12), (13), (14) and (15), and enter the result.
(17)	Sum (11) and (16), and enter the result.
(18)	Enter any GAAP adjustments relating to lapse period collections. This may be a combination of actual and estimated amounts.
(19)	Enter any GAAP adjustments related to prepayments. The unearned revenue amount should be in parenthesis; therefore, total adjustments correspond to the amount of accruals for a given revenue account.
(20)	Enter the GAAP adjustments related to collections of assessments and deficiencies during lapse period.
(21)	Enter any other GAAP adjustments. If this amount relates to a liability, the amount must be in parenthesis. Provide an explanation of the adjustment.

REFERENCE	CONTENTS
(22)	Sum the amounts reported in (18), (19), (20), and (21), and enter the result.
(23)	Sum (17) and (22), and enter the result.
(24)	Enter all shared funds in which the revenue source was deposited.
(25)	Enter all nonshared funds in which the revenue source was deposited.
(26)	Allocate the amount in (9) to the appropriate funds.
(27)	Allocate the amount in (10) to the appropriate funds.
(28)	Allocate the amount in (11) to the appropriate funds. Note (26) minus (27) equals (28).
(29)	Allocate the amount in (16) to the appropriate funds. Note shared funds with amounts recorded will require journal entries.
(30)	Allocate the amount in (17) to the appropriate funds. Note the sum of (28) and (29) equals (30).
(31)	Allocate the amount in (22) to the appropriate funds. Note shared and nonshared funds will require journal entries.
(32)	Allocate the amounts in (23) to the appropriate funds. Note the sum of (30) and (31) equals (32).
(33)	Sum all amounts in (26) and enter the result. This amount must agree to (9).
(34)	Sum all amounts in (27) and enter the result. This amount must agree to (10).
(35)	Sum all amounts in (28) and enter the result. This amount must agree to (11) and can be verified by subtracting (34) from (33).
(36)	Sum all amounts in (29) and enter the result. This amount must agree to (16).

REFERENCE	CONTENTS
(37)	Sum all amounts in (30) and enter the result. This amount must agree to (17) and can be verified by summing (35) and (36).
(38)	Sum all amounts in (31) and enter the result. This amount must agree to (22).
(39)	Sum all amounts in (32) and enter the result. This amount must agree to (23) and can be verified by summing (37) and (38).

State of Illinois
Revenue Source Fund Analysis
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number _____
Account Description _____
Revenue Source Code _____

	Nearest Thousand	
Reconciliation of SAMS to Agency Records		
Balance per SAMS	$	
Less prior year reconciling items		
Adjusted Balance per SAMS		$
SAMS Reconciling Items:		
Cash on Hand		
Cash in Transit		
Adjustments		
Other: _____		
Total SAMS Reconciling Items		
Balance per Agency Records		
GAAP Adjustments:		
Lapse Period Collections		
Unearned Revenue		
Assessment Collections		
Other: _____		
Total GAAP Adjustments		
Adjusted Balance		$

Allocation of Revenues by Fund	Balance per SAMS	Prior Year Reconciling Items	Adjusted Balance per SAMS	SAMS Reconciling Items	Balance per Agency Records	GAAP Adjustments	Adjusted Balance
Shared Fund(s) Number(s)							
	$	$	$	$	$	$	$
Nonshared Fund(s) Number(s)							
Total Allocation of Revenues by Fund	$	$	$	$	$	$	$

SCO-542

State of Illinois
Revenue Source Fund Analysis
June 30, 20__(1)__

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Account Number (6)
Account Description (7)
Revenue Source Code (8)

	Nearest Thousand	
Reconciliation of SAMS to Agency Records		
Balance per SAMS	$ (9)	
Less prior year reconciling items	(10)	
Adjusted Balance per SAMS		$ (11)
SAMS Reconciling Items:		
Cash on Hand	(12)	
Cash in Transit	(13)	
Adjustments	(14)	
Other: _____	(15)	
Total SAMS Reconciling Items		(16)
Balance per Agency Records		(17)
GAAP Adjustments:		
Lapse Period Collections	(18)	
Unearned Revenue	(19)	
Assessment Collections	(20)	
Other: _____	(21)	
Total GAAP Adjustments		(22)
Adjusted Balance		**$** (23)

Allocation of Revenues by Fund	Balance per SAMS	Prior Year Reconciling Items	Adjusted Balance per SAMS	SAMS Reconciling Items	Balance per Agency Records	GAAP Adjustments	Adjusted Balance
Shared Fund(s) Number(s)							
(24)	$ (26)	$ (27)	$ (28)	$ (29)	$ (30)	$ (31)	$ (32)
Nonshared Fund(s) Number(s)							
(25)							
Total Allocation of Revenues by Fund	$ (33)	$ (34)	$ (35)	$ (36)	$ (37)	$ (38)	$ (39)

SCO-542

MISCELLANEOUS JOURNAL ENTRIES (SCO-544)

PURPOSE

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying and adjusting journal entries that **are not** made by other forms. Entries on this form will automatically carry to the SCO-547 and SCO-548.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Miscellaneous Journal Entries Form should be completed when a journal entry needs to be posted to a trial balance, and it is not possible to post it from another package form. A reclassifying journal entry is posted when both the debit and credit affect only one financial statement (i.e., either the balance sheet or the operating statement). An adjusting journal entry is posted when the debit and credit affect both financial statements (i.e., the balance sheet and the operating statement).

All amounts reported on this form must be rounded to the nearest thousand. The SCO-544 form should be completed on the Comptroller's WEDGE system.

INSTRUCTIONS

Each journal entry will be assigned a unique number in sequential order by the WEDGE system. The account numbers can be obtained by referring to the GAAP Report Chart of Accounts (SAMS Procedure 27.50.20).

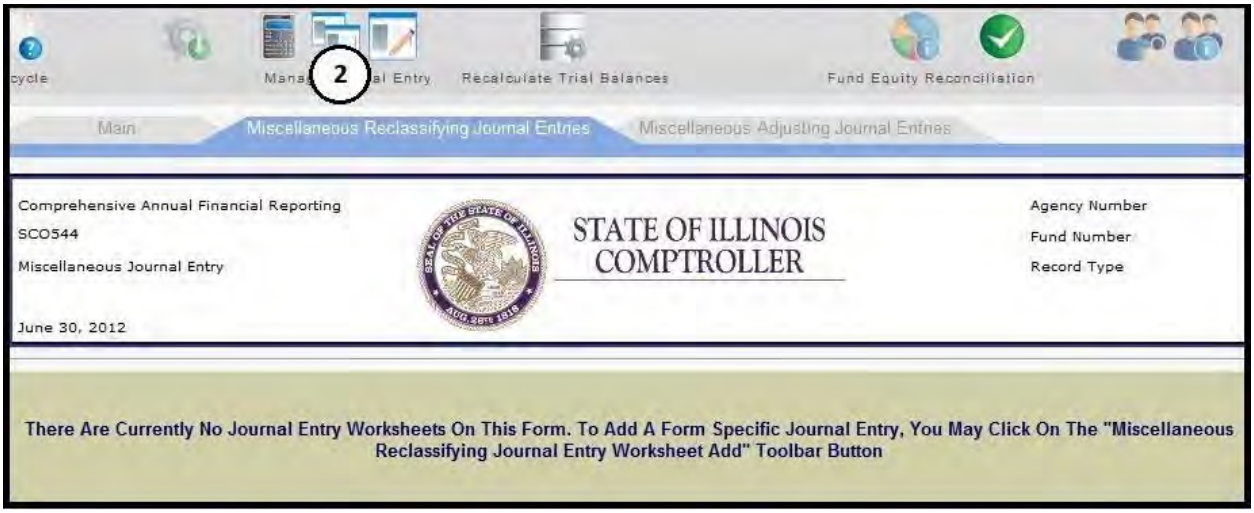
Every journal entry must be self-balancing (debit(s) equal credit(s)). Explanations must be as thorough as necessary to provide a clear understanding of the rationale supporting the journal entry. Documentation supporting the journal entry must be included on either the GAAP reporting forms or agency work papers.

CONTENTS

Refer to Exhibits 27.20.44-A through 27.20.44-I for Reclassifying Journal Entries.
Refer to Exhibits 27.20.44-J through 27.20.44-S for Adjusting Journal Entries.

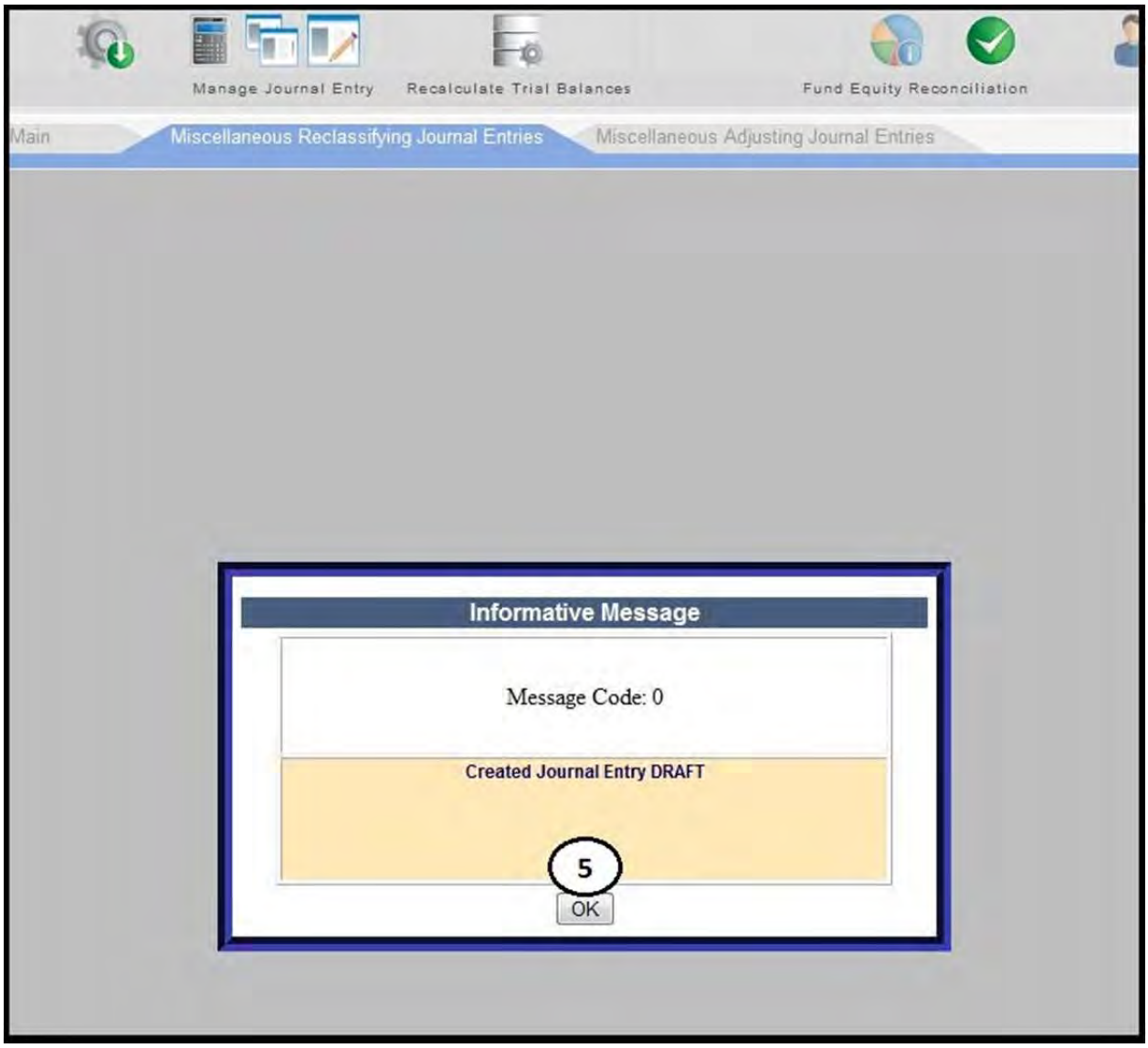
REFERENCE	CONTENTS
(1)	From the SCO-544 main screen, click on either the "Miscellaneous Reclassifying Journal Entries" tab or the "Miscellaneous Adjusting Journal Entries" tab, as applicable.
(2)	For reclassifying journal entries, click on the middle "Manage Journal Entry" icon to add a new reclassifying journal entry. For adjusting journal entries, click on the far right "Manage Journal Entry" icon to add a new adjusting journal entry.
(3)	Enter a detailed description of the miscellaneous journal entry.
(4)	Click the "OK" button.
(5)	After clicking on the "Save Form" icon, click "Ok"
(6)	Click the "Add Account" button
(7)	Highlight the accounts to add.
(8)	Click the "OK" button
(9)	Enter the debit or credit amount for each account number
(10)	After clicking on the "Save Form" icon, click "Ok"
(11)	Click on the "Cog Wheel" icon in the upper right-hand corner.
(12)	Click "Publish Draft Journal" to post it to the trial balance
Note	If you leave the form before publishing the entry, you must click "Save" to retain the information on the form.

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
1
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Miscellaneous Journal Entry - (SCO544)
Reclass Entries
Draft
Published
0
0
OK
Adjusting Entries
Draft
Published
0
1
OK
Do Not Use This Form To Create/Publish Journal Entries For The Following Forms(SCO531, SCO538, SCO549, SCO540, SCO541, SCO542, SCO563, SCO565, SCO566, SCO567, SCO568, SCO577, SCO578) You MUST use the corresponding forms for managing their own entries


cycle
2
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
There Are Currently No Journal Entry Worksheets On This Form. To Add A Form Specific Journal Entry, You May Click On The "Miscellaneous Reclassifying Journal Entry Worksheet Add" Toolbar Button

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
There Are Currently No Journal Entry Worksheets On This Form. To Add A Form Specific Journal Entry, You May Click On The "Miscellaneous Reclassifying Journal Entry Worksheet Add" Toolbar Button
Create Miscellaneous Journal Entry
Journal Entry Worksheet Type
RECLASS
Statement Type
Accounts on The Same Statement
Worksheet Description
3
Please Provide All Required Information. You Can Select An Applicable Title From The List Or Type-In Your Own Title
4
OK
Cancel

Exhibit 27.20.44-C
(NEW)



cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO544 Worksheet (1)
2013-02-14 09:48:08.71-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
To reclassify fund balance per GASB 54
Account Number
Account Description
Debit
Credit
0
(0)
6
Add Account
View History
Add Note

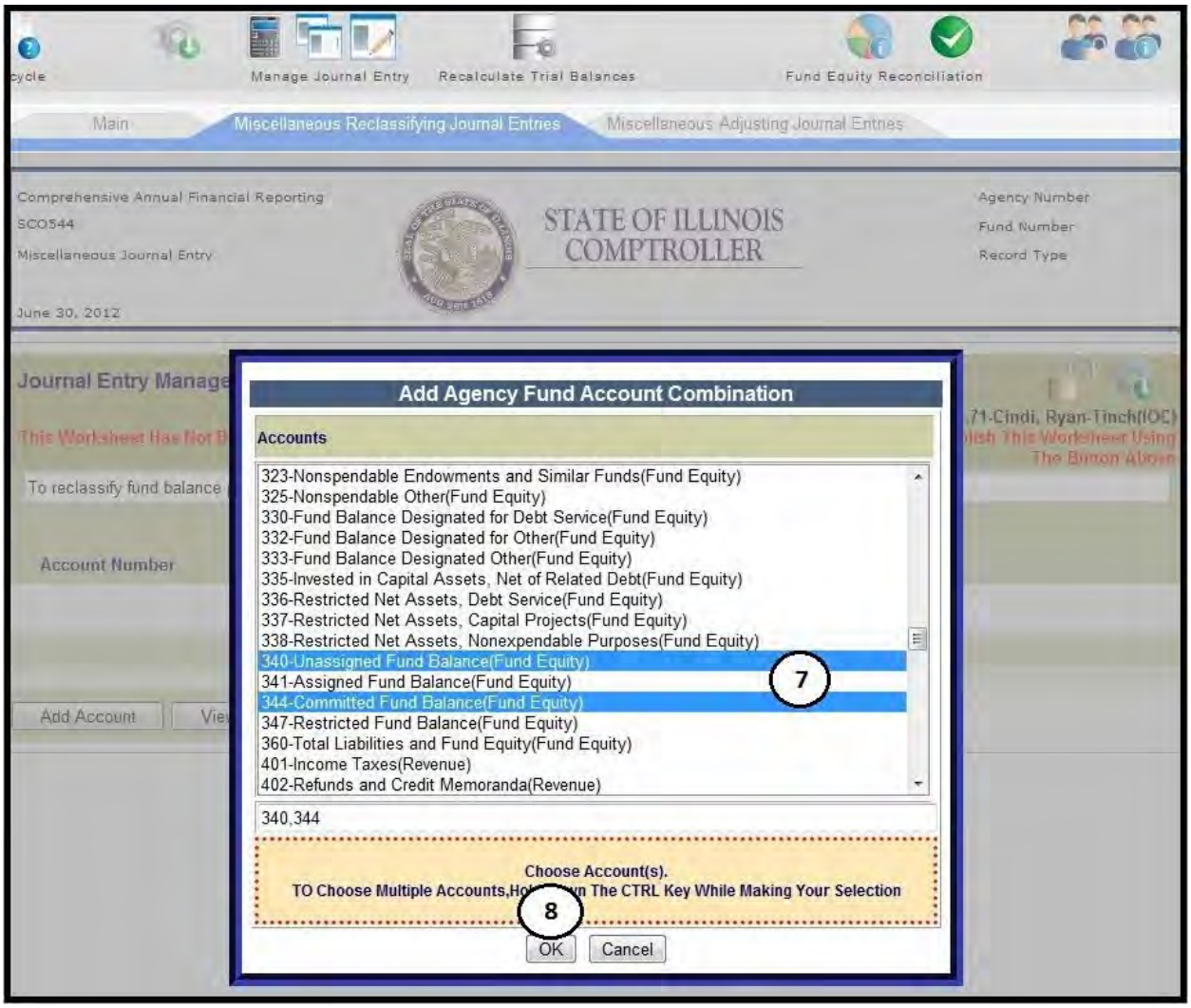
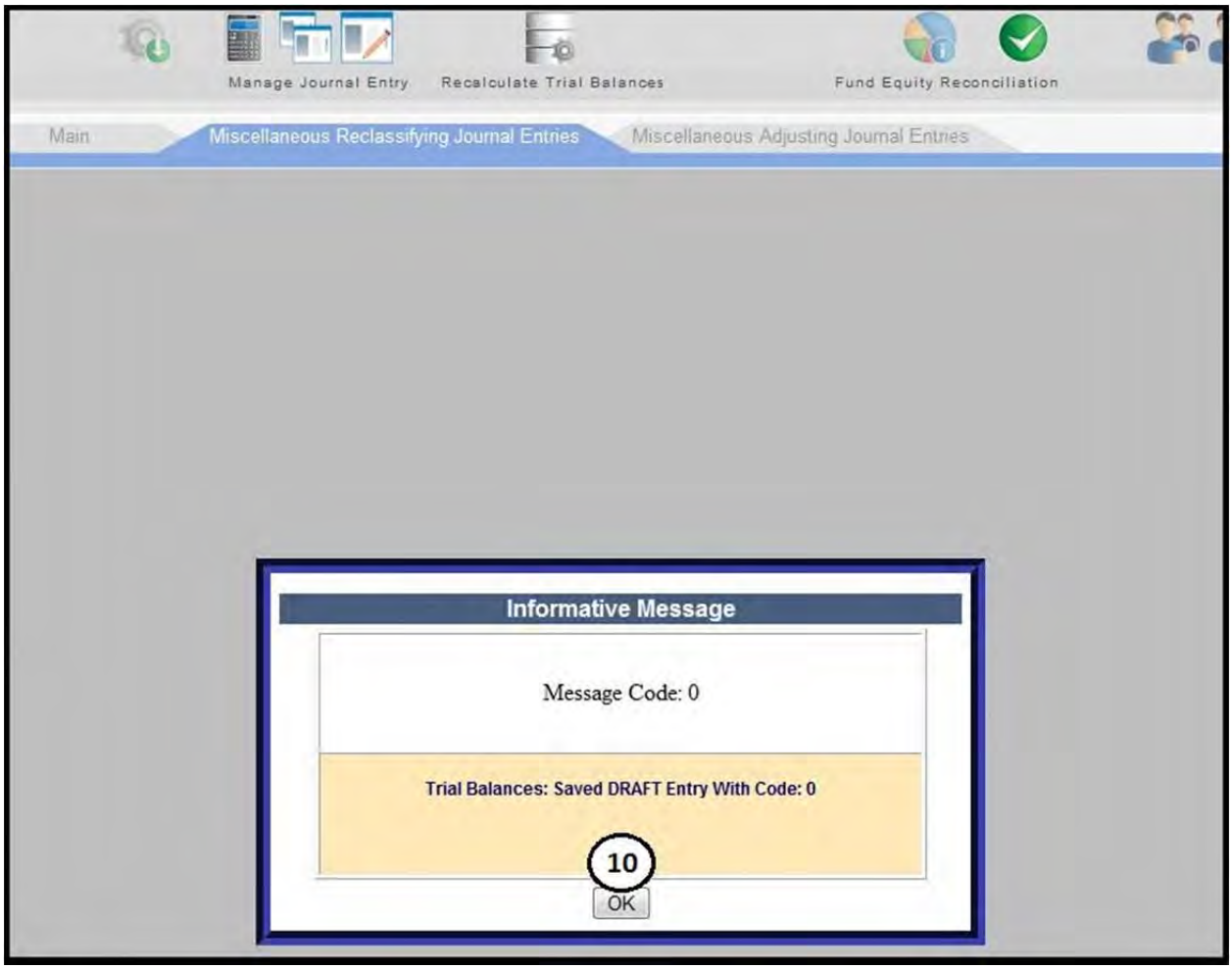

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Manage
To reclassify fund balance
Account Number
Add Account
Add Agency Fund Account Combination
Accounts
323-Nonspendable Endowments and Similar Funds(Fund Equity)
325-Nonspendable Other(Fund Equity)
330-Fund Balance Designated for Debt Service(Fund Equity)
332-Fund Balance Designated for Other(Fund Equity)
333-Fund Balance Designated Other(Fund Equity)
335-Invested in Capital Assets, Net of Related Debt(Fund Equity)
336-Restricted Net Assets, Debt Service(Fund Equity)
337-Restricted Net Assets, Capital Projects(Fund Equity)
338-Restricted Net Assets, Nonexpendable Purposes(Fund Equity)
340-Unassigned Fund Balance(Fund Equity)
341-Assigned Fund Balance(Fund Equity)
344-Committed Fund Balance(Fund Equity)
347-Restricted Fund Balance(Fund Equity)
360-Total Liabilities and Fund Equity(Fund Equity)
401-Income Taxes(Revenue)
402-Refunds and Credit Memoranda(Revenue)
7
340,344
Choose Account(s).
8
OK
Cancel

Exhibit 27.20.44-F
(NEW)

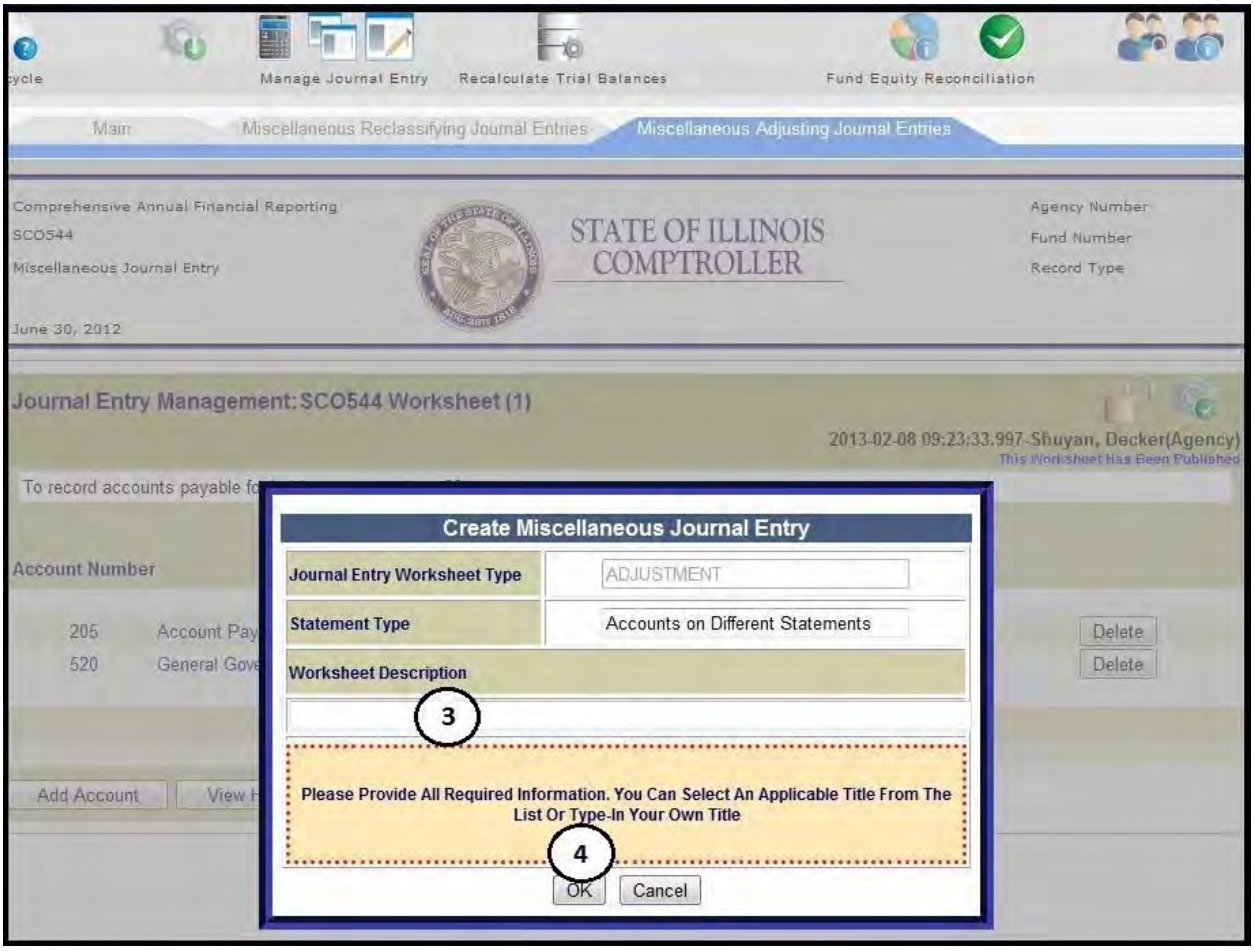

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Informative Message
Message Code: 0
Trial Balances: Saved DRAFT Entry With Code: 0
10
OK

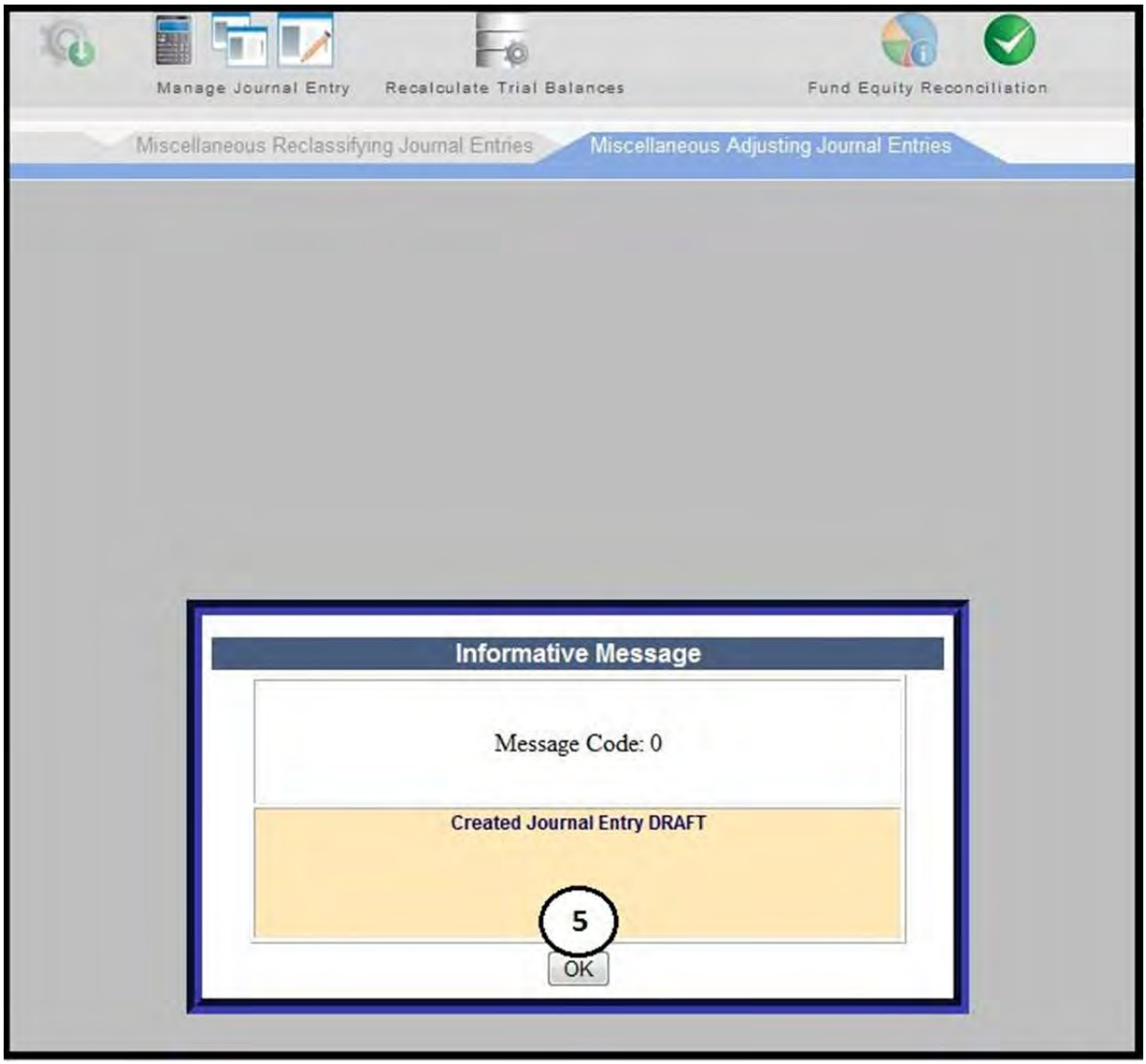
cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
11
Journal Entry Management: SCO544 Worksheet (1)
2013-02-14 10:02:11.28-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
To reclassify fund balance per GASB 54
Account Number
Account Description
Debit
Credit
340 Unassigned Fund Balance (100) Delete
344 Committed Fund Balance 100 Delete
100 (100)
Add Account
View History
Add Note

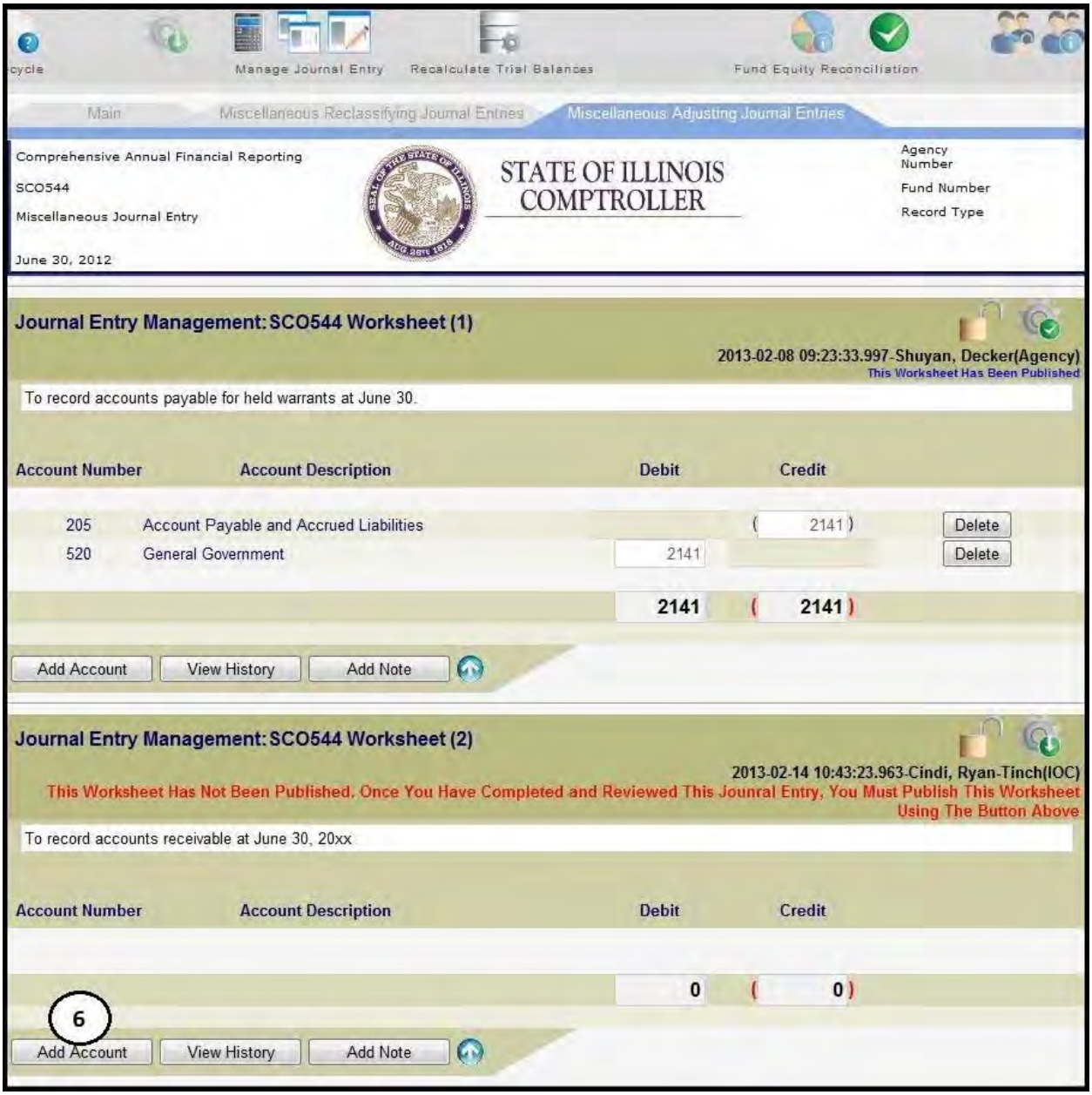
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO544 Worksheet (1)
2013-02-14 10:02:11.28-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above
To reclassify fund balance per GASB 54
Account Number
340 Unassigned
344 Committed
Delete
Delete
Add Account
Journal Entry Management: SCO544
By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries
12
Publish Draft Journal
Cancel

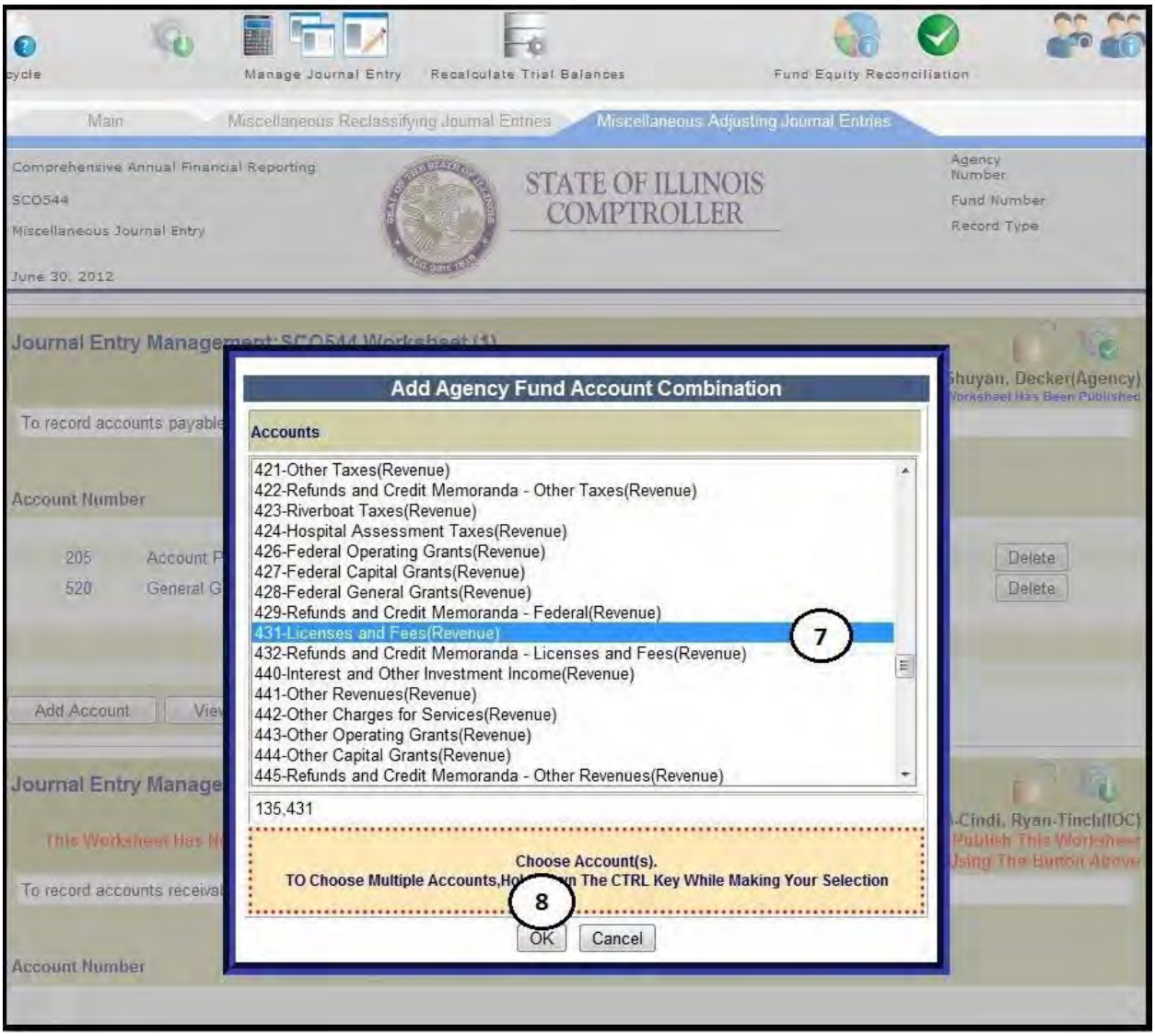
cycle
Manage Journal Entry
Recalculate Trial Balances
1
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Miscellaneous Journal Entry - (SCO544)
Reclass Entries
Draft
Published
0
1
OK
Adjusting Entries
Draft
Published
0
1
OK
Do Not Use This Form To Create/Publish Journal Entries For The Following Forms(SCO531, SCO538, SCO549, SCO540, SCO541, SCO542, SCO563, SCO565, SCO566, SCO567, SCO568, SCO577, SCO578) You MUST use the corresponding forms for managing their own entries

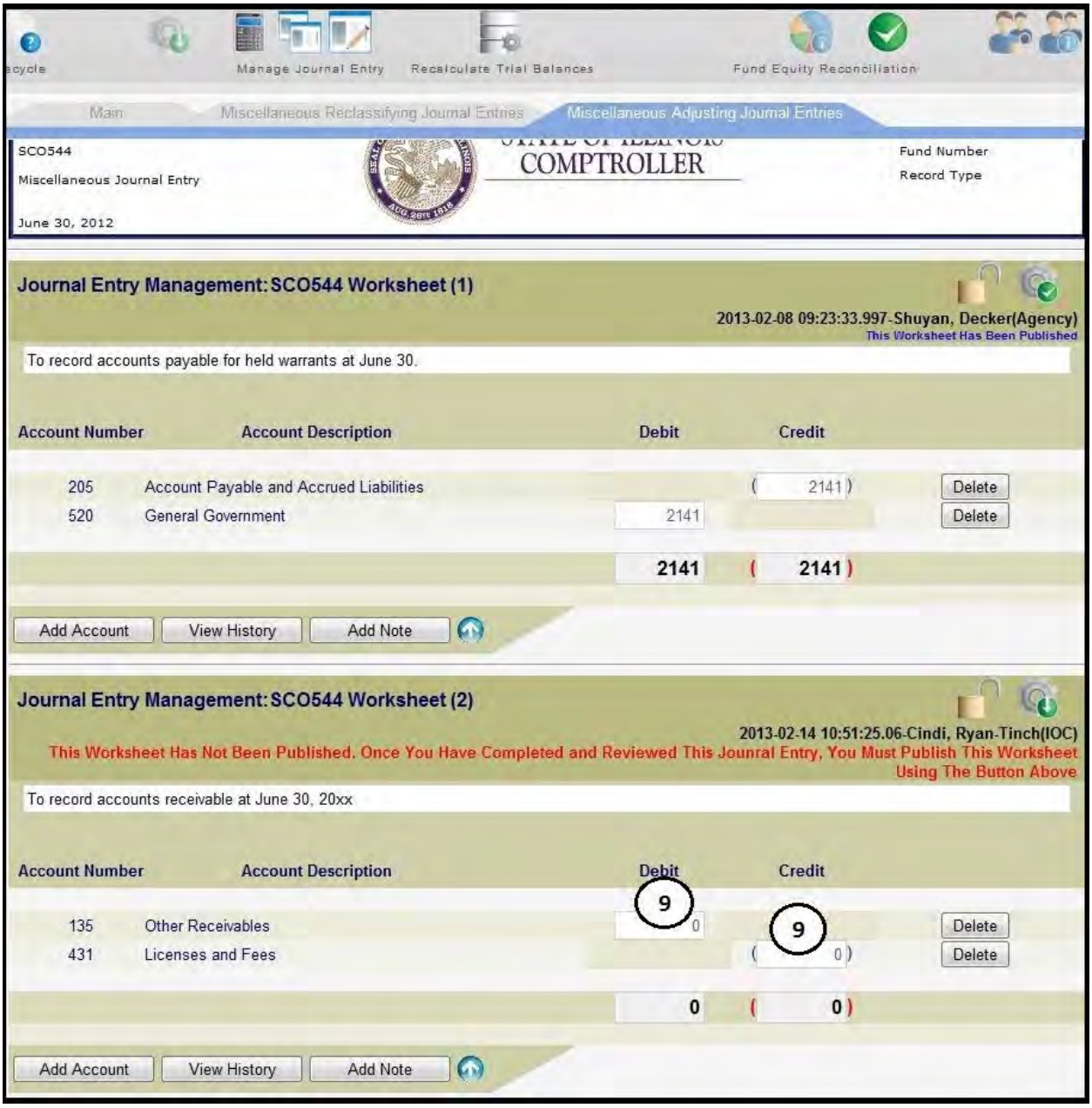
2
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO544 Worksheet (1)
2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published
To record accounts payable for held warrants at June 30.
Account Number
Account Description
Debit
Credit
205 Account Payable and Accrued Liabilities (2141) Delete
520 General Government 2141 Delete
2141 (2141)
Add Account
View History
Add Note

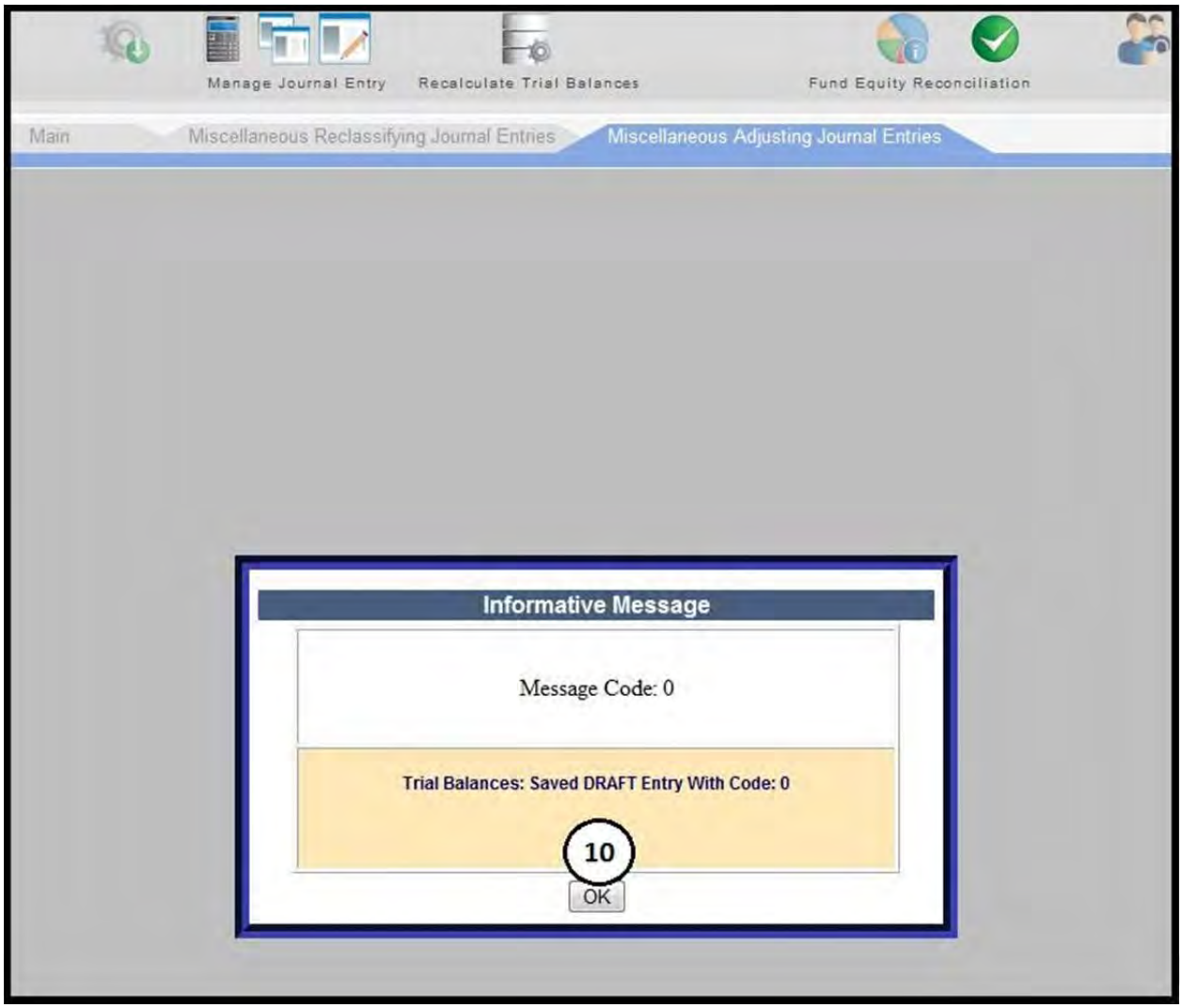

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO544 Worksheet (1)
2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published
To record accounts payable fo
Account Number
205 Account Pay
520 General Gove
Delete
Delete
Add Account
View H
Create Miscellaneous Journal Entry
Journal Entry Worksheet Type
ADJUSTMENT
Statement Type
Accounts on Different Statements
Worksheet Description
3
Please Provide All Required Information. You Can Select An Applicable Title From The List Or Type-In Your Own Title
4
OK
Cancel

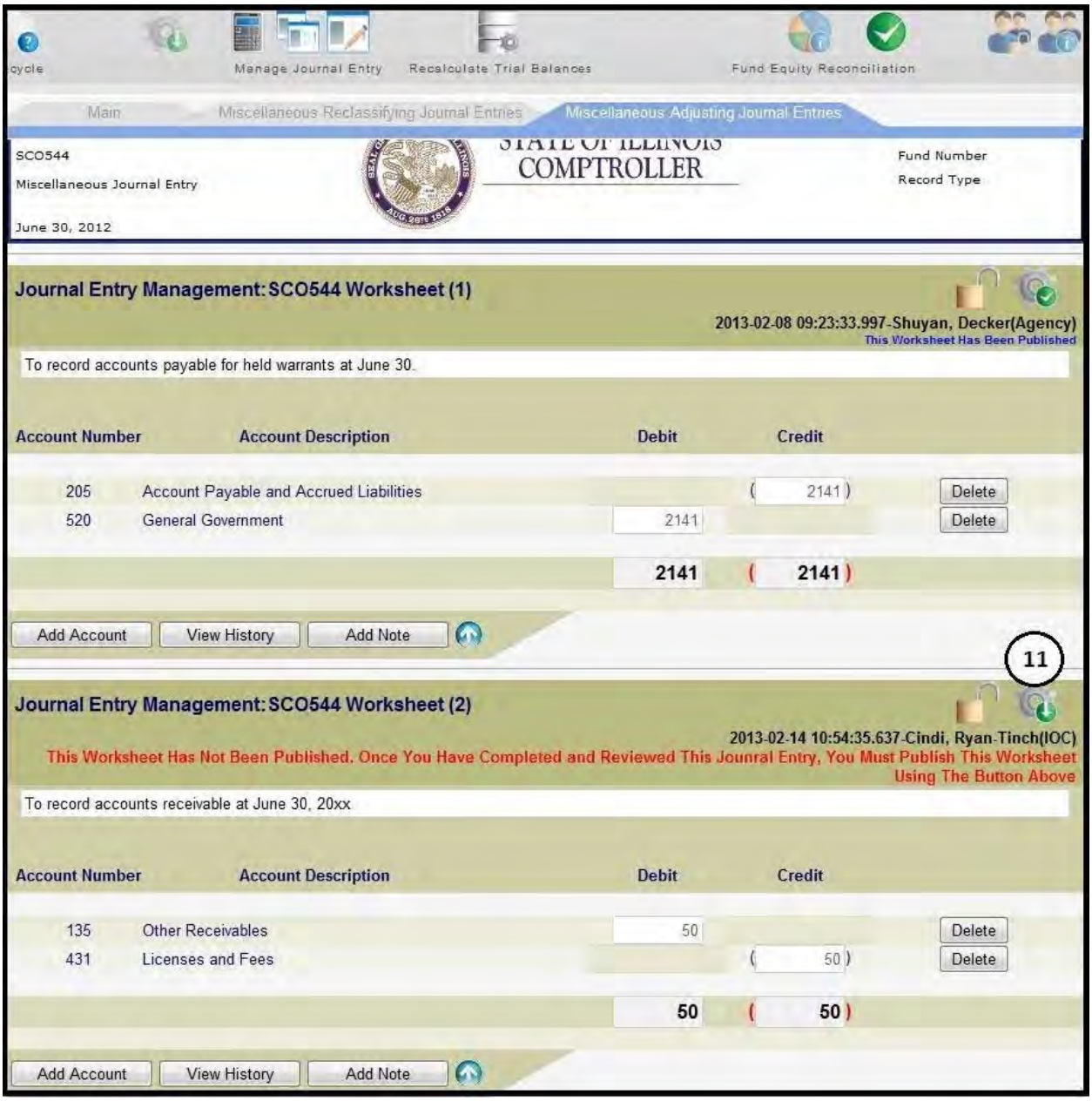

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Informative Message
Message Code: 0
Created Journal Entry DRAFT
5
OK

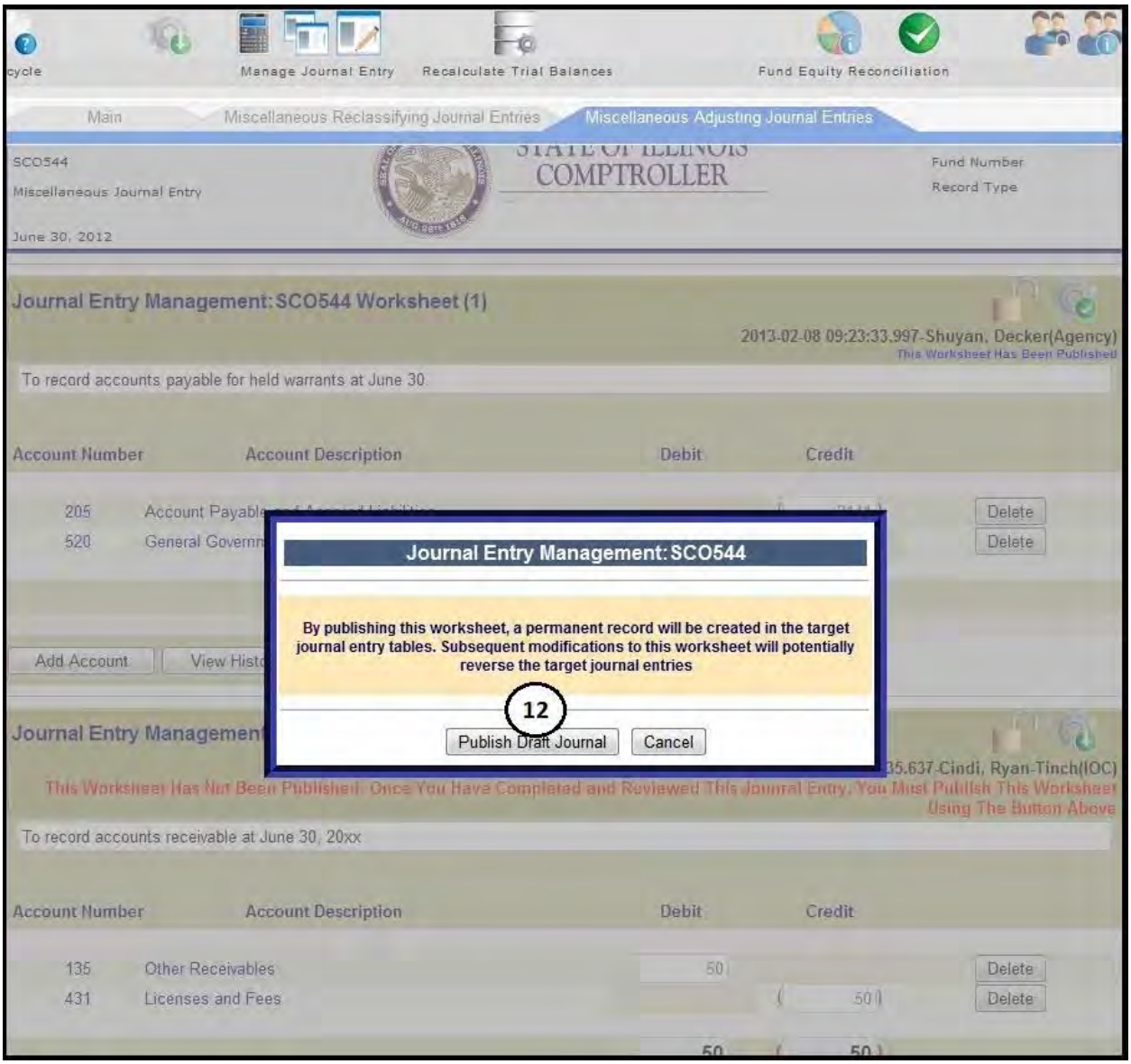

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO544 Worksheet (1)
2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published
To record accounts payable for held warrants at June 30.
Account Number
Account Description
Debit
Credit
205 Account Payable and Accrued Liabilities (2141) Delete
520 General Government 2141 Delete
2141 (2141)
Add Account
View History
Add Note
Journal Entry Management: SCO544 Worksheet (2)
2013-02-14 10:43:23.963-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
To record accounts receivable at June 30, 20xx
Account Number
Account Description
Debit
Credit
0 (0)
6
Add Account
View History
Add Note


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO544
Miscellaneous Journal Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Add Agency Fund Account Combination
Accounts
421-Other Taxes(Revenue)
422-Refunds and Credit Memoranda - Other Taxes(Revenue)
423-Riverboat Taxes(Revenue)
424-Hospital Assessment Taxes(Revenue)
426-Federal Operating Grants(Revenue)
427-Federal Capital Grants(Revenue)
428-Federal General Grants(Revenue)
429-Refunds and Credit Memoranda - Federal(Revenue)
431-Licenses and Fees(Revenue)
432-Refunds and Credit Memoranda - Licenses and Fees(Revenue)
440-Interest and Other Investment Income(Revenue)
441-Other Revenues(Revenue)
442-Other Charges for Services(Revenue)
443-Other Operating Grants(Revenue)
444-Other Capital Grants(Revenue)
445-Refunds and Credit Memoranda - Other Revenues(Revenue)
7
135,431
Choose Account(s).
TO Choose Multiple Accounts,Hold Down The CTRL Key While Making Your Selection
8
OK
Cancel
Add Account
Delete
Delete


ecycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
SCO544
Miscellaneous Journal Entry
June 30, 2012
COMPTROLLER
Fund Number
Record Type
Journal Entry Management: SCO544 Worksheet (1)
2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published
To record accounts payable for held warrants at June 30.
Account Number
Account Description
Debit
Credit
205 Account Payable and Accrued Liabilities (2141) Delete
520 General Government 2141 Delete
2141 (2141)
Add Account
View History
Add Note
Journal Entry Management: SCO544 Worksheet (2)
2013-02-14 10:51:25.06-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
To record accounts receivable at June 30, 20xx
Account Number
Account Description
Debit
Credit
135 Other Receivables 9 0 9 Delete
431 Licenses and Fees (0) Delete
0 (0)
Add Account
View History
Add Note


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
Informative Message
Message Code: 0
Trial Balances: Saved DRAFT Entry With Code: 0
10
OK


cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
SCO544
Miscellaneous Journal Entry
June 30, 2012
COMPTROLLER
Fund Number
Record Type
Journal Entry Management: SCO544 Worksheet (1)
2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published
To record accounts payable for held warrants at June 30.
Account Number
Account Description
Debit
Credit
205 Account Payable and Accrued Liabilities (2141) Delete
520 General Government 2141 Delete
2141 (2141)
Add Account
View History
Add Note
11
Journal Entry Management: SCO544 Worksheet (2)
2013-02-14 10:54:35.637-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
To record accounts receivable at June 30, 20xx
Account Number
Account Description
Debit
Credit
135 Other Receivables 50 Delete
431 Licenses and Fees (50) Delete
50 (50)
Add Account
View History
Add Note


cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Miscellaneous Reclassifying Journal Entries
Miscellaneous Adjusting Journal Entries
SCO544
Miscellaneous Journal Entry
June 30, 2012
COMPTROLLER
Fund Number
Record Type
Journal Entry Management: SCO544 Worksheet (1)
2013-02-08 09:23:33.997-Shuyan, Decker(Agency)
This Worksheet Has Been Published
To record accounts payable for held warrants at June 30
Account Number
Account Description
Debit
Credit
205
520
Delete
Delete
Add Account
Journal Entry Management: SCO544
By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries
12
Publish Draft Journal
Cancel
Journal Entry Management
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above
To record accounts receivable at June 30, 20xx
Account Number
Account Description
Debit
Credit
135
Other Receivables
50
Delete
431
Licenses and Fees
(50)
Delete
50
(50)

TRIAL BALANCE ENTRY (SCO-545)

PURPOSE

The purpose of the Trial Balance Entry Form is to post account balances, per agency records, that **are not** posted by other forms.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Trial Balance Entry Form should be completed for all Proprietary and Locally Held Funds for each account that has a beginning balance, according to agency records. All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. This form should be completed on the Comptroller's WEDGE system. The system will automatically calculate and populate totals. Balances entered on this form will automatically carry forward to the applicable trial balance forms (SCO-521, SCO-522, SCO-526 and SCO-527).

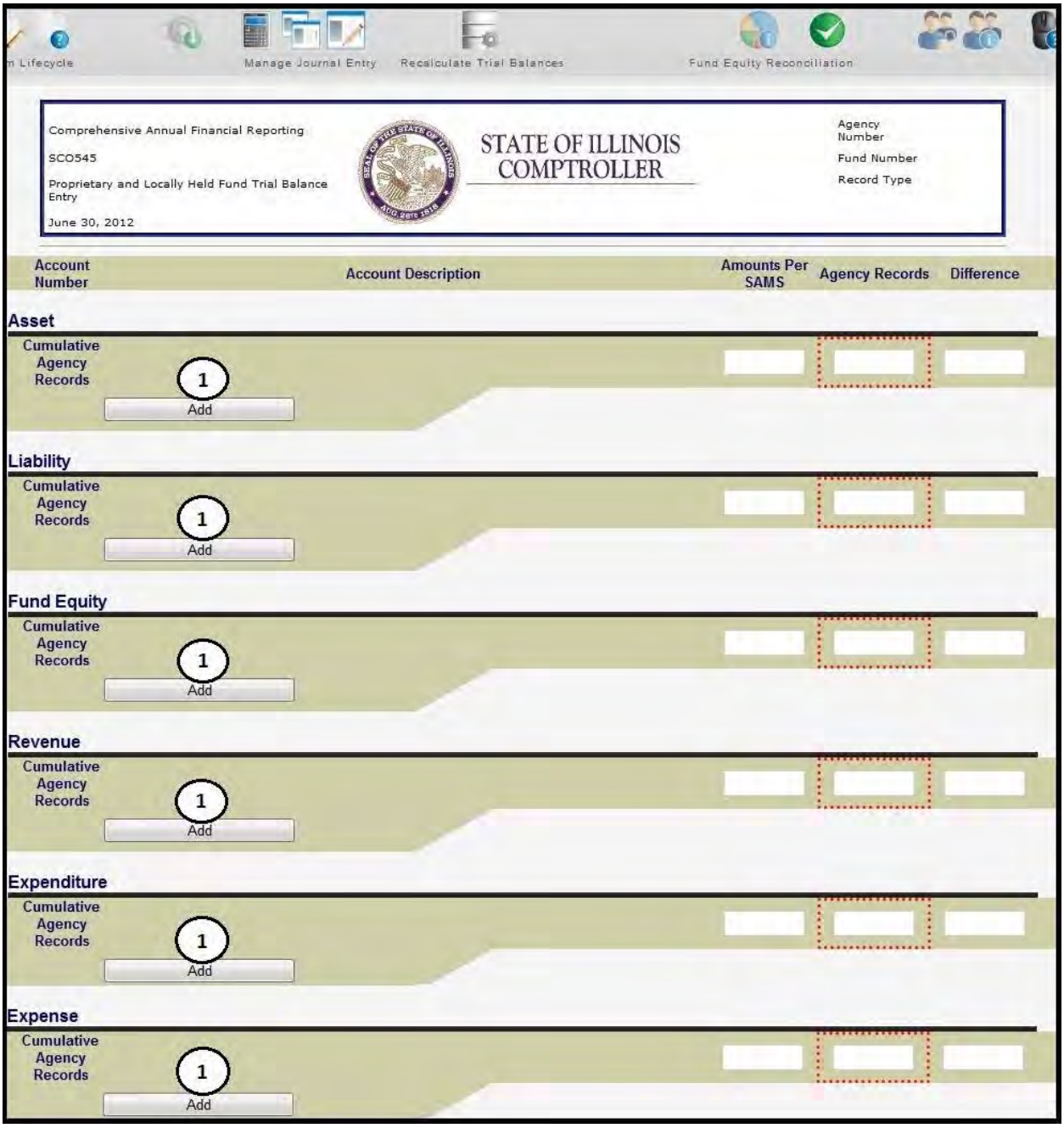
INSTRUCTIONS

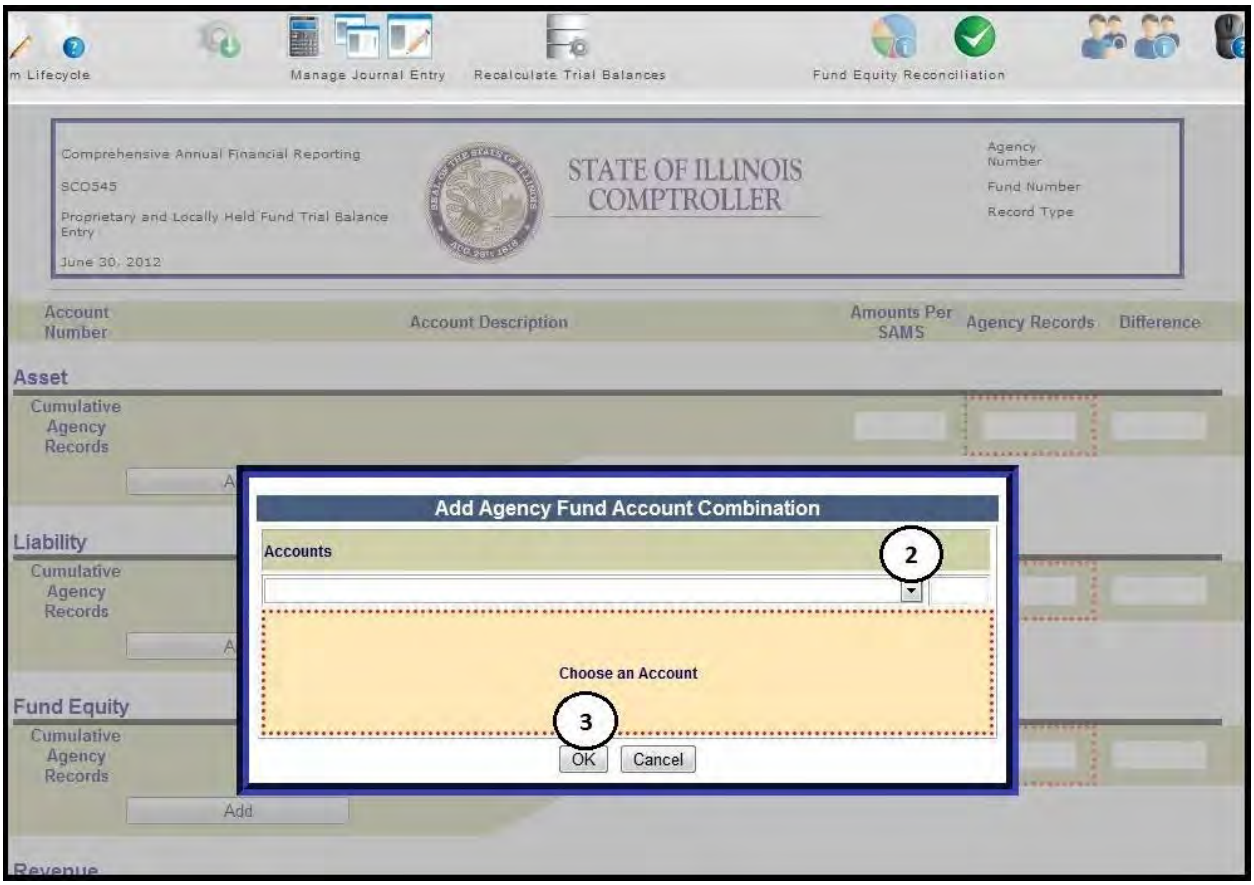
On the WEDGE system for a specific fund, open the SCO-545 form. Add applicable accounts to each account type (i.e., Asset, Liability, etc.) and enter the beginning balance into the Agency Records column. Note that this form MUST be saved after each amount is entered before adding the next account. Once all accounts are entered, the agency records must be published to populate the trial balance forms.

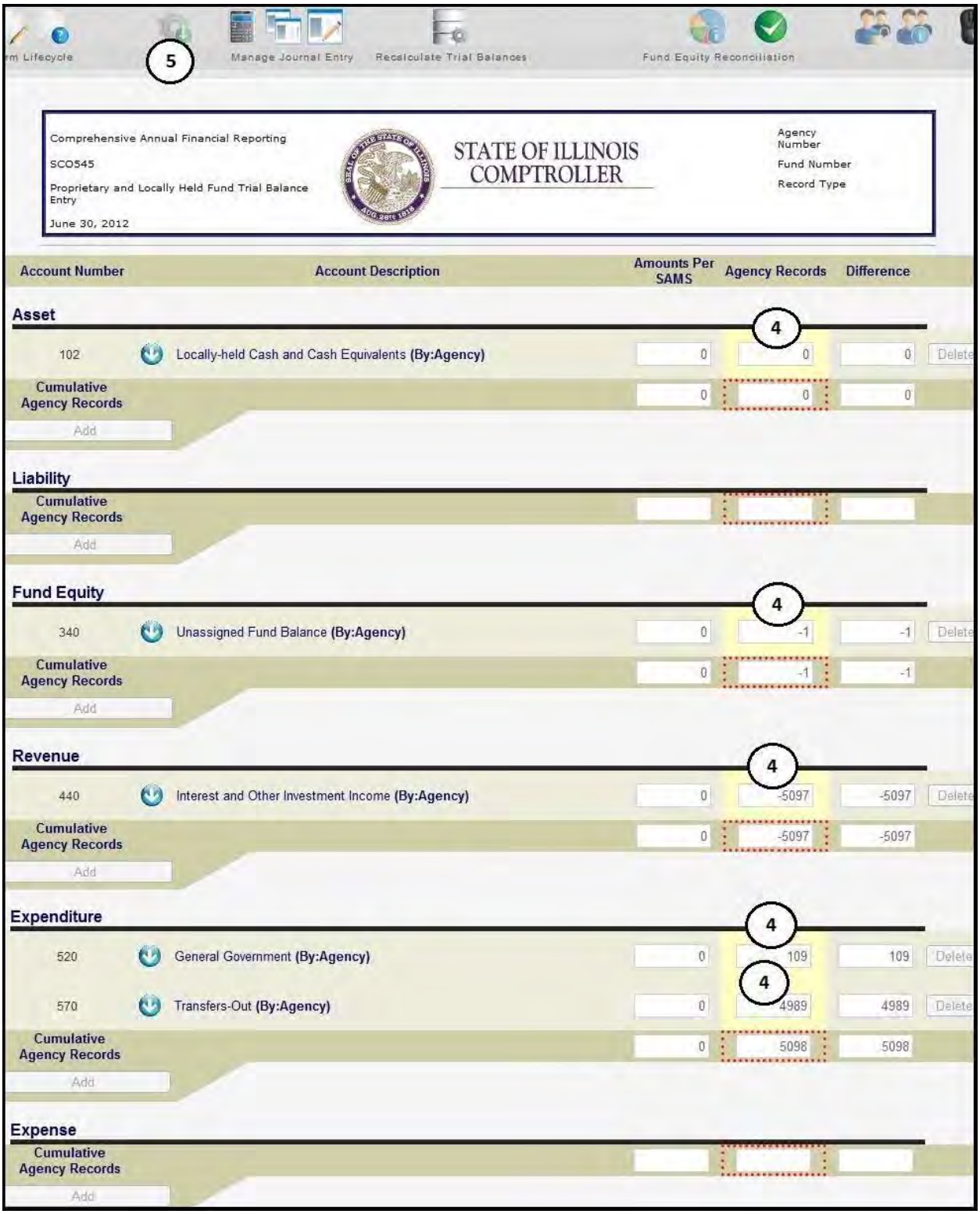
CONTENTS

Refer to Exhibits 27.20.45-A through 27.20.45-C.

REFERENCE	CONTENTS
(1)	Click the "Add" button to add an account in the appropriate fund type category.
(2)	Click the down arrow drop-down box to select an account to add.
(3)	Click the "OK" button.
(4)	Enter balance into "Agency Records" field. Save the form.
(5)	Click the "Publish Agency Records" (cog wheel) icon to post amounts to the trial balance forms.


m Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Comprehensive Annual Financial Reporting
SCO545
Proprietary and Locally Held Fund Trial Balance Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Account Number
Account Description
Amounts Per SAMS
Agency Records
Difference
Asset
Cumulative Agency Records
1
Add
Liability
Cumulative Agency Records
1
Add
Fund Equity
Cumulative Agency Records
1
Add
Revenue
Cumulative Agency Records
1
Add
Expenditure
Cumulative Agency Records
1
Add
Expense
Cumulative Agency Records
1
Add


m Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Comprehensive Annual Financial Reporting
SCO545
Proprietary and Locally Held Fund Trial Balance Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Account Number
Account Description
Amounts Per SAMS
Agency Records
Difference
Asset
Cumulative Agency Records
Liability
Cumulative Agency Records
Fund Equity
Cumulative Agency Records
Add
Revenue
Add Agency Fund Account Combination
Accounts
2
Choose an Account
3
OK
Cancel


rm Lifecycle
5
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Comprehensive Annual Financial Reporting
SCO545
Proprietary and Locally Held Fund Trial Balance Entry
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Account Number
Account Description
Amounts Per SAMS
Agency Records
Difference
Asset
4
102
Locally-held Cash and Cash Equivalents (By:Agency)
0
0
0
Delete
Cumulative Agency Records
0
0
0
Add
Liability
Cumulative Agency Records
Add
Fund Equity
4
340
Unassigned Fund Balance (By:Agency)
0
-1
-1
Delete
Cumulative Agency Records
0
-1
-1
Add
Revenue
4
440
Interest and Other Investment Income (By:Agency)
0
-5097
-5097
Delete
Cumulative Agency Records
0
-5097
-5097
Add
Expenditure
4
520
General Government (By:Agency)
0
109
109
Delete
4
570
Transfers-Out (By:Agency)
0
4989
4989
Delete
Cumulative Agency Records
0
5098
5098
Add
Expense
Cumulative Agency Records
Add

RECLASSIFYING JOURNAL ENTRIES (SCO-547)

PURPOSE

The purpose of the Reclassifying Journal Entries (Exhibit 27.20.47-A) is to provide a form to accumulate all reclassifying journal entries.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544, and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Reclassifying Journal Entries Form will be updated by the WEDGE system when a reclassifying journal entry is posted to the trial balance, via another package form. A reclassifying journal entry is posted when both the debit and credit affect only one financial statement (i.e., either the balance sheet or the operating statement).

CONTENTS

Refer to Exhibit 27.20.47-A.

STATE OF ILLINOIS
COMPTROLLER

State of Illinois — Agency
Reclassifying Journal Entries — Fund
June 30, 2011 — Record Type

SCO544 Worksheet(1) Record Capital Outlays per SCO-538

Account		Debit	Credit
520	General Government	-	(1,566)
550	Capital Outlay	1,566	-
Total		**1,566**	**(1,566)**

SCO544 Worksheet(2) To reclassify accounts payable to due to

Account		Debit	Credit
205	Account Payable and Accrued Liabilities	8,134	-
208	Due To Other Government-Federal	-	(2)
209	Due To Other Governments-Local	-	(7,206)
215	Due to Other Funds	-	(886)
216	Due to Component Units	-	(40)
Total		**8,134**	**(8,134)**

SCO544 Worksheet(3) To reclassify internal reimbursement transactions per the SCO-567

Account		Debit	Credit
441	Other Revenues	181	-
520	General Government	-	(181)
Total		**181**	**(181)**

SCO567 Worksheet(1) To reclassify transfers from fiduciary funds per SCO-567

Account		Debit	Credit
431	Licenses and Fees	-	(104)
565	Transfers-In	104	-
Total		**104**	**(104)**

ADJUSTING JOURNAL ENTRIES (SCO-548)

PURPOSE

The purpose of the Adjusting Journal Entries (Exhibit 27.20.48-A) is to provide a form to accumulate all adjusting journal entries.

This form is READ-ONLY in the WEDGE system. It is automatically populated with entries posted on other forms, such as the SCO-531, SCO-544 and SCO-549 forms. When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Adjusting Journal Entries Form will be updated by the WEDGE system when an adjusting journal entry is posted to the trial balance, via another package form. An adjusting journal entry is posted when the debit and credit affect both financial statements (i.e., the balance sheet and the operating statement).

CONTENTS

Refer to Exhibit 27.20.48-A.

STATE OF ILLINOIS
COMPTROLLER

State of Illinois
Adjusting Journal Entries
June 30, 2011

Agency
Fund
Record Type

SCO529 Worksheet(1) Closing Entry

Account		Debit	Credit
340	Unassigned Fund Balance	-	(545)
584	Closing Entry (Revenue)	20,904	-
587	Closing Entry (Expenditure)	-	(20,359)
Total		**20,904**	**(20,904)**

SCO544 Worksheet(1) To record payables due to held warrants

Account		Debit	Credit
205	Account Payable and Accrued Liabilities	-	(19)
209	Due To Other Governments-Local	-	(15,813)
216	Due to Component Units	-	(1)
520	General Government	15,833	-
Total		**15,833**	**(15,833)**

SCO549 Worksheet(1) SCO549 Default Adjusting Journal Entry

Account		Debit	Credit
101	Cash on Deposit with State Treasurer (including intransit items)	300	-
205	Account Payable and Accrued Liabilities	-	(376)
208	Due To Other Government-Federal	-	(1)
209	Due To Other Governments-Local	-	(325)
215	Due to Other Funds	-	(2)
520	General Government	404	-
Total		**704**	**(704)**

SCO567 Worksheet(1) To record due from related to held transfers per SCO-567

Account		Debit	Credit
141	Due From Other Funds	17,420	-
565	Transfers-In	-	(17,420)
Total		**17,420**	**(17,420)**

SUMMARY OF LIABILITIES (SCO-549)

PURPOSE

The purpose of the Summary of Liabilities Form (Exhibit 27.20.49-A) is to assist agencies in determining and documenting a fund's liabilities and related accrued expenditures for GAAP reporting.

When applicable, this form must be completed annually and sent to the Comptroller's Office. Two copies of the SCO-549 should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Summary of Liabilities should be completed for all governmental funds (shared, nonshared, and locally held fund GAAP Package's) which report liabilities. The SCO-549 should be prepared on the Comptroller's WEDGE system. For GAAP reporting purposes, liabilities generally consist of accounts payable and accrued liabilities, due to other government – federal, due to other governments – local, due to other funds, due to component units and due to primary government.

Accounts payable is a liability account reflecting open amounts on account that are owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments). Accounts payable include liabilities for goods received or services performed before June 30, but for which payment vouchers have not been processed by either the Comptroller's Office for Treasury held funds or the administering agency for locally held funds.

Accrued liabilities are estimates of expenditures incurred but not due until a later date (e.g., wages, employee benefits, travel expenses, and utility bills).

Separate liability accounts record amounts due to other funds or to other governments. The following accounts record governmental transactions: due to other government – federal, due to other governments – local, due to other funds, due to component units and due to primary government. These liability accounts represent transactions between governmental units or funds in which goods or services were received by June 30, but for which payment has not been made. The due to other funds account represents transactions between two primary government funds or two component unit funds of the same component unit. Transactions between a primary government fund and a

component unit fund are recorded in either the due to primary government account or the due to component units account. Transactions between a component unit and another component unit are recorded in the due to component units account.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Accounts payable and accrued liabilities can be determined by a review of an in-place receiving system or by using a reasonable estimate.

In-Place Receiving System
An in-place receiving system is a set of procedures and records designed to account for incoming goods and services and to compare the goods and services received to amounts billed by vendors. This type of system allows an agency to determine the amount due and owing as goods and services are received. All goods and services received prior to fiscal year end, but unpaid, are to be reported as liabilities. If an agency does not maintain an in-place receiving system, alternative procedures must be followed to determine liabilities at fiscal year-end.

Reasonable Estimation
If an agency does not maintain an in-place receiving system, a reasonable estimate must be utilized to project the amount of lapse period expenditures (or expenditures made subsequent to the end of the lapse period for continuing appropriation accounts) disbursed for goods received or services performed as of June 30. These disbursements must be recorded as expenditures and liabilities. The difference between actual disbursements and estimated expenditures and liabilities must be recorded as encumbrances. This alternative approach requires judgment and, if reasonably applied, results in the recording of materially correct amounts.

No Formal Agency Approach
Each Agency is encouraged to use internal records and procedures to develop an appropriate estimation approach. For those agencies that have not yet developed a formal approach, the Comptroller's Office has developed the following procedures.

July lapse period disbursements in excess of $25,000 should be analyzed. Goods and services received **prior** to June 30 should be recorded as expenditures and liabilities. All professional and artistic contracts (detail object #1240 - #1245) must be performed as of June 30 of the fiscal year to be considered an outstanding liability as of June 30 and eligible for payment out of the expiring

appropriation and should be recorded as liabilities.

The Comptroller's Office will provide a special report to agencies, *Summary of Unexpended Appropriations and July Expenditures by Agency, Fund Division and Account (SCO-549-A),* for completing the July Actual column on Form SCO-549. This report reflects spending by lapsing appropriation account, which must be separated into the following accounts: accounts payable and accrued liabilities (205), due to other government – federal (208), due to other government – local (209), due to other funds (215), due to component units (216), or due to primary government (217). Blank lines are provided on the report to segregate each appropriation account. In some cases, proper segregation is obvious. For example, personal services expenditures (detail object #1120) would be classified as accounts payable and accrued liabilities. Retirement expenditures (detail object #1161) would be classified as due to other funds (or if the paying agency is a component unit, due to a primary government). Social security expenditures (detail object #1170) would be classified as due to other government – federal. In cases where spending from one appropriation account encompasses several liability accounts, analysis is more difficult and requires use of internal agency records. GAAP expenditure codes and the unexpended appropriation amounts as of July 31 per SAMS are also included in this report.

A second report, the *Fund/Vendor Report (CW950P)* provides a partial analysis of the due to other funds, due to component units, and due to primary government amounts reported on the July spending report, SCO-549-A, described above. The CW950P provides the voucher number, warrant number, amount and appropriation account number for each payment made to another State agency. It is important to note the report may **not** be all-inclusive, as correct usage of vendor identification numbers by the agency will determine reliability of the report; however, the report can provide a basis for performing a reconciliation of due to/from amounts.

August expenditures and liabilities should be estimated through an analysis of unliquidated obligation balances or, for unobligated items, the unexpended appropriation amounts at July 31. The review of unliquidated obligation balances or unexpended appropriation amounts may be limited to items in excess of $25,000, except for amounts due to other funds where a more detailed analysis may be required. The Comptroller's Office will also provide a special report, *Worksheet for Calculating Liabilities as of June 30 to be paid during August (SCO-549-C),* to assist in completing the August Estimate column on Form SCO-549. Line items on the report are divided into obligated and unobligated categories. The contract/obligation number, appropriation account number, vendor name, and unliquidated amount in excess of $25,000 at July 31 are provided for **obligated line items.** Blank lines are provided for the appropriation account number and projected spending for items/services received by June 30 for **unobligated line items** (in excess of $25,000). The unexpended appropriation amount at July 31 can be found on the *Summary of Unexpended Appropriations and*

July Expenditures By Agency Fund Division and Account (SP590P) (SCO-549-A) which was previously discussed.

Agencies with reappropriated accounts or liabilities payable from future years' appropriations may use estimation techniques similar to those explained above to determine the portion of total expenditures and liabilities not paid out of lapsing appropriations. These amounts can then be posted directly to the appropriate columns on Form SCO-549.

SPECIAL CLASSIFICATION PROBLEMS

Capital outlay expenditures (GAAP report account 550) disbursed during lapse period and meeting the definition of a liability (received as of June 30) must be segregated from the agency's normal GAAP expenditure account (e.g., general government) and recorded separately on Form SCO-549 as capital outlays in the appropriate liability account (e.g., accounts payable and accrued liabilities, due to other funds, etc.). Only liabilities meeting the capitalization threshold should be shown as capital outlay expenditures. Those less than the capitalization threshold should be reported in the agency's normal GAAP expenditure account. Amounts for the capital outlay expenditure accrual must be obtained from Form SCO-538 to ensure capital outlay expenditure amounts reflected on Form SCO-549 agree to the current year payables reported on Form SCO-538.

Payables representing in-transit amounts for nonshared funds only at June 30, CY should be separately disclosed (in account 101) from the expenditure accounts. Refer to the Nonshared SAMS Reconciliation Form (SCO-534) for current year in-transit amounts. The debit to account 101 – Cash on Deposit with State Treasurer is **not** applicable to shared funds.

ENCUMBRANCES

Encumbrances are defined as agency contracts, purchase orders or commitments entered into prior to June 30 which relate to the purchase of goods that were not received as of June 30. The information reported on the Encumbrance Tab within WEDGE is used by the Office of the Comptroller to complete the Encumbrance Computation (see procedure 27.20.50 for more information).

The Encumbrance Tab contains two fields as defined below.

Amount of liabilities related to mandatory transfers at June 30 – (excluding amounts reported as liabilities payable from future years' appropriations)

Amount of liabilities payable from future years' appropriations at June 30

The total of the amounts reported as liabilities related to liabilities payable from future appropriations should agree to the total of the Future Appropriations column on the Account Details tab. Additionally, enter the amount of liabilities related to mandatory transfers, if applicable.

CONTENTS

Refer to Exhibit 27.20.49-A through 27.20.49-K

REFERENCE	CONTENTS
(1)	Click on the "Add" button of the appropriate liability account.
(2)	Highlight the account(s) to be debited. If there is more than one account, holding the Control key while selecting the account will allow for multiple accounts to be added at once.
(3)	After all accounts are selected, click on the "Ok" button.
(4)	Enter the liability amount associated with each account in the appropriate category (i.e. July Actual, August Estimate, Future Appropriations). The totals and sub totals will be automatically calculated. Repeat steps (1) through (4) until all appropriate liability account entries have been completed. At this point, the form needs to be saved. If the user navigates away from the form without saving, all information will have to be reentered. If the Future Appropriations column is used, the second tab of this form "Encumbrances" should be completed.
(5)	Click on the "Encumbrance" tab
(6)	The amount of Future Appropriations will be automatically populated from the "Account Details" tab. Enter the appropriate amounts related to mandatory transfers, if applicable. At this point, the form should be saved. If the user navigates away from the form without saving, all information will have to be reentered.
(7)	Once all information is entered and the form has been saved, click on the "Manage Journal Entry" calculator icon.

REFERENCE	CONTENTS
(8)	Click on the "Form Specific Adjusting Journal Entries" tab.
(9)	Click on the Cog Wheel Icon
(10)	Click on the "Publish Draft Journal" button
(11)	When the Informative Message appears to indicate the journal entry has been created, click "Ok".
(12)	The system now indicates that the worksheet has been published. No further action is necessary.

Comprehensive Annual Financial Reporting
SCO540
Summary of Liabilities
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

205-Account Payable and Accrued Liabilities

Recap By Report Account	Lapsed Period July Actual	Lapsed Period August Estimate	Future Appropriations	Totals
Sub Totals	0	0	0	0

1 Add

208-Due To Other Government-Federal

Recap By Report Account	Lapsed Period July Actual	Lapsed Period August Estimate	Future Appropriations	Totals
Sub Totals	0	0	0	0

1 Add

209-Due To Other Governments-Local

Recap By Report Account	Lapsed Period July Actual	Lapsed Period August Estimate	Future Appropriations	Totals
Sub Totals	0	0	0	0

1 Add

215-Due to Other Funds

Recap By Report Account	Lapsed Period July Actual	Lapsed Period August Estimate	Future Appropriations	Totals
Sub Totals	0	0	0	0

1 Add

216-Due to Component Units

Recap By Report Account	Lapsed Period July Actual	Lapsed Period August Estimate	Future Appropriations	Totals
Sub Totals	0	0	0	0

1 Add

217-Due to primary government

Recap By Report Account	Lapsed Period July Actual	Lapsed Period August Estimate	Future Appropriations	Totals
Sub Totals	0	0	0	0

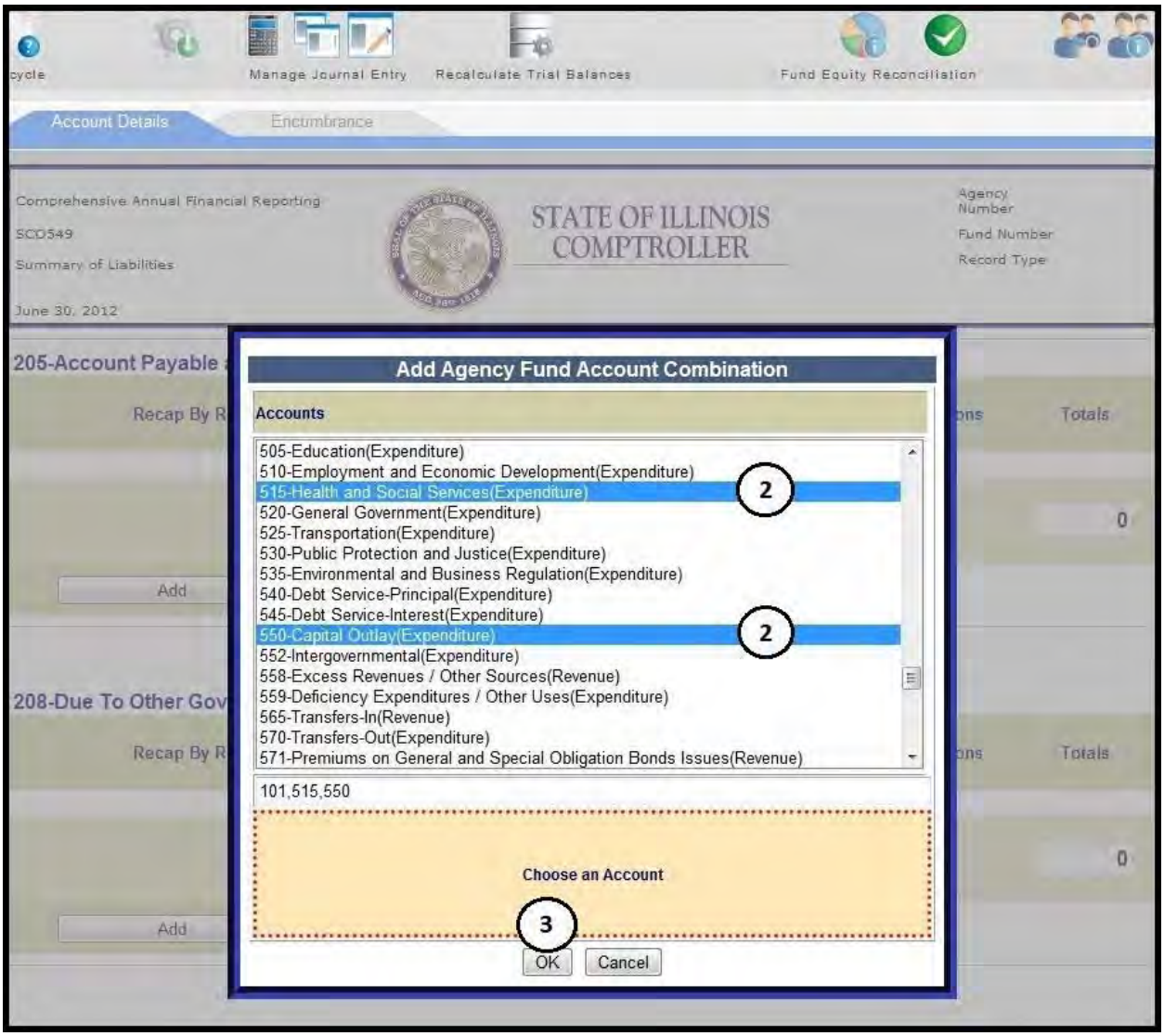
1 Add

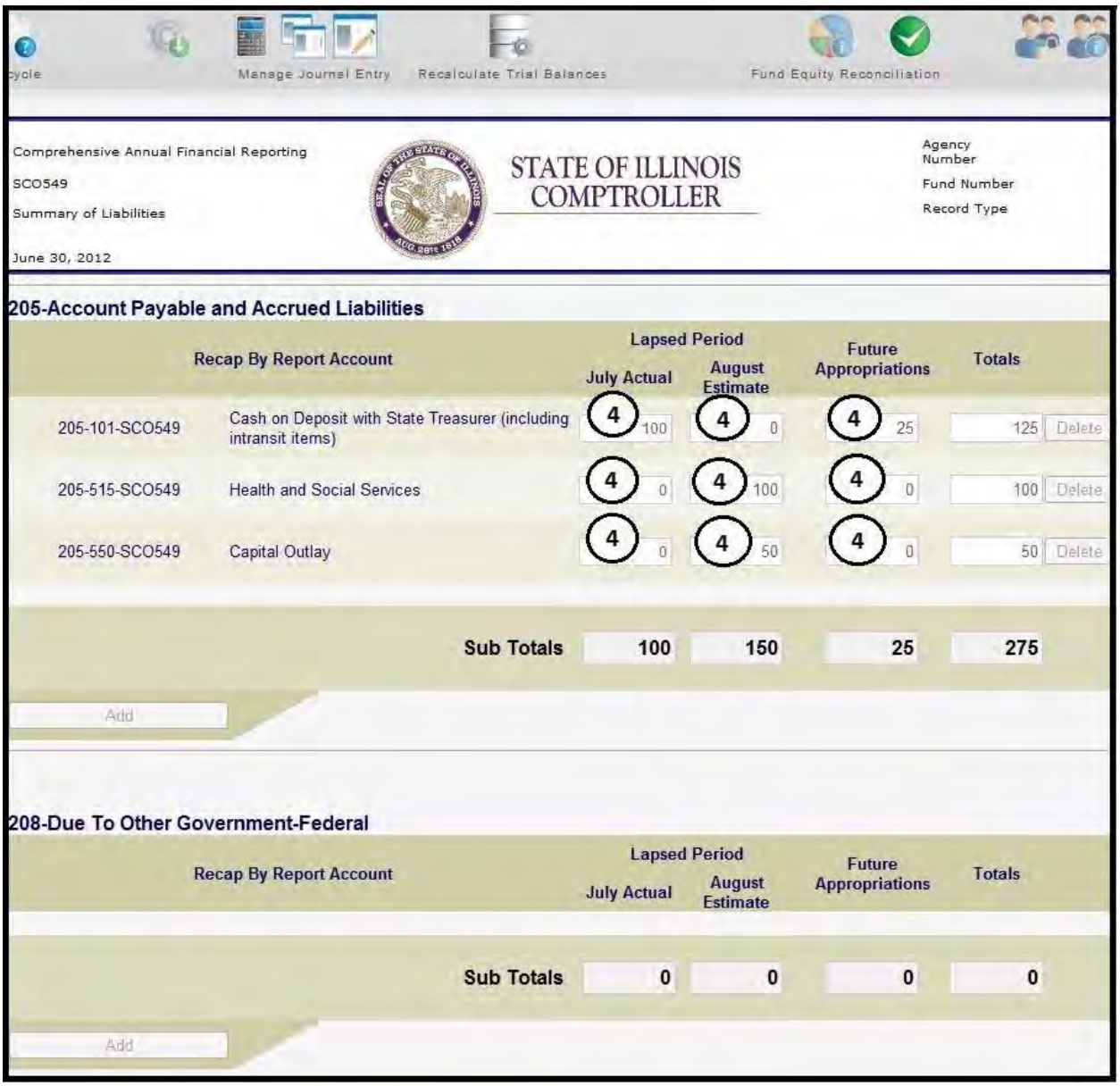
278-Other Obligations, Current

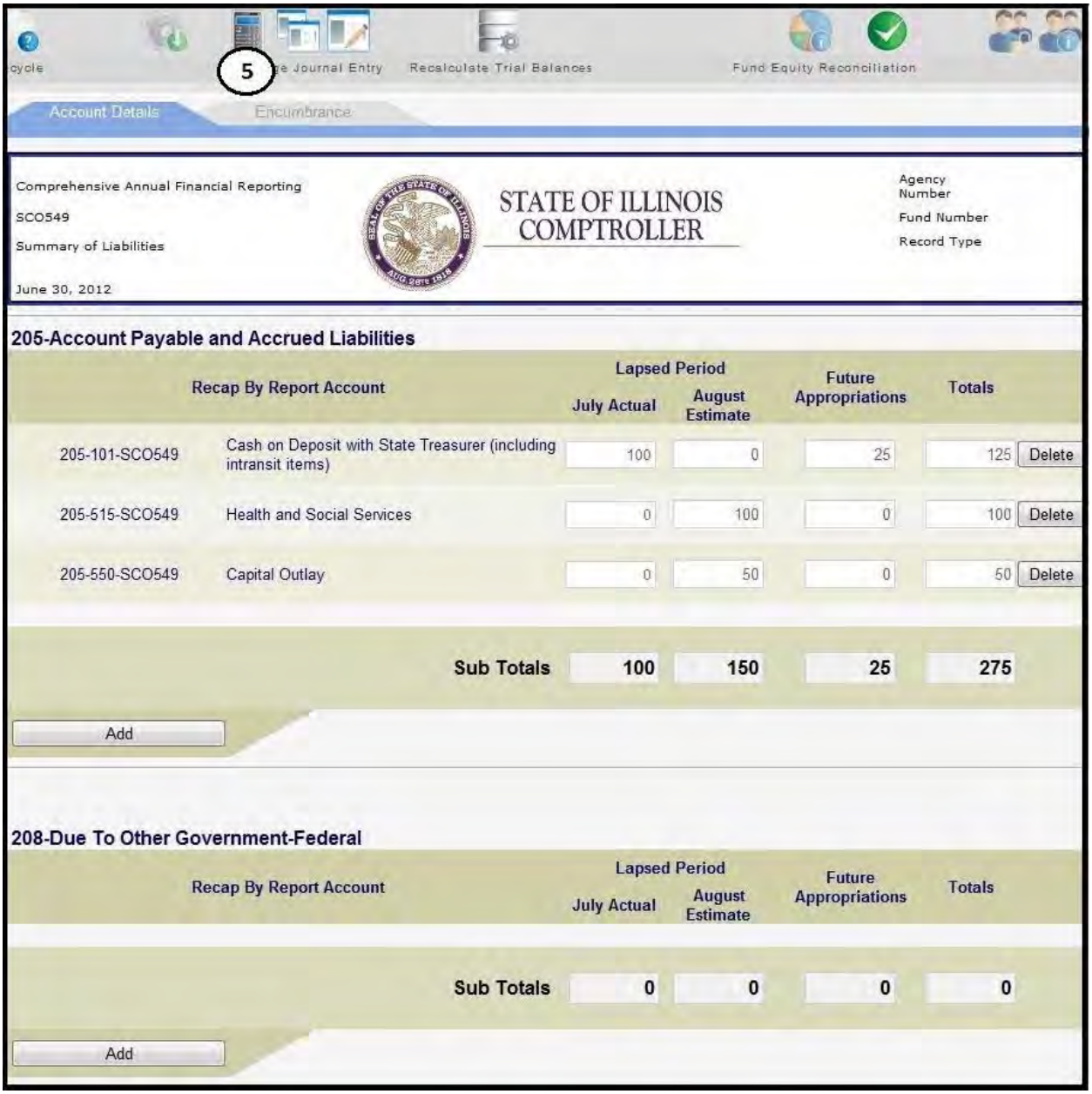
Recap By Report Account	Lapsed Period July Actual	Lapsed Period August Estimate	Future Appropriations	Totals
Sub Totals	0	0	0	0

1 Add

Grand Totals	0	0	0	0

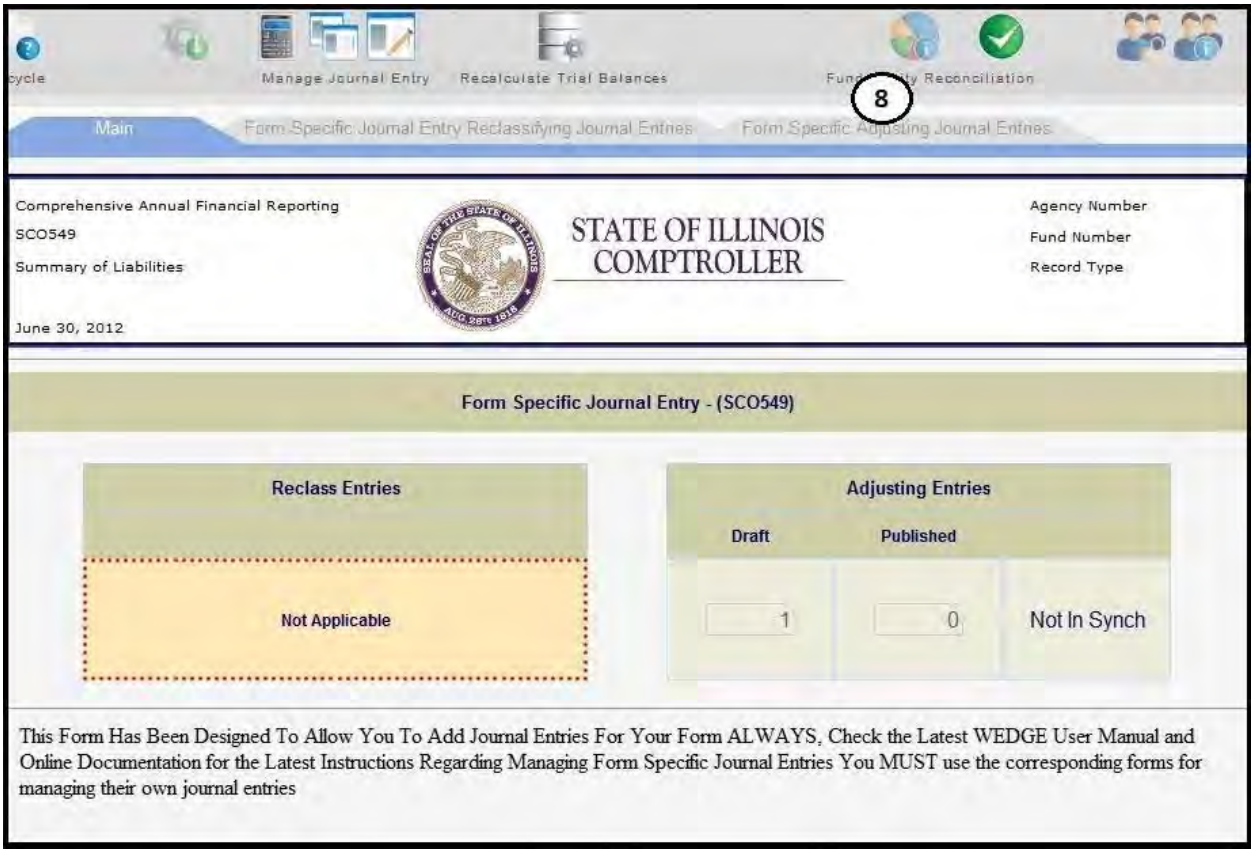

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Account Details
Encumbrance
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
205-Account Payable
Recap By R
Totals
Add
208-Due To Other Gov
Add
Add Agency Fund Account Combination
Accounts
505-Education(Expenditure)
510-Employment and Economic Development(Expenditure)
515-Health and Social Services(Expenditure)
520-General Government(Expenditure)
525-Transportation(Expenditure)
530-Public Protection and Justice(Expenditure)
535-Environmental and Business Regulation(Expenditure)
540-Debt Service-Principal(Expenditure)
545-Debt Service-Interest(Expenditure)
550-Capital Outlay(Expenditure)
552-Intergovernmental(Expenditure)
558-Excess Revenues / Other Sources(Revenue)
559-Deficiency Expenditures / Other Uses(Expenditure)
565-Transfers-In(Revenue)
570-Transfers-Out(Expenditure)
571-Premiums on General and Special Obligation Bonds Issues(Revenue)
2
2
101,515,550
Choose an Account
3
OK
Cancel

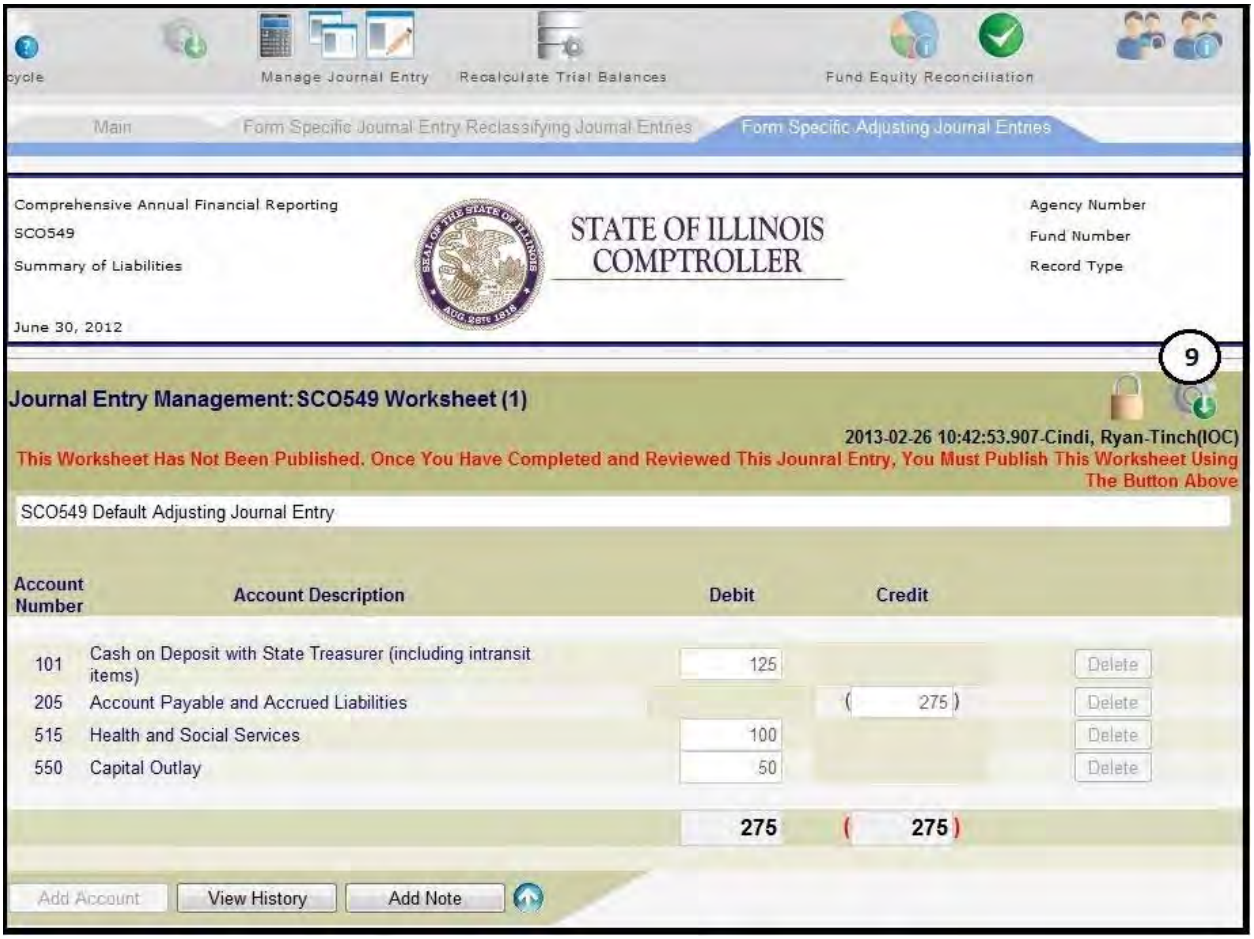

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
205-Account Payable and Accrued Liabilities
Recap By Report Account
Lapsed Period
July Actual
August Estimate
Future Appropriations
Totals
205-101-SCO549 Cash on Deposit with State Treasurer (including intransit items) 4 100 4 0 4 25 125 Delete
205-515-SCO549 Health and Social Services 4 0 4 100 4 0 100 Delete
205-550-SCO549 Capital Outlay 4 0 4 50 4 0 50 Delete
Sub Totals 100 150 25 275
Add
208-Due To Other Government-Federal
Recap By Report Account
Lapsed Period
July Actual
August Estimate
Future Appropriations
Totals
Sub Totals 0 0 0 0
Add


cycle
5
Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Account Details
Encumbrance
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
205-Account Payable and Accrued Liabilities
Recap By Report Account
Lapsed Period
July Actual
August Estimate
Future Appropriations
Totals
205-101-SCO549 Cash on Deposit with State Treasurer (including intransit items) 100 0 25 125 Delete
205-515-SCO549 Health and Social Services 0 100 0 100 Delete
205-550-SCO549 Capital Outlay 0 50 0 50 Delete
Sub Totals 100 150 25 275
Add
208-Due To Other Government-Federal
Recap By Report Account
Lapsed Period
July Actual
August Estimate
Future Appropriations
Totals
Sub Totals 0 0 0 0
Add

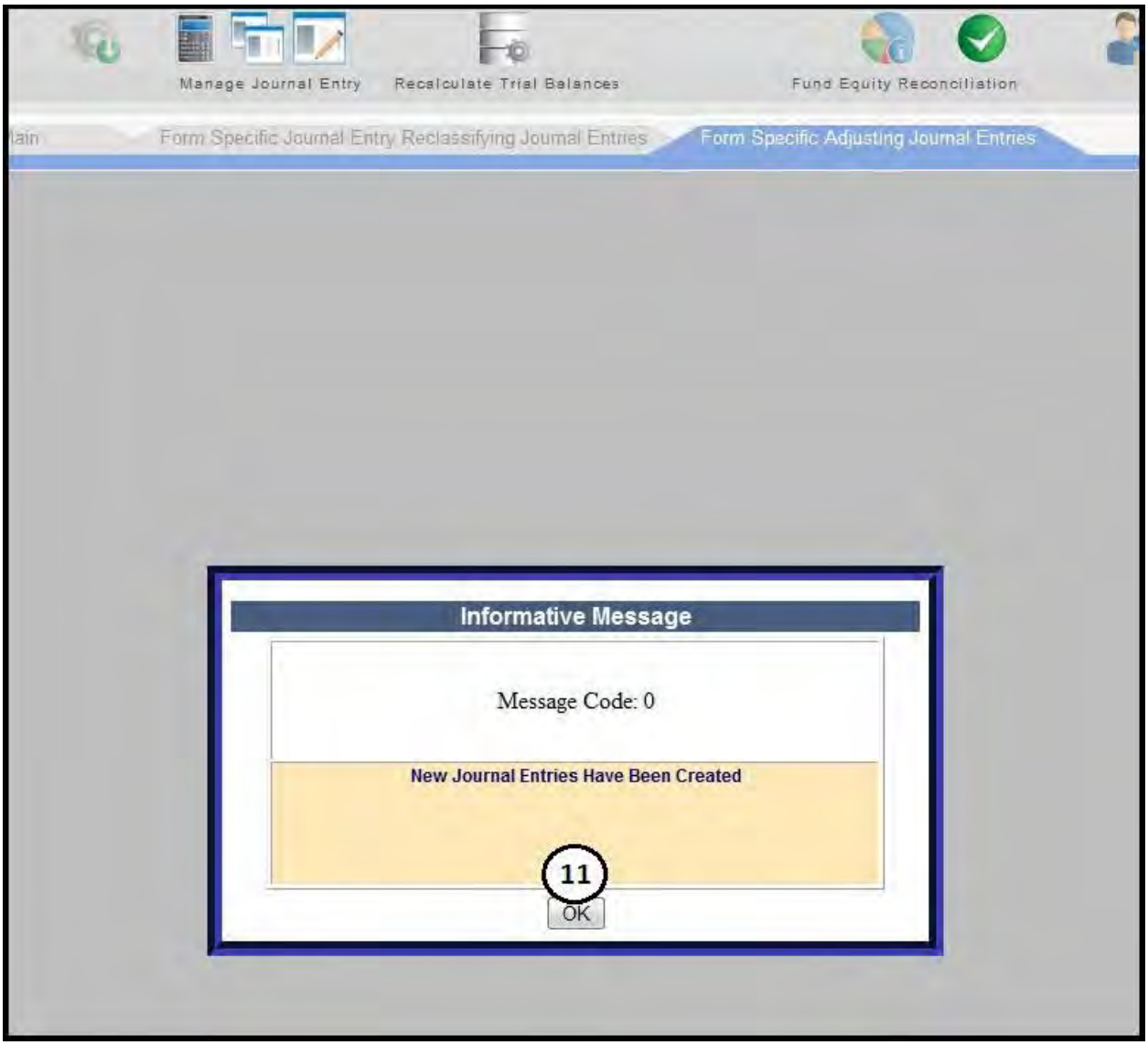
cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Account Details
Encumbrance
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2013
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Amount of liabilities related to mandatory transfers at June 30 (excluding amounts reported as liabilities payable from future years' appropriations)
6
0
Amount of liabilities payable from future years' appropriations at June 30
6

7
Recalculate Trial Balances
Fund Equity Reconciliation
Account Details
Encumbrance
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
205-Account Payable and Accrued Liabilities
Recap By Report Account
Lapsed Period
July Actual
August Estimate
Future Appropriations
Totals
205-101-SCO549 Cash on Deposit with State Treasurer (including intransit items) 100 0 25 125 Delete
205-515-SCO549 Health and Social Services 0 100 0 100 Delete
205-550-SCO549 Capital Outlay 0 50 0 50 Delete
Sub Totals 100 150 25 275
Add
208-Due To Other Government-Federal
Recap By Report Account
Lapsed Period
July Actual
August Estimate
Future Appropriations
Totals
Sub Totals 0 0 0 0
Add


cycle
Manage Journal Entry
Recalculate Trial Balances
Reconciliation
8
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Form Specific Journal Entry - (SCO549)
Reclass Entries
Not Applicable
Adjusting Entries
Draft
Published
1
0
Not In Synch
This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries


cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
9
Journal Entry Management: SCO549 Worksheet (1)
2013-02-26 10:42:53.907-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
SCO549 Default Adjusting Journal Entry
Account Number
Account Description
Debit
Credit
101 Cash on Deposit with State Treasurer (including intransit items) 125 Delete
205 Account Payable and Accrued Liabilities (275) Delete
515 Health and Social Services 100 Delete
550 Capital Outlay 50 Delete
275 (275)
Add Account
View History
Add Note

Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO549 Worksheet (1)
2013-02-26 10:42:53.907-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above
SCO549 Default Adjusting Journal Entry
Account Number
101 Cash on Deposit with Sta
items)
205 Account Payable and Ac
515 Health and Social Service
550 Capital Outlay
Journal Entry Management: SCO549
By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries
10
Publish Draft Journal
Cancel
View History
Add Note


Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Informative Message
Message Code: 0
New Journal Entries Have Been Created
11
OK

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO549
Summary of Liabilities
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management: SCO549 Worksheet (1)
2013-02-26 11:19:38.467-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Been Published
SCO549 Default Adjusting Journal Entry
12
Account Number
Account Description
Debit
Credit
101 Cash on Deposit with State Treasurer (including intransit items) 125 Delete
205 Account Payable and Accrued Liabilities (275) Delete
515 Health and Social Services 100 Delete
550 Capital Outlay 50 Delete
275 (275)
Add Account
View History
Add Note

ENCUMBRANCE COMPUTATION (SCO-550)

PURPOSE

The purpose of the Encumbrance Computation Form (Exhibit 27.20.50-A) is to provide a worksheet to determine the amount of encumbrances to be disclosed for each year-end reporting package. GASB 54, Paragraph 24, requires disclosure of significant encumbrances in the notes to the financial statements.

This form is not required to be completed. Encumbrance computations will be completed annually by the Comptroller's Office.

GENERAL

Encumbrance computations should be completed for all year-end reporting packages for governmental funds which either have lapse period expenditures or liabilities recorded. Encumbrances are defined as agency contracts, purchase orders or commitments entered into prior to June 30 (except for reappropriated accounts), which relate to the purchase of goods that were not received as of June 30.

Agency personnel may use this form as a worksheet in analyzing whether significant encumbrances exist and may require disclosure.

CONTENTS

Refer to Exhibit 27.20.50-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter lapse period expenditures. This amount may be entered from the Summary of Appropriations and Expenditures by Agency and Fund (SE04) Report.
(7)	Enter the amount of liabilities related to mandatory transfers at June 30 (excluding amounts reported as liabilities payable from future years' appropriations). This amount may be entered from the liabilities related to mandatory transfers at June 30 reported on Form SCO-549 submitted by the agency.
(8)	Enter the amount of liabilities payable from future years' appropriations. This amount may be entered from the amount of liabilities payable from future years' appropriations reported on Form SCO-549 submitted by the agency.
(9)	Enter the total amount of liabilities at June 30. This amount may be entered from the total amount of liabilities at June 30 reported on Form SCO-549 submitted by the agency.
(10)	This amount is calculated by subtracting (9) from the sum of (6), (7), and (8).

State of Illinois
Encumbrance Computation
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Nearest Thousand	
Lapse Period Expenditures per Summary of Appropriations and Expenditures by Agency, Fund, Division, and Account	$	
Amount of liabilities related to mandatory transfers (excluding amounts reported as liabilities payable from future years' appropriations) (from Form SCO-549)		
Amount of liabilities payable from future years' appropriations (from Form SCO-549)		
Less: Total Liabilities (from Form SCO - 549)		
Reserve for Encumbrances	$	

SCO-550

State of Illinois
Encumbrance Computation
June 30, 20____(1)___

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

	Nearest Thousand
Lapse Period Expenditures per Summary of Appropriations and Expenditures by Agency, Fund, Division, and Account	$ (6)
Amount of liabilities related to mandatory transfers (excluding amounts reported as liabilities payable from future years' appropriations) (from Form SCO-549)	(7)
Amount of liabilities payable from future years' appropriations (from Form SCO - 549)	(8)
Less: Total Liabilities (from the SCO - 549)	(9)
Reserve for Encumbrances	$ (10)

SCO-550

SAMS TO GAAP RECONCILIATION-ACCOUNTS RECEIVABLE (SCO-551)

PURPOSE

The purpose of the SAMS To GAAP Reconciliation-Accounts Receivable Form (Exhibit 27.20.51-A) is to provide a detailed reconciliation between the SAMS form filed quarterly with the Comptroller's Office (Quarterly Summary of Accounts Receivable Report, C-97) and the GAAP Trial Balance form filed annually with the Comptroller's Office.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The SAMS to GAAP Reconciliation-Accounts Receivable should be completed by all year-end reporting packages which report accounts receivable on the GAAP trial balance or on the C-97, Quarterly Summary of Accounts Receivable Report.

All amounts reported on this form must be rounded to the nearest thousand. Any addition or subtraction adjustments should be explained in detail on the form. Where a line or column does not apply, leave it blank. If completed on the Comptroller's WEDGE System, this form will automatically calculate certain fields.

INSTRUCTIONS

This form should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. This form should be completed in the WEDGE System for Shared Funds, Nonshared Funds, Agency Funds, Locally-Held Funds and Proprietary Funds.

CONTENTS-MANUAL FORM

Refer to Exhibit 27.20.51-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the Major Revenue Source Code reported on the C-97. If multiple source codes are used in the fund, enter additional columns as needed.
(7)	Enter the amount for Total Net Receivables as reported on the June 30, Quarterly Summary of Account Receivable Report, Form C-97 for each Major Revenue Source Code used.
(8)	Sum the amounts reported in (7) and enter the result.
(9)	Enter the accrued interest from the Treasurer reported in the GAAP Trial Balance in the Major Revenue Source column for 440. If there was no Major Revenue Source 440 reported on the C-97, add a new column for Major Revenue Source 440.
(10)	Sum the amounts reported in (9) and enter the result.
(11)	List other additions required to reconcile the C-97 to the GAAP Trial Balance and give a brief description.

REFERENCE	CONTENTS
(12)	Enter the amount associated with all items listed in (11) in the appropriate Major Revenue Source column.
(13)	Sum the amounts reported in (12) and enter the results in the respective rows.
(14)	Sum the amounts in reported in (9) and (12) and enter the amounts in the respective columns.
(15)	Sum the amounts reported in (10) and (13) and enter the result. This amount must agree to the sum of amounts reported in (14).
(16)	Enter subtraction amounts required to reconcile the C-97 to the GAAP Trial Balance for each Major Revenue Source column. These items include due from other funds, due from primary government, and due from component units.
(17)	Sum the amounts reported in (16) and enter the results in the respective rows.
(18)	List other subtractions required to reconcile the C-97 to the GAAP Trial Balance and give a brief description.
(19)	Enter the amount associated with all items listed in (18) in the appropriate Major Revenue Source column.
(20)	Sum the amounts reported in (19) and enter the results in the respective rows.
(21)	Sum the amounts reported in (16) and (19) and enter the result in the respective column.
(22)	Sum the amounts reported in (17) and (20) and enter the result. This amount must agree to the sum of amounts reported in (21).
(23)	Subtract (21) from the sum of (7) and (14) and enter the result in the respective column.

REFERENCE	CONTENTS
(24)	Subtract (22) from the sum of (8) and (15) and enter the result. This amount must agree to the total of the amounts reported in (23).
(25)	Enter the amount from (24) related to taxes receivable. This amount must agree to the amount reported in account 125 on the trial balance.
(26)	Enter the amount from (24) related to intergovernmental receivables. This amount must agree to the amount reported in account 130 on the trial balance.
(27)	Enter the amount from (24) related to other receivables. This amount must agree to the amount reported in account 140 on the trial balance.
(28)	Enter the amount from (24) related to loans and notes receivable. This amount must agree to the amount reported in account 154 on the trial balance for governmental funds and the sum of accounts 154 and 157 for proprietary funds and component units.
(29)	Sum the amounts reported in (25), (26), (27) and (28) enter the result. This amount must agree to (24).

CONTENTS – WEDGE FORM

Refer to Exhibits 27.20.51-C through 27.20.51-E.

REFERENCE	CONTENTS
(1)	If journal entries to record receivables are posted on the SCO-544 or SCO-578 forms, a message will appear on the SCO-551 indicating that the SCO-551 does not agree to the trial balance. This error message will continue to be displayed until total calculated receivables per the top half of the form agrees to total receivables per the trial balance on the bottom half of the form.
(2)	Enter the total net receivables amount as reported on the 4th quarter C-97, "Quarterly Summary of Accounts Receivable", if applicable.
(3)	Enter amount of accrued interest reported by the Treasurer's office, if applicable. The journal entries for these amounts are posted by the IOC.
(4)	If additions need to be shown for reasons other than number 3 above, click on the "Add" button. (Multiple lines may be added for other additions.)
(5)	Enter the description of the addition.
(6)	Enter the amount of the addition.
(7)	Click the "OK" button.
(8)	Enter portion of total net receivables entered in number 2 above that relates to amounts due from other funds. Enter subtraction as a positive amount.
(9)	Enter portion of total net receivables entered in number 2 above that relates to amounts due from primary government. Enter subtraction as a positive amount.

REFERENCE	CONTENTS
(10)	Enter portion of total net receivables entered in number 2 above that relates to amounts due from component units. Enter subtraction as a positive amount.
(11)	If subtractions need to be shown for reasons other than numbers 8 through 10 above, click on the "Add" button. (Multiple lines may be added for other subtractions.)
(12)	Enter the item description of the subtraction.
(13)	Enter the amount of the subtraction as a positive number.
(14)	Click the "OK" button.

Once all entries are made, the total shown on the top portion of the form should agree to the total shown on the bottom of the form. The bottom of the form is prepopulated based on the journal entries posted in the GAAP Package.

State of Illinois
SAMS to GAAP Reconciliation-
Accounts Receivable
June 30, 20 _____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Nearest Thousands				
	Major Revenue Source _____	**Major Revenue Source** _____	**Major Revenue Source** _____	**Major Revenue Source** _____	**Total**
Total Net Receivables as reported on June 30, "Quarterly Summary of Accounts Receivable", C-97.	$	$	$	$	$
Add:					
1 Accrued interest reported by Treasurer					
Other: (Explain)					
1. _____					
2. _____					
3. _____					
Total Additions					
Subtract:					
1. Due from Other Funds					
2. Due from Primary Government					
3. Due from Component Units					
Other: (Explain)					
1. _____					
2. _____					
3. _____					
Total Subtractions					
Total Receivables per Trial Balance	$	$	$	$	$

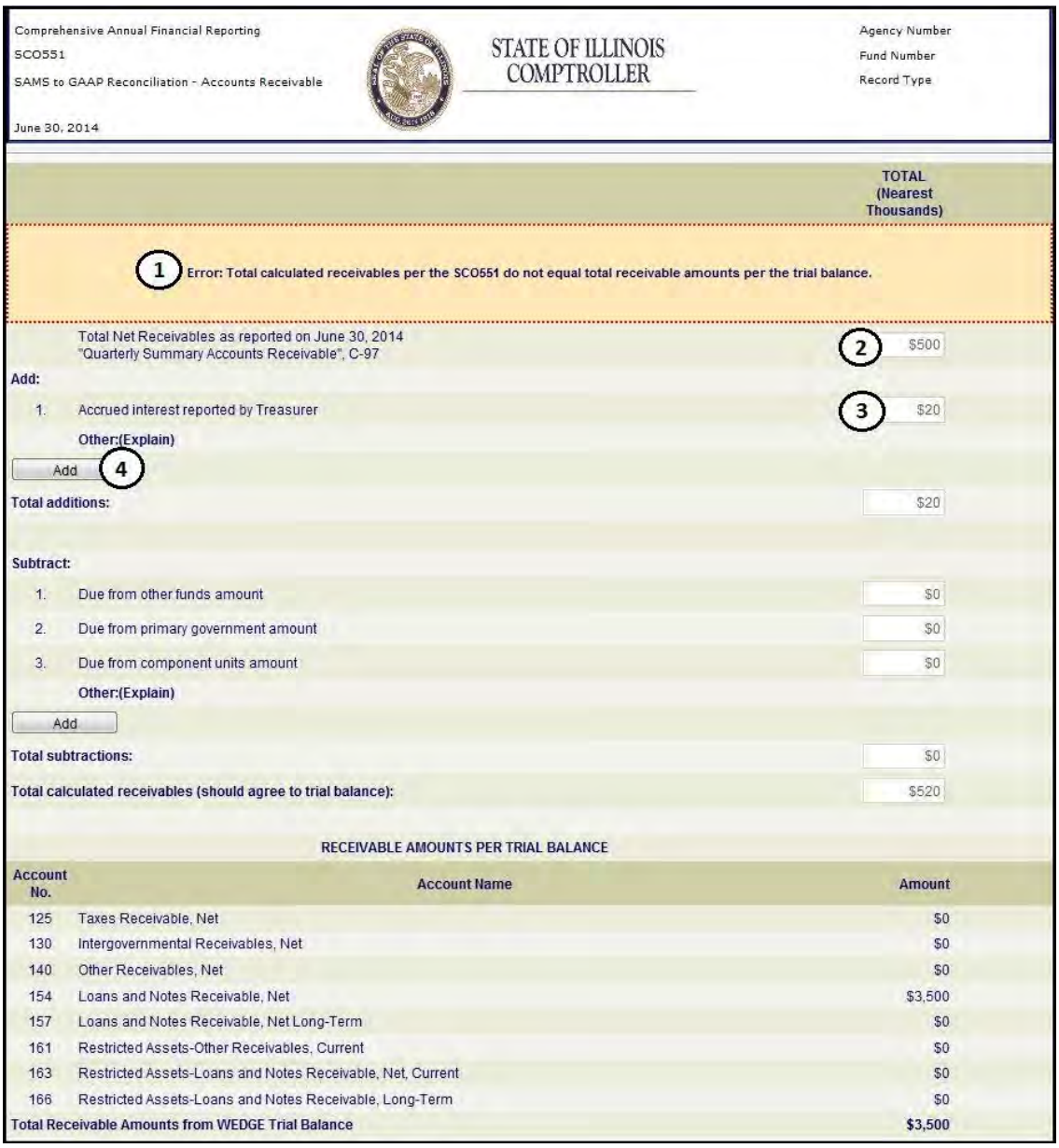
125 Taxes Receivable $ _____
130 Intergovernmental Receivables _____
140 Other Receivables _____
154 Loans and Notes Receivable _____
Total Receivables per Trial Balance $ _____

State of Illinois
SAMS to GAAP Reconciliation-
Accounts Receivable
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

	Nearest Thousands				
	Major Revenue Source (6)	**Major Revenue Source** (6)	**Major Revenue Source** (6)	**Major Revenue Source** (6)	**Total**
Total Net Receivables as reported on June 30, "Quarterly Summary of Accounts Receivable", C-97.	$ (7)	$ (7)	$ (7)	$ (7)	$ (8)
Add:					
1. Accrued interest reported by Treasurer	(9)	(9)	(9)	(9)	(10)
Other: (Explain)					
1. (11)	(12)	(12)	(12)	(12)	(13)
2.					
3.					
Total Additions	(14)	(14)	(14)	(14)	(15)
Subtract:					
1. Due from Other Funds	(16)	(16)	(16)	(16)	(17)
2. Due from Primary Government					
3. Due from Component Units					
Other: (Explain)					
1. (18)	(19)	(19)	(19)	19	(20)
2.					
3.					
Total Subtractions	(21)	(21)	(21)	(21)	(22)
Total Receivables per Trial Balance	$ (23)	$ (23)	$ (23)	$ (23)	$ (24)

125	Taxes Receivable	$ (25)
130	Intergovernmental Receivables	(26)
140	Other Receivables	(27)
154	Loans and Notes Receivable	(28)
	Total Receivables per Trial Balance	$ (29)



Comprehensive Annual Financial Reporting
SCO551
SAMS to GAAP Reconciliation - Accounts Receivable
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

		TOTAL (Nearest Thousands)
1	Error: Total calculated receivables per the SCO551 do not equal total receivable amounts per the trial balance.	
	Total Net Receivables as reported on June 30, 2014 "Quarterly Summary Accounts Receivable", C-97	2 $500
Add:		
1.	Accrued interest reported by Treasurer	3 $20
	Other:(Explain)	
	Add 4	
Total additions:		$20
Subtract:		
1.	Due from other funds amount	$0
2.	Due from primary government amount	$0
3.	Due from component units amount	$0
	Other:(Explain)	
	Add	
Total subtractions:		$0
Total calculated receivables (should agree to trial balance):		$520

RECEIVABLE AMOUNTS PER TRIAL BALANCE

Account No.	Account Name	Amount
125	Taxes Receivable, Net	$0
130	Intergovernmental Receivables, Net	$0
140	Other Receivables, Net	$0
154	Loans and Notes Receivable, Net	$3,500
157	Loans and Notes Receivable, Net Long-Term	$0
161	Restricted Assets-Other Receivables, Current	$0
163	Restricted Assets-Loans and Notes Receivable, Net, Current	$0
166	Restricted Assets-Loans and Notes Receivable, Long-Term	$0
Total Receivable Amounts from WEDGE Trial Balance		**$3,500**

Add
Total additions: $20
Subtract:
1. Due from other funds amo $0
2. Due from primary governm $0
3. Due from component units $0
Other:(Explain)
Add
Total subtractions: $0
Total calculated receivables (should $520

Add Item:SCO551

ITEM DESCRIPTION: Sample addition 5

AMOUNT: 3200 6

7 OK Cancel

RECEIVABLE AMOUNTS PER TRIAL BALANCE

Comprehensive Annual Financial Reporting
SCO551
SAMS to GAAP Reconciliation - Accounts Receivable
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

		TOTAL (Nearest Thousands)	
Error: Total calculated receivables per the SCO551 do not equal total receivable amounts per the trial balance.			
	Total Net Receivables as reported on June 30, 2014 "Quarterly Summary Accounts Receivable", C-97	$500	
Add:			
1.	Accrued interest reported by Treasurer	$20	
	Other:(Explain)		
1.	Sample addition	$3,200	Delete
Add			
Total additions:		$3,220	
Subtract:			
1.	Due from other funds amount	(8) $120	
2.	Due from primary government amount	(9) $0	
3.	Due from component units amount	(10) $0	
	Other:(Explain)		
Add (11)			
Total subtractions:		$120	
Total calculated receivables (should agree to trial balance):		$3,600	

RECEIVABLE AMOUNTS PER TRIAL BALANCE

Account No.	Account Name	Amount
125	Taxes Receivable, Net	$0
130	Intergovernmental Receivables, Net	$0
140	Other Receivables, Net	$0
154	Loans and Notes Receivable, Net	$3,500
157	Loans and Notes Receivable, Net Long-Term	$0
161	Restricted Assets-Other Receivables, Current	$0
163	Restricted Assets-Loans and Notes Receivable, Net, Current	$0
166	Restricted Assets-Loans and Notes Receivable, Long-Term	$0
Total Receivable Amounts from WEDGE Trial Balance		**$3,500**

Comprehensive Annual Financial Reporting
SCO551
SAMS to GAAP Reconciliation - Accounts Receivable
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

		TOTAL (Nearest Thousands)	
	Total Net Receivables as reported on June 30, 2014 "Quarterly Summary Accounts Receivable", C-97	$500	
Add:			
1.	Accrued interest reported by Treasurer	$20	
	Other:(Explain)		
1.	Sample addition	$3,200	Delete
Add			
Total additions:		$3,220	
Subtract:			
1.	Due from other funds amount	$120	
2.	Due from primary government amount	$0	
3.	Due from component units amount	$0	
	Other:(Explain)		
1.	Sample subtraction	$100	Delete
Add			
Total subtractions:		$220	
Total calculated receivables (should agree to trial balance):		$3,500	

RECEIVABLE AMOUNTS PER TRIAL BALANCE

Account No.	Account Name	Amount
125	Taxes Receivable, Net	$0
130	Intergovernmental Receivables, Net	$0
140	Other Receivables, Net	$0
154	Loans and Notes Receivable, Net	$3,500
157	Loans and Notes Receivable, Net Long-Term	$0
161	Restricted Assets-Other Receivables, Current	$0
163	Restricted Assets-Loans and Notes Receivable, Net, Current	$0
166	Restricted Assets-Loans and Notes Receivable, Long-Term	$0
Total Receivable Amounts from WEDGE Trial Balance		**$3,500**

INTERNAL SERVICE FUND BILLING (SCO-552)

PURPOSE

The purpose of the Internal Service Fund Billing Form is to collect interfund activity information required to be reported on the government-wide 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 Internal Service Fund Billing Form should be completed by all funds classified as internal service funds by the Comptroller's Office. Governmental Accounting Standards Board (GASB) Statement 34 requires the "doubling-up effect" of internal service fund activity to be eliminated in the government-wide financial statements. The elimination will occur when internal service fund activity is combined with either governmental or business type activities. In order to eliminate the internal service activity, information regarding amounts billed by the internal service funds will be gathered. This information will be used to allocate excess (deficient) income from the internal service fund to functional expenses on the government-wide financial statements.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank. When completed on the Comptroller's WEDGE System, this form will automatically calculate certain fields.

CONTENTS

Refer to Exhibits 27.20.52-A-E.

REFERENCE	CONTENTS
(1)	Click on the "Add Agency" button to add a primary government agency billed for services provided during the current year.

REFERENCE	CONTENTS
(2)	Select agency(s) from the drop down list. If there is more than one agency, holding the Control Key while selecting the agencies will allow for multiple agencies to be added at once.
(3)	After selections are made, click "OK".
(4)	When the informative message appears to indicate the agency(s) have been added, click "OK".
(5)	Enter the amount billed for services provided during the current year to other primary government agencies.

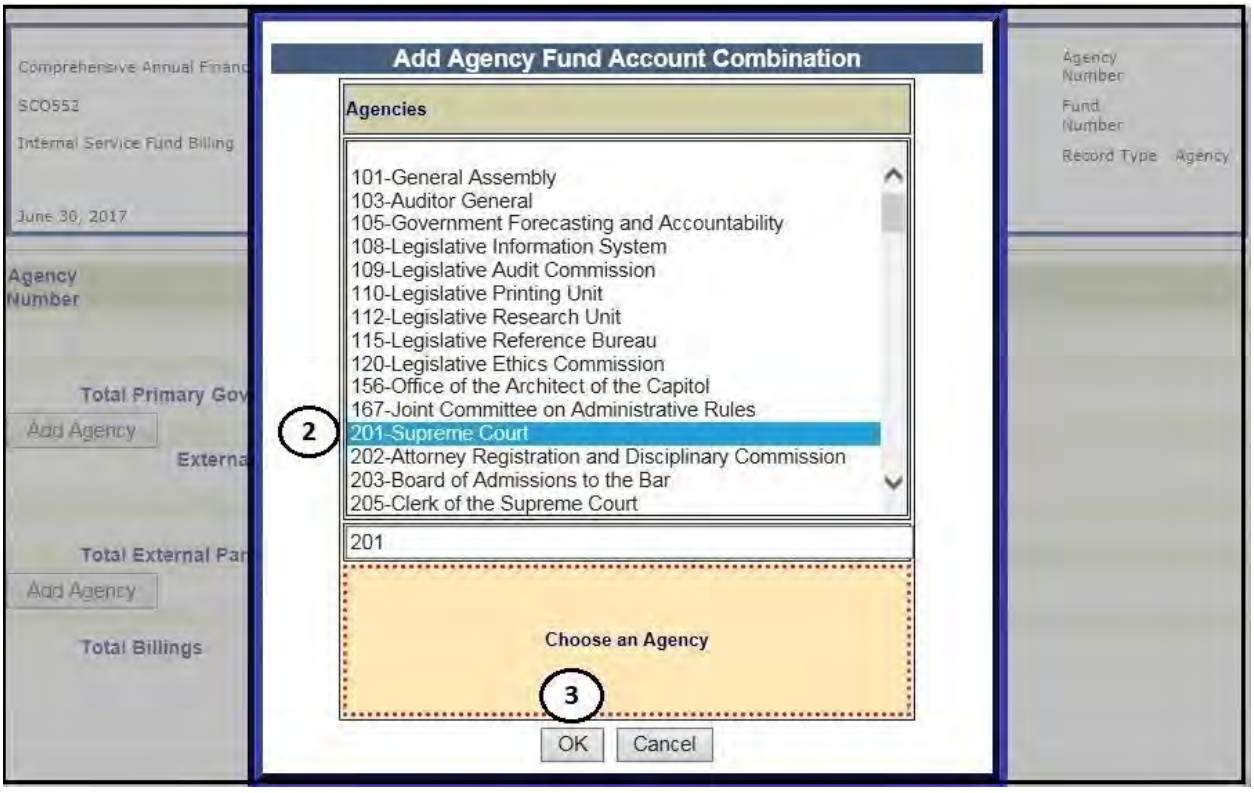
Note: The form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

(6)	Click on the "Add Agency" button to add an external party billed for services provided during the current year. External parties include fiduciary funds, component units, universities and other entities.
(7)	Select agency(s) from the drop down list. If there is more than one agency, holding the Control Key while selecting the agencies will allow for multiple agencies to be added at once. Note: The form allows for the addition of Agency 999 - Other. (This Agency number may be added more than once, if necessary.)
(8)	After selections are made, click "OK".

REFERENCE	CONTENTS
(9)	When the informative message appears to indicate the agency(s) have been added, click "OK".
(10)	A description is required when using Agency 999 – Other. Provide a name or description of the entity billed for services provided during the current year.
(11)	Enter the amount billed for services provided during the current year to external parties.

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.

Comprehensive Annual Financial Reporting
SCO552
Internal Service Fund Billing
June 30, 2017
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type Agency
Agency Number
Agency Name
Billings in Nearest Thousand
Primary Government
Total Primary Government
0
Add Agency
1
External Parties (fiduciary funds, component units, universities, and other entities)
Total External Parties
0
Add Agency
Total Billings
0


Add Agency Fund Account Combination
Agencies
101-General Assembly
103-Auditor General
105-Government Forecasting and Accountability
108-Legislative Information System
109-Legislative Audit Commission
110-Legislative Printing Unit
112-Legislative Research Unit
115-Legislative Reference Bureau
120-Legislative Ethics Commission
156-Office of the Architect of the Capitol
167-Joint Committee on Administrative Rules
201-Supreme Court
202-Attorney Registration and Disciplinary Commission
203-Board of Admissions to the Bar
205-Clerk of the Supreme Court
2
201
Choose an Agency
3
OK
Cancel

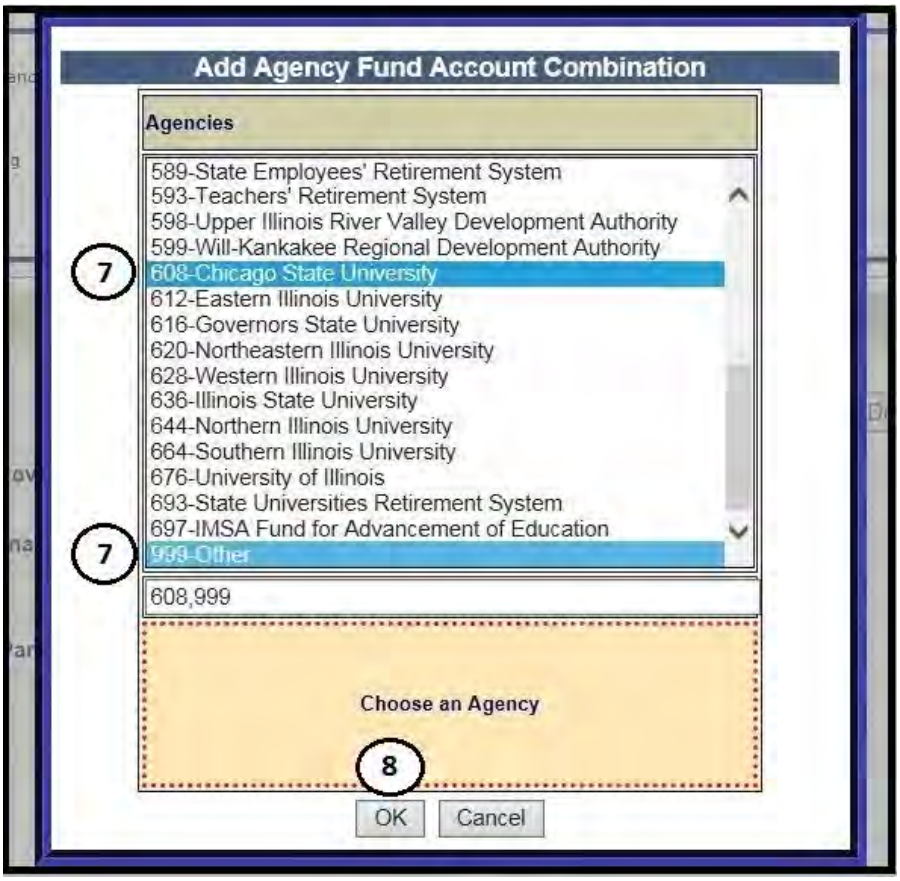
Comprehensive Annual Financial Reporting
SCO552
Internal Service Fund Billing
June 30, 2017

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type Agency

Agency Number	Agency Name	Billings in Nearest Thousand	
	Primary Government		
201	Supreme Court	25 (5)	Delete
	Total Primary Government	25	
Add Agency			
	External Parties (fiduciary funds, component units, universities, and other entities)		
	Total External Parties	0	
Add Agency			
	Total Billings	0	

Comprehensive Annual Financial Reporting
SCO552
Internal Service Fund Billing
June 30, 2017
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type Agency
Agency Number
Agency Name
Billings in Nearest Thousand
Primary Government
201 Supreme Court
25
Delete
Total Primary Government
25
Add Agency
External Parties (fiduciary funds, component units, universities, and other entities)
Total External Parties
0
Add Agency
6
Total Billings
0


Add Agency Fund Account Combination
Agencies
589-State Employees' Retirement System
593-Teachers' Retirement System
598-Upper Illinois River Valley Development Authority
599-Will-Kankakee Regional Development Authority
7
608-Chicago State University
612-Eastern Illinois University
616-Governors State University
620-Northeastern Illinois University
628-Western Illinois University
636-Illinois State University
644-Northern Illinois University
664-Southern Illinois University
676-University of Illinois
693-State Universities Retirement System
697-IMSA Fund for Advancement of Education
7
999-Other
608,999
Choose an Agency
8
OK
Cancel

Comprehensive Annual Financial Reporting

SCO552

Internal Service Fund Billing

June 30, 2017

STATE OF ILLINOIS
COMPTROLLER

Agency Number

Fund Number

Record Type Agency

Agency Number	Agency Name	Billings in Nearest Thousand	
	Primary Government		
201	Supreme Court	25	Delete
	Total Primary Government	25	
Add Agency			
	External Parties (fiduciary funds, component units, universities, and other entities)		
608	Chicago State University	0	Delete
999	Other-Chicago Transportation Authority (10)	0	Delete
	Total External Parties	0	
Add Agency			
	Total Billings	25	

Comprehensive Annual Financial Reporting

SCO552

Internal Service Fund Billing

June 30, 2017

STATE OF ILLINOIS
COMPTROLLER

Agency Number

Fund Number

Record Type Agency

Agency Number	Agency Name	Billings in Nearest Thousand		
	Primary Government			
201	Supreme Court	25		Delete
	Total Primary Government	25		
Add Agency				
	External Parties (fiduciary funds, component units, universities, and other entities)			
608	Chicago State University	37	(11)	Delete
999	Other-Chicago Transportation Authority	15	(11)	Delete
	Total External Parties	52		
Add Agency				
	Total Billings	77		

GOVERNMENT-WIDE ADJUSTMENTS AND FUND BALANCETO NET POSITION RECONCILIATION

PURPOSE

The purpose of the Government-Wide Adjusting Journal Entries and Fund Balance to Net Position Reconciliation is to provide one form to accumulate all government-wide adjusting journal entries for funds classified as governmental fund types, and to use these adjustments to classify the fund balance amounts reported on a governmental fund type's Trial Balance to net position for reporting in the government-wide Statement of Net Position. Additionally, the form collects information necessary for disclosure in the footnotes to the State's Annual Financial Report required by the Governmental Accounting Standards Board (GASB) Statement No. 46, *Net Assets Restricted by Enabling Legislation (an amendment of GASB Statement No. 34).*

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 Government-Wide Adjustments and Fund Balance to Net Position Reconciliation form must be prepared for all governmental funds. Proprietary, pension trust, investment trust and private purpose trust funds report net position on the Trial Balance, and therefore, no conversion to net position is necessary. This form should be completed only after the Trial Balance (SCO-511 and 512 for shared funds, SCO-516 and 517 for nonshared funds or SCO-521 and 522 for locally held funds) has been completed.

The Government-Wide Adjusting Journal Entry component of the form should be completed for all trial balances which have adjustments to a fund for reporting in the government-wide financial statements for the State of Illinois. A government-wide journal entry is posted when fund activity includes transactions requiring adjustment(s) to convert from the modified accrual basis of accounting to the accrual basis of accounting. Government-wide adjusting journal entries do not affect the agency's records. Only government-wide adjusting journal entries for prepaid expenses or unavailable revenue (i.e. revenues not meeting the availability criteria) should be made on this form. All amounts on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

The net position reconciliation component of the form requires the user to clarify net position as unrestricted or restricted. GASB Statement No. 34 states that net position should be reported as restricted if constraints on net position are either (1) externally imposed by creditors (e.g., debt covenants), grantors, contributors, or the laws or regulations of other governments, or (2) imposed by the government's own laws or constitutional provisions. Self-imposed restrictions, such as earmarking funds for a special purpose, can easily be removed and, therefore, are not considered restrictions for financial reporting purposes.

All amounts 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. This form will automatically calculate certain fields and edit checks within the Comptroller's WEDGE system will require completion of this form.

INSTRUCTIONS

The total amount recorded to account 220 on the trial balance (SCO -511, SCO-516, or SCO-521) will automatically be populated on the SCO-553 form as part of Government-Wide Adjustment number 1 – *To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)*. Agencies will need to add the applicable revenue accounts from the unavailable revenue entry(s) posted on the SCO-544 to complete the adjustment. Additionally, for nonshared and locally held fund GAAP Packages, the Fund Equity Balance within the Fund Equity to Net Position Reconciliation portion of the form will be prepopulated from the trial balance.

CONTENTS – WEDGE FORM

Refer to Exhibits 27.20.53 A- 27.20.53 H

REFERENCE	CONTENTS
(1)	If an entry has been made on the SCO-544 to post unavailable revenue, an error message will appear on the SCO-553 to indicate that entry number 1 is out of balance. This error message will continue to be displayed until entry number 1 is completed and the form saved.

REFERENCE	CONTENTS
(2)	The total amount recorded to account 220 is automatically populated from the trial balance to the debit field in entry number 1
(3)	Click “Add Revenue Account” to complete entry number 1.
(4)	Choose the account number(s) that correspond to the unavailable revenue entry(s) posted on the SCO-544.
(5)	Click “OK”.
(6)	Enter the amount of the credit for each revenue account to balance the entry.

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.

(7)	An error message will appear to indicate that the total reconciliation section at the bottom of the form needs to be completed to agree to the total net position amount. This message will remain until the reconciliation is completed.
(8)	Click on the “Add Expense Account” to post an entry to record prepaid expense, if applicable.
(9)	Choose the expense account number(s) to be credited for the prepaid expense.
(10)	Click “OK”.
(11)	Enter the amount in the debit and credit fields for account 151 and the chosen expenditure account.

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.

(12)	If an additional entry is needed, click on the “Add New Entry” button. (Multiple entries can be added using this button.)

REFERENCE	CONTENTS
(13)	Enter the description of the entry.
(14)	Click "OK".
(15)	Add accounts and debit and credit amounts to form a journal entry 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.
(16)	Once all entries are posted, the total net position needs to be classified in the proper category(s) to balance the reconciliation. The Fund Equity (Deficit) field will be automatically populated from the trial balance for nonshared and locally held funds. In addition, the totals of the government-wide adjustments at the top of the form will automatically populate in the reconciliation section of the form.
(17)	Enter the portion of the total net position that is unrestricted. (If fund equity is committed, assigned or unassigned, then net position should be classified as unrestricted.)
(18)	Enter the portion of the total net position that is restricted by enabling legislation for capital projects.
(19)	Enter a description of the enabling legislation.
(20)	Enter the portion of the total net position that is restricted by enabling legislation for other purposes.
(21)	Enter a description of the enabling legislation.
(22)	Enter the portion of total net position that is restricted by enabling legislation for other purposes.
(23)	Enter a description of the enabling legislation.

REFERENCE	CONTENTS
(24)	Enter the portion of total net position that is restricted externally/third party for capital projects.
(25)	Enter a description of the external restriction.
(26)	Enter the portion of the total net position that is restricted externally/third party for debt service.
(27)	Enter a description of the external restriction.
(28)	Enter the portion of the total net position that is restricted externally/third party for other purposes.
(29)	Enter a description of the external restriction.
(30)	Enter the portion of the total net position that is restricted as nonexpendable permanent endowment.
(31)	Enter a description of the restriction.
(32)	If the fund is a permanent endowment fund and the total entered in number 30 above does not agree to account #323 on the trial balance, enter an explanation for the discrepancy.
(33)	Enter the portion of total net position that is restricted as expendable permanent endowment.
(34)	Enter a description of the restriction.
(35)	If the fund is a permanent endowment fund and the total entered in number 33 above does not agree to account #347 on the trial balance, enter an explanation for the discrepancy.

REFERENCE	CONTENTS
(36)	When complete, total net position at the top of the reconciliation must agree to total net position at the bottom of the reconciliation.

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.

Comprehensive Annual Financial Reporting
SCO553
Government-Wide Adjustments and Fund Balance to Net Position Reconciliation
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

(1) Error: Total debits do not agree to total credits in the government-wide adjusting entry 1.

Government-Wide Adjustments
The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	$1,200	$0
Total:	$1,200	$0

(2)

Above totals are not equal

Add Revenue Account (3)

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	$0	$0
Total:	$0	$0

Add Expense Account

Add New Entry

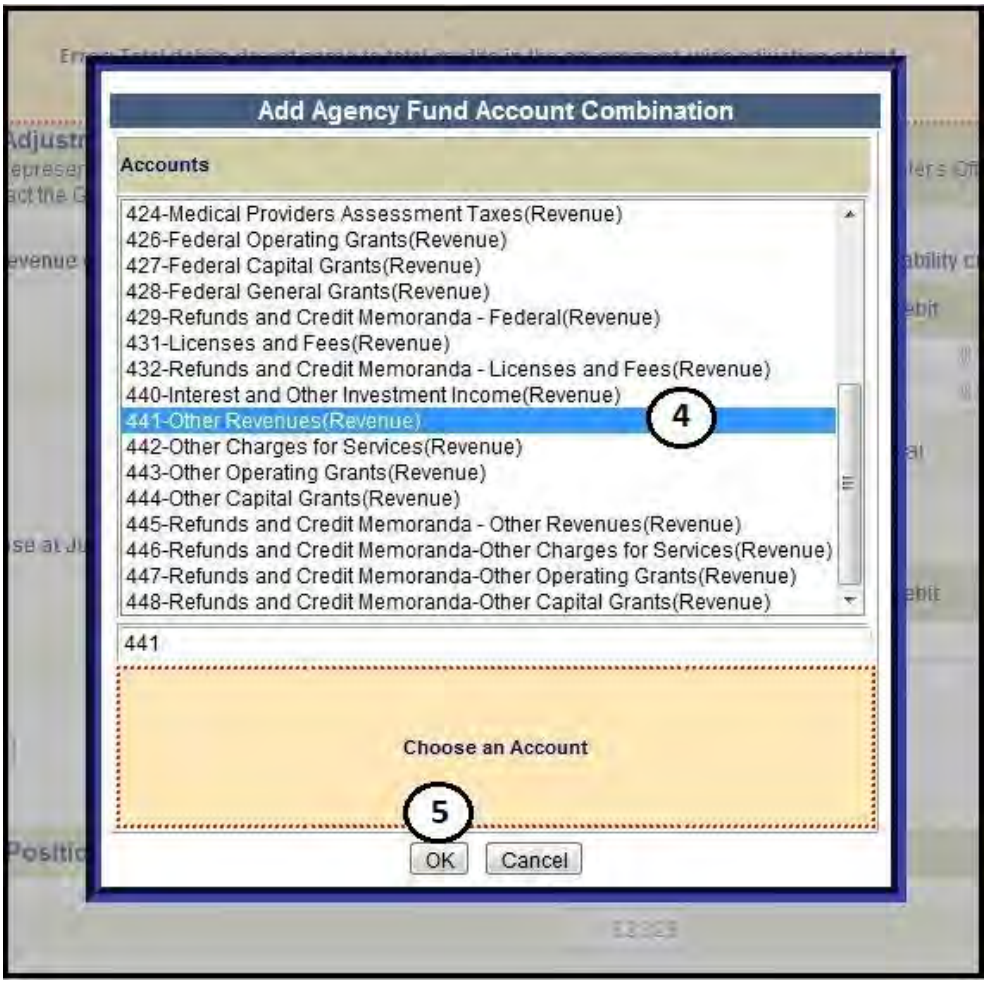
Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	$2,323
Adjustments from above	
Unavailable revenues	$1,200
Prepaid expenses	$0
Other	$0
Total Net Position	$3,523

Total net positions are not equal

Net position classification
Please provide the breakdown of net position in the following categories necessary for disclosure.

Unrestricted (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)	$0
Restricted by enabling legislation:	
Capital projects	$0
Debt service	$0
Other	$0
Restricted externally/third party	
Capital projects	$0
Debt service	$0
Other	$0
Permanent endowments:	
Nonexpendable	$0
Expendable	$0
Total Net Position	$0


Add Agency Fund Account Combination
Accounts
424-Medical Providers Assessment Taxes(Revenue)
426-Federal Operating Grants(Revenue)
427-Federal Capital Grants(Revenue)
428-Federal General Grants(Revenue)
429-Refunds and Credit Memoranda - Federal(Revenue)
431-Licenses and Fees(Revenue)
432-Refunds and Credit Memoranda - Licenses and Fees(Revenue)
440-Interest and Other Investment Income(Revenue)
441-Other Revenues(Revenue)
442-Other Charges for Services(Revenue)
443-Other Operating Grants(Revenue)
444-Other Capital Grants(Revenue)
445-Refunds and Credit Memoranda - Other Revenues(Revenue)
446-Refunds and Credit Memoranda-Other Charges for Services(Revenue)
447-Refunds and Credit Memoranda-Other Operating Grants(Revenue)
448-Refunds and Credit Memoranda-Other Capital Grants(Revenue)
4
441
Choose an Account
5
OK
Cancel

Comprehensive Annual Financial Reporting
SCO553
Government-Wide Adjustments and Fund Balance to Net Position Reconciliation
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

7 **Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.**

Government-Wide Adjustments

The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 **To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)**

Account Number	Debit	Credit
220	$1,200	$0
441	$0	6 $1,200
Total:	$1,200	$1,200

Add Revenue Account

2 **To record prepaid expense at June 30.**

Account Number	Debit	Credit
151	$0	$0
Total:	$0	$0

Add Expense Account 8

Add New Entry

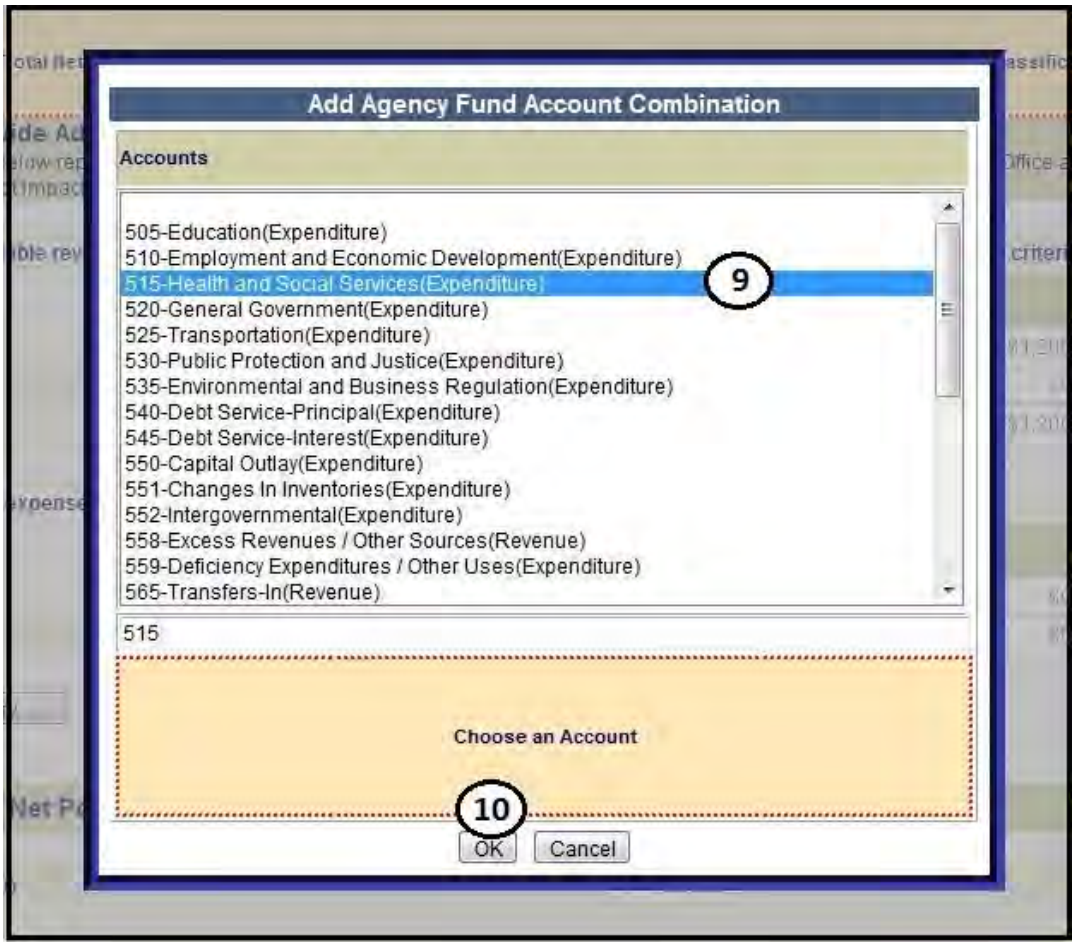
Fund Equity to Net Position Reconciliation

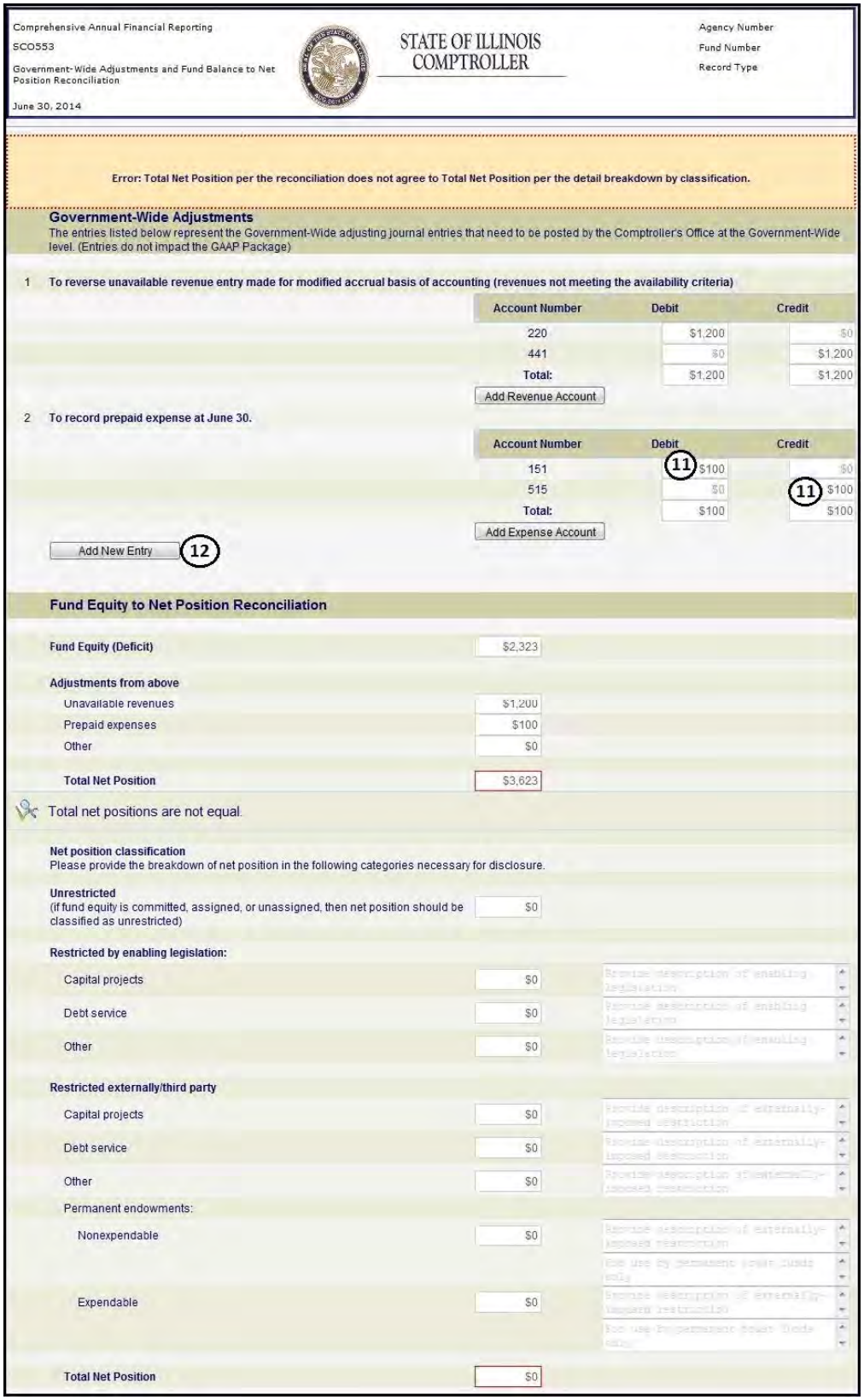
Fund Equity (Deficit)	$2,323
Adjustments from above	
Unavailable revenues	$1,200
Prepaid expenses	$0
Other	$0
Total Net Position	$3,523

Total net positions are not equal.

Net position classification
Please provide the breakdown of net position in the following categories necessary for disclosure.

Unrestricted (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)	$0	
Restricted by enabling legislation:		
Capital projects	$0	Provide description of enabling legislation
Debt service	$0	Provide description of enabling legislation
Other	$0	Provide description of enabling legislation
Restricted externally/third party		
Capital projects	$0	Provide description of externally imposed restrictions
Debt service	$0	Provide description of externally imposed restrictions
Other	$0	Provide description of externally imposed restrictions
Permanent endowments:		
Nonexpendable	$0	Provide description of externally imposed restrictions Enter the permanent endowment amount
Expendable	$0	Provide description of externally imposed restrictions Enter the expendable endowment amount
Total Net Position	$0	


Add Agency Fund Account Combination
Accounts
505-Education(Expenditure)
510-Employment and Economic Development(Expenditure)
515-Health and Social Services(Expenditure)
520-General Government(Expenditure)
525-Transportation(Expenditure)
530-Public Protection and Justice(Expenditure)
535-Environmental and Business Regulation(Expenditure)
540-Debt Service-Principal(Expenditure)
545-Debt Service-Interest(Expenditure)
550-Capital Outlay(Expenditure)
551-Changes In Inventories(Expenditure)
552-Intergovernmental(Expenditure)
558-Excess Revenues / Other Sources(Revenue)
559-Deficiency Expenditures / Other Uses(Expenditure)
565-Transfers-In(Revenue)
9
515
Choose an Account
10
OK
Cancel



Comprehensive Annual Financial Reporting
SCO553
Government-Wide Adjustments and Fund Balance to Net Position Reconciliation
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.

Government-Wide Adjustments

The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 **To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)**

Account Number	Debit	Credit
220	$1,200	$0
441	$0	$1,200
Total:	$1,200	$1,200

Add Revenue Account

2 **To record prepaid expense at June 30.**

Account Number	Debit	Credit
151	(11) $100	$0
515	$0	(11) $100
Total:	$100	$100

Add Expense Account

Add New Entry (12)

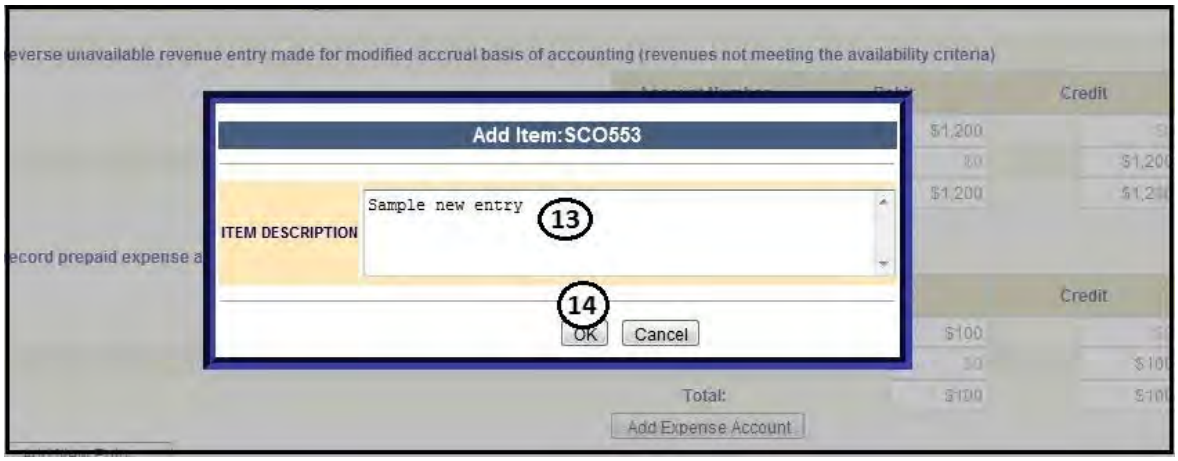
Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	$2,323
Adjustments from above	
Unavailable revenues	$1,200
Prepaid expenses	$100
Other	$0
Total Net Position	$3,623

Total net positions are not equal.

Net position classification
Please provide the breakdown of net position in the following categories necessary for disclosure.

Unrestricted (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)	$0	
Restricted by enabling legislation:		
Capital projects	$0	Provide description of enabling legislation
Debt service	$0	Provide description of enabling legislation
Other	$0	Provide description of enabling legislation
Restricted externally/third party		
Capital projects	$0	Provide description of externally-imposed restriction
Debt service	$0	Provide description of externally-imposed restriction
Other	$0	Provide description of externally-imposed restriction
Permanent endowments:		
Nonexpendable	$0	Provide description of externally-imposed restriction Use by permanent trust funds only
Expendable	$0	Provide description of externally-imposed restriction Use by permanent trust funds only
Total Net Position	$0	



Comprehensive Annual Financial Reporting
SCO553
Government-Wide Adjustments and Fund Balance to Net Position Reconciliation
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.

Government-Wide Adjustments

The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 **To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)**

Account Number	Debit	Credit
220	$1,200	$0
441	$0	$1,200
Total:	$1,200	$1,200

Add Revenue Account

2 **To record prepaid expense at June 30.**

Account Number	Debit	Credit
151	$100	$0
515	$0	$100
Total:	$100	$100

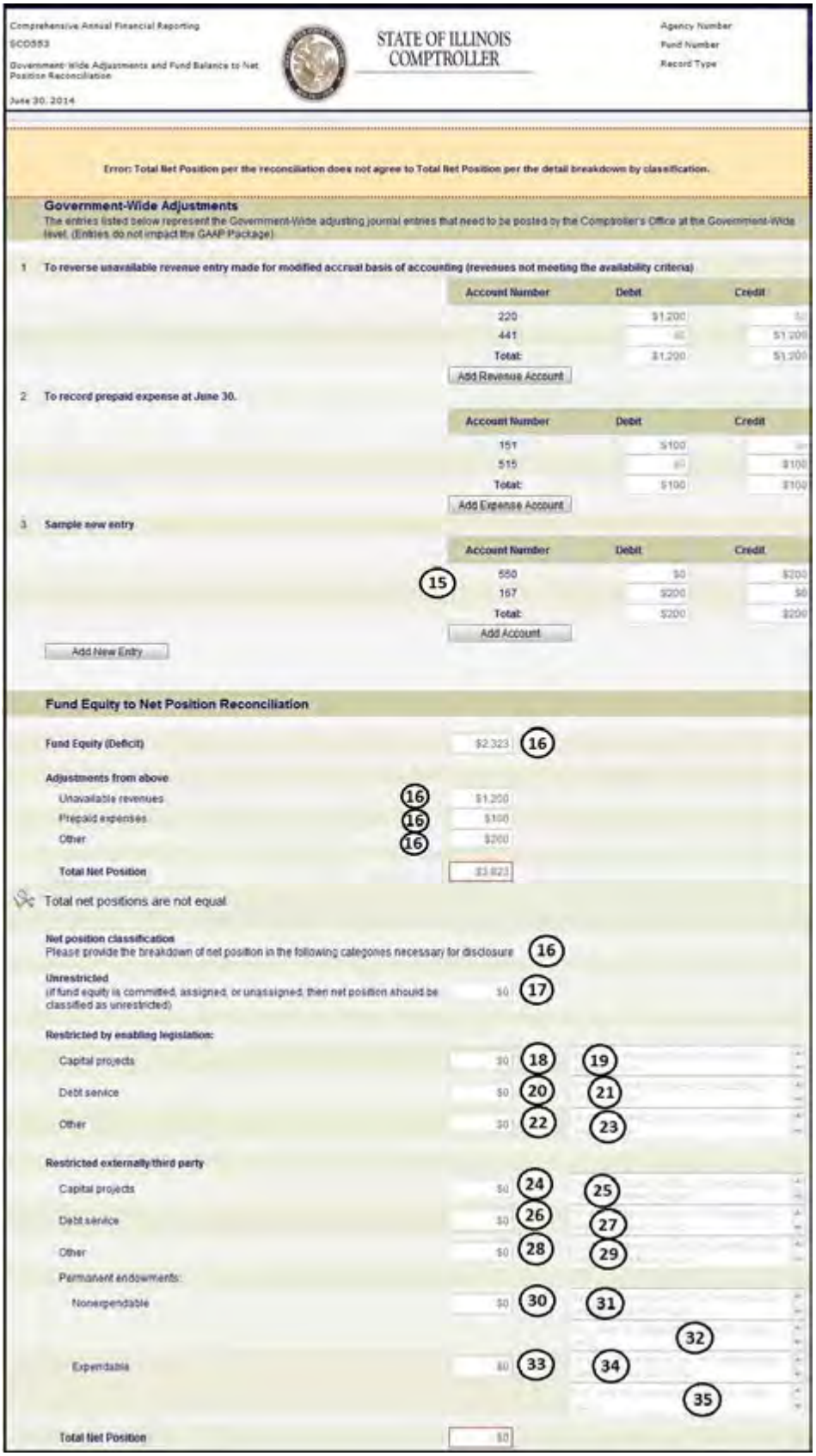
Add Expense Account

3 **Sample new entry**

Account Number	Debit	Credit
Total:	$0	$0

Add Account (15)

Add New Entry



Comprehensive Annual Financial Reporting
SCO553
Government-Wide Adjustments and Fund Balance to Net Position Reconciliation
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.

Government-Wide Adjustments

The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	$1,200	$0
441	$0	$1,200
Total:	$1,200	$1,200

Add Revenue Account

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	$100	$0
515	$0	$100
Total:	$100	$100

Add Expense Account

3 Sample new entry

Account Number	Debit	Credit
15 550	$0	$200
167	$200	$0
Total:	$200	$200

Add Account

Add New Entry

Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	$2,323	16
Adjustments from above		
Unavailable revenues	16 $1,200	
Prepaid expenses	16 $100	
Other	16 $200	
Total Net Position	$3,823	

Total net positions are not equal

Net position classification
Please provide the breakdown of net position in the following categories necessary for disclosure 16

Unrestricted (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)	$0	17	
Restricted by enabling legislation:			
Capital projects	$0	18	19
Debt service	$0	20	21
Other	$0	22	23
Restricted externally/third party			
Capital projects	$0	24	25
Debt service	$0	26	27
Other	$0	28	29
Permanent endowments:			
Nonexpendable	$0	30	31
			32
Expendable	$0	33	34
			35
Total Net Position	$0		

Comprehensive Annual Financial Reporting
SCO553
Government-Wide Adjustments and Fund Balance to Net Position Reconciliation
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Government-Wide Adjustments

The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 **To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)**

Account Number	Debit	Credit
220	$1,200	$0
441	$0	$1,200
Total:	$1,200	$1,200

Add Revenue Account

2 **To record prepaid expense at June 30.**

Account Number	Debit	Credit
151	$100	$0
515	$0	$100
Total:	$100	$100

Add Expense Account

3 **Sample new entry**

Account Number	Debit	Credit
550	$0	$200
167	$200	$0
Total:	$200	$200

Add Account

Add New Entry

Fund Equity to Net Position Reconciliation

Fund Equity (Deficit)	$2,323	
Adjustments from above		
Unavailable revenues	$1,200	
Prepaid expenses	$100	
Other	$200	
Total Net Position	$3,823	36

Net position classification
Please provide the breakdown of net position in the following categories necessary for disclosure.

Unrestricted (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)	$1,523	
Restricted by enabling legislation:		
Capital projects	$2,300	Per P.A. 98-1044
Debt service	$0	
Other	$0	
Restricted externally/third party		
Capital projects	$0	
Debt service	$0	
Other	$0	
Permanent endowments:		
Nonexpendable	$0	
Expendable	$0	
Total Net Position	$3,823	36

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 $100,000. 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 Agency Report of State Property (Form C-15) and the Capital Asset Summary (SCO-538).

GENERAL

All agencies who lease property must complete Form SCO-560 for each multiple period lease 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 C-15, Agency Report of State Property and 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 financed purchases in order to determine the asset value to record on the agency's property records. A financed 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 a financed purchase.

INSTRUCTIONS

Form SCO-560 must be prepared for financed purchases and for multiple-period or multiple-year contracts that fall within the scope of GASB Statement No. 87. Most of the contracts 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 the equipment was delivered to the agency's office for them to begin using it.

REFERENCE	CONTENTS
(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 with a State University or Component Unit, enter Y. If not, enter N.
(16)	If the answer to (15) is yes, indicate which University or Component Unit is 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).
(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.

REFERENCE	CONTENTS
(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 a financed purchase (title passes at the **beginning** of the payment schedule), enter Y. If the obligation is not for a financed 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 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.

REFERENCE	CONTENTS
(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 included, but would rather be expensed when incurred. In addition, include any payments made before the lessee obtains control of the asset.

REFERENCE	CONTENTS
(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 fund(s) and appropriation 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: 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). c. 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).

REFERENCE	CONTENTS
(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.
(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.

REFERENCE	CONTENTS
(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)	University or Component Unit (Y or N)	If yes, indicate which Univ. or CU
		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	Financed 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

Fund	Appropriation Code	%

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

SCO-560 (page 2)

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) (8)
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
(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	Financed 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 (34) Detail Object %

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

SCO-560 (page 2)

ACCOUNTING FOR SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SCO-560S)

PURPOSE

The purpose of the Accounting for Subscription-Based Information Technology Arrangements (SBITAs) Form (Exhibit 27.20.60S-A) is to provide information used in calculating the subscription liability and subscription asset as required by Governmental Accounting Standards Board (GASB), Statement No. 96.

This form is to be completed on a contract by contract basis as new subscription-based arrangements are initiated and sent to the Comptroller's Office. This form only needs to be prepared if the total subscription payments for the software and related IT asset(s) are greater than $100,000. This form also needs to be prepared when there is an early termination of an existing SBITA or when changes are made to existing 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 subscription liability and subscription asset value to be recorded on the agency's books, including the Capital Asset Summary (SCO-538).

GENERAL

All agencies who have subscription-based information technology (IT) arrangements must complete Form SCO-560S for each multiple period arrangement that falls within the scope of GASB Statement No. 96. However, agencies who administer proprietary funds, as well as universities and component units, do not have to report on Form SCO-560S if the agency uses their own SBITA 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-560S is used to assist the Comptroller's Office in calculating the appropriate cost at which the agency should record the subscription 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 subscription liabilities and subscription assets. Universities and component units should adequately document these thresholds within each entity's policies and procedures.

Per GASB Statement No. 96, all SBITAs are to be reported on an agency's financial statements, except short-term arrangements. To be considered a short-term arrangement, the SBITA 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 arrangement.

INSTRUCTIONS

Form SCO-560S must be prepared for multiple-period or multiple-year contracts that fall within the scope of GASB Statement No. 96. A separate Form SCO-560S must be filled out for each contract. Do not complete "SBITA Number." This will be completed by the Comptroller's Office.

CONTENTS

Refer to Exhibit 27.20.60S-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 obligation number of the arrangement, up to ten digits.
(7)	Provide a brief description of the subscription item.
(8)	Check the appropriate subscription processing category. (Check One Only)
(9)	Enter the calendar month the subscription begins (not the month of inception) as numeric characters. For example, 1 for January, 2 for February, etc. The inception date of the subscription is the date the

REFERENCE	CONTENTS
	subscription has been signed by all parties. If this information cannot be determined from agency records, it can be obtained from the vendor.
(10)	Enter the last two digits of the year the subscription term begins (not the year of inception).
(11)	Enter the date the agency was given control of the software/asset. For example, if the arrangement is for software, enter the date when the agency was able to begin using the software.
(12)	Enter the total estimated economic useful life of the IT asset (in years). Refer to SAMS Manual Procedure 03.30.40.
(13)	Enter the total estimated economic life remaining in the asset (in years) at the beginning of the subscription term (not the inception of the arrangement). If the asset is new, the remaining life will equal (12).
(14)	If the lease is with a State University or Component Unit, enter Y. If not, enter N.
(15)	If the answer to (14) is yes, indicate which University or Component Unit is the vendor.
(16)	Enter the number of payments per year. Allowable entries are 1, 2, 3, 4, 6 or 12. For example, if subscription payments are made quarterly, enter 4.
(17)	Enter the number of periods from beginning of the subscription term to the termination of the subscription term. For example, if the payment periods are quarterly and the subscription term is 10 ½ years, enter 42. Do not include time from the inception to the beginning of the subscription term.

REFERENCE	CONTENTS
	The subscription term consists of: a. The original noncancelable term stated in the SBITA. b. Optional renewal periods if reasonably certain to exercise this option. c. Periods after an optional termination date if agency is reasonably certain not to exercise the termination option.
(18)	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).
(19)	Enter the interest rate stated in the SBITA. 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.
(20)	Enter the noncancelable subscription period as stated in the SBITA.
(21)	If the agency has the option to terminate the arrangement, enter Y. Also indicate at what point the agency is able to terminate the arrangement. If the agency does not have this option, enter N.
(22)	If the vendor has the option to terminate the arrangement, enter Y. Also indicate at what point the vendor is able to terminate the arrangement. If the vendor does not have this option, enter N.
(23)	Enter the number of payment periods after an optional termination date (if agency is reasonably certain not to terminate the arrangement). Note: If the answer in both Box 21 and Box 22 are "N," the number of payments in Box 23 should be 0.
(24)	Enter the number of payment periods in the optional renewal periods (if the agency is reasonably certain to exercise the renewal options). Note: If both the agency and vendor must agree to the renewal, then the number of periods in Box 24 should be 0.

REFERENCE	CONTENTS
(25)	Enter the total number of periods from the payment schedule completed on page 2 of the SCO-560S form (Box (50)).
(26)	Enter the total amount of payments from the payment schedule completed on page 2 of the SCO-560S form (Box (51)). If this amount is deemed to be immaterial based on current IOC materiality guidance, this form does not need to be submitted.
(27)	Enter any capitalizable initial implementation costs required to place the subscription asset into service. Any initial direct costs such as evaluating alternatives, determining needed technology, and selecting a vendor should be expensed when incurred, not capitalized.
(28)	Enter any payments made to the vendor at the commencement of the subscription term.
(29)	Enter the fund(s) and appropriation code(s) used to make payments for the subscription asset. If more than one appropriation code was used, enter the percentage of payments from each appropriation code.
(30)	Enter the signature of the employee responsible for the information contained on this form.
(31)	Enter the telephone number where the responsible employee can be reached for further information.
(32)	Enter the number of periods covered by each fixed payment on the SBITA.
(33)	Enter the total amount to be paid by the agency for each period (month, quarter, etc.) as defined in (16). **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 subscription term. Do not include the period from inception of the arrangement to the beginning of the SBITA term. Examples include:

a. if a SBITA has rentals of $5,000 for twenty periods, enter 20 in (32) and $5,000 in (33).
b. If no rent is payable for the first 6 months of the SBITA term, and then rentals are $5,000 for 18 months, on the first line enter 6 in (32) and $0 in (33); on the second line enter 18 in (32) and $5,000 in (33).
c. If a 24-period SBITA has rentals of $5,000 for twenty periods and $6,000 for the last four, on the first line enter 20 in (32), and $5,000 in (33); on the second line enter 4 in (32), and $6,000 in (33).

(34) Multiply the number of periods entered in box (32) by the amount in box (33) for each line and enter in box (34).

(35) If there are any additional comments regarding the payments, please enter them in the space provided.

(36) Enter the total of all periods listed in box (32) above.

(37) Enter the total of all amounts listed in box (34) above.

(38) Enter the number of periods covered by the first variable payment on the SBITA. If additional variable payments are required on the SBITA, continue entering the number of periods covered by each variable payment in the agreement.

(39) Enter the total amount of rent to be paid by the agency for each period (month, quarter, etc.) shown in (38). 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.

(40) Multiply the number of periods entered in box (38) by the amount in box (39) for each line and enter in box (40).

(41) If there are any additional comments regarding the payments, please enter them in the space provided.

REFERENCE	CONTENTS
(42)	Enter the total of all periods listed in box (38) above.
(43)	Enter the total of all amounts listed in box (40) above.
(44)	Enter any termination penalty payment, only if it is reasonably certain the termination option will be exercised.
(45)	Enter any comments regarding the termination penalty payment, including the date this payment is due.
(46)	Enter any other payments, only if it is reasonably certain these payments will be required.
(47)	Enter any comments regarding these other payments, including the date these payments are due.
(48)	Enter any subscription incentive to be received by the agency. Subscription incentives are ordinarily a reduction in the calculation of total SBITA payments.
(49)	Enter any comments regarding the subscription incentive payment, including the date this payment is to be received by the agency.
(50)	Enter the total number of SBITA payments from box (36) and (42). Enter total here and in box (25) on page 1.
(51)	Enter the total amount of SBITA payments from box (37), (43), (44), (46), and (48). Enter total here and in box (26) on page 1.

State of Illinois
Accounting for SBITAs
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____
Obligation # _____

Description of Subscription Item _____

(Check One)

New Subscription___ Extension of Current Subscription___ Change in Obligation #___ Other___ Unplanned Termination___

	Calendar Month Subscription Begins (1-12)	Calendar Year Subscription Begins	Date given control of software/asset	Total Economic Useful Life (Years) of IT asset	Remaining Life At Subscription Start Date (Years)	University or Component Unit (Y or N)	If yes, indicate which Univ. or CU
		20____					

In year of implementation, FY 2023, please indicate if the contract began prior to 7/1/2022. (Y/N)

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Subscription Life	Timing of Payments (BEG or END)	Agency's Borrowing Rate (%)				

Noncancelable subscription period	Does agency have the option to terminate subscription? If so, at what point?	Does vendor have the option to terminate subscription? 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 SBITA Number

Summary of SBITA 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 SBITA payments (from page 2 of form)				
Capitalizable initial implementation costs				
Payments made to the vendor at the commencement of the subscription term				

Fund Appropriation Code %

Preparer _____
Telephone _____

State of Illinois
Accounting for SBITAs
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____
Obligation # _____

Detail of SBITA 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				
Termination penalties (only include if reasonably certain of being exercised)				
Any other payments				
Less: Subscription incentives			( )	
Total SBITA payments				Carry forward totals to page 1 of form

SCO-560S (page 2)

State of Illinois
Accounting for SBITAs
June 30, 20 (1)____

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)
Obligation # (6)

Description of Subscription Item (7)

(Check One) (8)
New Subscription___ Extension of Current Subscription___ Change in Obligation #___ Other___ Unplanned Termination___

	Calendar Month Subscription Begins (1-12)	Calendar Year Subscription Begins	Date given control of software/asset	Total Economic Useful Life (Years) of IT asset	Remaining Life At Subscription Start Date (Years)	University or Component Unit (Y or N)	If yes, indicate which Univ. or CU
	(9)	20 (10)	(11)	(12)	(13)	(14)	(15)

In year of implementation, FY 2023, please indicate if the contract began prior to 7/1/2022. (Y/N)

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over Subscription Life	Timing of Payments (BEG or END)	Agency's Borrowing Rate (%)				
(16)	(17)	(18)	(19)				

Noncancelable subscription period	Does agency have the option to terminate subscription? If so, at what point?	Does vendor have the option to terminate subscription? If so, at what point?
(20)	(21)	(22)

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 SBITA Number
(23)	(24)	

Summary of SBITA 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 SBITA payments (from page 2 of form)	(25)		(26)	
Capitalizable initial implementation costs			(27)	
Payments made to the vendor at the commencement of the subscription term			(28)	

Fund (29) Appropriation Code %

Preparer (30)
Telephone (31)

State of Illinois
Accounting for SBITAs
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____
Obligation # _____

Detail of SBITA Payments

Type of Payment	Number of Periods	Amount per period	Total (# of periods x amount)	Additional comments regarding payments
Fixed Payments	(32)	(33)	(34)	(35)
Total Fixed Payments	(36)		(37)	
Variable payments	(38)	(39)	(40)	(41)
Total Variable Payments	(42)		(43)	
Termination penalties (only include if reasonably certain of being exercised)			(44)	(45)
Any other payments			(46)	(47)
Less: Subscription incentives			((48))	(49)
Total SBITA payments	(50)		(51)	Carry forward totals to page 1 of form

SCO-560S (page 2)

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 $100,000. 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).

REFERENCE	CONTENTS
(15)	If the lease is with either a State University or Component Unit, enter Y. If not, enter N.
(16)	If the answer to (15) is yes, indicate which University or Component Unit.
(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).
(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 fund(s) and 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.

REFERENCE	CONTENTS
(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: 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). c. 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.

REFERENCE	CONTENTS
(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.
(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.

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 _____

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

SCO-561 (page 2)

ACCOUNTING FOR PPPs - TRANSFEROR (SCO-561P)

PURPOSE

The purpose of the Accounting for PPPs - Transferor Form (Exhibit 27.20.61P-A) is to provide information used in calculating the receivable and the related deferred inflow of resources for Public-Private and Public-Public Partnerships (PPPs) as required by Governmental Accounting Standards Board (GASB), Statement No. 94.

This form is to be completed on a transaction by transaction basis as new PPP arrangements are initiated and sent to the Comptroller's Office. This form only needs to be prepared if the total PPP payments of the asset/assets being transferred are greater than $100,000. This form also needs to be prepared when there is an early termination of an existing arrangement or when changes are made to existing arrangement 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 PPP receivable and deferred inflow of resources to be recorded on the agency's books.

GENERAL

All agencies who transfer property under a PPP arrangement must complete Form SCO-561P for each multiple period arrangement that falls within the scope of GASB Statement No. 94. However, agencies who administer proprietary funds, as well as universities and component units, do not have to report on Form SCO-561P if the agency uses their own calculating system and the agency reports this information in their GAAP package. These agencies shall provide necessary disclosure information for these arrangements to the Comptroller's Office upon request. Form SCO-561P is used to assist the Comptroller's Office in calculating the appropriate value at which the agency should record the PPP receivable in their records.

Universities and component units may adopt a different threshold when calculating the PPP receivable. Universities and component units should adequately document these thresholds within each entity's policies and procedures.

Per GASB Statement No. 94, all arrangements are to be reported on an agency's financial statements.

INSTRUCTIONS

Form SCO-561P must be prepared for multiple-period or multiple-year contracts that fall within the scope of GASB Statement No. 94. Agencies should review all contracts to ensure all PPP arrangements are correctly identified. A separate Form SCO-561P must be filled out for each contract. Do not complete "PPP Number." This will be completed by the Comptroller's Office.

CONTENTS

Refer to Exhibit 27.20.61P-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 PPP arrangement, 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 PPP arrangement.
(8)	Check the appropriate PPP arrangement 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 arrangement includes both land and building(s), and the arrangement does not contain a bargain purchase option (refer to (22)) or transfer of ownership at the end of the 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 arrangement contains a bargain purchase option or a transfer of ownership at the end of the term, prepare separate forms for the land portion and the building portion.
(10)	Enter the calendar month the PPP arrangement begins (not the month of inception) as numeric characters. For example, 1 for January, 2 for February, etc. The inception date of the PPP is the date the PPP has been signed by all parties.
(11)	Enter the last two digits of the year the PPP term begins (not the year of inception).
(12)	Enter the date the operator was given control of the asset. For example, if the arrangement is for a building, enter the date when the operator was able to occupy the building. If the arrangement is for equipment, enter the date when was the equipment was delivered to the operator's office for them to begin using it.
(13)	Enter the total estimated economic life of the transferred 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 PPP term (not the inception of the PPP). If the asset is new, the remaining life will equal (13).

REFERENCE	CONTENTS
(15)	If the PPP is either with a State University or Component Unit, enter Y. If not, enter N.
(16)	If the answer to (15) is yes, indicate which University or Component Unit.
(17)	Enter the number of payments per year. Allowable entries are 1, 2, 3, 4, 6 or 12. For example, if PPP rental payments are made quarterly, enter 4.
(18)	Enter the number of periods from beginning of the PPP term to the termination of the PPP term. For example, if the payment periods are quarterly and the PPP life is 10 ½ years, enter 42. Do not include time from the inception to the beginning of the PPP term. The PPP term consists of: a. The original noncancelable term stated in the arrangement b. Optional renewal periods if the operator is reasonably certain to exercise this option. c. Periods after an optional termination date if operator 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 arrangement. If a rate is not stated, the transferor should determine whether the rate implicit in the arrangement can be estimated. This estimate may use professional judgment and the use of observable information, including the transferor's estimated incremental borrowing rate. If it is not practicable for the transferor to estimate the rate, the operator's incremental borrowing rate may be used.
(21)	If the arrangement meets the definition of a Service Concession Arrangement, enter Y. If not, enter N.
(22)	If the underlying asset in the arrangement is an existing asset, enter Existing. If the underlying asset in the arrangement is new, enter New.

REFERENCE	CONTENTS
(23)	Enter the noncancelable PPP period as stated in the PPP arrangement.
(24)	If the operator has the option to terminate the arrangement, enter Y. Also indicate at what point the operator is able to terminate the arrangement. If the operator does not have this option, enter N.
(25)	If the transferor has the option to terminate the arrangement, enter Y. Also indicate at what point the transferor is able to terminate the arrangement. If the transferor does not have this option, enter N.
(26)	Enter the number of payment periods after an optional termination date (if operator is reasonably certain not to terminate the arrangement). 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 operator is reasonably certain to exercise the renewal options). Note: If both the transferor and operator must agree to the renewal, then the number of periods in Box 27 should be 0.
(28)	Enter the total number of periods from the payment schedule completed on page 2 of the SCO-561P form (Box (51)).
(29)	Enter the total amount of payments from the payment schedule completed on page 2 of the SCO-561P 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 operator before the operator has obtained control of the asset.
(31)	Enter any initial direct costs paid by the transferor.
(32)	Enter the cost of any new asset purchased or constructed by the operator.

REFERENCE	CONTENTS
(33)	Enter the cost of any improvements to underlying assets made by the operator.
(34)	Enter the fund(s) and revenue source code(s) used to record payments received for the PPP asset. If more than one revenue source code was used, enter the percentage of payments from each 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 fixed payments on the arrangement.
(38)	Enter the total amount of rent to be paid by the operator 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 PPP term. Do not include period from inception of the arrangement to beginning of the PPP term. Examples include: a. if a PPP 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 PPP 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). c. If a 24 period arrangement 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).

REFERENCE	CONTENTS
(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 (38) above.
(43)	Enter the number of periods covered by the first variable payment on the PPP. If additional variable payments are required on the PPP, continue entering the number of periods covered by each variable payment in the arrangement.
(44)	Enter the total amount of rent to be paid by the operator 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.
(49)	Enter any residual value guarantee payment, only if it fixed in substance.
(50)	Enter any comments regarding the residual value guarantee payment, including the date this payment is due.
(51)	Enter the total number of PPP payments from box (41) and (47). Enter total here and in box (28) on page 1.

REFERENCE	CONTENTS
(52)	Enter the total amount of PPP payments from box (42), (48), and (49). Enter total here and in box (29) on page 1.

State of Illinois
Accounting for PPPs - Transferor
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____
Agency Contract # _____

Description of PPP arrangement _____
(Check One)
New Agreement___ Extension of Current Agreement___ Change in Contract Number___ Other___ Unplanned Termination_____

Asset Type*	Calendar Month PPP Begins (1-12)	Calendar Year PPP Begins	Date given control of asset	Total Economic Useful Life (Years)	Remaining Life At PPP Start Date (Years)	University or Component Unit (Y/N)	If yes, indicate which Univ. or CU
		20____					

In year of implementation, FY 2023, please indicate if the contract began prior to 7/1/2022. (Y/N)

Number of Payments Per Year (1,2,3,4,6 or 12)	Total Number of Payments Over PPP Life	Timing of Payments (BEG or END)	Implicit Borrowing Rate (%)	Does the agreement meet the definition of a Service Concession Arrangement?	Is the underlying asset existing or new?

Noncancelable PPP period	Does operator have the option to terminate PPP? If so, at what point?	Does transferor have the option to terminate PPP? 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 PPP Number

Summary of PPP 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 PPP payments (from page 2 of form)				
Payments made to the transferor before the operator has obtained control of the asset.				
Initial direct costs				
Cost of new asset purchased or constructed by the operator				
Improvements to underlying asset made by the operator				

* B= Building, L= Land, M = Machinery & Equipment, O = Other

Fund	Revenue Source Code	%

Preparer _____
Telephone _____

State of Illinois
Accounting for PPPs - Transferor
June 30, 20_____

Agency
Agency #
Fund Name
Fund #
Agency Contract #

Detail of PPP 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)				
Total PPP payments				Carry forward totals to page 1 of form

SCO-561P (page 2)

State of Illinois
Accounting for PPPs - Transferor
June 30, 20____ (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)
Agency Contract # (6)

Description of PPP arrangement (7)
(Check One)
New Agreement___ Extension of Current Agreement___ Change in Contract Number___ Other___ Unplanned Termination_____ (8)

Asset Type*	Calendar Month PPP Begins (1-12)	Calendar Year PPP Begins	Date given control of asset	Total Economic Useful Life (Years)	Remaining Life At PPP Start Date (Years)	University or Component Unit (Y or N)	If yes, indicate which Univ. or CU
(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 PPP Life	Timing of Payments (BEG or END)	Implicit Borrowing Rate (%)	Does the agreement meet the definition of a Service Concession Arrangement?	Is the underlying asset existing or new?
(17)	(18)	(19)	(20)	(21)	(22)

Noncancelable PPP period	Does operator have the option to terminate PPP? If so, at what point?	Does transferor have the option to terminate PPP? 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 PPP Number
(26)	(27)	

Summary of PPP 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 PPP payments (from page 2 of form)	(28)		(29)	
Payments made to the transferor before the operator has obtained control of the asset.			(30)	
Initial direct costs			(31)	
Cost of new asset purchased or constructed by the operator			(32)	
Improvements to underlying asset made by the operator			(33)	

* B= Building, L= Land, M = Machinery & Equipment, O = Other

Revenue Source Code (34) %

Preparer (35)
Telephone (36)

State of Illinois
Accounting for PPPs - Transferor
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____
Agency Contract # _____

Detail of PPP 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 fixed in substance)			49	50
Total PPP payments	51		52	Carry forward totals to page 1 of form

SCO-561P (page 2)

MULTIPLE FUND ADJUSTMENT/RECLASSIFICATION SCHEDULE (SCO-562)

PURPOSE

The purpose of the Multiple Adjustment/Reclassification Schedule is to provide accrued interest, securities lending allocations, and other adjustment information from the Treasurer's Office. This schedule is applicable to those funds in which the only responsibility of the Treasurer is the deposit of interest income or other receipts for programs they do not administer.

This schedule is prepared annually by the Treasurer's Office and sent to the Comptroller's Office by an established due date. (Prior to the due dates for GAAP package submission.) The Comptroller's Office will summarize the entries, post the entries in the applicable WEDGE GAAP Packages, and forward a summary of the posted entries to each effected agency. Two copies of this correspondence should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

The Multiple Fund Adjustment/Reclassification Schedule should report accrued interest, securities lending allocations, and other adjustments at the Treasurer's Office for nonshared funds in which another agency is the administrator of the fund.

All amounts reported on this schedule should be rounded to the nearest thousand.

INSTRUCTIONS

The Treasurer's Office shall submit a schedule of accrued interest, securities lending allocations, and other adjustment information in a Microsoft Excel format. An example of an acceptable format is shown at Exhibit 27.20.62-A.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to record accrued interest and cash equivalents.

Account Number		Debit	Credit
Journal Entry 1			
135	Other receivables	XXX	
440	Interest and other investment income		XXX

To record interest receivable at June 30.

Journal Entry 2			
135	Other receivables	XXX	
2XX	Due to…..		XXX

To record interest receivable at June 30 for a fund classified as an agency fund.

Journal Entry 3			
135	Other receivables	XXX	
XXX	Revenues (by GAAP account number)		XXX

To record accounts receivable.

State of Illinois
Multiple Fund Adjustment/Reclassification Schedule
Sample Format

Interest Accrual Entries
Fiscal Year 20XX

		Debit		Credit	
Agency	**Fund**	**Account #**	**Amount**	**Account #**	**Amount**
370	0001	127	xxx	442	xxx
370	0011	135	xxx	440	xxx
440	0022	135	xxx	440	xxx
370	0031	127	xxx	442	xxx
422	0041	135	xxx	440	xxx

Securities Lending Allocation Entries
Fiscal Year 20XX

		Debit		Credit	
Agency	**Fund**	**Account #**	**Amount**	**Account #**	**Amount**
360	0096	107	xxx	224	xxx
350	0362	107	xxx	224	xxx
340	0801	107	xxx	224	xxx
350	0899	107	xxx	224	xxx
340	0929	107	xxx	224	xxx

Securities Lending Collateral
Statement of Changes in Assets and Liabilities
Fiscal Year 20XX

Agency	**Fund**	**Balance At June 30, Prior Year**	**Additions**	**Deletions**	**Balance At June 30, Current Year**
492	0084	xxx	xxx	xxx	xxx
492	0088	xxx	xxx	xxx	xxx
492	0138	xxx	xxx	xxx	xxx
416	0457	xxx	xxx	xxx	xxx
370	0932	xxx	xxx	xxx	xxx

GRANT/CONTRACT ANALYIS (SCO-563)

PURPOSE

The purpose of the Grant/Contract Analysis Form is to calculate a receivable or liability at the fiscal year-end and determine other pertinent financial information related to grants and contracts. Form SCO-563 also provides information needed to prepare the Statewide Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois Reporting Entity in accordance with the Federal Single Audit Act of 1984 (with amendment in 1996) and OMB Circular A-133 ("Audits of State, Local Governments, and Non-Profit Organizations").

When applicable, this form must be completed annually via the Form SCO-563 electronic reporting system which can be accessed via the Comptroller's website. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-563 should be completed by all State agencies of the primary government for each fund receiving cash or non-cash assistance from the Federal government, other government units or private organizations. Contracts or awards received from another State fund must be reported on Form SCO-567.

For reimbursement-type grants in which the State cannot qualify for resources without first incurring allowable costs, grant expenditures are the prime factor for determining whether eligibility requirements have been met. An expenditure should be recognized in the accounting period in which the fund liability is incurred, if the amount is measurable. Revenue should be recognized when the expenditure is incurred for reimbursement-type grants. For other grants in which incurring allowable costs is not an eligibility requirement, revenue should be recognized when all applicable eligibility requirements are met regardless of the amount and timing of expenditures. Emphasis in completing this form should be placed on the items comprising total reimbursable costs. Total reimbursable costs are defined as the amount of reimbursement earned for the grant or contract during the fiscal year. Reimbursement may be received after year-end. Disallowed costs should be excluded from the calculation. The formula for total reimbursable costs for reimbursement-type grants is as follows:

Current Year Expenditures
Plus: Adjustments to Expenditures (if applicable)
Plus: Current Year Accounts Payable
Plus: Current Year Due To (From) Subgrantees per SCO-568
Less: Prior Year Accounts Payable
Total Reimbursable Costs

Information reported on Form SCO-563 is used in preparation of the Statewide SEFA. In order to capture required data, fields related to CFDA number, pass-through entity identification number and amounts provided to subrecipients must be completed. Funds passed-through to other State agencies must be reported to ensure Federal funds are not double counted on a statewide basis.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank. In addition, for SEFA reporting purposes, expenditures and amounts paid to subrecipients are required to be reported in whole dollars. The whole dollar values should be reported in the additional fields provided.

When preparing Form SCO-563 for funds with multiple grants/contracts it is often beneficial to prepare a summary spreadsheet prior to inputting transactions in the Form SCO-563 electronic reporting system. Exhibit 27.20.63-A has been included to facilitate preparation of the Form SCO-563.

INSTRUCTIONS

Grants or contracts reported on this form should be one of two types: non-cash or cash. If a grant or contract has both cash and non-cash components, they should be reported as separate lines on Form SCO-563.

Non-Cash Grants or Contracts
The value of non-cash assistance distributed must be reported as revenues and expenditures in the applicable section of Form SCO-563. The following methods of valuation should be used for non-cash awards expended:

> *Loans and Loan Guarantees*
> New loans made or received during the fiscal year plus the balance of loans from previous years for which the federal government imposes continuing compliance requirements, plus any interest subsidy, cash, or administrative cost allowance. Proceeds of loans received and expended in prior years are not considered federal awards expended in the current year when the laws, regulations, and provisions of contracts or grant agreements pertaining to such loans impose no continuing compliance requirements other than to repay the loans.

Loans and Loan Guarantees at Institutions of Higher Education
The value of loans made during the year are considered federal awards expended when loans are made to students, even when the institution of higher education does not make the loans. The balance of loans for previous years is not included because the lender accounts for prior balances.

Insurance Contracts
Fair market value of insurance contract at the time of receipt or the assessed value provided by the federal agency.

Food Stamps
Fair market value of food stamps at the time of receipt or the assessed value provided by the federal agency.

Commodities
Fair market value of commodities at the time of receipt or the assessed value provided by the federal agency.

Donated Property
Fair market value of donated property or donated surplus property at the time of receipt or the assessed value provided by the federal agency.

Free Rent
Fair market value of free rent at the time of receipt or the assessed value provided by the federal agency. Free rent is not considered an award expended unless it is received as part of an award to carry out a federal program.

Recognition of revenue for non-cash grants or contracts depends on the type of non-cash grant or contract. Loan and loan guarantees, insurance contracts and free rent are not recognized as revenue or expenditures for financial reporting purposes in a fund. Food stamps, donated commodities and donated property which is not capitalized are recognized as revenue and expenditures in a fund. Donated property which is capitalized is not recognized as revenue or expenditures in a fund but is recognized as revenue and an asset in the State's government-wide financial statements and should be reported on Form SCO-538.

Cash Grants or Contracts

Amounts related to total reimbursable costs and grant receipts are to be entered directly on the form, unless the grant or contract is the type in which **only** a portion of costs are reimbursed (e.g., matching funds). Grants or contracts with matching funds requirements often require the grantee to expend a certain percentage of grant costs from local funds based upon a pre-determined match ratio. Computations for reimbursable costs involving matching funds should be entered on the form after applying the appropriate percentages.

If reimbursement-type grant or contract activity is the only activity in the fund, total reimbursable costs should agree to expenditures reported in the current year GAAP basis column on the trial balance. Grant receipts should agree to the revenues reported in the agency records column on the trial balance. A reconciliation and/or documentation should be prepared and provided to the Comptroller's Office to explain variances between calculations on Form SCO-563 and amounts reported on the trial balance due to subgrantee payables, indirect costs and disallowed costs. Indirect costs are generally expenses of doing business that are not readily identified with a particular grant thus requiring cost allocation plans or indirect cost rates be used to distribute the costs to the benefiting grant. Disallowed costs are costs not allowed for expenditure or reimbursement under the provisions of the grant or contract.

Funds receiving both direct reimbursement-type grant or contract receipts from the Federal government and reimbursement-type grant or contract receipts passed-through from other State agencies are considered to be grant-oriented funds. Therefore, the amounts reported on Forms SCO-563 and SCO-567 as total reimbursable costs should agree to the total GAAP basis expenditures reported on the trial balance.

In cases where reimbursement-type grants or contracts comprise only a portion of the fund's activity, a less definitive means exists for determining total reimbursable costs and grant receipts. A combination of the information from grants ledgers, federal reports, subgrantees reports, SAMS, and the payable analysis per Form SCO-549 should be utilized.

OMB Circular A-133 defines subrecipient as a nonfederal entity that expends federal awards received from a pass-through entity to carry out Federal programs. A subrecipient does not include an individual that is a beneficiary of such a program. For State of Illinois purposes, subrecipient entities do not include those entities that are part of the primary government. Monies subgranted to entities that are part of the primary government are defined as subgrantee agencies.

When monies have been subgranted but not fully expended by the subgrantee agency, special documentation on Form SCO-563 is required. If a refund is due from the subgrantee agency, the amount should be separately identified and subtracted from current year expenditures to calculate the grant receivable or liability.

Grant ledgers and federal reports will assist in determining the proper amount of indirect costs, exclusive of disallowed costs, to include in current year expenditures. Indirect costs should be reported on a separate line on Form SCO-563. To prevent an overstatement of unearned revenue when indirect cost reimbursements have been included in grant receipts, a corresponding amount should be included in current year expenditures.

The current year receivable or liability is computed as a result of the grant information disclosed on this form. If a liability is computed, it should be determined whether the money will be rolled over into the next fiscal or grant year (unearned revenue) or will be returned to the grantor agency (Due to Other Government – Federal).

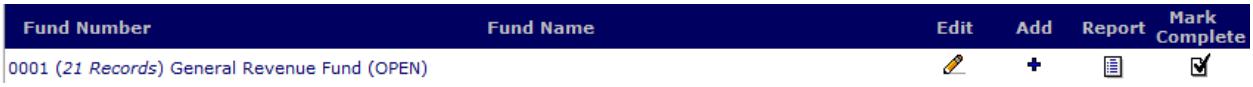
It is important for Agencies to ensure the calculated current year receivable/liability is accurate. Prior year errors should be corrected through adjustments to current year expenditures if necessary. The formula for current year receivable/liability is as follows:

Prior Year Receivable/(Liability)
Plus: Total Reimbursable Costs
Plus: Refunds Paid to Grantor
Less: Grant Receipts
Current Year Receivable/(Liability)

The American Recovery and Reinvestment Act of 2009 requires special accounting and reporting for grants issued under the Act. Separate transactions on Form SCO-563 should be used to account for these grants. To identify grants issued under the Act, the program title should be preceded with "ARRA." For example, "ARRA – Unemployment Insurance."

TRANSACTION INPUT PROCEDURES

The main dashboard is a summary of the Form SCO-563 work processes by fund. The dashboard will assist in managing the workflow for the forms. Editing a transaction begins by either opening the edit action dialog box or adding a new transaction. If editing an existing Form SCO-563, click one time on the **Edit** button. If a new Form SCO-563 is required, click one time on the **Add** button.

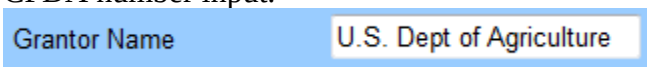


Fund Number	Fund Name	Edit	Add	Report	Mark Complete
0001 (*21 Records*)	General Revenue Fund (OPEN)				

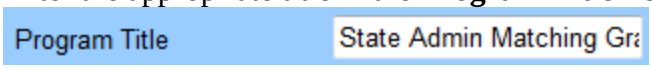
Choosing the Edit action will display the following summary of Form SCO-563 activity. To edit a transaction, click one time on the **Edit** button. A transaction input screen will display.

Edit	Detail	Grantor	Title	Grant ID	PY Rec	PY Def Rev	TRC	Grant Receipts	CY Rec	Deferred Revenue
Edit	Detail	U.S. Department of Agriculture (OPEN)	State Admin Matching Grants for SNAP (SNAP Admin)	10.561	40,497	No	88,845	63,602	65,740	No
Edit	Detail	U.S. Department of Health and (OPEN)	Refugee & Entrant Assist - State Admin Pgms	93.566	4,728	No	0	0	4,728	No

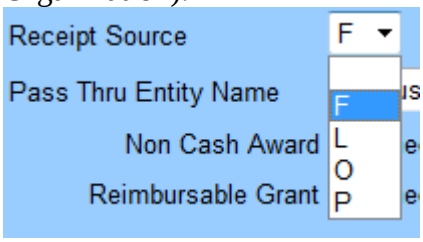
1) Enter the appropriate name in the **Grantor Name** field. This field is limited to 30 characters. If the receipt source selected below is "F", the data entry will be overlaid at the time of transaction acceptance with the Federal agency name identified with the CFDA number input.



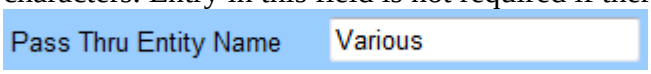
2) Enter the appropriate title in the **Program Title** field. This field is limited to 50 characters.



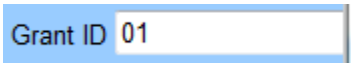
3) Select the appropriate receipt source from the **Receipt Source** drop-down box. Options include F (Federal Government), L (Local Government), O (Other), and P (Private Organization).



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.

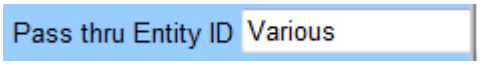


5) Enter the appropriate grant ID in the **Grant ID** field. This ID is based upon Agency preference and may include numeric as well as alphabetic characters. This field is limited to 15 characters.

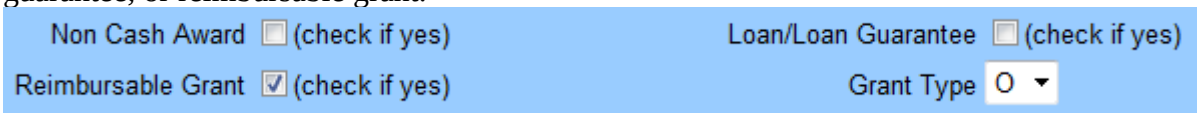


6) Enter the appropriate Catalog of Federal Domestic Assistance (CFDA) number for the grant in the **CFDA Num** field. Entry in this field is only applicable if the receipt source selected is "F". This field is limited to 6 characters.

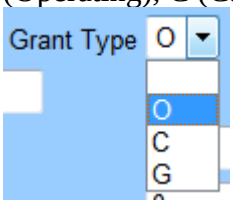
7) Enter the appropriate pass thru entity ID number in the **Pass thru Entity ID** field. If multiple pass thru entities should be disclosed, populate the field with "various". A list of all pass thru entities will be prepared when completing Form SCO-563C. This field is limited to 15 characters. Entry in this field is not required if no entry is made in the pass thru entity name field.



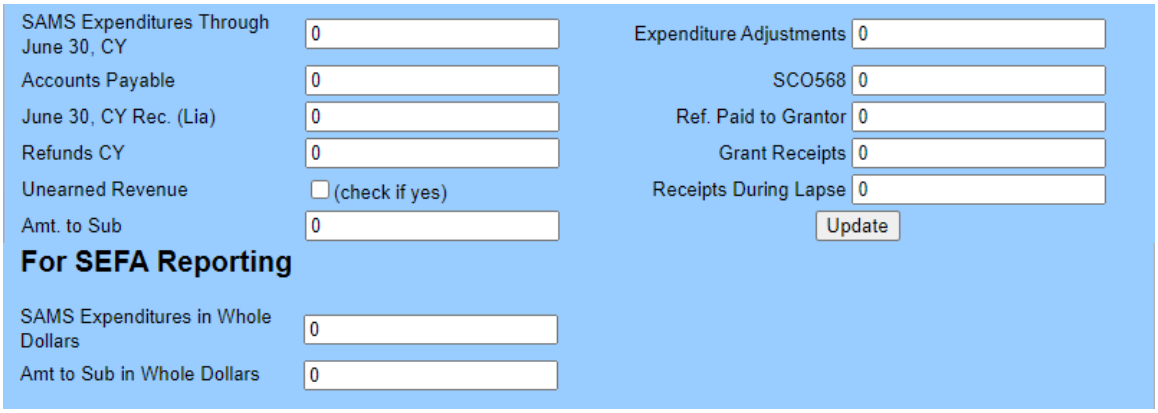
8) Click one time on the appropriate boxes to indicate if the grant is a non cash award, loan/loan guarantee, or reimbursable grant.



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.



SAMS Expenditures Through June 30, CY - Field should be populated with the June 30, current year cash-basis expenditures.

Expenditure Adjustments – 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.)

Accounts Payable - Field should be populated with liabilities reported on the Form SCO-549 less any liabilities (due to) reported on Form SCO-568.

SCO568 - Field should be populated with the net due from/to reported on the Form SCO-568.

Ref. Paid to Grantor - Field should be populated with the refunds paid to the Grantor of any amounts that were reported as a liability to the Grantor in the prior year. It is important to ensure this figure is not also included in current year expenditures.

Refunds CY - Field should be populated with any refunds paid to the Grantor during the current year relating to current year activity.

Grant Receipts – Field should be populated with the June 30, current year cash-basis receipts.

Deferred Revenue – Box should be checked if a current year liability is calculated and the liability represents unearned deferred revenue.

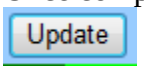
Receipts During Lapse - Field should be populated with the amount of receipts received during lapse period (July and August of the subsequent fiscal year) relating to the June 30 calculated receivable amount.

Amt. to Sub – Field should be populated with the amount of current year expenditures which were passed through to subrecipient entities.

For SEFA Reporting:
SAMS Expenditures in Whole Dollars – Field should be populated with the whole dollar equivalent of the SAMS Expenditures Through June 30, CY figure.

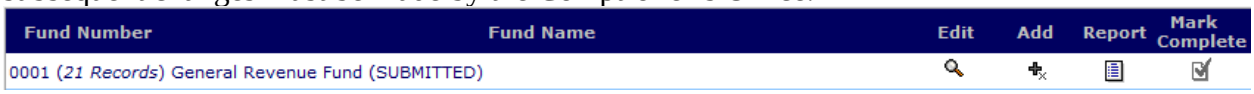
Amt to Sub in Whole Dollars – Field should be populated with the whole dollar equivalent of the Amt to Sub figure.

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.



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.
6. Input in the SAMS Expenditures in Whole Dollars and Amt to Sub in Whole Dollars is required if an amount has been entered in the original fields.

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-553:

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.

If a current year liability is calculated on Form SCO-563:

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
426	Federal Operating Grants	XXX	
221	Deferred Revenue - Unearned		XXX

To record unearned revenue for advances from the Federal government.

The following entry should be made as an adjusting entry to Form SCO-544:

Account Number	Account Name	Debit	Credit
426	Federal Operating Grants	XXX	
208	Due To Other Government - Federal		XXX

To record a liability for amounts to be returned to the Federal government.

GRANT/CONTRACT RECONCILIATION (SCO-563B)

PURPOSE

The purpose of the Grant/Contract Reconciliation Form (Exhibit 27.20.63-B) is to reconcile total reimbursable costs reported on Form SCO-563 to Federal government revenues reported in the current year GAAP basis column on the trial balance.

When applicable, this form must be completed annually and submitted to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Form SCO-563B should be completed by all State agencies of the primary government for each fund preparing Form SCO-563. Reconciling items reported on the Form SCO-563B will vary depending upon the type of reclassification and adjusting entries recorded in the fund. Common reconciling items include:

Unavailable Deferred Revenue
Prior-year unavailable deferred revenue should be included as an addition while current year unavailable deferred revenue should be included as a deletion. These reconciling items properly account for the reversal of prior-year unavailable deferred revenue and the posting of current year unavailable deferred revenue in the trial balance.

Amounts paid to subgrantee agencies per Form SCO-568
Third party reimbursements to primary government funds should be shown as a deletion. Record the amount from the total activity column on the Form SCO-568. This reconciling item properly accounts for the Form SCO-568 reclassification entry posted to eliminate revenues and expenditures in the trial balance for amounts paid to subgrantee agencies.

Amounts received from subgrantor agencies per Form SCO-567
Third party reimbursements from primary government funds should be shown as an addition. Record the amount from the total reimbursable costs column on the Form SCO-567. This reconciling item properly accounts for the recording of grant revenue and expenditures in the grantee fund.

All other reconciling items identified, other than those listed above, should have adequate supporting documentation or should be resolved. Unreconciled differences may be an indication that data entry on the Form SCO-563 or journal entries posted to the trial balance need revision.

INPUT PROCEDURES

Refer to Exhibit 27.20.63-C.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the total reimbursable costs reported on Form SCO-563 for federal receipt sources (F).
(7)	Enter the amount of total reimbursable costs for third party reimbursement (P) transactions reported on Form SCO-567.
(8)	Enter the amount of prior year unavailable revenue related to transactions reported on Form SCO-563 for federal receipt sources (F).
(9)	Enter an explanation for other addition amounts.
(10)	Enter the amount of other additions to total reimbursable costs.
(11)	Enter the amount of grant expenditures (total activity) for third party reimbursement (P) transactions reported on Form SCO-568.
(12)	Enter the amount of current year unavailable revenue related to transactions reported on Form SCO-563 for federal receipt sources (F).
(13)	Enter an explanation for other deduction amounts.
(14)	Enter the amount of other deductions to total reimbursable costs.

REFERENCE	CONTENTS
(15)	Sum the amounts reported in (6) through (14) and enter the result. This amount should equal the amount reported as account 430, Federal Government, Net on the trial balance of the fund for shared, nonshared and locally held trial balances.
(16)	If other grants are included on Form SCO-563, use separate columns on Form SCO-563B to reconcile the activity to the trial balance consistent with the reconciliation of federal revenue.

GRANT/CONTRACT SUBRECIPIENT LISTING (SCO-563C)

PURPOSE

The purpose of the Grant/Contract Subrecipient Listing form (Exhibit 27.20.63-D) is to provide detail of amounts provided to subrecipients as reported on Form SCO-563.

When applicable, this form must be completed annually and submitted to the Comptroller's Office. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Form SCO-563C should be completed by all State agencies of the primary government for each fund preparing Form SCO-563. Funds passed-through to other primary government agencies should not be reported on Form SCO-563C as they would not be considered a subrecipient on a statewide basis.

INPUT PROCEDURES

Refer to Exhibit 27.20.63-E.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the identification number reported on Form SCO-563.
(7)	Enter the title of each program and the award period if a multiperiod award reported on Form SCO-563.
(8)	Enter each CFDA number assigned to the grant reported on Form SCO-563.
(9)	Enter each sub-recipient pass-through entity's name.
(10)	Enter each sub-recipient pass-through entity's ID number.
(11)	Enter the amount of current year cash basis expenditures provided to the sub-recipient(s) reported on Form SCO-563. Note the total amount reported on Form SCO-563 for each grant cannot exceed the current year cash basis expenditures reported on the Form SCO-563 for the grant.

State of Illinois
Grant/Contract Analysis Worksheet
June 30, 20XX
(All Amounts to Nearest Thousand)

Agency _____
Agency # _____
Fund _____
Fund # _____

ID	Grantor Name	Receipt Source	Pass-through Entity Name and ID Number (Grantor)	Program Title	CFDA #	Subrecipient Pass-Through Entity Name	Subrecipient Pass-Through Entity ID Number	Non-Cash Award	Loan or Loan Guarantee	Reimbursable Grant

Total
Total Federal Government Operating Grants
Total Federal Government Capital Grants
Total Federal Government General Grants
Total Other/Local Government
Total Private Organizations

Prepared By: _____
Phone Number: _____

State of Illinois
Grant/Contract Analysis Worksheet
June 30, 20XX
(All Amounts to Nearest Thousand)

Agency _____
Agency # _____
Fund _____
Fund # _____

	A	B	C	D	E	F (C+D+E-B)	G	H	I	J (A+F+G+H-I)	K	L (J-K)	M	N (F+M-L)		
ID	**June 30, PY Receivable (Liability)**	**Accounts Payable at June 30, PY**	**Expenditures Through June 30, CY**	**Accounts Payable at June 30, CY**	**Net Due To/From SCO-568 Subgrantees at 6/30/CY**	**Total Reimbursable Costs**	**Refunds Paid to Grantor of PY Due to**	**Refunds Paid to Grantor of CY Receipts**	**Grant Receipts**	**June 30, CY Receivable (Liability)**	**Estimated Receipts During Lapse Period**	**CY Unavailable Revenue**	**PY Unavailable Revenue**	**CY Revenue**	**Grant Type**	**Amounts to Subrecipient**

SCO-563
2 of 2

State of Illinois
Grant/Contract Reconciliation
June 30, 20 _____

Agency _____
Agency # _____
Fund _____
Fund # _____

	Nearest Thousand			
Total reimbursable costs per SCO-563	$			
Add:				
Amounts received from subgrantor agency per SCO-567				
Prior year unavailable revenue				
Other: _____				
_____				
_____				
Less:				
Amounts paid to subgrantee agency per SCO-568				
Current year unavailable revenue				
Other: _____				
_____				
_____				
Total	$			

SCO-563 B

State of Illinois
Grant/Contract Reconciliation
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund (4)
Fund # (5)

	Nearest Thousand			
Total reimbursable costs per SCO-563	$ (6)	(16)		
Add:				
Amounts received from subgrantor agency per SCO-567	(7)			
Prior year unavailable revenue	(8)			
Other: (9)	(10)			
Less:				
Amounts paid to subgrantee agency per SCO-568	(11)			
Current year unavailable revenue	(12)			
Other: (13)	(14)			
Total	$ (15)			

SCO-563 B

State of Illinois
Grant/Contract Subrecipient Listing
June 30, 20 _____
(All Amounts to Nearest Thousand)

Agency _____
Agency # _____
Fund _____
Fund # _____

Federal Grant Information			Subrecipient Information		
ID	**Program Title**	**CFDA Number**	**Subrecipient Pass-Through Entity Name**	**Subrecipient Pass-Through Entity ID Number**	**Amount to Recipient**

SCO-563 C

State of Illinois
Grant/Contract Subrecipient Listing
June 30, 20 (1)
(All Amounts to Nearest Thousand)

Agency (2)
Agency # (3)
Fund (4)
Fund # (5)

Federal Grant Information			Subrecipient Information		
ID	**Program Title**	**CFDA Number**	**Subrecipient Pass-Through Entity Name**	**Subrecipient Pass-Through Entity ID Number**	**Amount to Recipient**
(6)	(7)	(8)	(9)	(10)	(11)

SCO-563 C

INTERFUND PAYABLE/RECEIVABLE ANALYSIS (SCO-565)

PURPOSE

The purpose of the Interfund Payable/Receivable Analysis Form (Exhibits 27.20.65-A-M and Exhibit 27.20.65-N for Component Units) is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

The SCO-565B is to be used by component units to summarize the amounts owed and the amounts receivable between the component units and the State of Illinois (Primary Government) and the component units and other component units of the State of Illinois.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Interfund Payable/Receivable Analysis should be completed for all trial balances which report an interfund payable or an interfund receivable. This form is used by the Comptroller's Office to reconcile due to/from other funds, due to/from primary government or due to/from component units

The top portion of the manual Interfund Payable/Receivable Analysis (or the "SCO565 Amounts" tab on WEDGE) should be completed only for interfund activity relating to internal service funds, pension funds and non-federal transactions involving university funds. Other interfund activity may be recorded in the top portion (or the "SCO565 Amounts" tab) after reaching an agreement with the Comptroller's Office. All other interfund activity should be reported on the SCO-567 and SCO-568 with summary amounts reported on the bottom portion of the manual Interfund Payable/Receivable Analysis (or the "SCO567 Amounts" or "SCO568 Amounts" tab on WEDGE).

All amounts reported on this form should be rounded to the nearest thousand. Where a column does not apply, leave it blank. If completed on the Comptroller's WEDGE System, this form will automatically calculate certain fields. Component units will complete the manual form SCO-565B.

INSTRUCTIONS

The SCO565 should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, and Investment Trust Funds. This form should be completed on the Comptroller WEDGE system for governmental funds including Shared Funds, Nonshared Funds, Agency Funds, Locally Held Funds and Proprietary Funds. The SCO565B should be completed manually for Component Units and Universities.

To ensure the "due to" amounts reconcile with the "due from" amounts submitted by the providing agency, a detailed listing of the providing agency/fund (e.g., CMS-Telecommunications) and the liability amount at June 30, per SAMS records for treasury held funds is required. See SAMS Procedure 27.50.10 to determine whether to use due to/from other funds, due to/from primary government or due to/from component units.

To assist in the reconciliation of interfund payables/receivables, the agency should review the Form SCO-565-A provided by the Comptroller's Office. The Form SCO-565-A, *Notification of Due to Other Funds*, is provided by the Comptroller's Office to agencies to assist in calculating the year-end due to other funds for activity with some of the State's Internal Service Funds and several other funds in which a significant portion of the fund's activity is generated from services provided to other funds. The SCO-565-A may not be all inclusive. Additional due to other fund amounts must also be entered on the SCO-565, if applicable, even though not included in the SCO-565-A.

Agencies should also examine internal procedures and records in determining due to/from amounts, especially in cases where estimates are involved.

CONTENTS – Manual Form

Instructions for SCO-565
Refer to Exhibit 27.20.65-A-Exhibit 27.20.65-B

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being prepared.
(2)	Enter the official agency name.

REFERENCE	CONTENTS
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	If the item is a payable, enter the three-digit Comptroller assigned agency number that provided the good/services. If the item is a receivable, enter the three-digit Comptroller assigned agency number that received the goods/services.
(7)	Enter the four-digit Comptroller assigned fund number the payable/receivable is payable to or receivable from. If unknown, contact the appropriate agency to determine the correct fund number.
(8)	Enter the amount due to the providing agency/fund at June 30, current year (CY).
(9)	Enter the amount due from the receiving agency/fund at June 30, CY.
(10)	Enter the amount due to the providing component unit at June 30, CY.
(11)	Enter the amount due from the receiving component unit at June 30, CY. NOTE: It is very important that each “due to” and/or “due from” amount is verified and communicated with the other agency involved in the transaction.
(12)	Enter the sum of amounts entered in (8).
(13)	Enter the sum of amounts entered in (9).
(14)	Enter the sum of amounts entered in (10).

REFERENCE	CONTENTS
(15)	Enter the sum of amounts entered in (11).
(16)	Enter the total due to other funds per the SCO-567.
(17)	Enter the total due from other funds per the SCO-567.
(18)	Enter the total due to component units per the SCO-567.
(19)	Enter the total due from component units per the SCO-567.
(20)	Enter the total due to other funds per the SCO-568.
(21)	Enter the total due from other funds per the SCO-568.
(22)	Enter the total due to component units per the SCO-568.
(23)	Enter the total due from component units per the SCO-568.
(24)	Add (12), (16), and (20) and enter the result.
(25)	Add (13), (17), and (21) and enter the result.
(26)	Add (14), (18), and (22) and enter the result.
(27)	Add (15), (19), and (23) and enter the result.

CONTENTS – WEDGE Form

Instructions for SCO-565
Refer to Exhibit 27.20.65-C through 27.20.65-M

REFERENCE	CONTENTS
	If journal entries have been posted to Due To and/or Due From accounts (i.e., account 141, 215, 216, 217 etc.), the SCO-565 form within WEDGE must be completed. Until all amounts included on the balance sheet are accounted for on the SCO-565, an error message will appear on the "Main" tab of the form stating "Error: Values On the SCO-565 Form do not Agree to Amounts Reported on Journal Entries".
(1)	Click on the "SCO-565 Amounts" tab (if applicable) to enter due to/due from amounts not included on the SCO-567 and SCO-568.
(2)	Click on the "Add" button to enter an agency/fund combination that funds are due to/from.
(3)	Click on the drop down arrow next to "Agency" to display a list of agencies. Highlight the appropriate agency and choose it by left clicking your mouse.
(4)	Click on the drop down arrow next to "Fund Number" to display a list of agencies. Highlight the appropriate fund number and choose it by left clicking your mouse.
(5)	When the desired Agency/Fund combination is displayed, click on the "Ok" button.
	Repeat steps (2) through (5) until all appropriate Agency/Fund combinations have been entered. At this point, the form needs to be saved. If the user navigates away from the form without saving, all information will have to be reentered.

REFERENCE	CONTENTS
(6)	Once all Agency/Fund combinations have been entered and the form has been saved, click in the "Due Amount" box and enter the applicable amount for each Agency/Fund. Note that a due to should be entered as a negative amount. This will signify to the system the amount is a Due To rather than a Due From and the system will automatically populate the account number. All remaining fields will be completed by the system. At this point, the form must be saved again to retain the information entered on the SCO-565 tab.
(7)	If applicable, click on the "SCO-567 Amounts" tab.
(8)	Enter amounts(s) into the appropriate "Due Amount" field(s). At this point, the form must be saved again to retain the information entered on the SCO-567 tab.
(9)	If applicable, click on the "SCO-568 Amounts" tab.
(10)	Enter amount(s) into the appropriate "Due Amount" field(s). At this point, the form must be saved a final time to retain the information entered on the SCO-568 tab. Once all amounts are entered and the form is saved, the message" Error: Values on the SCO-565 Form Do Not Agree to Amounts Reported on Journal Entries" on the "Main" tab should be cleared. If the message is still there, the form must be compared to the balance sheet to determine where the difference exists. The system will not allow the package to be closed or submitted until the amounts reported on the SCO-565 agree to the amounts reported on the trial balance (see exhibit 27.20.65-M).

CONTENTS – Component Units SCO-565B

Instructions for SCO-565B
Refer to Exhibit 27.20.65-N and Exhibit 27.20.65-O.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	If the item is a payable, enter the three digit Comptroller assigned agency number that provided the goods/services. If the item is a receivable, enter the three digit Comptroller assigned agency number that received the goods/services.
(7)	Enter the four-digit Comptroller assigned fund number the payable/receivable is payable to or receivable from. If unknown, contact the appropriate agency to determine the correct fund number.
(8)	Enter the amount due to the Primary Government at June 30, current year (CY).
(9)	Enter the amount due from the Primary Government at June 30, CY.
(10)	Enter the amount due to the providing component unit at June 30, CY.

REFERENCE	CONTENTS
(11)	Enter the amount due from the receiving component unit at June 30, CY. NOTE: It is very important that each "due to" and/or "due from" amount is verified and communicated with the other agency involved in the transaction.
(12)	Enter the sum of amounts entered in (8), due to Primary Government.
(13)	Enter the sum of amounts entered in (9), due from Primary Government.
(14)	Enter the sum of amounts entered in (10), due to Component Units.
(15)	Enter the sum of amounts entered in (11), due from Component Units.
(16)	Enter the total due to Primary Government per the SCO-567.
(17)	Enter the total due from Primary Government per the SCO-567.
(18)	Enter the total due to component unit per the SCO-567.
(19)	Enter the total due from Component Unit per SCO-567.
(20)	Enter the total due to Primary Government per the SCO-568.
(21)	Enter the total due from Primary Government per the SCO-568.
(22)	Enter the total due to component unit per the SCO-568.
(23)	Enter the total due from component unit per the SCO-568.
(24)	Add (12), (16), and (20) and enter the result.
(25)	Add (13), (17), and (21) and enter the result.
(26)	Add (14), (18), and (22) and enter the result.

REFERENCE	CONTENTS
(27)	Add (15), (19), and (23) and enter the result.

State of Illinois
Interfund Payable/ Receivable Analysis
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Agency Number	Fund Number	Due to Other Funds (215)	Due from Other Funds (141)	Due To Component Units (216)	Due From Component Units (144)
1.			$	$	$	$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals				
	Amounts from SCO-567					
	Amounts from SCO-568					
		Totals	$	$	$	$

SCO-565

State of Illinois
Interfund Payable/ Receivable Analysis
June 30, 20___(1)_

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

	Agency Number	Fund Number	Due to Other Funds (215)	Due from Other Funds (141)	Due To Component Units (216)	Due From Component Units (144)
1.	(6)	(7)	$ (8)	$ (9)	$ (10)	$ (11)
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals	(12)	(13)	(14)	(15)
		Amounts from SCO-567	(16)	(17)	(18)	(19)
		Amounts from SCO-568	(20)	(21)	(22)	(23)
		Totals	$ (24)	$ (25)	$ (26)	$ (27)

SCO-565

Comprehensive Annual Financial Reporting

SCO565

Interfund Payable/Receivable Analysis

June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number

Fund Number

Record Type

Grand Total, All Forms - Grouped By Account Number

Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries

To Account		Due Amount
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

Values Broken By Form

Amounts On The SCO565 Form

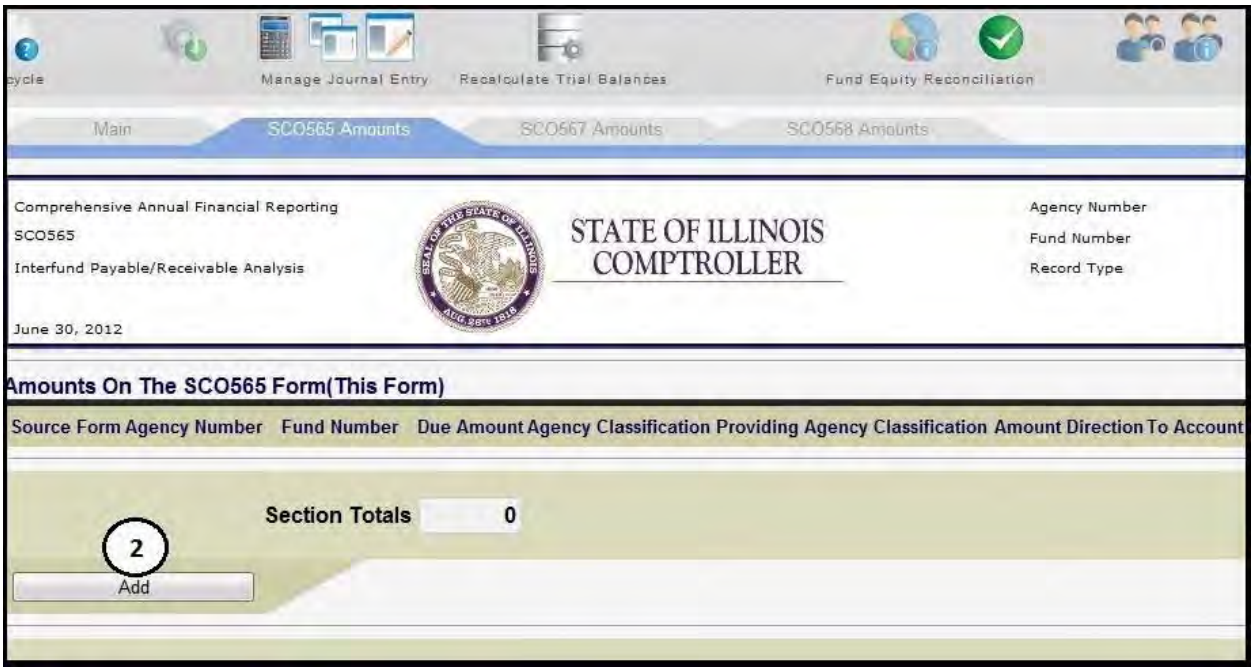
To Account		Due Amount

Amounts On The SCO567 Form

To Account		Due Amount
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

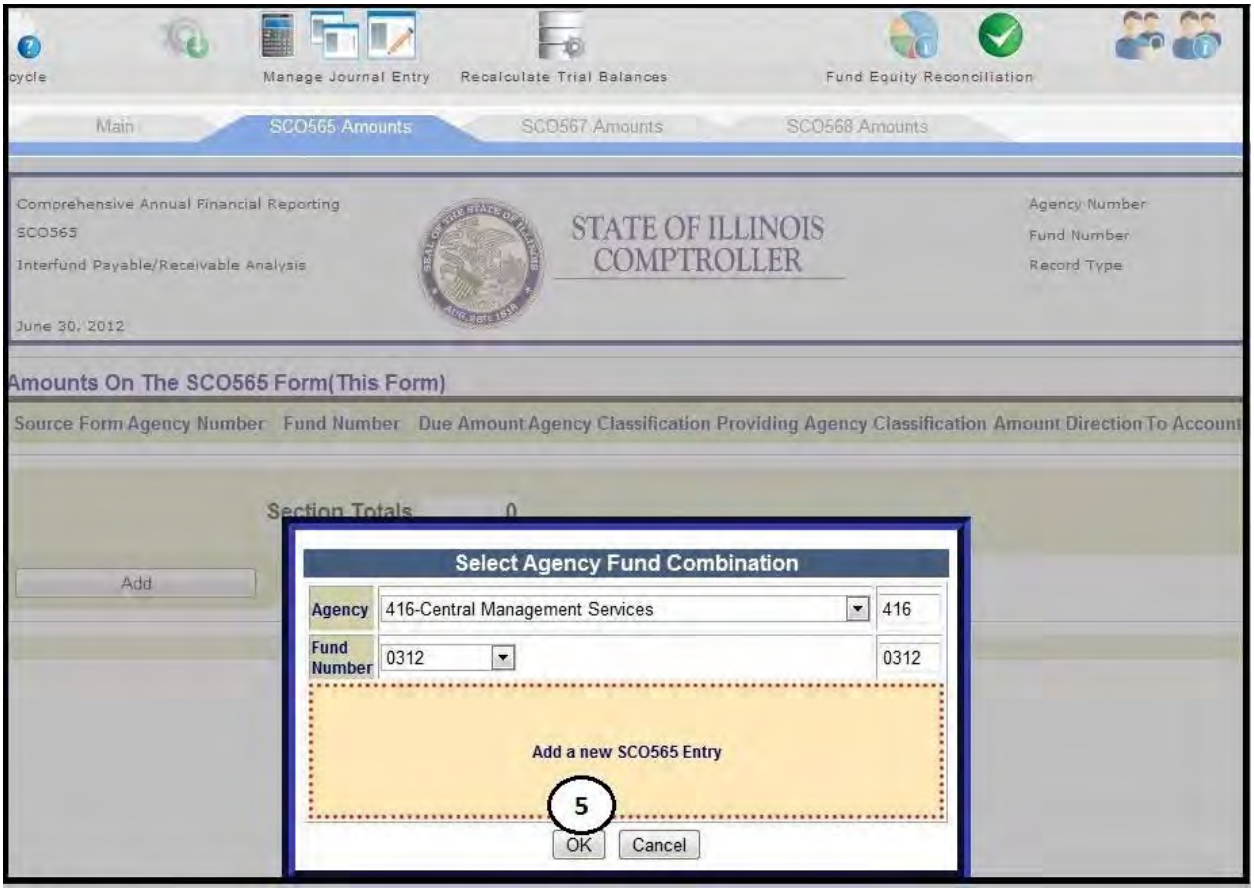
Amounts On The SCO568 Form

To Account		Due Amount
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0


cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts
Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Amounts On The SCO565 Form(This Form)
Source Form Agency Number
Fund Number
Due Amount
Agency Classification
Providing Agency Classification
Amount Direction
To Account
Section Totals
0
2
Add

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts
Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Amounts On The SCO565 Form(This Form)
Source Form Agency Number
Fund Number
Due Amount
Agency Classification
Providing Agency Classification
Amount Direction
To Account
Section Totals
0
Add
Select Agency Fund Combination
3
Agency
Fund Number
Add a new SCO565 Entry
OK
Cancel

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts
Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Amounts On The SCO565 Form(This Form)
Source Form Agency Number
Fund Number
Due Amount
Agency Classification
Providing Agency Classification
Amount Direction
To Account
Section Totals
0
Add
Select Agency Fund Combination
Agency
416-Central Management Services
416
Fund Number
4
Add a new SCO565 Entry
OK
Cancel


cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts
Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Amounts On The SCO565 Form(This Form)
Source Form Agency Number
Fund Number
Due Amount
Agency Classification
Providing Agency Classification
Amount Direction
To Account
Section Totals
0
Add
Select Agency Fund Combination
Agency
416-Central Management Services
416
Fund Number
0312
0312
Add a new SCO565 Entry
5
OK
Cancel

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts
Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Amounts On The SCO565 Form(This Form)
Source Form
Agency Number
Fund Number
Due Amount
Agency Classification
Providing Agency Classification
Amount Direction
To Account
SCO565
416
0312
6
0
PG
PG
Neutral
-1
Delete
Section Totals
0
Add

	To Account	Due Amount
Grand Total, All Forms - Grouped By Account Number		
Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries		
141	Due From Other Funds	0
215	Due to Other Funds	-100
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

Values Broken By Form

	To Account	Due Amount
Amounts On The SCO565 Form		
215	Due to Other Funds	-100
Amounts On The SCO567 Form		
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0
Amounts On The SCO568 Form		
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts
Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Amounts On The SCO567 Form
To Account
Due Amount
Amount Direction
141-Due From Other Funds 0 Due From
215-Due to Other Funds (0) Due To
144-Due From Component Units 0 Due From
216-Due to Component Units (0) Due To
147-Due From Primary Government 0 Due From
217-Due to primary government (0) Due To

Manage Journal Entry
Recalculate Trial Balances
9
Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts
Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
To Account
Due Amount
Grand Total, All Forms - Grouped By Account Number
Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries
141 Due From Other Funds 1000
215 Due to Other Funds -100
144 Due From Component Units 0
216 Due to Component Units 0
147 Due From Primary Government 0
217 Due to primary government 0
Values Broken By Form
To Account
Due Amount
Amounts On The SCO565 Form
215 Due to Other Funds -100
Amounts On The SCO567 Form
141 Due From Other Funds 1000
215 Due to Other Funds 0
144 Due From Component Units 0
216 Due to Component Units 0
147 Due From Primary Government 0
217 Due to primary government 0
Amounts On The SCO568 Form
141 Due From Other Funds 0
215 Due to Other Funds 0
144 Due From Component Units 0
216 Due to Component Units 0
147 Due From Primary Government 0
217 Due to primary government 0

cycle
Manage Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Main
SCO565 Amounts
SCO567 Amounts
SCO568 Amounts
Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Amounts On The SCO568 Form
To Account
Due Amount
Amount Direction
141-Due From Other Funds
10
0
Due From
215-Due to Other Funds
(10 0)
Due To
144-Due From Component Units
10
0
Due From
216-Due to Component Units
(10 0)
Due To
147-Due From Primary Government
10
0
Due From
217-Due to primary government
(10 0)
Due To

cycle Manage Journal Entry Recalculate Trial Balances Fund Equity Reconciliation

Main | SCO565 Amounts | SCO567 Amounts | SCO568 Amounts

Comprehensive Annual Financial Reporting
SCO565
Interfund Payable/Receivable Analysis
June 30, 2012

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Grand Total, All Forms - Grouped By Account Number

To Account		Due Amount
141	Due From Other Funds	1000
215	Due to Other Funds	-100
144	Due From Component Units	0
216	Due to Component Units	-100
147	Due From Primary Government	0
217	Due to primary government	0

Values Broken By Form

Amounts On The SCO565 Form

To Account		Due Amount
215	Due to Other Funds	-100

Amounts On The SCO567 Form

To Account		Due Amount
141	Due From Other Funds	1000
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	0
147	Due From Primary Government	0
217	Due to primary government	0

Amounts On The SCO568 Form

To Account		Due Amount
141	Due From Other Funds	0
215	Due to Other Funds	0
144	Due From Component Units	0
216	Due to Component Units	-100
147	Due From Primary Government	0
217	Due to primary government	0

State of Illinois
Component Unit
Interfund Payable/ Receivable Analysis
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

	Agency Number	Fund Number	Due to Primary Govt. (217)	Due From Primary Govt. (147)	Due To Component Units (216)	Due From Component Units (144)
1.			$	$	$	$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
		SubTotals				
	Amounts from SCO-567					
	Amounts from SCO-568					
		Totals	$	$	$	$

SCO-565B

State of Illinois
Component Unit
Interfund Payable/ Receivable Analysis
June 30, 20___(1)__

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

	Agency Number	Fund Number	Due to Primary Govt. (217)	Due From Primary Govt. (147)	Due To Component Units (216)	Due From Component Units (144)
1.	(6)	(7)	$ (8)	$ (9)	$ (10)	$ (11)
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
	SubTotals		(12)	(13)	(14)	(15)
	Amounts from SCO-567		(16)	(17)	(18)	(19)
	Amounts from SCO-568		(20)	(21)	(22)	(23)
	Totals		$ (24)	$ (25)	$ (26)	$ (27)

SCO-565B

NOTES PAYABLE SUMMARY (SCO-566)

PURPOSE

The purpose of the Notes Payable Summary Form (Exhibit 27.20.66-A) is to report the notes payable for each fund. Information will be needed for the amount of principal and interest to be repaid in each of the next five years and the amount to be repaid thereafter, in five-year increments.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Notes Payable Summary should be completed for all trial balances which report notes payable activity. Notes payable are unconditional written promises signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein. In accordance with Governmental Accounting Standards Board ("GASB"), Statement Number 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, notes payable meeting the criteria of a direct borrowing instrument must be separately disclosed from all other notes payable.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Information needed for the completion of this form can be obtained from the note payment schedule contained in the note agreement for each note payable. The range of interest rates and maturity dates are an integral part of required footnote disclosure and, therefore, must be completed for each category of notes payable.

STANDARD JOURNAL ENTRIES

Governmental and Proprietary Funds

The following journal entry should be made to Form SCO-548:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by account number)	XXX	
235	Notes Payable, Long-Term		XXX

To record notes payable at year end. This amount should agree to (15).

The following journal entries should be made to the SCO-547:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by account number)	XXX	
5XX	Expenditures (by account number)		XXX

To reclassify repayments of notes payable during the current year. This amount should agree to deletions for Notes Payable recorded in the SCO-540.

Account Number	Account Name	Debit	Credit
236	Notes Payable, Long-Term	XXX	
235	Notes Payable, Current		XXX

To reclassify notes payable during the next fiscal year to the current year. This amount should agree to (16).

CONTENTS

Refer to Exhibit 27.20.66-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the description of each note payable. Ensure description includes the identification of whether the note is a direct borrowing or other type of note payable in accordance with GASB Statement No. 88.
(7)	Enter the lowest interest rate of each note payable. If the interest rate is based on a variable (i.e., % of prime), describe the method of calculation. If note payable is a demand note, enter "demand."
(8)	Enter the highest interest rate of each note payable. If note payable is a demand note, enter "demand."
(9)	Enter the earliest maturity date of each note payable. If note payable is a demand note, enter "demand."
(10)	Enter the latest maturity date of each note payable. If note payable is a demand note, enter "demand."
(11)	Enter the outstanding principal balance of notes payable at June 30, current year for each note.

REFERENCE	CONTENTS
(12)	Enter the amount of principal to be repaid for each of the next five years and, thereafter, in five-year increments for each note. If the note payable is a demand note, the entire principal balance outstanding should be entered in the CY+1 column unless the provisions of GASB Interpretation No. 1, paragraph 10 are met.
(13)	Enter the outstanding balance of future interest payments of notes payable at June 30, current year. If note payable is a demand note, enter $-0- unless the provisions of GASB Interpretation No. 1, paragraph 10 are met.
(14)	Enter the amount of future interest payment for each of the next five years and, thereafter, in five year increments for each note.
(15)	Add all amounts entered in (11) and enter the result. This amount will equal the sum of the balances at June 30, current year for Notes Payable – Direct Borrowing and Notes Payable – Other, on the SCO-540.
(16)	Add all amounts entered in (12) and enter the result. The amount in the CY+1 column will equal the sum of the current portion, due within one year for Notes Payable – Direct Borrowing and Notes Payable – Other on the SCO-540.
(17)	Add all amounts entered in (13) and enter the result.
(18)	Add all amounts entered in (14) and enter the result.
(19)	Attach a copy of the agency's notes disclosure from the agency financial statements. If not available, complete this section and forward the footnote disclosure when available.

State of Illinois
Notes Payable Summary
June 30, 20_____

Nearest Thousand

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Description		Balance At June 30, CY	Scheduled Note Repayments		
			CY+1	CY+2	CY+3
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal	$	$	$	$
_____ to _____ / _____ to _____	Interest	$	$	$	$
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Total Notes Payable Principal		$	$	$	$
Total Notes Payable Interest		$	$	$	$

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible.

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.
6. Identify whether the notes are direct borrowing or other notes payable in accordance with GASB Statement No. 88.

State of Illinois
Notes Payable Summary
June 30, 20_____

Nearest Thousand

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Description		Scheduled Note Repayments						
		CY+4	CY+5	CY+6 thru 10	CY+11 thru 15	CY+16 thru 20	CY+21 thru 25	CY+26 thru 30
Description:	Principal	$	$	$	$	$	$	$
	Interest	$	$	$	$	$	$	$
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Total Notes Payable Principal		$	$	$	$	$	$	$
Total Notes Payable Interest		$	$	$	$	$	$	$

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible.

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.
6. Identify whether the notes are direct borrowing or other notes payable in accordance with GASB Statement No. 88.

State of Illinois
Notes Payable Summary
June 30, 20__(1)__

Nearest Thousand

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Description		Balance At June 30, CY	Scheduled Note Repayments		
			CY+1	CY+2	CY+3
Description: (6)					
Range of Interest Rates / Range of Maturity Dates	Principal	$ (11)	$ (12)	$ (12)	$ (12)
(7) to (8) / (9) to (10)	Interest	$ (13)	(14)	$ (14)	$ (14)
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Description:					
Range of Interest Rates / Range of Maturity Dates	Principal				
_____ to _____ / _____ to _____	Interest				
Total Notes Payable Principal		$ (15)	$ (16)	$ (16)	$ (16)
Total Notes Payable Interest		$ (17)	$ (18)	$ (18)	$ (18)

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible. (19)

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.
6. Identify whether the notes are direct borrowing or other notes payable in accordance with GASB Statement No. 88.

State of Illinois
Notes Payable Summary
June 30, 20__(1)_

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Nearest Thousand

Description		**Scheduled Note Repayments**						
		CY+4	**CY+5**	**CY+6 thru 10**	**CY+11 thru 15**	**CY+16 thru 20**	**CY+21 thru 25**	**CY+26 thru 30**
Description: (6)	Principal	$ (12)	$ (12)	$ (12)	$ (12)	$ (12)	$ (12)	$ (12)
	Interest	$ (14)	$ (14)	(14)	$ (14)	$ (14)	$ (14)	$ (14)
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Description:	Principal							
	Interest							
Total Notes Payable Principal		$ (16)	$ (16)	$ (16)	$ (16)	$ (16)	$ (16)	$ (16)
Total Notes Payable Interest		$ (18)	$ (18)	$ (18)	$ (18)	$ (18)	$ (18)	$ (18)

The following disclosure for notes payable appears or will appear in the agency's financial statements. Attach a photocopy of the footnote disclosure if available in lieu of transcribing this information. If the footnote disclosure is not available, return the completed information below with your GAAP package and forward the footnote disclosure as soon as possible. (19)

1. Cite the authority to issue the notes.
2. State the lender's name for each note.
3. State the source of revenues to be used for repayment of the note.
4. State the interest rate or how the interest rate is determined. Include any minimum and/or maximum rates.
5. State whether the notes are secured or unsecured.
6. Identify whether the notes are direct borrowing or other notes payable in accordance with GASB Statement No. 88.

INTERFUND ACTIVITY-GRANTEE AGENCY (SCO-567)

PURPOSE

The Interfund Activity-Grantee Agency Form has several purposes: to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine entries necessary to the GAAP Trial Balance Forms. Data collected on Form SCO-567 also assists in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity. In addition, Form SCO-567 captures all non-internal service and non-pension trust activity. Only federal activity is required to be reported for component units and universities. Interfund transactions consist of internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, and designated revenue transfers activity. Furthermore, such transactions are broken down and summarized on the form by reporting activity between:

- Primary Government Funds Transactions
- Primary Government Fiduciary Transactions
- Component Unit Transactions

When applicable, this form is to be completed annually and submitted to the Comptroller's Office electronically via the Comptroller's WEDGE system. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-567 should be completed for all funds on the receiving end of fiscal year activity that included transactions with other funds, except as noted above. There are two general interfund activities reported on Form SCO-567. They are as follows:

1. Agency Activity – Transactions between primary government agencies and component units not included as a SAMS Mandatory Transfer as defined below.
2. SAMS Mandatory Transfers – Transfers initiated by the Comptroller's Office pursuant to statutory guidance.

Interfund transactions **must** be reviewed to determine the transaction type. Within each of the two activities reported on Form SCO-567, there are seven types of transactions. Those transaction types are as follows:

1. Internal Reimbursements - **Interfund reimbursement** transactions from other funds of the State where the providing fund is not being reimbursed by a third party,
2. Third Party Reimbursements - **Interfund reimbursement** transactions from other funds of the State in which the providing fund is being reimbursed through a grant or contract by a third party,
3. Services Provided - **Interfund services provided** or used activity with other funds, except for internal service funds,
4. Transfers - **Interfund transfers** between a primary government governmental or proprietary fund and a primary government governmental or proprietary fund. Transfers are a flow of resources without an equivalent flow of resources in return and without a requirement for repayment,
5. Transfers-like - **Interfund transfers** between a primary government governmental, proprietary or fiduciary fund and a primary government fiduciary fund; or between a primary government governmental, proprietary or fiduciary fund and a component unit,
6. Interfund Borrowings - Loans between two primary government funds with expected repayment, and
7. Designated Revenue Transfers - **Interfund transfers** where revenues are initially deposited into one fund and subsequently transferred to a designated special revenue fund.

See SAMS Procedure 05.50.01 for definition of the bolded terms above.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank. For SEFA reporting purposes, receipts, expenditures, and/or amounts paid to subrecipients are required to be reported in whole dollars for federal third-party reimbursements ("P" type transactions). The whole dollar values should be reported in the additional fields provided.

INSTRUCTIONS

Information reported on Form SCO-567 will automatically create corresponding information on Form SCO-568 (Interfund Activity-Grantor Agency). Each grantor agency (Form SCO-568) will be required to agree with amounts input by the grantee agency (Form SCO-567) via WEDGE. In most cases, the grantee agency has the most accurate GAAP information available regarding the due to/from amount for a given transaction. Both the grantee agency and grantor agency should be in agreement with the transaction type, amount, CFDA number, etc. before a transaction is agreed to within the WEDGE system. If a transaction on Form SCO-567 requires modification subsequent to the transaction being agreed to by the grantor, the Comptroller's Office should be contacted.

Prior year interfund receivables or liabilities, if any, prior year accounts payable, if any, and current year receipts information for SAMS mandatory transfers will be pre-populated in the WEDGE system. These amounts should be reviewed by the agency for accuracy. If material discrepancies exist between pre-populated amounts and agency records, the Comptroller's Office should be contacted. To ensure proper entries are being recorded, the system will not allow the following: (a) a transfer code (T) for a transaction between the primary government and a component unit or between a component unit and a different component unit; (b) a transfer code (T) for a transaction in which at least one fund is a fiduciary fund; or (c) a transfer-like code (L) for a transaction between a primary government governmental or proprietary fund and another primary government governmental or proprietary fund.

Total reimbursable costs is automatically calculated on the form. The formula for total reimbursable costs for Internal Reimbursement, Third Party Reimbursement and Services Provided type transactions is as follows:

Total Reimbursable Costs = Expenditures + Accounts Payable – PY Accounts Payable

The formula for total reimbursable costs for Transfers, Transfers-like, Interfund Borrowings, and Designated Revenues Transfers type transactions is as follows:

Total Reimbursable Costs = Receipts + Due Amount – PY Due Amount

Disallowed costs should be excluded from expenditures and accounts payable figures entered into the form for third party reimbursement type transactions. However, disallowed costs may need to be recorded as internal reimbursement type transactions. If the only amounts received during the fiscal year were subgrants through other State agencies, total reimbursable costs should agree to the expenditures reported in the CY GAAP Basis column on the Trial Balance. Funds receiving both direct grants and grants through other State agencies should total the total reimbursable costs reported on Forms SCO-567 and SCO-563, and that total should agree to the expenditures reported in the CY GAAP Basis column on the Trial Balance.

In cases where interfund subgrants comprise only a portion of a fund's activity, determining total reimbursable costs is a more difficult process. Information from grant ledgers, federal reports, subgrantee reports, SAMS, and the payable analysis on Form SCO-549 should be reviewed.

Current year receipts include amounts received July through June per agency records for individual subgrants/contracts. See Procedure 27.50.30 for conversion of SAMS Revenue Source Code to GAAP Revenue Account.

The due amount is automatically calculated on the form for Internal Reimbursement, Third Party Reimbursement, and Services Provided type transactions and indicates the current year receivable or liability. The formula for due amount is as follows:

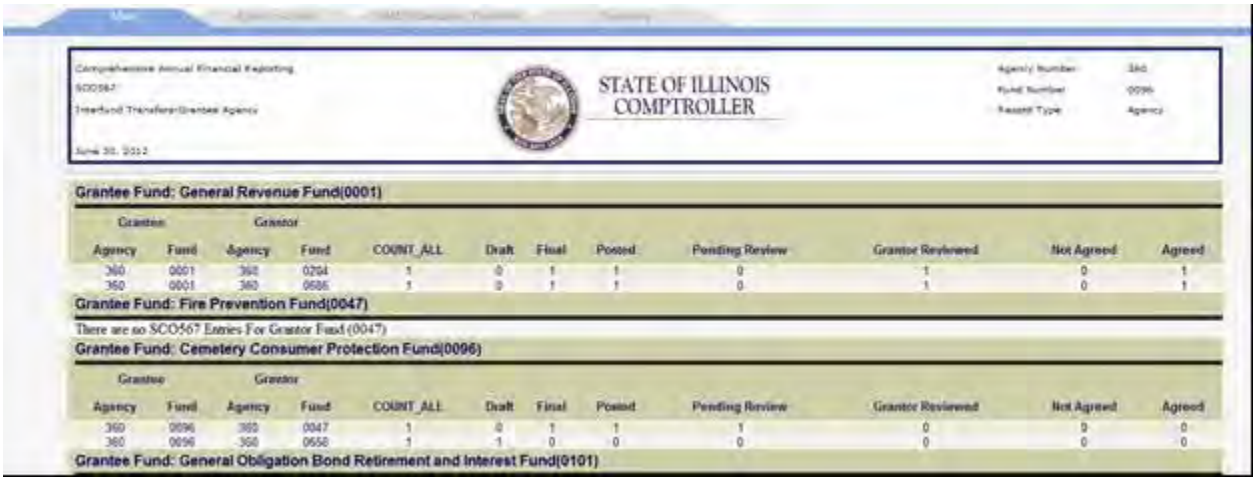
Due Amount = PY Due Amount + Total Reimbursable Costs – Refund to Grantor – Receipts
Amounts due to other funds or component units (liability) will be displayed as a negative number on Form SCO-567 while amounts due from other funds or component units (asset) will be displayed as a positive number.

If a liability is calculated, it must be determined whether the liability represents unearned revenue (amounts to be expended in the next fiscal or grant year) or a due to amount (amounts to be returned to the grantor). Unearned revenue should only be included on the form if the transaction is a federal transaction with a component unit. If amount represents unearned revenue, the deferred revenue flag should be checked.

Mandatory transfers received during the fiscal year will be pre-populated in the WEDGE system by the Comptroller's Office. The amounts received during the fiscal year should agree to the amount reported in the transfers-in account in the Agency Records (Form SCO-517, 522 or 527) or Balance per SAMS (Form SCO-512) column of the Trial balance. Mandatory transfers **must** be reviewed by the agency to determine whether transactions represent internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, or designated revenues transfer activities. Adjusting and/or reclassification entries related to mandatory transfers may need to be recorded on Form SCO-544 in order to reclassify the transfers-in to a proper revenue account and/or record the appropriate accrual or liability for amounts due. Information reported on this form will assist in the preparation of the Statewide SEFA; therefore, it is important to complete all applicable fields, including CFDA number, pass-through entity identification number and amounts provided to subrecipients. CFDA numbers should be verified on the www.cfda.gov website prior to entering on the form. OMB Circular A-133 defines a subrecipient as a non-federal entity expending federal awards received from a pass-through entity to carry out a federal program. Subrecipient does not include an individual beneficiary of the program. In addition, for statewide reporting purposes, subrecipient does not include entities qualifying as part of the primary government. As new grants are received from other State agencies, it is very important to determine whether the original funding source was Federal. If this information is not provided in the inter-agency agreement, the providing agency must be contacted.

TRANSACTION INPUT PROCEDURES

The main dashboard tab is a summary of the status of Form SCO-567 work processes. The dashboard will assist in managing the workflow for the Form SCO-567, both internally and with the Grantor agency and fund.



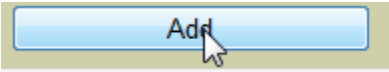
The **Agency Activity** tab displays all agency/fund transactions with the corresponding grantor agency/fund information. The transactions will be pre-populated with the prior year due amount and prior year accounts payable values by the Comptroller's Office. Additional transactions may be added to this tab for current year interfund activity.

The **SAMS Mandatory Transfers** tab displays all agency/fund SAMS mandatory transfer transactions with the corresponding grantor agency/fund information. The transactions will be pre-populated with the current year receipt amount, the prior year due amount, and prior year accounts payable values by the Comptroller's Office. There are two different ways to edit an existing record. Entry can be done directly to the records on the WEDGE system, or alternatively, by clicking on the **Edit** action button on the right side of the Form SCO-567. The **Edit** action button allows viewing of the entry fields without having to scroll horizontally; it also allows selection of certain fields from drop-down boxes, rather than entering the data directly into the fields.

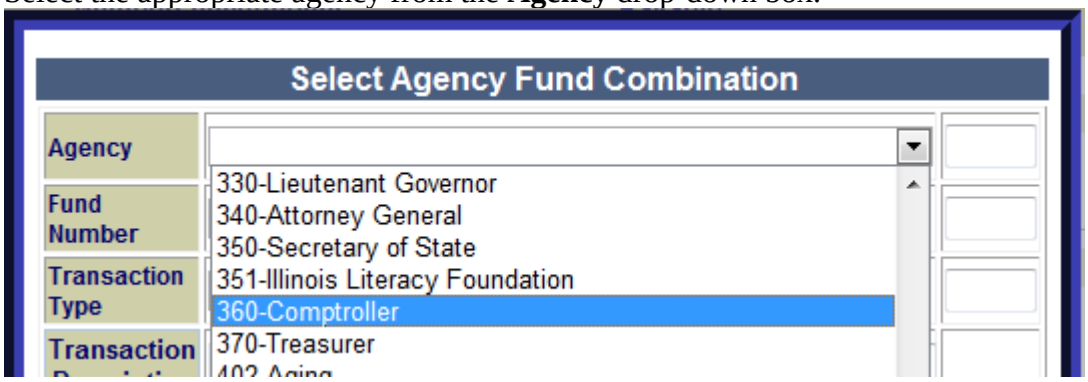
OPTION 1-Direct input on the Agency Activity or SAMS Mandatory Transfers tabs

Fields on Form SCO-567 may be directly edited on the **Agency Activity** and **SAMS Mandatory Transfers** tabs. The calculated fields automatically update when changes are made.

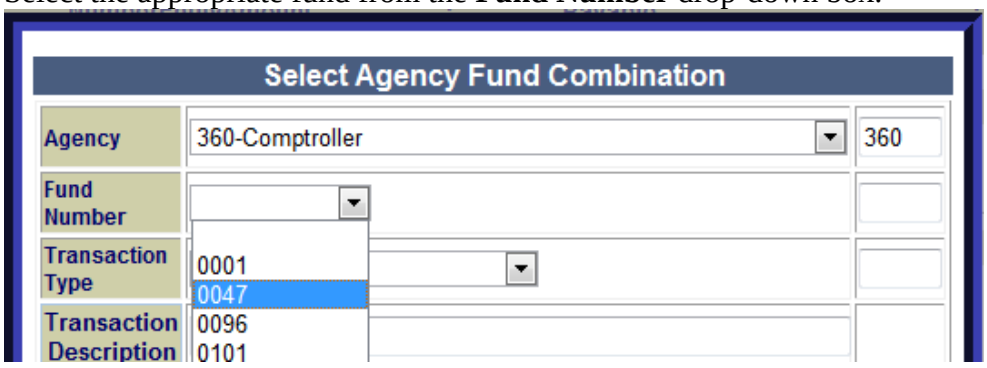
1) Click one time on the **Add** button to add a new transaction.



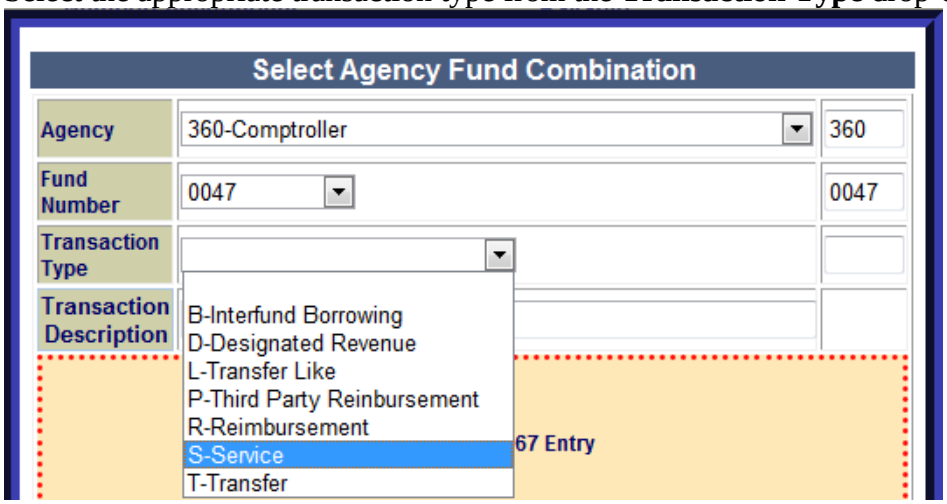
2) Select the appropriate agency from the **Agency** drop-down box.



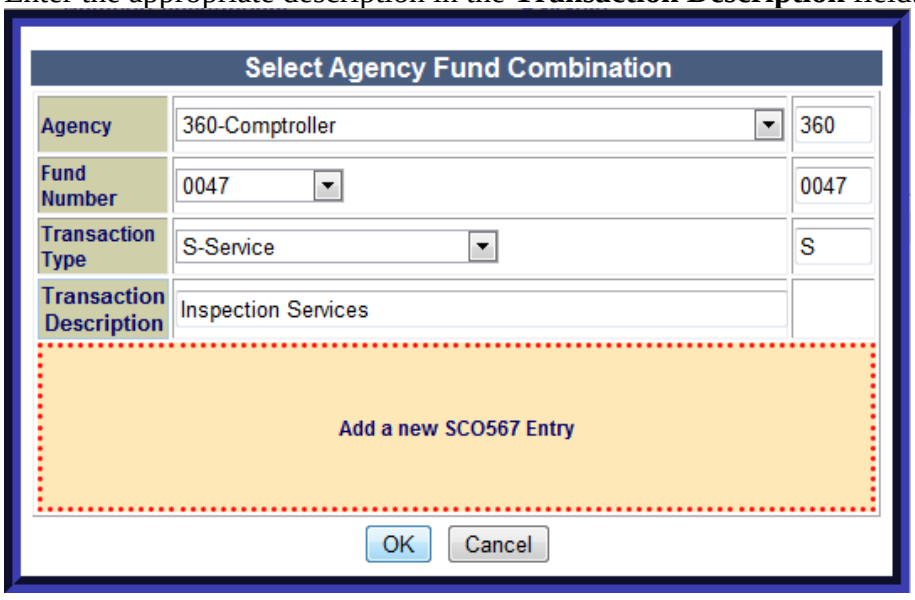
3) Select the appropriate fund from the **Fund Number** drop-down box.



4) Select the appropriate transaction type from the **Transaction Type** drop-down box.

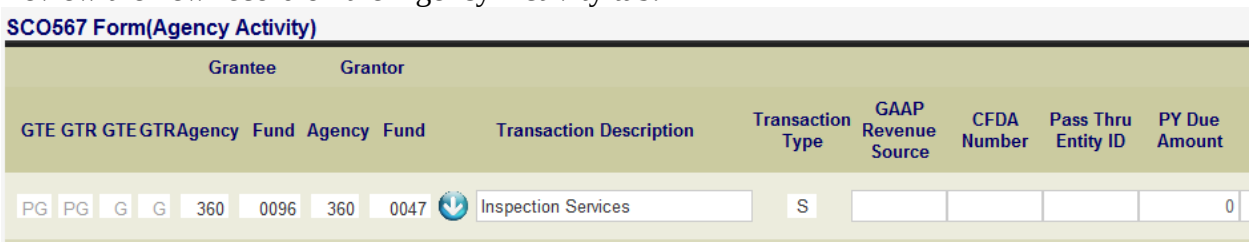


5) Enter the appropriate description in the **Transaction Description** field.

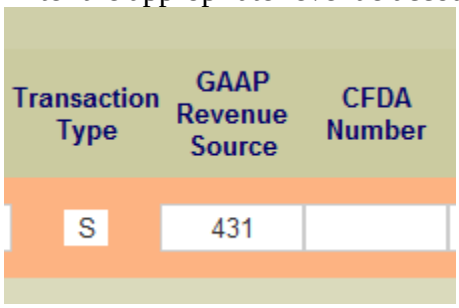


6) Click one time on the **OK** button.

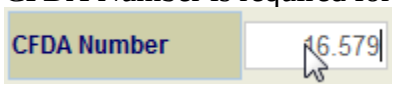
7) Review the new record on the Agency Activity tab.



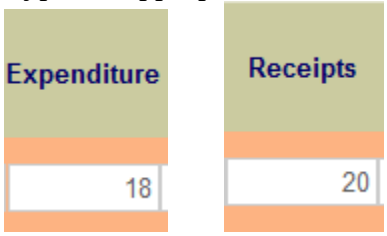
8) Enter the appropriate revenue account.



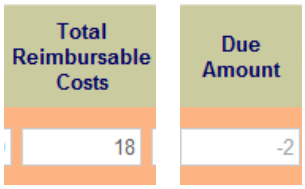
9) CFDA Number is required for federal transactions. Enter the appropriate value if applicable.



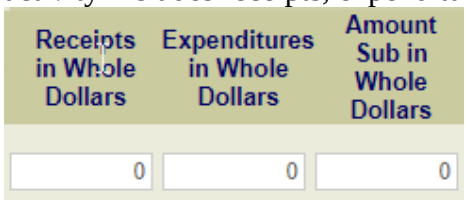
10) Type the appropriate values in the remaining fields.



11) Review the system-calculated value in the **Total Reimbursable Costs** and **Due Amount** fields.



12) Populate the whole dollar amount fields for grants with a transaction type of "P" if the grant activity includes receipts, expenditures, and/or amounts paid to subrecipients.



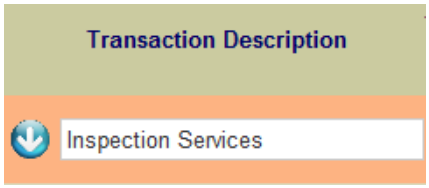
13) Click one time on the **Save Form** button on the horizontal ribbon at the top of the window.

Additional note:

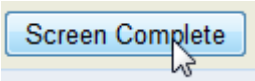
When editing transactions designated as an Internal Reimbursement, Third Party Reimbursement, or Services Provided, the **Current Year Due Amount** is calculated based on the receipt and expenditure information entered. When editing transactions designated as Transfers, Transfers-Like, Interfund Borrowings, or Designated Revenue Transfers, the **Current Year Due Amount** is not a calculated field. The **Current Year Due Amount** should be entered for these transaction types.

Marking an SCO-567 transaction as complete:

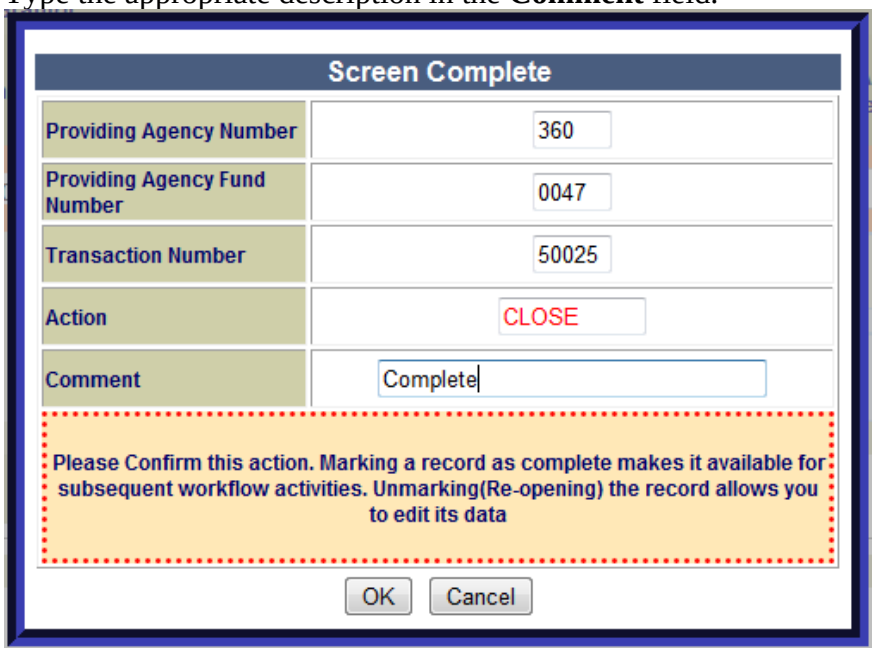
14) Click one time on the down arrow button to the left of the Transaction Description field.



15) Click one time on the **Screen Complete** button.

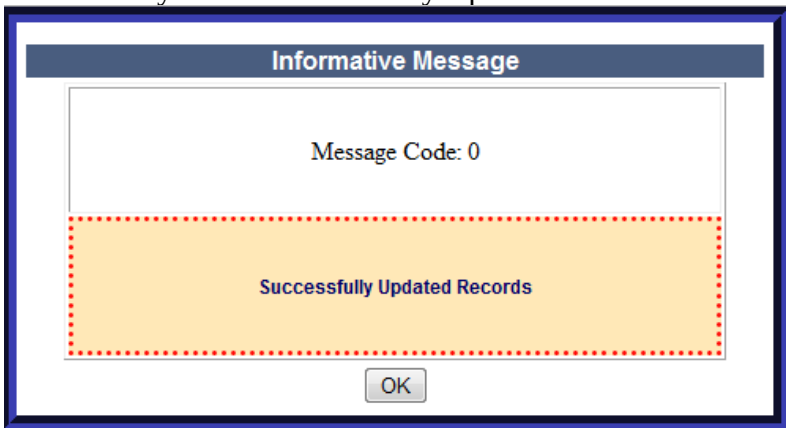


16) Type the appropriate description in the **Comment** field.

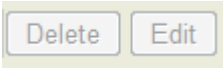


17) Click one time on the **OK** button.

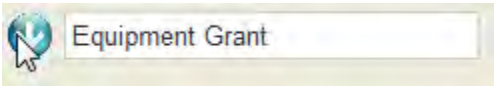
18) Ensure that you see “Successfully Updated Records” in the Informative Message dialog box.



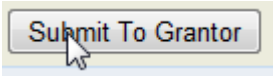
19) The **Delete** and **Edit** buttons, on the right side of the form, are no longer available.



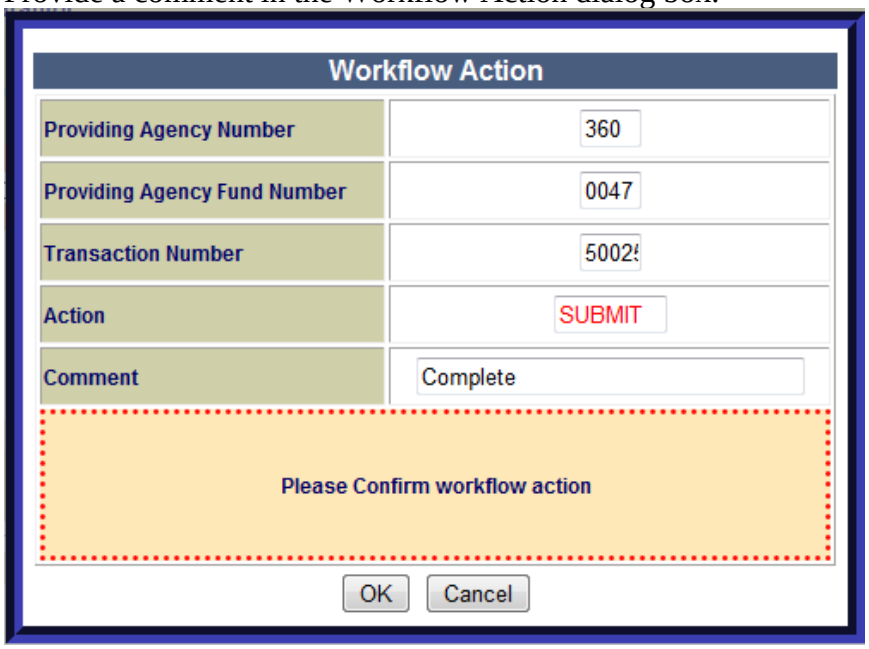
20) Click one time on the down arrow button to the left of the Transaction Description field.



21) Click one time on the **Submit To Grantor** button.

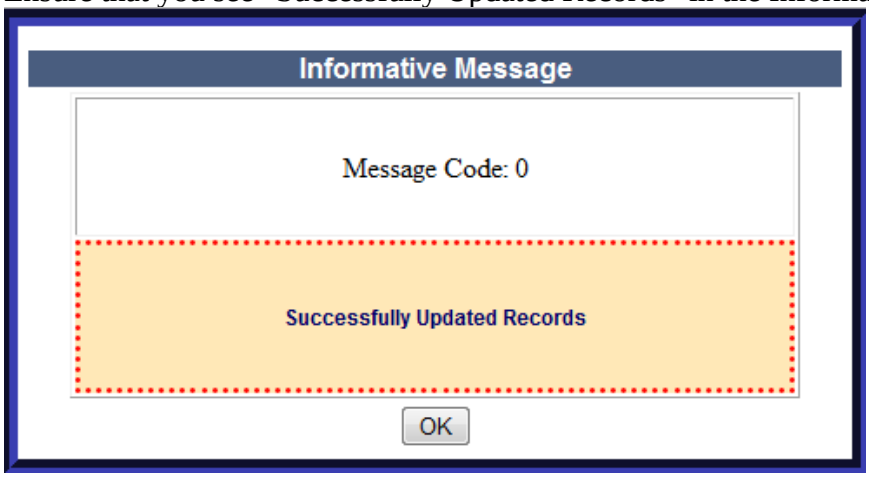


22) Provide a comment in the Workflow Action dialog box.



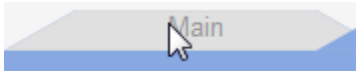
23) Click one time on the **OK** button.

24) Ensure that you see "Successfully Updated Records" in the Informative Message dialog box.



25) Click one time on the **OK** button.

26) Click one time on the **Main** tab.



27) Review the updated information on the **Main** dashboard tab.

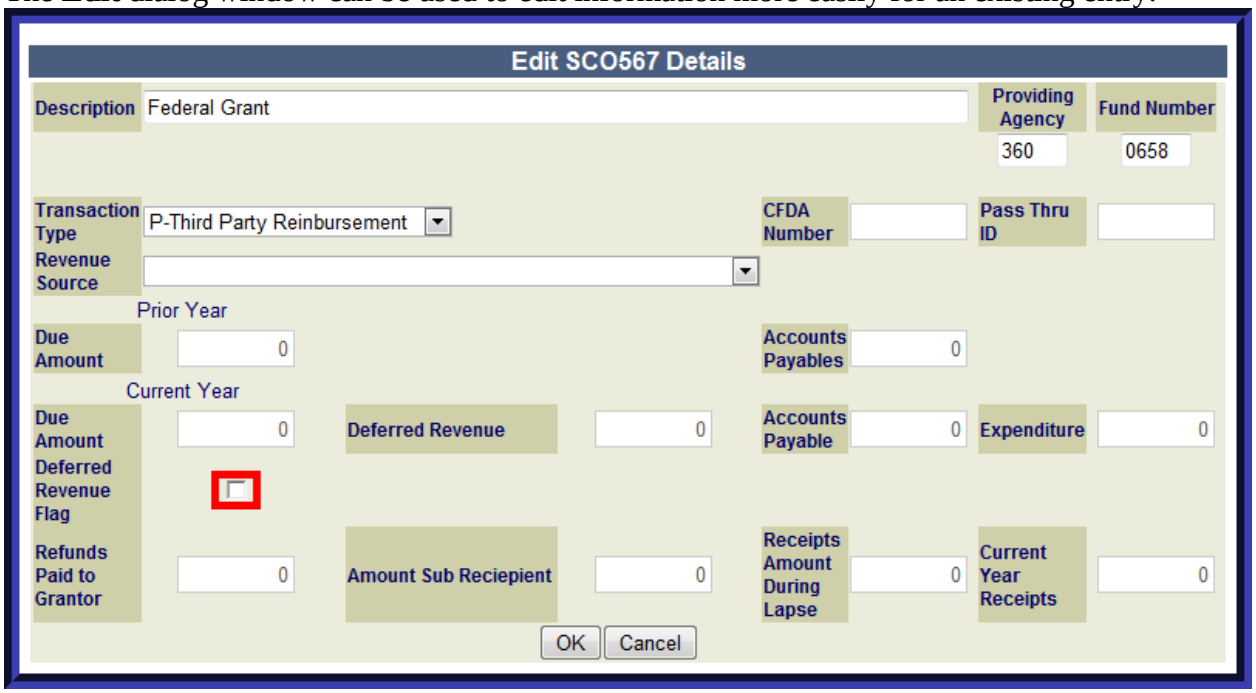
Grantee Fund: Cemetery Consumer Protection Fund(0096)

Grantee		Grantor									
Agency	Fund	Agency	Fund	COUNT_ALL	Draft	Final	Posted	Pending Review	Grantor Reviewed	Not Agreed	Agreed
360	0096	360	0047	1	0	1	1	1	0	0	0

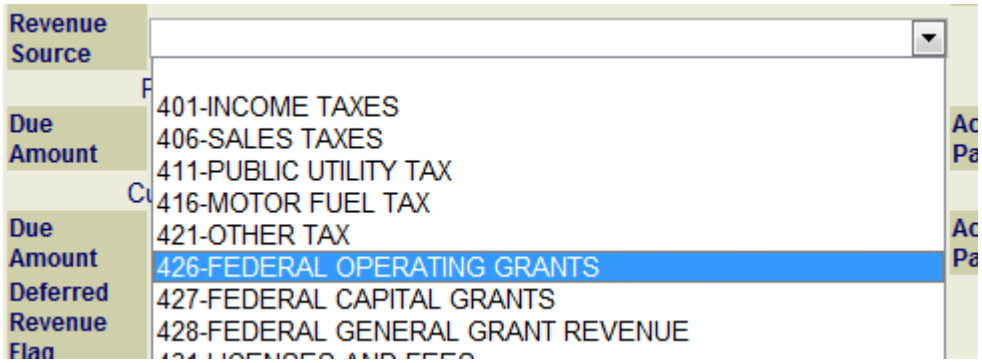
NOTE: *The transaction is now marked as final, posted, and pending review (by Grantor)*

OPTION 2-Input using **Edit** action within the Agency Activity or SAMS Mandatory Transfers tabs:

1) The **Edit** dialog window can be used to edit information more easily for an existing entry.



2) Select the appropriate GAAP revenue source (account) from the **Revenue Source** drop-down box.



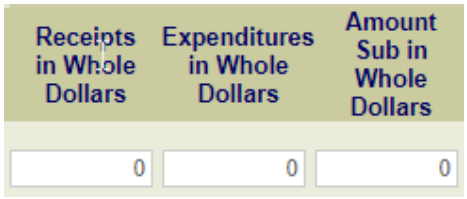
3) Enter the appropriate values in the remaining fields.

4) Click on the **OK** button when all fields are completed.

5) Click one time on the **Save Form** button on the horizontal ribbon at the top of the window.

6) The information that was typed in the **Edit** dialogue box will be displayed in the appropriate field on the Form SCO-567. Agencies should review the system-calculated value in the **Total Reimbursable Costs** field and the **Due Amount** field for accuracy.

7) Populate the whole dollar amount fields for grants with a transaction type of "P" if the grant activity includes receipts, expenditures, and/or amounts paid to subrecipients.



8) Follow steps 13-26 from Option 1 to mark the transaction complete.

STANDARD JOURNAL ENTRIES BY TRANSACTION TYPE

The purpose of the following journal entries is to record the various reclassifications and adjustments resulting from completion of this form. The entries identified below are based on the type of transaction.

GASB 34 requires these types of transactions to be recorded differently on each fund's trial balance based on the respective transaction type. All entries shown assume a due from other funds scenario will result. If a due to other funds or an unearned revenue scenario results, see page 35 of these instructions for guidance.

When preparing reclassification entries, it is helpful to utilize the Summary tab on Form SCO-567. However, when preparing entries for fiduciary transactions, the detail tabs will need to be utilized in order to determine transaction type. When preparing adjusting entries, the detail tabs should be utilized as amounts due to/from other funds must be recorded in gross rather than net amounts. In certain situations, variation from the entries below may be required based upon the activity in the fund. The Comptroller's Office should be contacted for guidance when necessary. **Agencies should carefully analyze and understand activity to ensure the journal entries posted are appropriate.**

Note: the accrual entry examples included below are all prepared assuming a due from is calculated.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY:

Activity is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for internal reimbursement type transactions.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for internal reimbursement type transactions.

*For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for internal reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year mandatory transfers-in amounts for internal reimbursement type transactions.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

Activity is an **Internal Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for internal reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for internal reimbursement type transactions.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for internal reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for internal reimbursement type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY:

Activity is a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for third party reimbursement type transactions.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for third party reimbursement type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

Activity is a **Third Party Reimbursement** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the fund is a Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from component units for third party reimbursement type transactions.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability for third party reimbursement type transactions.

3. SERVICES PROVIDED TYPE (S) ACTIVITY:

Activity is a **Service Provided** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for services provided type transactions.

3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for services provided type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

Activity is a **Service Provided** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

If the fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from component units for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for services provided type transactions.

3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability for services provided type transactions.

4. TRANSFERS TYPE (T) ACTIVITY:

Activity is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for transfers type transactions.

4. TRANSFERS TYPE (T) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-In		XXX

To record due from other funds for transfers type transactions.

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
565	Transfers-In		XXX

To reclassify current year revenues to transfers-in for transfers type transactions.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY:

Activity is **Transfers-Like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from other funds for transfers-like type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for transfers-like type transactions.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from other funds and the proper corresponding liability for transfers-like type transactions.

Note: If the grantor fund is an Agency fund, the amount recorded as Due from Other Funds should be reclassified to another asset account.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

Activity is **Transfers-Like** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the fund is a Primary Government Governmental, Proprietary, or a Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
4XX	Revenue (by GAAP account number)		XXX

To record due from component units for transfers-like type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
565	Transfers-in		XXX

To record due from component units for transfers-like type transactions.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year mandatory transfers-in amounts to revenue for transfers-like type transactions.

If the Fund is a Fund of a Component Unit:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
147	Due from Primary Government	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record due from primary government for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
144	Due from Component Units	XXX	
2XX	Liability (by GAAP account number)		XXX

To record due from component units and the proper corresponding liability for transfers-like type transactions.

6. INTERFUND BORROWING TYPE (B) ACTIVITY:

Activity is **Interfund Borrowing** and is an original loan payment that is outstanding at year-end:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
215	Due to Other Funds		XXX

To record due to other funds and eliminate transfers-in for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is an original loan payment that was repaid during the same fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is a loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is a partial loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount to record Transfers-in and Total Reimbursable Costs to record Transfers-out):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX
215	Due to Other Funds		XXX

To record due to other funds and eliminate transfers-in for interfund borrowing type transactions.

7. DESIGNATED REVENUES TRANSFER TYPE (D) ACTIVITY:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
XXX	Revenue (by GAAP account number)		XXX

To record due from other funds for designated revenues transfer type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
565	Transfers-in		XXX

To record due from other funds for designated revenues transfer type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Reimbursable Costs):*

Account Number	Account Name	Debit	Credit
565	Transfers-In	XXX	
XXX	Revenue (by GAAP account number)		XXX

To reclassify current year transfers-in to revenues for designated revenues transfer type transactions.

UNEARNED DEFERRED REVENUE

Unearned deferred revenue is only applicable to transactions representing federal activity with component units, where the component unit is the grantee and the primary government or another component unit is the grantor, which are classified as a third party reimbursement type transaction. Unearned deferred revenue will be recorded by the component unit on the Form SCO-581.

Interfund Activity, SCO-567
Standard Journal Entries

Note: The following entries are applicable to transactions between:
1. Two primary government governmental funds, or
2. Two primary government proprietary funds, or
3. A primary government governmental fund and a primary government proprietary fund.

For activity in other fund types, variations of the entries below are included in the detail procedures.

		Receiving Fund/Grantee SCO-567 Adjusting Entries			Receiving Fund/Grantee SCO-567 Reclassification Entries		
Transaction Type	**Entry**	**Account Name**	**Debit**	**Credit**	**Account Name**	**Debit**	**Credit**
1 Internal Reimbursement R	Agency Activity	Due from Other Funds Revenue	XXX	 XXX	Revenue Expenditure (Expense)	XXX	 XXX
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	 XXX	Transfers-in Expenditure (Expense)	XXX	 XXX
2 Third Party Reimbursement P	Agency Activity	Due from Other Funds Revenue	XXX	 XXX	*No entry required*		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	 XXX	Transfers-in Revenue	XXX	 XXX
3 Services Provided S	Agency Activity	Due from Other Funds Revenue	XXX	 XXX	*No entry required*		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	 XXX	Transfers-in Revenue	XXX	 XXX
4 Transfers T	Agency Activity	Due from Other Funds Revenue	XXX	 XXX	Revenue Transfers-in	XXX	 XXX
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	 XXX	*No entry required*		

		Receiving Fund/Grantee SCO-567 Adjusting Entries			Receiving Fund/Grantee SCO-567 Reclassification Entries		
Transaction Type	**Entry**	**Account Name**	**Debit**	**Credit**	**Account Name**	**Debit**	**Credit**
5 Transfers-like L	Agency Activity	Due from Other Funds Revenue	XXX	 XXX	*No entry required*		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	 XXX	Transfers-in Revenue	XXX	 XXX
6 Interfund Borrowings **Original loan payment** B	Agency Activity	Revenue Due to Other Funds	XXX	 XXX	*N/A*		
	SAMS Mandatory Transfers	Transfers-in Due to Other Funds	XXX	 XXX	*N/A*		
7 Interfund Borrowings **Loan repayment Loan repayment** B	Agency Activity	*N/A*			Revenue Expenditure (Expense)	XXX	 XXX
	SAMS Mandatory Transfers	*N/A*			Transfers-in Transfers-out	XXX	 XXX
8 Designated Revenue Transfers D	Agency Activity	Due from Other Funds Revenue	XXX	 XXX	*No entry required*		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-in	XXX	 XXX	Transfers-in Revenue	XXX	 XXX

INTERFUND ACTIVITY-GRANTOR AGENCY (SCO-568)

PURPOSE

The Interfund Activity-Grantor Agency Form has several purposes: to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine entries necessary to the GAAP Trial Balance Forms. Data collected on Form SCO-568 also assists in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the primary government portion of the State of Illinois' Reporting Entity. In addition, Form SCO-568 captures all non-internal service and non-pension trust activity. Only federal activity is required to be reported for component units and universities. Internal service and pension trust fund activity is only captured for transfers while university activity is only captured for SEFA reporting. Interfund transactions consist of internal reimbursements, third party reimbursements, services provided, transfers, transfers-like, interfund borrowing, and designated revenue transfers activities. Furthermore, such transactions are broken down and summarized on the form by reporting activity between:

- Primary Government Funds Transactions
- Primary Government Fiduciary Transactions
- Component Unit Transactions

When applicable, this form will be completed annually and submitted to the Comptroller's Office electronically via the Comptroller's WEDGE system. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form SCO-568 will be automatically populated by the WEDGE system for all funds on the providing end of fiscal year activity that included transactions with other funds except as noted above. There are two general interfund activities reported on Form SCO-568. They are as follows:

1. Agency Activity – Transactions between primary government agencies and component units not included as a SAMS Mandatory Transfer as defined below.
2. SAMS Mandatory Transfers – Transfers initiated by the Comptroller's Office pursuant to statutory guidance.

Within each of the two activities reported on Form SCO-568, there are seven types of transactions. Those transaction types are as follows:

1. Internal Reimbursements - **Interfund reimbursement** transactions to other funds of the State where the providing fund is not being reimbursed by a third party,
2. Third Party Reimbursements - **Interfund reimbursement** transactions to other funds of the State in which the providing fund is being reimbursed through a grant or contract from a third party,
3. Services Provided - **Interfund services provided** or used activity with other funds, except for internal service funds,
4. Transfers - **Interfund transfers** between a primary government governmental or proprietary fund and a primary government governmental or proprietary fund. Transfers are a flow of resources without an equivalent flow of resources in return and without a requirement for repayment.
5. Transfers-like - **Interfund transfers** between a primary government governmental, proprietary or fiduciary fund and a primary government fiduciary fund; or between a primary government governmental, proprietary or fiduciary fund and a component unit,
6. Interfund Borrowings – Loans between two primary government funds with expected repayment, and
7. Designated Revenue Transfers – **Interfund transfers** where revenues are initially deposited into one fund and subsequently transferred to a designated special revenue fund.

See SAMS Procedure 05.50.01 for definition of the bolded terms above.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Information reported on Form SCO-568 is generated automatically by the WEDGE system from information reported on Form SCO-567 (Interfund Activity-Grantee Agency). Each grantor agency (Form SCO-568) will be required to agree with amounts input by the grantee agency (Form SCO-567) via WEDGE. Both the grantee agency and grantor agency should be in agreement with the transaction type, amount, CFDA number, etc. before a transaction is agreed to within the WEDGE system. If a transaction on Form SCO-568 requires modification subsequent to the transaction being agreed to by the grantor, the Comptroller's Office should be contacted.

To ensure proper entries are being recorded, the system will not allow the following: (a) a transfer code (T) for a transaction between the primary government and a component unit or between a component unit and a different component unit; (b) a transfer code (T) for a transaction in which at least one fund is a fiduciary fund; or (c) a transfers-like code (L) for a transaction between a primary government governmental or proprietary fund and another primary government governmental or proprietary fund.

Total activity and due from/to are calculated fields on the form. The formulas for total activity and due from/to are as follows:

Total Activity = Grantee Expenditure + Grantee Accounts Payable – PY Grantee Accounts Payable

Due From/To = PY Due Amount + Grantor Expenditure – Total Activity + Refund to Grantor

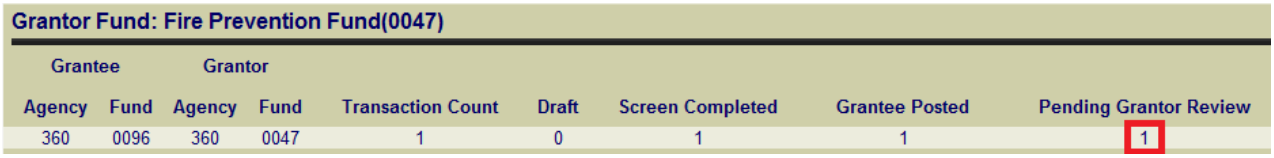
Disallowed costs should be excluded from expenditures and accounts payable figures on the form for third party reimbursement type transactions. However, disallowed costs may need to be recorded as internal reimbursement type transactions.

Amounts due to other funds or component units (liability) will be displayed as a negative number on Form SCO-568 while amounts due from other funds or component units (asset) will be displayed as a positive number.

Information reported on this form will assist in the preparation of the Statewide SEFA; therefore, it is important to complete all applicable fields, including CFDA number, pass-through entity identification number and amounts provided to subrecipients.

TRANSACTION REVIEW PROCEDURES

The **Main** dashboard tab is a summary of the status of Form SCO-568 work processes. The dashboard will assist in managing the workflow for the Form SCO-568, both internally and with the Grantee agency and fund.



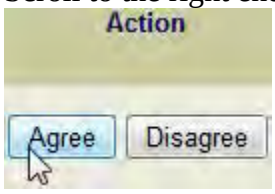
Grantor Fund: Fire Prevention Fund(0047)

Grantee		Grantor						
Agency	Fund	Agency	Fund	Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review
360	0096	360	0047	1	0	1	1	1

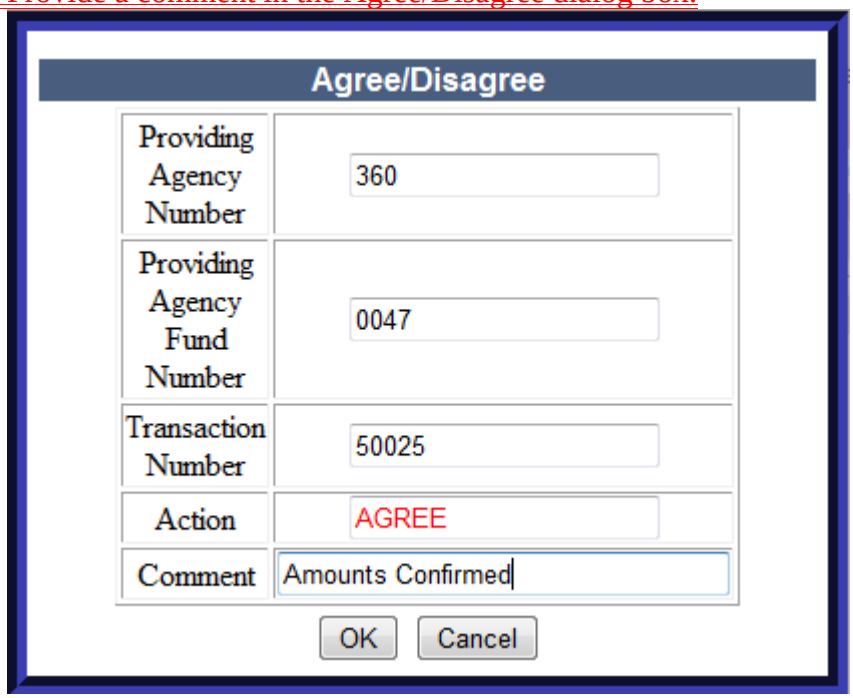
Agreeing an interfund transaction with a grantee agency

1) Click on the **Agency Activity** tab. Review the information on the appropriate transaction record.

2) Scroll to the right end of the screen. Click one time on the **Agree** button.

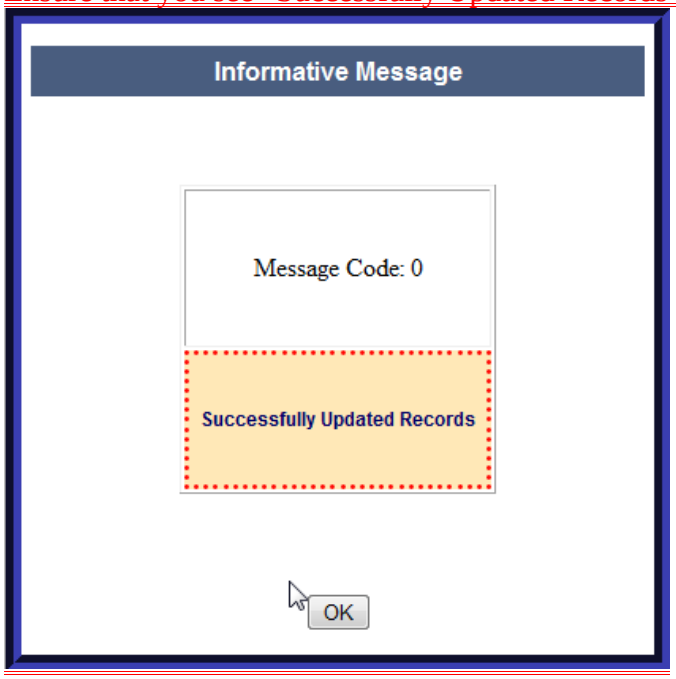


3) Provide a comment in the Agree/Disagree dialog box.



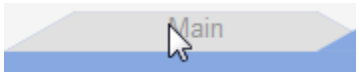
4) Click one time on the **OK** button.

5) Ensure that you see "Successfully Updated Records" in the Informative Message dialog box.

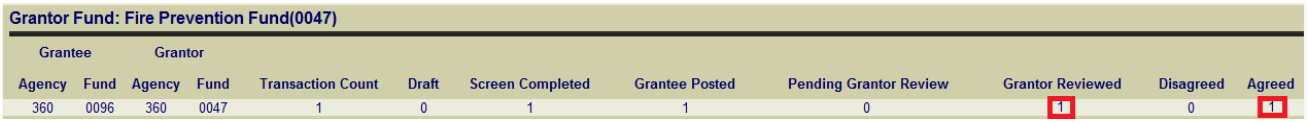


6) Click one time on the **OK** button.

7) Click one time on the **Main** tab.



8) Review the updated information on the Main dashboard tab.

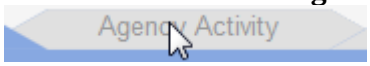


Grantor Fund: Fire Prevention Fund(0047)

Grantee Agency	Grantee Fund	Grantor Agency	Grantor Fund	Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review	Grantor Reviewed	Disagreed	Agreed
360	0096	360	0047	1	0	1	1	0	1	0	1

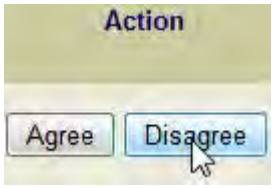
Rejecting an interfund transaction with a grantee agency

1) Click one time on the **Agency Activity** tab.

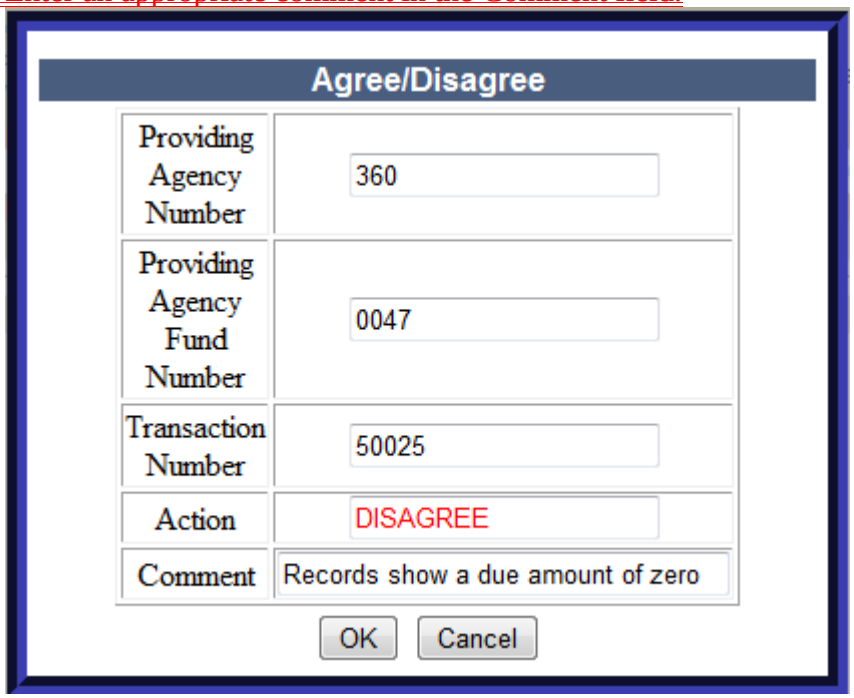


2) Review the information in the submitted transaction.

3) Click one time on the **Disagree** button.

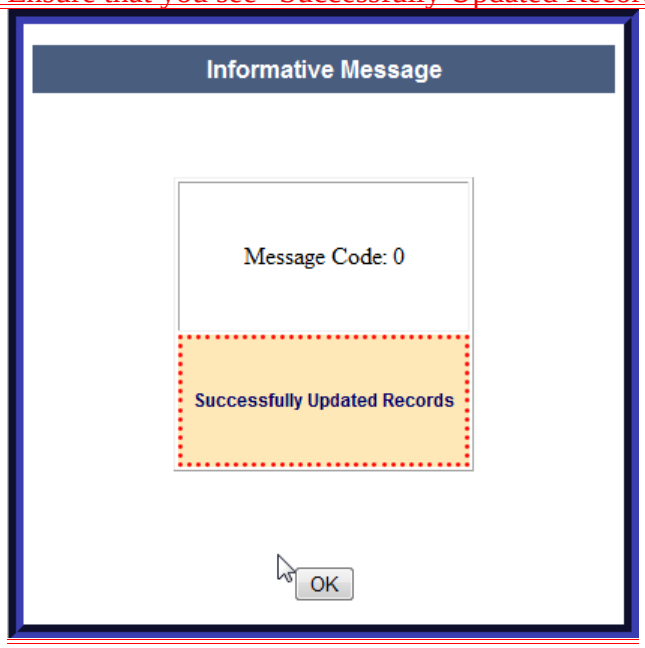


4) Enter an appropriate comment in the Comment field.



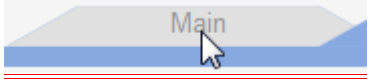
5) Click one time on the **OK** button.

6) Ensure that you see "Successfully Updated Records" in the Informative Message dialog box.



7) Click one time on the **OK** button.

8) Click one time on the **Main** tab.



9) The **Main** tab will show the disagreed transaction.

Grantor Fund: Fire Prevention Fund(0047)

Grantee		Grantor									
Agency	Fund	Agency	Fund	Transaction Count	Draft	Screen Completed	Grantee Posted	Pending Grantor Review	Grantor Reviewed	Disagreed	Agreed
360	0096	360	0047	1	0	1	1	0	0	1	0

10) **NOTE:** *Below is what the grantee agency will see when they review the transaction on the Agency Activity tab. The red "X" indicates a rejected transaction. A green "check" indicates an agreed transaction.*

					Grantee		Grantor											
	GTE	GTR	GTE	GTR	Agency	Fund	Agency	Fund	Transaction Description	Transaction Type	GAAP Revenue Source	CFDA Number	Pass Thru Entity ID	PY Due Amount	PY Grantee Accounts Payables	Grantee Expenditure	Grantee Accounts Payable	Total Activity
✓	PG	PG	G	G	360	0096	360	0047	Inspection Services	S	431			0	0	18	0	18
✗	PG	PG	G	G	360	0096	360	0047	Dynamic CRm Software	R				3009	0	1000	0	1000

11) The grantee agency will now have edit capabilities to revise the rejected transaction. Once they have properly revised the transaction, they may resubmit the transaction to the grantor agency.

STANDARD JOURNAL ENTRIES BY TRANSACTION TYPE

The purpose of the following entries is to record the various reclassifications and adjustments resulting from completion of this form. The entries identified below are based on the type of transaction.

GASB 34 requires these types of transactions to be recorded differently on each fund's trial balance based on the respective transaction type. All entries shown assume a due to other funds scenario will result. If a due from other funds or a deferred revenue scenario results, see page 34 of these instructions for guidance.

When preparing reclassification entries, it is helpful to utilize the Summary tab on Form SCO-568. However, when preparing entries for fiduciary transactions, the detail tabs will need to be utilized in order to determine transaction type. When preparing adjusting entries, the detail tabs should be utilized as amounts due to/from other funds must be recorded in gross rather than net amounts. In certain situations, variation from the entries below may be required based upon the activity in the fund. The Comptroller's Office should be contacted for guidance when necessary. Agencies should carefully analyze and understand activity to ensure the journal entries posted are appropriate.

Note: the accrual entry examples below are all prepared assuming a due to is calculated.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY:

Activity is an **Internal Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for internal reimbursement type transactions.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for internal reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify mandatory transfers-out amounts for internal reimbursement type transactions.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

Activity is an **Internal Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund, or

If the Fund is a Primary Government Governmental, Proprietary or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for internal reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for internal reimbursement type transactions.

1. INTERNAL REIMBURSEMENT TYPE (R) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers to reflect reimbursement type mandatory transfers for internal reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**,* no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY:

Activity is a **Third Party Reimbursement** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for third party reimbursement type transactions.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

*For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
570	Transfers-out		XXX

To eliminate current year mandatory transfers-out amounts for third party reimbursement type transactions.

Activity is a **Third Party Reimbursement** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for third party reimbursement type transactions.

*For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*
Note: This entry is not applicable to fiduciary transactions.

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenue and expenditure (expense) amounts for third party reimbursement type transactions.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
570	Transfers-out		XXX

To eliminate current year mandatory transfers-out amounts for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers***, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)

Activity is a **Third Party Reimbursement** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units for third party reimbursement type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
216	Due to Component Units		XXX

To record the due to component units for third party reimbursement type transactions.

2. THIRD PARTY REIMBURSEMENT TYPE (P) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out amounts for third party reimbursement type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units and the proper corresponding receivable for third party reimbursement type transactions.

3. SERVICES PROVIDED TYPE (S) ACTIVITY:

Activity is a **Service Provided** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for services provided type transactions.

3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify mandatory transfers-out amounts for services provided type transactions.

Activity is a **Service Provided** and is between:

- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for services provided type transactions.

3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures (expenses) for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers***, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)

3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

Activity is **Services Provided** and is between:

- two different Component Units, or
- a Primary Government Governmental, Proprietary or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, Fiduciary non-Agency or a Component Unit Fund:

*For **Agency Activity**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record due to component units for services provided type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
216	Due to Component Units		XXX

To record due to component units for services provided type transactions.

3. SERVICES PROVIDED TYPE (S) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out to expenditures (expenses) for services provided type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record due to component units and the proper corresponding receivable for services provided type transactions.

4. TRANSFERS TYPE (T) ACTIVITY:

Activity is a **Transfer** and is between:

- two Primary Government Governmental Funds, or
- two Primary Government Proprietary Funds, or
- a Primary Government Governmental Fund and a Primary Government Proprietary Fund.

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for transfers type transactions.

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record the due to other funds for transfers type transactions.

4. TRANSFERS TYPE (T) ACTIVITY (continued):

*For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To reclassify current year expenditures (expenses) to transfers-out for transfers type transactions.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY:

Activity is **Transfers-like** and is between:

- a Primary Government Governmental, Proprietary, or Fiduciary Fund and a Primary Government Fiduciary Fund.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for transfers-like type transactions.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
215	Due to Other Funds		XXX

To record due to other funds for transfers-like type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures (expenses) for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers***, no entry would be necessary. Since Agency funds are used as clearing accounts to distribute financial resources to other funds of the State, the portion of the clearing account that relates to other funds would not be reported in the Agency fund. Rather, it should be reported as an asset in the appropriate grantee fund. (Note: The grantee fund will initially record a due from other funds which will be reclassified to the applicable asset account.)

5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

Activity is **Transfers-like** and is between:

- A Primary Government Governmental, Proprietary, or Fiduciary Fund and a Fund of a Component Unit.

If the Fund is a Primary Government Governmental, Proprietary, or Fiduciary non-Agency Fund:

*For **Agency Activity**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units for transfers-like type transactions.

*For **SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
570	Transfers-out	XXX	
216	Due to Component Units		XXX

To record the due to component units for transfers-like type transactions.

5. TRANSFERS-LIKE TYPE (L) ACTIVITY (continued):

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Expenditure (Expense) (by GAAP account number)	XXX	
570	Transfers-out		XXX

To reclassify current year mandatory transfers-out amounts to expenditures for transfers-like type transactions.

If the Fund is a Fiduciary Agency Fund:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry will be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
1XX	Receivable (by GAAP account number)	XXX	
216	Due to Component Units		XXX

To record the due to component units and the proper corresponding receivable for transfers-like type transactions.

6. INTERFUND BORROWING TYPE (B) ACTIVITY:

Activity is **Interfund Borrowing** and is an original loan payment that is outstanding at year-end:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
141	Due from Other Funds	XXX	
570	Transfers-out		XXX

To record due from other funds and eliminate transfers-out for interfund borrowing type transactions.

6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is an original loan payment that was repaid during the same fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

Activity is **Interfund Borrowing** and is a loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
570	Transfers-out		XXX

To eliminate transfers-in and transfers-out for interfund borrowing type transactions.

6. INTERFUND BORROWING TYPE (B) ACTIVITY (continued):

Activity is **Interfund Borrowing** and is a partial loan repayment in the current fiscal year when the original loan was made in a prior fiscal year:

*For **SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
565	Transfers-in	XXX	
141	Due from Other Funds	XXX	
570	Transfers-out		XXX

To record due from other funds and eliminate transfers in for interfund borrowing type transactions.

7. DESIGNATED REVENUE TRANSFERS TYPE (D) ACTIVITY:

*For **Agency Activity and SAMS Mandatory Transfers**, the following entry should be made as an adjusting entry to Form SCO-544 (Use Due Amount):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
215	Due to Other Funds		XXX

To record due to other funds for designated revenue transfers type transactions.

7. DESIGNATED REVENUE TRANSFERS TYPE (D) ACTIVITY (continued):

*For **Agency Activity**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To eliminate current year revenues and expenditures (expenses) for designated revenue transfers type transactions.

*For **SAMS Mandatory Transfers**, the following entry should be made as a reclassification entry to Form SCO-544 (Use Total Activity):*

Account Number	Account Name	Debit	Credit
XXX	Revenue (by GAAP account number)	XXX	
570	Transfers-out		XXX

To eliminate current year transfers-out and revenue for designated revenue transfers type transactions.

PREPAID EXPENSES

If a due from other funds is calculated on Form SCO-568 related to activity with a component unit or university and the unearned deferred revenue flag is checked, a prepaid expense should be recorded by the providing fund.

The following entry should be recorded on Form SCO-546 (Use Due Amount):

Account Number	Account Name	Debit	Credit
151	Prepaid Expenses	XXX	
XXX	Expenditure (Expense) (by GAAP account number)		XXX

To record prepaid expenses for advance payments recorded on Form SCO-568.

Interfund Activity, SCO-568
Standard Journal Entries

Note: The following entries are applicable to transactions between:
1. Two primary government governmental funds, or
2. Two primary government proprietary funds, or
3. A primary government governmental fund and a primary government proprietary fund.

For activity in other fund types, variations of the entries below are included in the detail

		Providing Fund/Grantee SCO-568 Adjusting Entries			Providing Fund/Grantee SCO-568 Reclassification Entries		
Transaction Type	**Entry**	**Account Name**	**Debit**	**Credit**	**Account Name**	**Debit**	**Credit**
1 Internal Reimbursement R	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	 XXX	*No entry required*		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	 XXX	Expenditure (Expense) Transfers-out	XXX	 XXX
2 Third Party Reimbursement P	Agency Activity	Expenditure Due to Other Funds	XXX	 XXX	Revenue Expenditure (Expense)	XXX	 XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	 XXX	Revenue Transfers-out	XXX	 XXX
3 Services Provided S	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	 XXX	*No entry required*		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	 XXX	Expenditure (Expense) Transfers-out	XXX	 XXX
4 Transfers T	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	 XXX	Transfers-out Expenditure (Expense)	XXX	 XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	 XXX	*No entry required*		
5 Transfers-like L	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	 XXX	*No entry required*		
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	 XXX	Expenditure (Expense) Transfers-out	XXX	 XXX

		Providing Fund/Grantee SCO-568 Adjusting Entries			Providing Fund/Grantee SCO-568 Reclassification Entries		
Transaction Type	**Entry**	**Account Name**	**Debit**	**Credit**	**Account Name**	**Debit**	**Credit**
6 Interfund Borrowings **Original loan payment** B	Agency Activity	Due from Other Funds Expenditure (Expense)	XXX	 XXX	*N/A*		
	SAMS Mandatory Transfers	Due from Other Funds Transfers-out	XXX	 XXX	*N/A*		
7 Interfund Borrowings **Loan repayment** B	Agency Activity	*N/A*			Revenue Expenditure (Expense)	XXX	 XXX
	SAMS Mandatory Transfers	*N/A*			Transfers-in Transfers-out	XXX	 XXX
8 Designated Revenue Transfers D	Agency Activity	Expenditure (Expense) Due to Other Funds	XXX	 XXX	Revenue Expenditure (Expense)	XXX	 XXX
	SAMS Mandatory Transfers	Transfers-out Due to Other Funds	XXX	 XXX	Revenue Transfers-out	XXX	 XXX

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

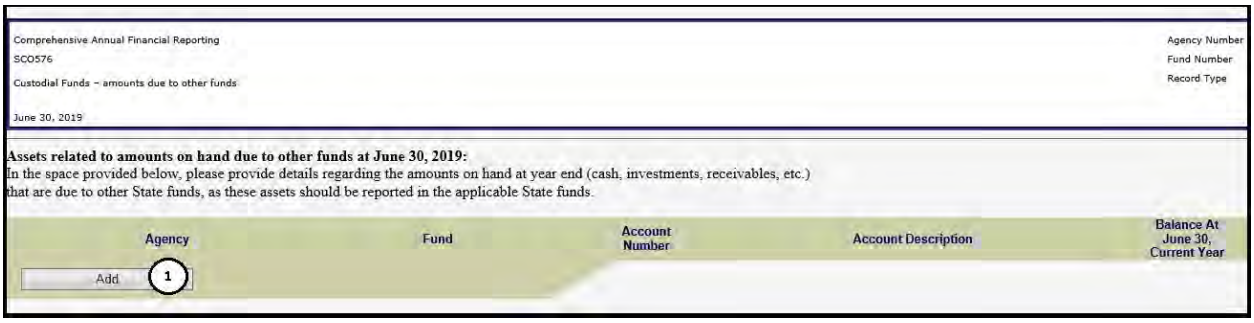
Form SCO-576 is a summary of all amounts owed to other funds from a custodial fund.

CONTENTS – WEDGE FORM

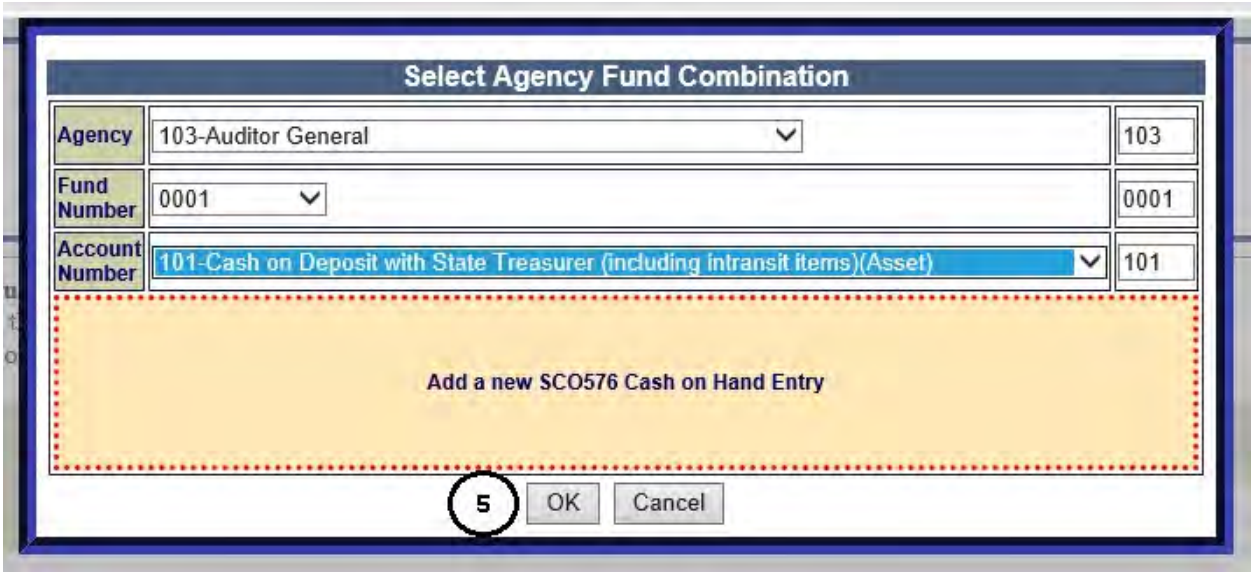
Refer to Exhibits 27.20.76-A through 27.20.76-B.

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.

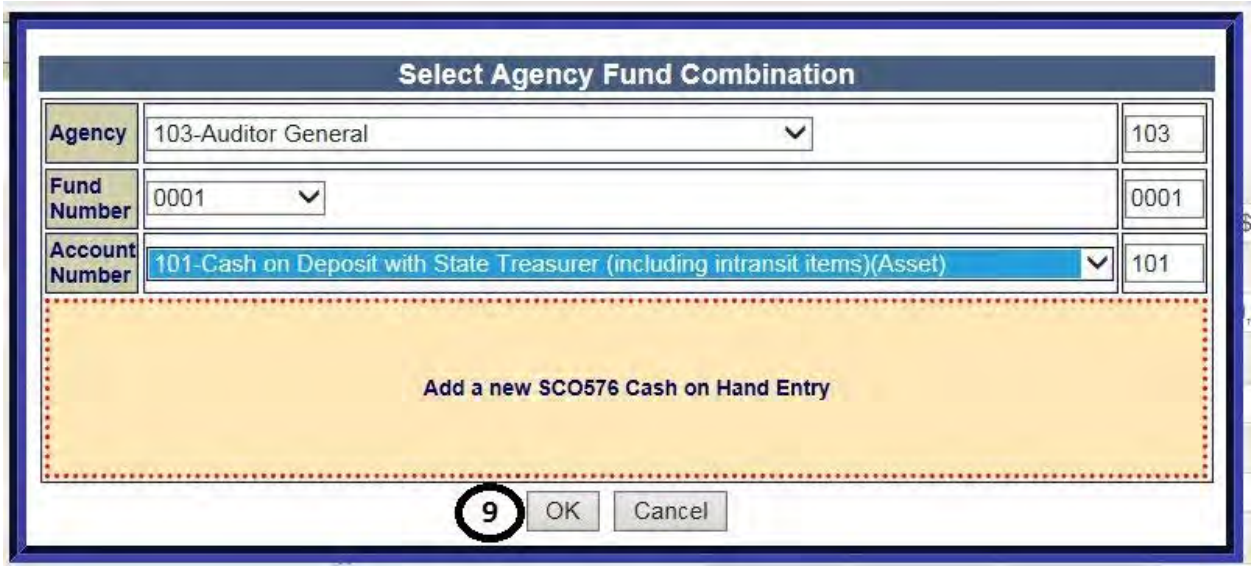
REFERENCE	CONTENTS
(4)	Click the down arrow drop-down box next to "Account" to display a list of accounts and choose the applicable account.
(5)	Click the "OK" button.
(6)	Enter the amount at June 30, current year. (If more agency/fund/account combinations are needed, repeat steps 1 through 6 for each 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



Assets related to amounts on hand due to other funds at June 30, 2016:
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)	$0

10

Add

INVENTORY ANALYSIS (SCO-577)

PURPOSE

The purpose of the Inventory Analysis (Exhibit 27.20.77-A) is to determine the value of the agency's total inventory at fiscal year-end.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Inventory Analysis Form should be completed for all governmental funds (shared, nonshared and locally-held fund GAAP packages) only when inventory exceeds $2 million.

The major categories to be used for inventory include:

- Equipment parts and accessories including automobile, truck, airplane, and equipment parts.
- Food supplies including inventories at commissaries and food centers, and food for free distribution.
- Gasoline, oil and lubricants.
- Paper and printing supplies, excluding normal office supplies.
- Road salt and sand.
- Wearing apparel, including clothing for inmates and residents.
- "Other", which includes material inventories not noted above (e.g., tools and chemicals). Identify all inventory types included in "Other."

All amounts on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank. This form should be completed on the Comptroller’s WEDGE system. The system will automatically calculate totals, as well as, populate the required journal entries.

Proprietary funds, fiduciary funds and component units should report the inventory balances on the Statement of Net Position in the GAAP package, however are not required to complete this form.

INSTRUCTIONS

In accordance with accounting principles applicable to inventories, agencies must price inventory at the lower of cost or market. To determine the lower of cost or market, the following steps must be completed:

Step 1: Determine the valuation method for each type of inventory. The methods required to be used for all State funds are either the FIFO (first-in, first-out) method or the average cost method. The FIFO method allocates costs to inventory on the assumption that goods are used in the order in which they are purchased. Under this method, the inventory is a build-up or layering of the most recent purchase costs. The Average Cost Method values inventories based on the average cost of the item purchased during the year. The Average Cost Method should only be used when it approximates the FIFO method.

Step 2: Determine the cost of the inventory based on the valuation methods described above. Cost is defined as the price paid or the consideration given to acquire the inventory item. Included in the cost are all direct and indirect costs incurred during transportation.

Step 3: Determine the market value of the inventory. Market value is defined as the item's current replacement cost by either purchase or reproduction. Exceptions to this definition are:

- The market value should not exceed the net realizable value (ceiling). The net realizable value is the estimated selling price of the inventory in the ordinary course of business, less reasonably predictable costs of completion and disposal. Example: obsolete and damaged material which, if stated at replacement cost, would result in an overstatement of inventory.
- The market value should not be less than the net realizable value reduced by an allowance for an approximately normal profit margin. Example: selling price less a normal profit margin is more than the replacement cost.

Step 4: Determine which is lower, cost or market, for each type of item. This amount will be recorded on the agency's trial balance to be submitted to the Comptroller's Office.

STANDARD JOURNAL ENTRIES

An adjusting entry is needed to record inventory in excess of $2 million as an asset and as a reduction to the expenditures account charged with the original inventory purchase. In addition, a

reclassification entry is needed to report the portion of fund balance that is nonspendable as related to inventory.

Governmental Funds

The following journal entry should be posted using the SCO-577, which will carry forward to the SCO-548:

Account Number	Account Name	Debit	Credit
150	Inventories	XXX	
5XX	Expenditures (by account number)		XXX

To record inventory on hand at June 30.

The following journal entry should be posted using the SCO-577, which will carry forward to the SCO-547:

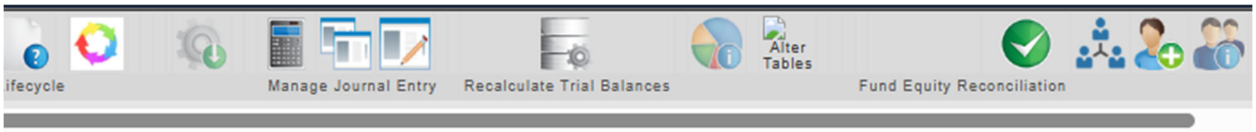
Account Number	Account Name	Debit	Credit
340	Unassigned Fund Balance	XXX	
318	Fund Balance Nonspendable for Inventories		XXX

To reclassify the inventory balance at June 30.

CONTENTS

Refer to Exhibit 27.20.77-B.

REFERENCE	CONTENTS
(1)	Enter a description of the inventory, if not listed previously.
(2)	Click the dropdown arrow to choose the method of valuation, either FIFO or Average Cost.
(3)	Enter the cost.
(4)	Enter any reduction to market value, if applicable. Note: After entering (1) through (4), the form should be saved.
(5)	Click on the "Add expenditure account" button to create journal entries.
(6)	Choose the expenditure account from the list.
(7)	Click "Ok".
(8)	Click on the "Manage Journal Entry" button.
(9)	Click on the "Form Specific Reclassifying Journal Entries" tab.
(10)	Click the cog wheel icon to post the entry.
(11)	Click on the "Publish Draft Journal" button.
(12)	Click "Ok".
(13)	Click on the "Form Specific Adjusting Journal Entries" tab.
(14)	Click on the cog wheel to post the entry.
(15)	Click on the "Publish Draft Journal" button.
(16)	Click "Ok".



Comprehensive Annual Financial Reporting

SCO577

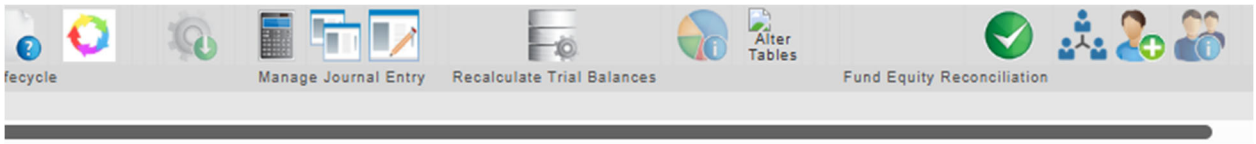
Inventory Analysis

June 30, 2025

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 360
Fund Number 0001
Record Type Agency

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Acc (By:Agency)	FIFO	0	0	0
2	Food Supplies (By:Agency)	FIFO	0	0	0
3	Gasoline, Oil and Lubrican (By:Agency)	FIFO	0	0	0
4	Paper and Printing Supplie (By:Agency)	FIFO	0	0	0
5	Road Salt and Sand (By:Agency)	FIFO	0	0	0
6	Wearing Apparel (By:Agency)	FIFO	0	0	0
7	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
8	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
9	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
10	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
11	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
	Totals		0	0	0



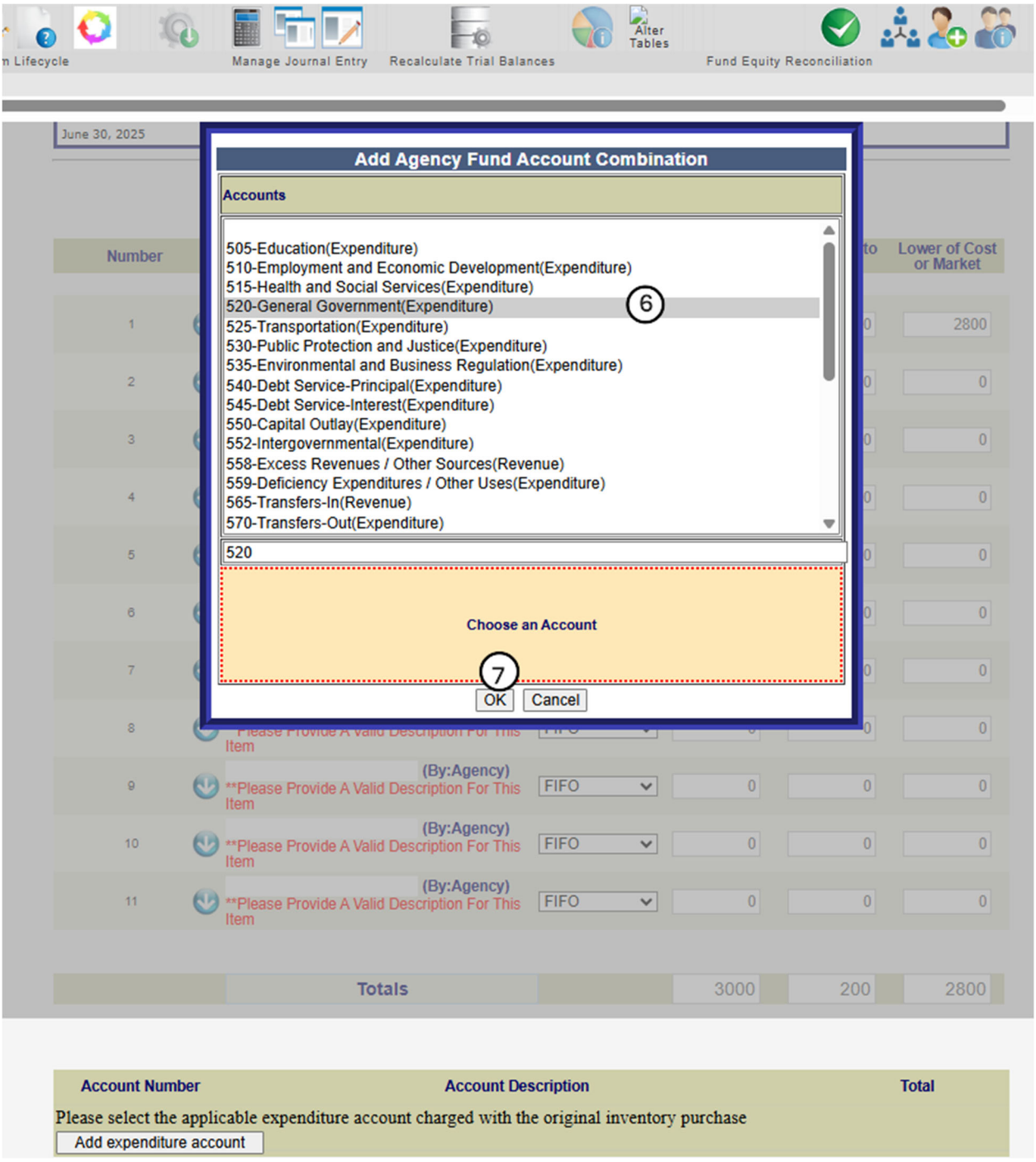
June 30, 2025

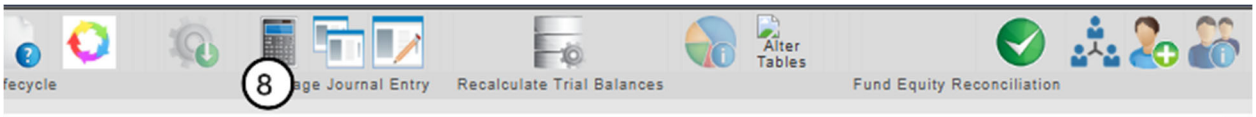
Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Acce: (By:Agency)	FIFO	3000	200	2800
2	Food Supplies (By:Agency)	FIFO	0	0	0
3	Gasoline, Oil and Lubricant: (By:Agency)	FIFO	0	0	0
4	Paper and Printing Supplies (By:Agency)	FIFO	0	0	0
5	Road Salt and Sand (By:Agency)	FIFO	0	0	0
6	Wearing Apparel (By:Agency)	FIFO	0	0	0
7	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
8	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
9	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
10	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
11	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
	Totals		3000	200	2800

Account Number	Account Description	Total

Please select the applicable expenditure account charged with the original inventory purchase

Add expenditure account (5)


Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
June 30, 2025
Add Agency Fund Account Combination
Accounts
505-Education(Expenditure)
510-Employment and Economic Development(Expenditure)
515-Health and Social Services(Expenditure)
520-General Government(Expenditure)
525-Transportation(Expenditure)
530-Public Protection and Justice(Expenditure)
535-Environmental and Business Regulation(Expenditure)
540-Debt Service-Principal(Expenditure)
545-Debt Service-Interest(Expenditure)
550-Capital Outlay(Expenditure)
552-Intergovernmental(Expenditure)
558-Excess Revenues / Other Sources(Revenue)
559-Deficiency Expenditures / Other Uses(Expenditure)
565-Transfers-In(Revenue)
570-Transfers-Out(Expenditure)
6
520
Choose an Account
7
OK
Cancel
Number
Lower of Cost or Market
(By:Agency)
**Please Provide A Valid Description For This Item
FIFO
Totals
3000
200
2800
Account Number
Account Description
Total
Please select the applicable expenditure account charged with the original inventory purchase
Add expenditure account

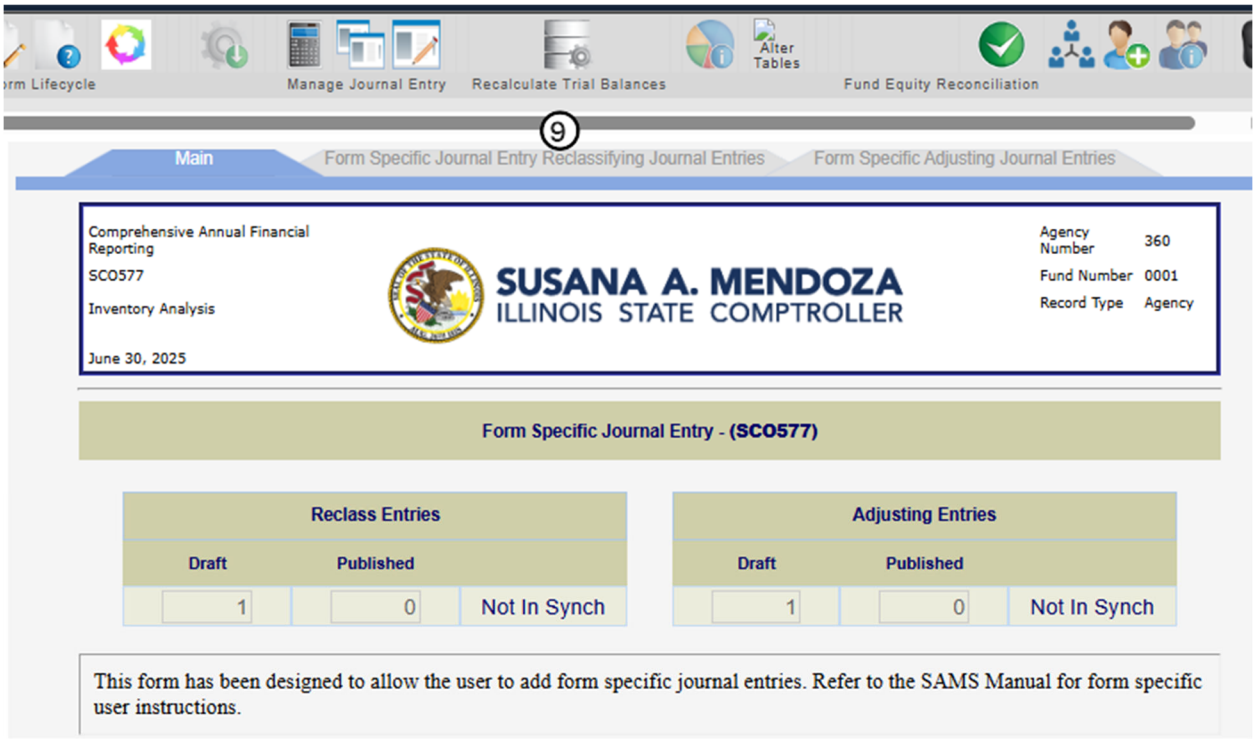


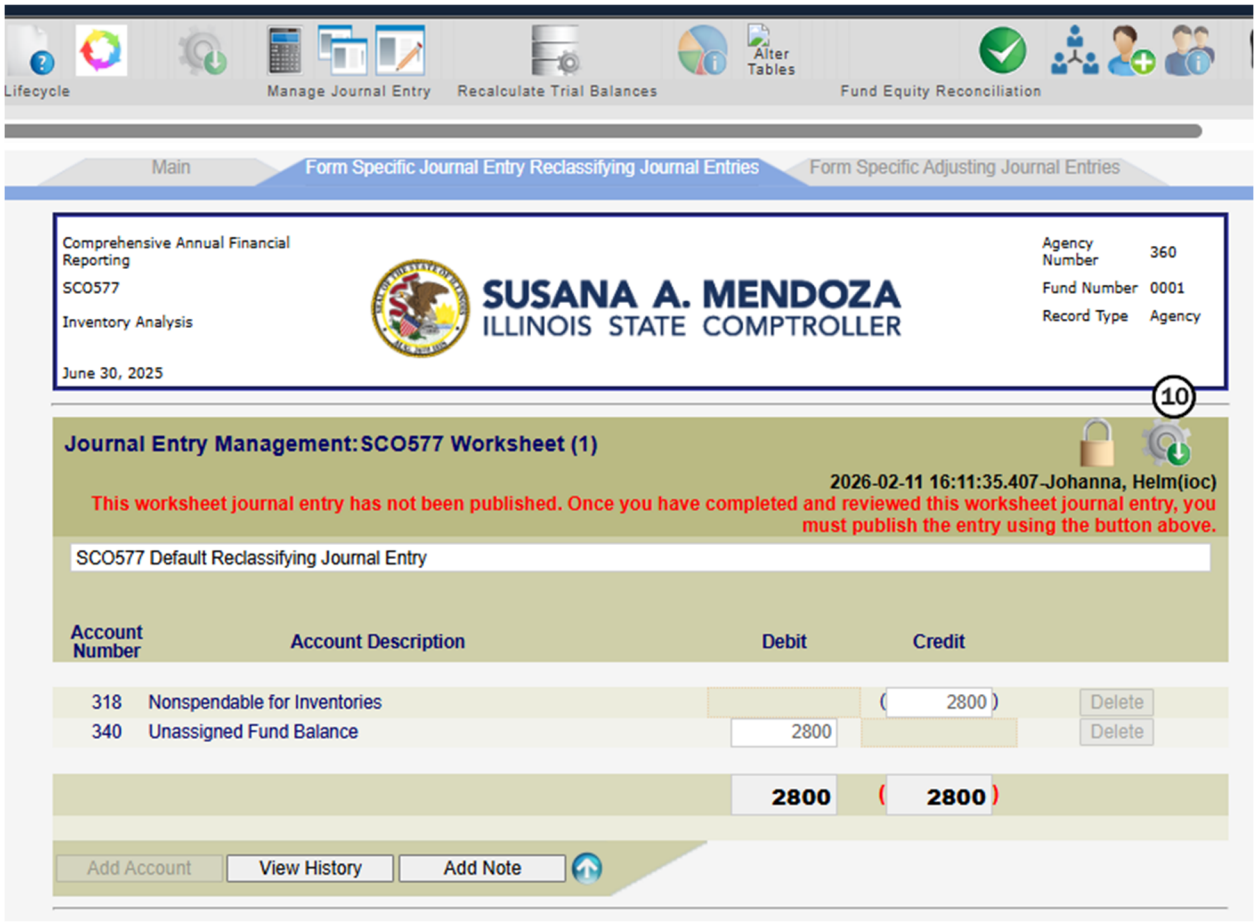
Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Acce: (By:Agency)	FIFO	3000	200	2800
2	Food Supplies (By:Agency)	FIFO	0	0	0
3	Gasoline, Oil and Lubricant: (By:Agency)	FIFO	0	0	0
4	Paper and Printing Supplies (By:Agency)	FIFO	0	0	0
5	Road Salt and Sand (By:Agency)	FIFO	0	0	0
6	Wearing Apparel (By:Agency)	FIFO	0	0	0
7	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
8	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
9	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
10	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
11	(By:Agency) **Please Provide A Valid Description For This Item	FIFO	0	0	0
	Totals		3000	200	2800

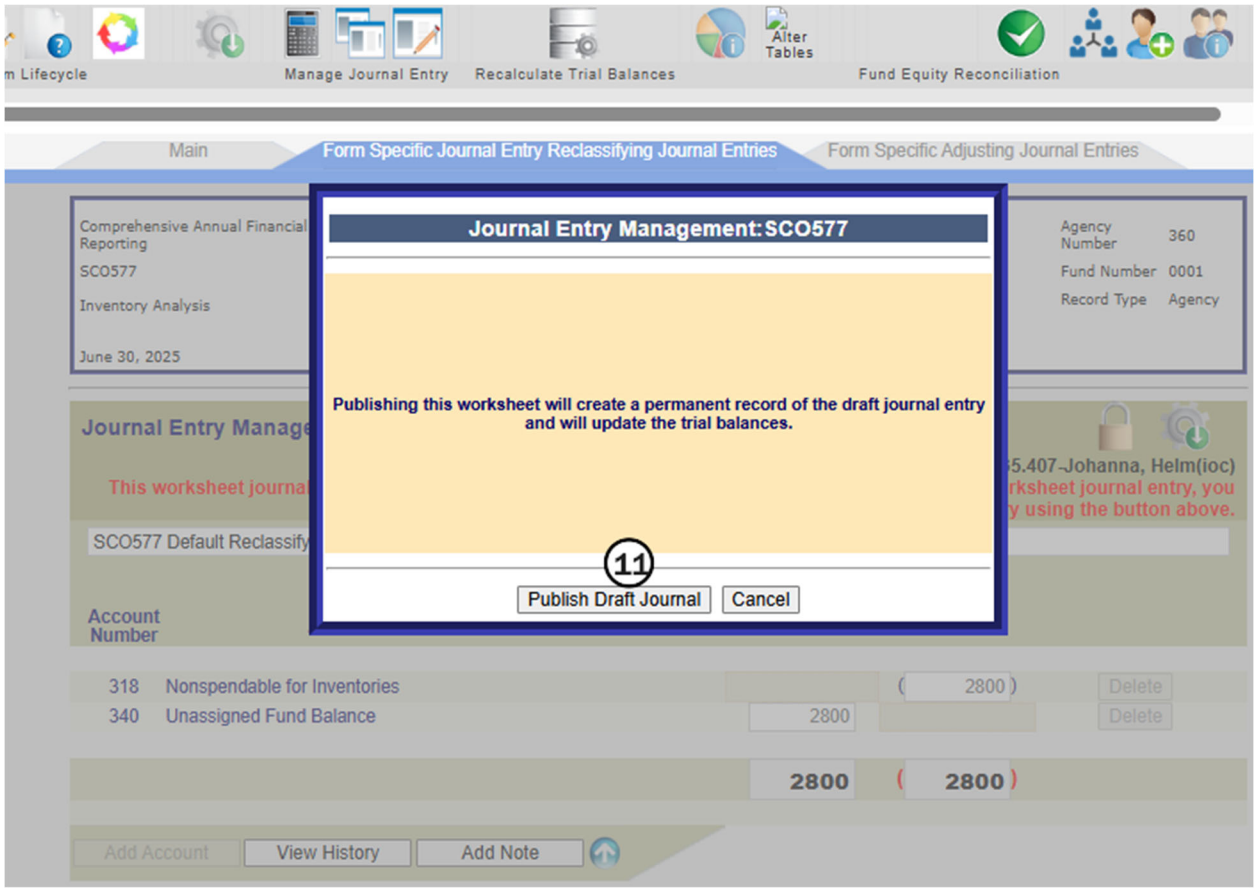
Account Number	Account Description	Total	
520	General Government	2800	Delete

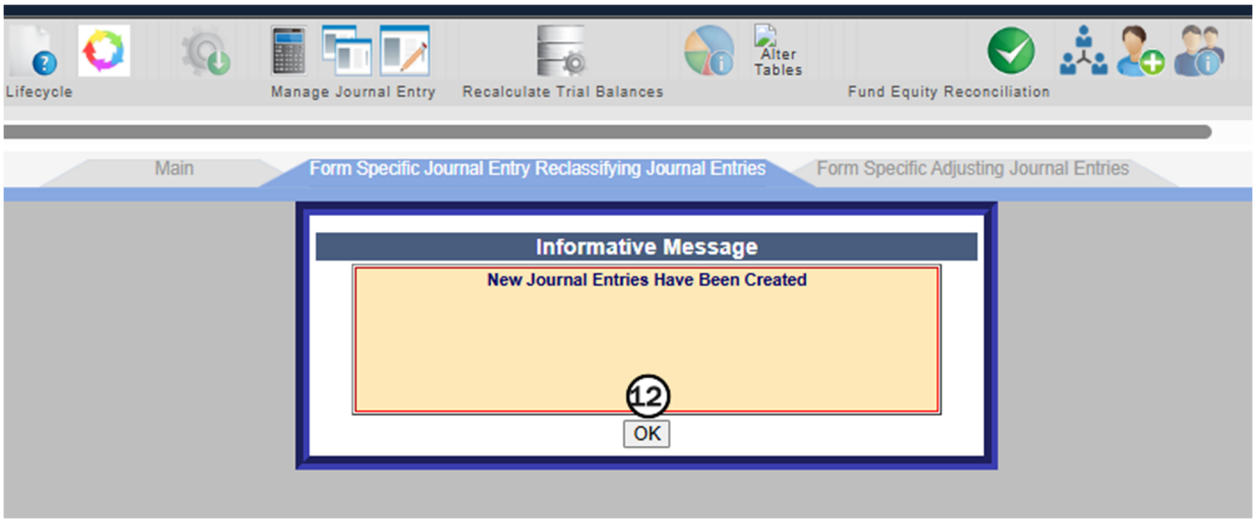
Please select the applicable expenditure account charged with the original inventory purchase

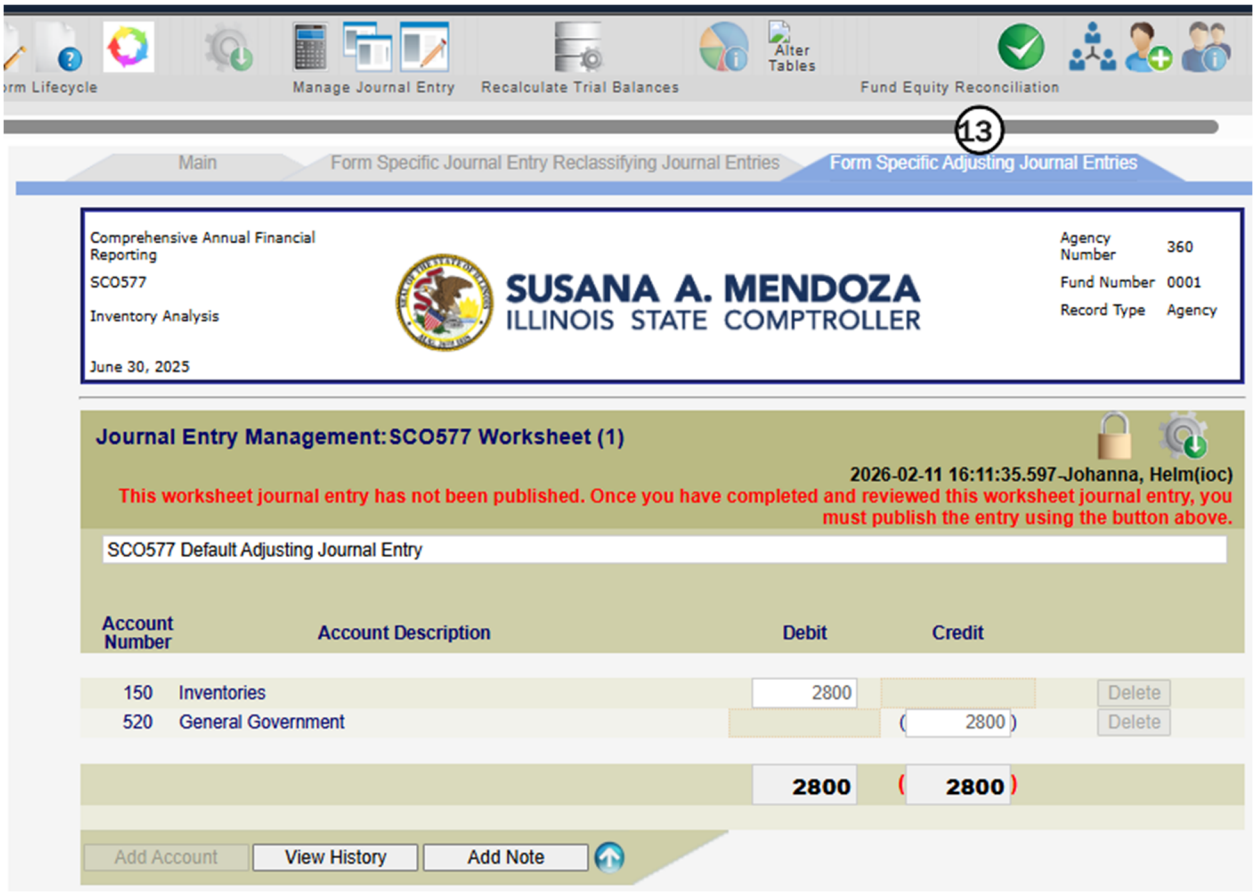
Add expenditure account

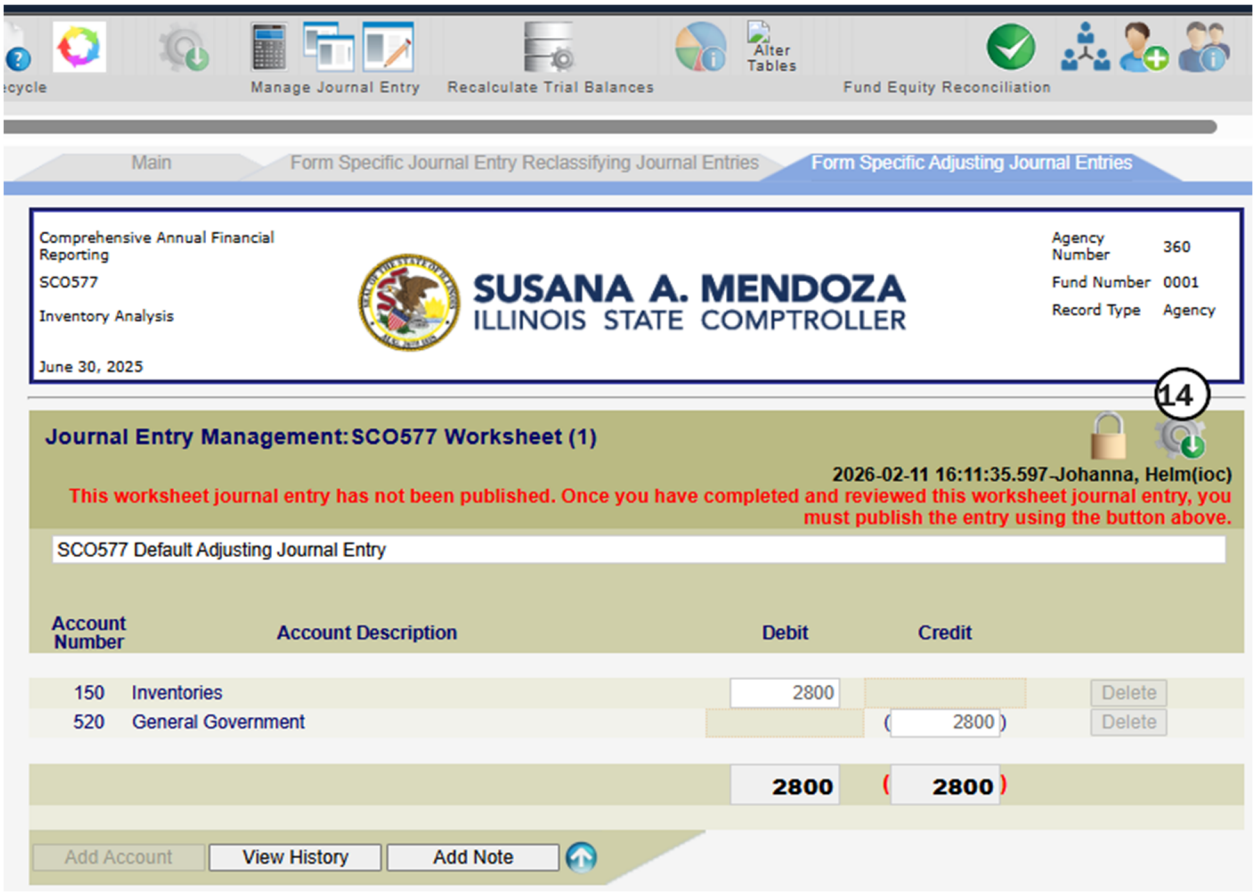

rm Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
9
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2025
SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER
Agency Number 360
Fund Number 0001
Record Type Agency
Form Specific Journal Entry - (SCO577)
Reclass Entries
Draft
Published
1
0
Not In Synch
Adjusting Entries
Draft
Published
1
0
Not In Synch
This form has been designed to allow the user to add form specific journal entries. Refer to the SAMS Manual for form specific user instructions.

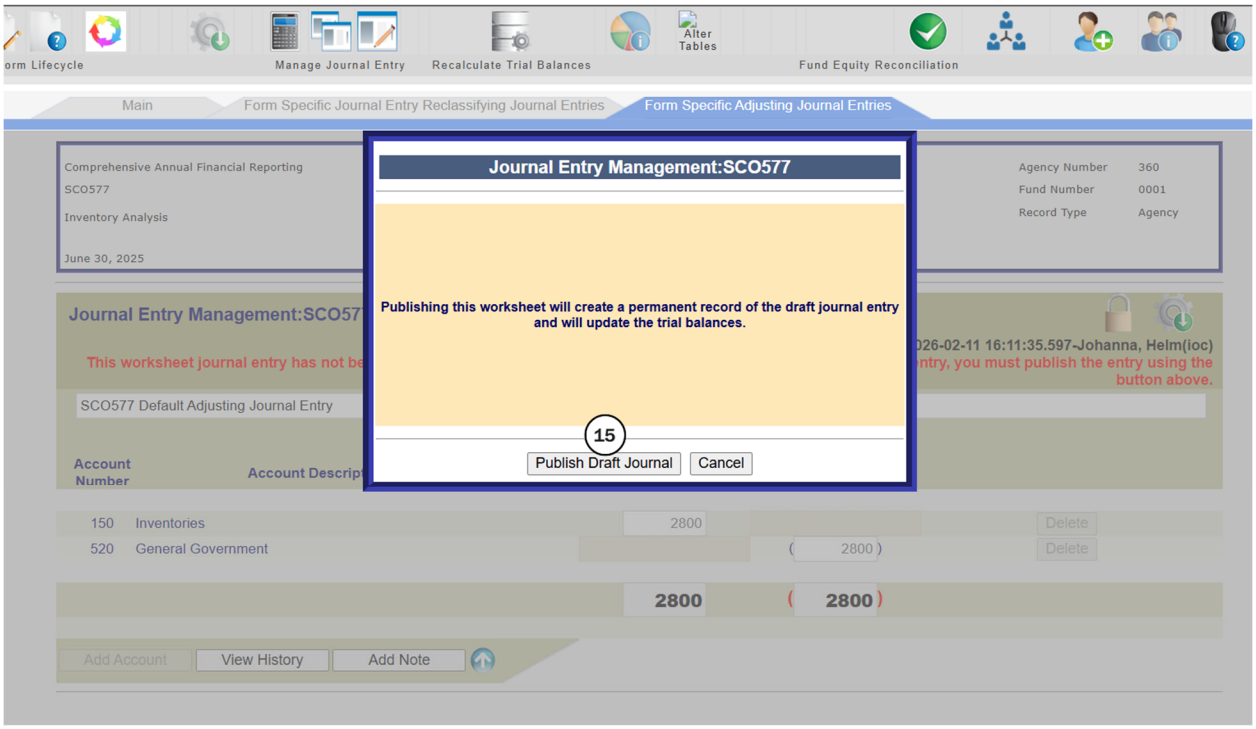

Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2025
SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER
Agency Number 360
Fund Number 0001
Record Type Agency
10
Journal Entry Management: SCO577 Worksheet (1)
2026-02-11 16:11:35.407-Johanna, Helm(ioc)
This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.
SCO577 Default Reclassifying Journal Entry
Account Number
Account Description
Debit
Credit
318 Nonspendable for Inventories (2800) Delete
340 Unassigned Fund Balance 2800 Delete
2800 (2800)
Add Account
View History
Add Note

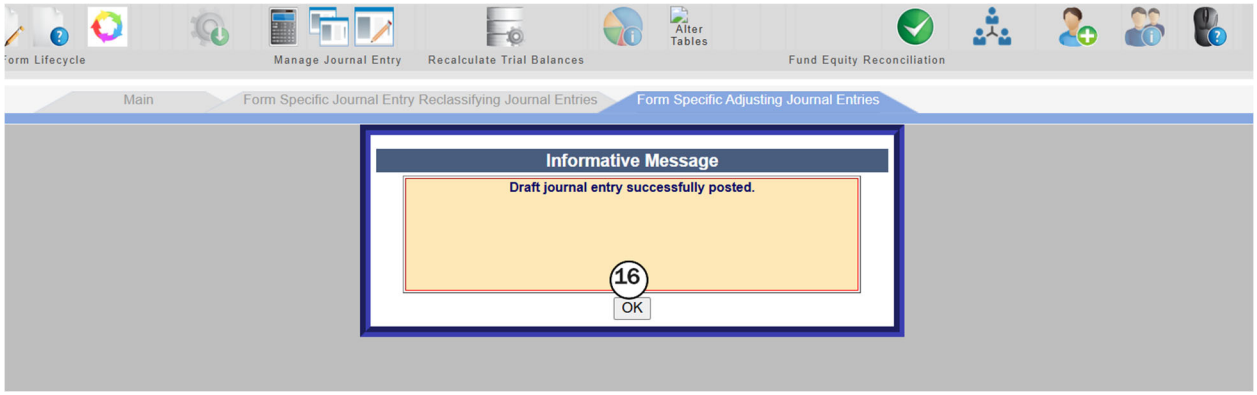

m Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2025
Agency Number 360
Fund Number 0001
Record Type Agency
Journal Entry Manage
This worksheet journa
SCO577 Default Reclassify
Account Number
318 Nonspendable for Inventories
340 Unassigned Fund Balance
2800
Add Account
View History
Add Note
Journal Entry Management: SCO577
Publishing this worksheet will create a permanent record of the draft journal entry and will update the trial balances.
11
Publish Draft Journal
Cancel


Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Informative Message
New Journal Entries Have Been Created
12
OK


rm Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
13
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2025
SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER
Agency Number 360
Fund Number 0001
Record Type Agency
Journal Entry Management: SCO577 Worksheet (1)
2026-02-11 16:11:35.597-Johanna, Helm(ioc)
This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.
SCO577 Default Adjusting Journal Entry
Account Number
Account Description
Debit
Credit
150 Inventories 2800 Delete
520 General Government (2800) Delete
2800 (2800)
Add Account
View History
Add Note


ecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2025
SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER
Agency Number 360
Fund Number 0001
Record Type Agency
14
Journal Entry Management: SCO577 Worksheet (1)
2026-02-11 16:11:35.597-Johanna, Helm(ioc)
This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.
SCO577 Default Adjusting Journal Entry
Account Number
Account Description
Debit
Credit
150 Inventories 2800 Delete
520 General Government (2800) Delete
2800 (2800)
Add Account
View History
Add Note


orm Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO577
Inventory Analysis
June 30, 2025
Agency Number 360
Fund Number 0001
Record Type Agency
Journal Entry Management:SCO577
Publishing this worksheet will create a permanent record of the draft journal entry and will update the trial balances.
15
Publish Draft Journal
Cancel
Journal Entry Management:SCO57
This worksheet journal entry has not be
026-02-11 16:11:35.597-Johanna, Helm(ioc)
ntry, you must publish the entry using the button above.
SCO577 Default Adjusting Journal Entry
Account Number
Account Descript
150 Inventories 2800 Delete
520 General Government (2800) Delete
2800 (2800)
Add Account
View History
Add Note


Form Lifecycle
Manage Journal Entry
Recalculate Trial Balances
Alter Tables
Fund Equity Reconciliation
Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Informative Message
Draft journal entry successfully posted.
16
OK

LOANS/NOTES RECEIVABLE (SCO-578)

PURPOSE

The purpose of the Loans/Notes Receivable Form (Exhibit 27.20.78-A) is to report the loans and/or notes receivable for each fund. Information will be needed for the amount of principal to be repaid within and after the State's availability period of 60 days (lapse period). Also, an allowance for the amount of doubtful collections of receivables, if any, should be allocated between current and noncurrent.

This form is to be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record, and one for the Auditor General or his representative.

GENERAL

Loans receivable are amounts that have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Notes receivable are unconditional written promises, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time, either to the bearer or to the order of a person designated therein.

INSTRUCTIONS

This form should be completed manually for Pension Trust Funds, Private Purpose Trust Funds, Investment Trust Funds, Component Units and Universities. This form should be completed in the WEDGE system for Shared funds, Nonshared funds, Agency funds, Locally Held Funds and Proprietary Funds.

Information for the completion of this form can be obtained from the loan/note payment schedule contained in the loan/note agreement. The allowance for uncollectible loans and notes receivable can be determined either with an experience factor based on prior uncollectibles or a review of economic conditions and the current financial position of the borrower.

The range of interest rates and maturity dates are an integral part of required footnote disclosure and, therefore, must be completed for **each** category of loans and notes receivable.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column

does not apply, leave it blank. If completed in the Comptroller's WEDGE system, the form will automatically calculate certain fields.

STANDARD JOURNAL ENTRIES

The following journal entries should be made to record loans and notes receivable.
Governmental Funds

The following journal entry should be posted using the SCO-578, which will carry forward to the SCO-548:

Account Number	Account Name	Debit	Credit
152	Loans and Notes Receivable	XXX	
153	Allowance for Uncollectible Loans and Notes Receivable		XXX
5XX	Expenditures (by GAAP account number)		XXX

To record loans and notes receivable and related allowance for uncollectibles at June 30, current year.

The following journal entries should be posted using the form SCO-578, which will carry forward to the SCO-547:

Account Number	Account Name	Debit	Credit
4XX	Revenues (by GAAP account number)	XXX	
5XX	Expenditures (by GAAP account number)		XXX

To record all repayments of loans and notes receivable during the current fiscal year. This amount should agree to a SAMS Report SB04 revenue source for principal payments received.

The following journal entry should be posted using the SCO-544, which will carry forward to the SCO-547 only if fund balance is otherwise Unassigned. (If proceeds from collection of receivable is

restricted, committed, or assigned, reclass entry should not be made.)

Account Number	Account Name	Debit	Credit
340	Undesignated Fund Balance	XXX	
317	Fund Balance Reserved for Loans and Notes Receivable		XXX

To reclassify the long-term portion of loans and notes receivable during the current fiscal year. This amount should agree to (9).

Proprietary Funds

Loans and notes receivable activity may be posted to the SCO-526 and SCO-527 using the following journal entry examples or the ending balances may be posted to the SCO-545 form.

The following journal entry should be posted using the SCO-544, which will carry forward to the SCO-548:

Account Number	Account Name	Debit	Credit
155	Loans and Notes Receivable, Long-Term	XXX	
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term		XXX
6XX	Expenses (by GAAP account number)		XXX

To record loans and notes receivable and related allowance for uncollectibles at June 30, current year.

The following journal entry should be posted using the SCO-544, which will carry forward to the SCO-547:

Account Number	Account Name	Debit	Credit
6XX	Revenues (by GAAP account number)	XXX	
6XX	Expenses (by GAAP account number)		XXX

To record repayments of loans and notes receivable during the current fiscal year.

Account Number	Account Name	Debit	Credit
152	Loans and Notes Receivable, Short-Term	XXX	
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term	XXX	
155	Loans and Notes Receivable, Long-Term		XXX
153	Allowance for Uncollectible Loans and Notes Receivable, Short-Term		XXX

To reclassify the current portion of loans and notes receivable and the related allowances for uncollectibles.

CONTENTS – MANUAL FORM

Refer to Exhibit 27.20.78-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.

REFERENCE	CONTENTS
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the official fund name.
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Receivable categories not listed should be grouped into categories, and described and reported under "Others." Separate balances should be disclosed for each category.
(7)	Enter the amount of receivables outstanding at June 30, prior year (PY). This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.
(8)	Enter any new loans or notes receivable issued during the current year.
(9)	Enter the amount of receivables repaid during the current year. This amount should trace to a SAMS Report SB04 revenue source code for principal repayments.
(10)	Enter the amount of receivables at June 30, current year (CY) for each category. This amount should be the sum of (7) and (8) less (9).
(11)	Enter the lowest interest rate being charged on loans/notes receivable for each applicable category. If the interest rate is based on a variable (e.g., % of prime), describe the method of calculation.
(12)	Enter the highest interest rate being charged on loans/notes receivable for each applicable category. If the interest rate is based on a variable (e.g., % of prime), describe the method of calculation.
(13)	Enter the earliest maturity date on loans/notes receivable for each applicable category.

REFERENCE	CONTENTS
(14)	Enter the latest maturity date on loans/notes receivable for each applicable category.
(15)	Add all amounts entered in (7) and enter the result.
(16)	Add all amounts entered in (8) and enter the result.
(17)	Add all amounts entered in (9) and enter the result.
(18)	Add all amounts entered in (10) and enter the result.
(19)	Enter the allowance for uncollectible receivables at June 30, PY. This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.
(20)	Enter the amount of uncollectible receivables at June 30, CY.
(21)	Subtract (19) from (15) and enter the result.
(22)	Subtract (20) from (18) and enter the result.
(23)	Enter the June 30, PY amount of receivables reported in (21) which were long-term (to be repaid after lapse period). This information will be completed by the Comptroller's Office. This information can also be obtained from the prior year SCO-578.
(24)	Enter the June 30, CY amount of receivables reported in (22) which are long-term (to be repaid after lapse period).

CONTENTS – WEDGE FORM

Refer to Exhibit 27.20.78-C through 27.20.78-J

REFERENCE	CONTENTS
(1)	Enter the interest rates into the "From" and "To" fields for each applicable program type.
(2)	Enter the maturity dates into the "From" and "To" fields for each applicable program type.
(3)	If interest rates and maturity dates are entered in program numbers 6-9, a description of the program must be entered.
(4)	The prior year ending balance(s) will be automatically populated from the previous year's GAAP package.
(5)	Enter the amount of additions for each applicable program type.
(6)	Enter the amount of repayments for each applicable program type. Amounts should be entered as a positive number.
(7)	The current year balance will be automatically calculated as the prior year balance, plus additions, less repayments.
(8)	Enter the allowance for uncollectible loans and notes receivable, if applicable. Amount should be entered as a positive number.
(9)	Enter the long-term portion of loans and notes receivable, if 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.

For Governmental Funds, the form allows users to select applicable revenue/expenditure accounts needed to post journal entries.

REFERENCE	CONTENTS
(10)	Click on the "Add expenditure account" button.
(11)	Select the applicable expenditure account number.
(12)	Click on the "OK" button.
(13)	Click on the "Add revenue account" button.
(14)	Select the applicable revenue account number.
(15)	Click on the "OK" button.

Note: the form must be saved after expenditure and revenue accounts are selected in order to populate the automatic journal entries.

(16)	Click on the "Manage Journal Entry" calculator icon.
(17)	Click on the "Form Specific Journal Entry Reclassifying Journal Entries" tab.
(18)	Click on the "Publish Journal Entry" icon.
(19)	Click on the "Publish Draft Journal" button.
(20)	Click on the "OK" button.
(21)	Click on the "Form Specific Adjusting Journal Entries" tab.
(22)	Click on the "Publish Journal Entry" button.
(23)	Click on the "Publish Draft Journal" button.

(24) Click on the “OK” button.

State of Illinois
Loans/Notes Receivable
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Description	**Nearest Thousand**			
	Balance At June 30, Prior Year	**Additions**	**Repayments**	**Balance At June 30, Current Year**
Loans and Notes Receivable				
Mortgage Loan Programs	$	$	$	$
Interest Rate _____ to _____ Maturity Date _____ to _____				
Student Loan Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Local Government Infrastructure Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Business Loan Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Port District Construction Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Others: _____				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Subtotal		$	$	
Allowance for Uncollectible Loans and Notes Receivable	( )			( )
Total	$			$
Long-Term Portion	$			$

SCO-578

State of Illinois
Loans/Notes Receivable
June 30, 20__(1)__

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Description	Nearest Thousand			
	Balance At June 30, Prior Year	**Additions**	**Repayments**	**Balance At June 30, Current Year**
Loans and Notes Receivable				
Mortgage Loan Program Receivables	$ (7)	$ (8)	$ (9)	$ (10)
Interest Rate ____(11)__ to ____(12) Maturity Date ____(13)__ to _____(14)				
Student Loan Program Receivables				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Local Government Infrastructure Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Business Loan Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Port District Construction Programs				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Others: (6)				
Interest Rate _____ to _____ Maturity Date _____ to _____				
Subtotal	(15)	$ (16)	$ (17)	(18)
Allowance for Uncollectible Loans and Notes Receivable	((19))			((20))
Total	$ (21)			$ (22)
Long-Term Portion	$ (23)			$ (24)

SCO-578

Comprehensive Annual Financial Reporting
SCO578
Loans/Notes Receivables

June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Number	Description	Prior Year Balance	Additions	Repayments	Current Year Balance
1	Mortgage Loan Programs (By:Agency) Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
2	Student Loan Programs (By:Agency) Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
3	Local Government Infrastructure Pro (By:Agency) Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
4	Business Loan Programs (By:Agency) Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
5	Port District Construction Programs (By:Agency) Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
6	(3) (By:Agency) **Please Provide A Valid Description For This Item Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
7	(3) (By:Agency) **Please Provide A Valid Description For This Item Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
8	(3) (By:Agency) **Please Provide A Valid Description For This Item Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
9	(3) (By:Agency) **Please Provide A Valid Description For This Item Interest Rate From (1) % To (1) % Maturity Date From (2) To (2)	(4) 0	(5) 0	(6) 0	(7) 0
	Subtotal	0	0	0	0
	Allowance for Uncollectible Loans and Notes Receivable	((4) 0)			((8) 0)
	Loans and Notes Receivable, Net of Allowance	(4) 0			0
	Long Term Portion	(4) 0			(9) 0

Account Number	Account Description

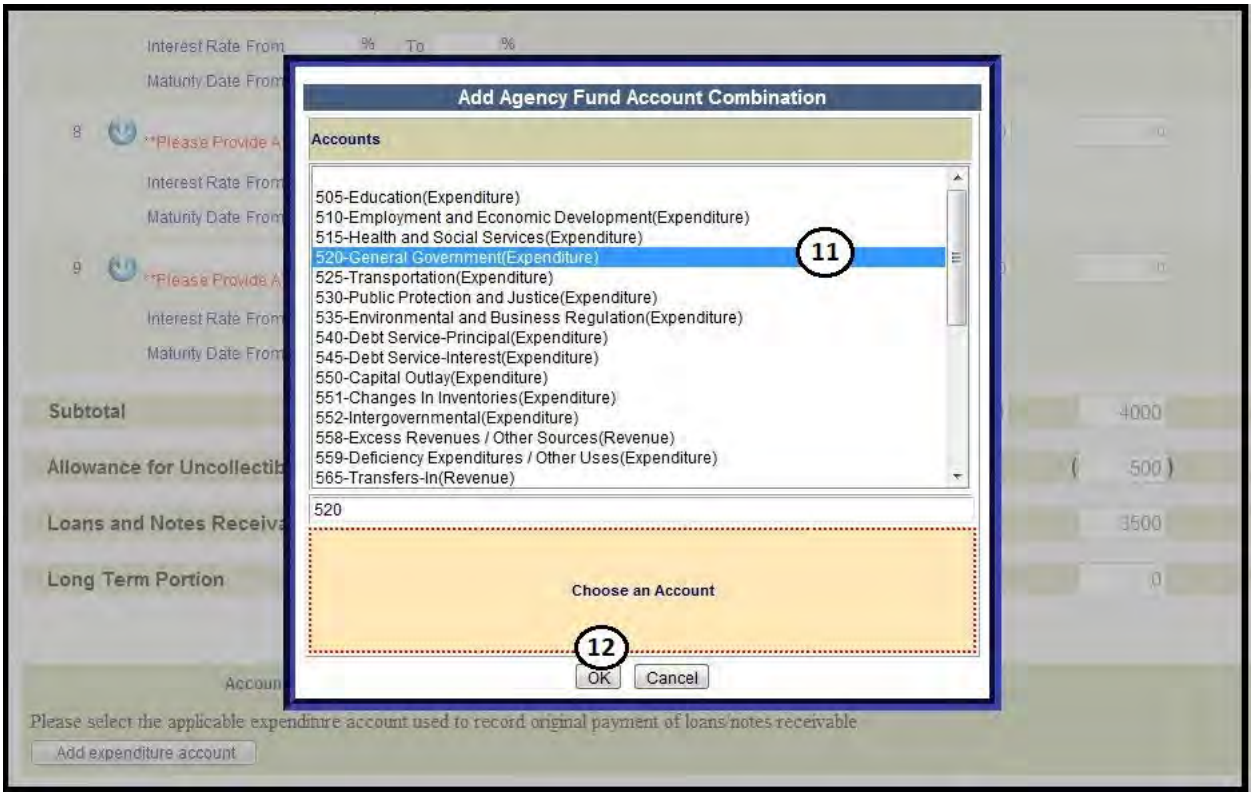
Please select the applicable expenditure account used to record original payment of loans/notes receivable

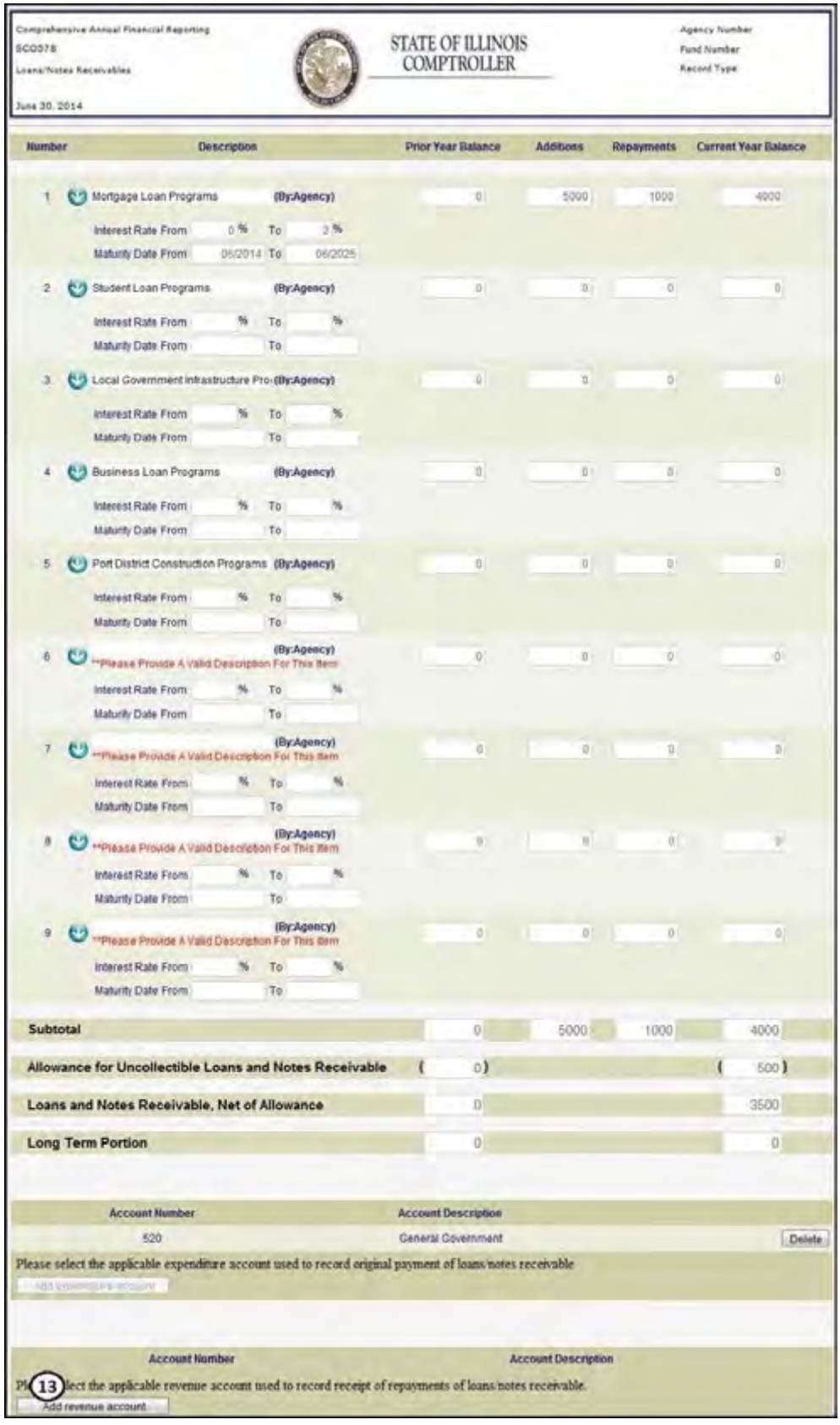
(10) penditure account

Account Number	Account Description

Please select the applicable revenue account used to record receipt of repayments of loans/notes receivable.

Add revenue account


Add Agency Fund Account Combination
Accounts
505-Education(Expenditure)
510-Employment and Economic Development(Expenditure)
515-Health and Social Services(Expenditure)
520-General Government(Expenditure)
525-Transportation(Expenditure)
530-Public Protection and Justice(Expenditure)
535-Environmental and Business Regulation(Expenditure)
540-Debt Service-Principal(Expenditure)
545-Debt Service-Interest(Expenditure)
550-Capital Outlay(Expenditure)
551-Changes In Inventories(Expenditure)
552-Intergovernmental(Expenditure)
558-Excess Revenues / Other Sources(Revenue)
559-Deficiency Expenditures / Other Uses(Expenditure)
565-Transfers-In(Revenue)
11
520
Choose an Account
12
OK
Cancel
Interest Rate From
Maturity Date From
Subtotal
Allowance for Uncollectib
Loans and Notes Receiva
Long Term Portion
4000
500
3500
0
Please select the applicable expenditure account used to record original payment of loans/notes receivable
Add expenditure account



Comprehensive Annual Financial Reporting
SCG07S
Loans/Notes Receivables
June 30, 2014

STATE OF ILLINOIS
COMPTROLLER

Agency Number
Fund Number
Record Type

Number	Description		Prior Year Balance	Additions	Repayments	Current Year Balance
1	Mortgage Loan Programs	(By:Agency)	0	5000	1000	4000
	Interest Rate From 0 % To 2 %					
	Maturity Date From 06/2014 To 06/2025					
2	Student Loan Programs	(By:Agency)	0	0	0	0
	Interest Rate From % To %					
	Maturity Date From To					
3	Local Government Intrastructure Pro-	(By:Agency)	0	0	0	0
	Interest Rate From % To %					
	Maturity Date From To					
4	Business Loan Programs	(By:Agency)	0	0	0	0
	Interest Rate From % To %					
	Maturity Date From To					
5	Port District Construction Programs	(By:Agency)	0	0	0	0
	Interest Rate From % To %					
	Maturity Date From To					
6	**Please Provide A Valid Description For This Item	(By:Agency)	0	0	0	0
	Interest Rate From % To %					
	Maturity Date From To					
7	**Please Provide A Valid Description For This Item	(By:Agency)	0	0	0	0
	Interest Rate From % To %					
	Maturity Date From To					
8	**Please Provide A Valid Description For This Item	(By:Agency)	0	0	0	0
	Interest Rate From % To %					
	Maturity Date From To					
9	**Please Provide A Valid Description For This Item	(By:Agency)	0	0	0	0
	Interest Rate From % To %					
	Maturity Date From To					
Subtotal			0	5000	1000	4000
Allowance for Uncollectible Loans and Notes Receivable			(0)			(500)
Loans and Notes Receivable, Net of Allowance			0			3500
Long Term Portion			0			0

Account Number	Account Description	
520	General Government	Delete

Please select the applicable expenditure account used to record original payment of loans/notes receivable

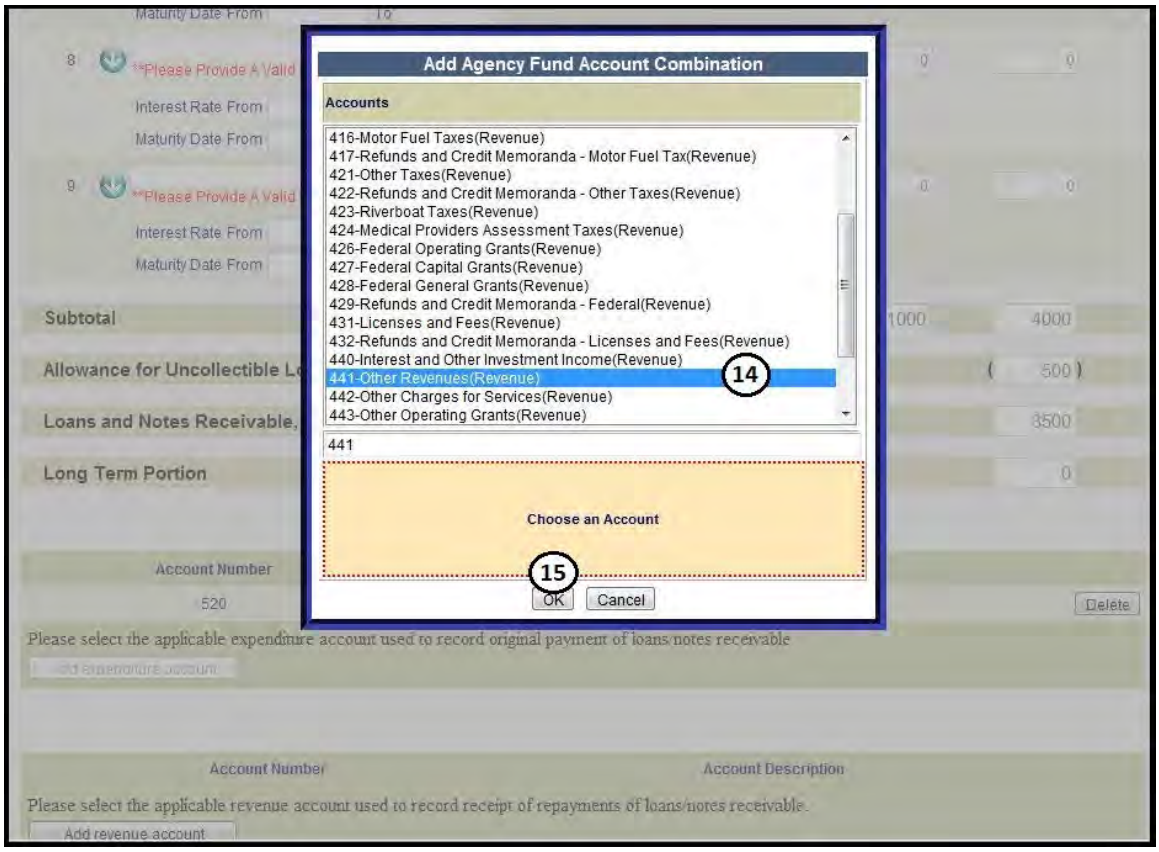
Add expenditure account

Account Number	Account Description

Please select the applicable revenue account used to record receipt of repayments of loans/notes receivable.

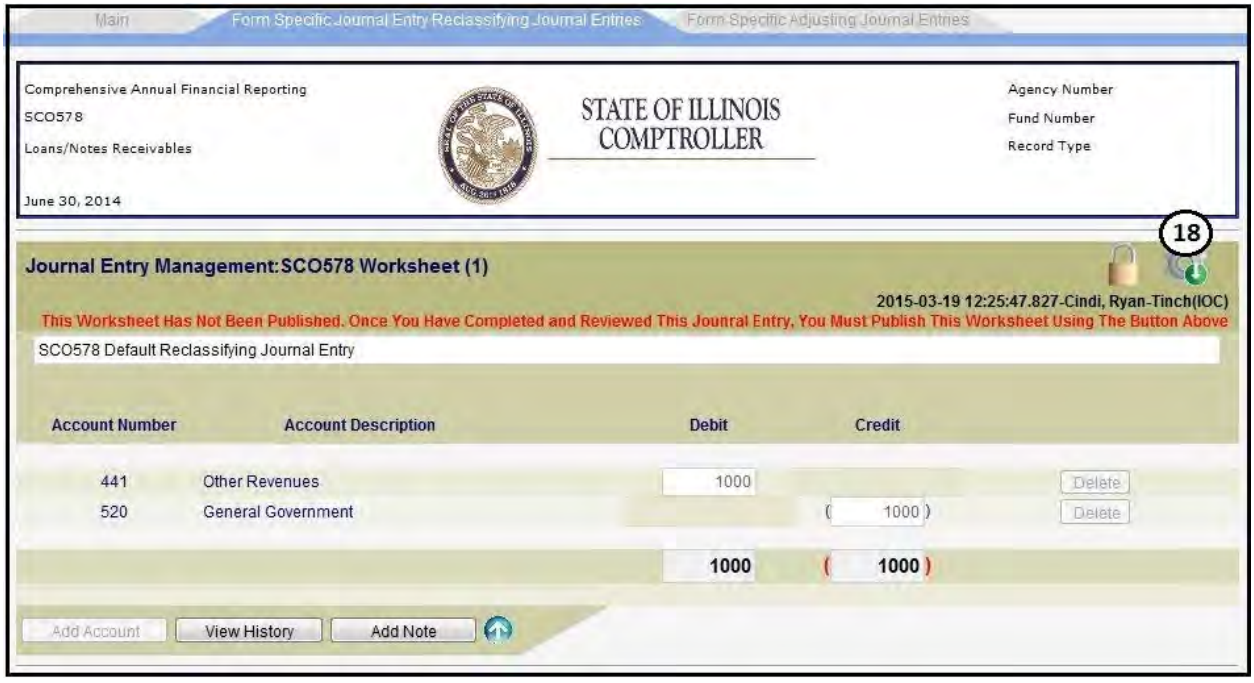
Add revenue account

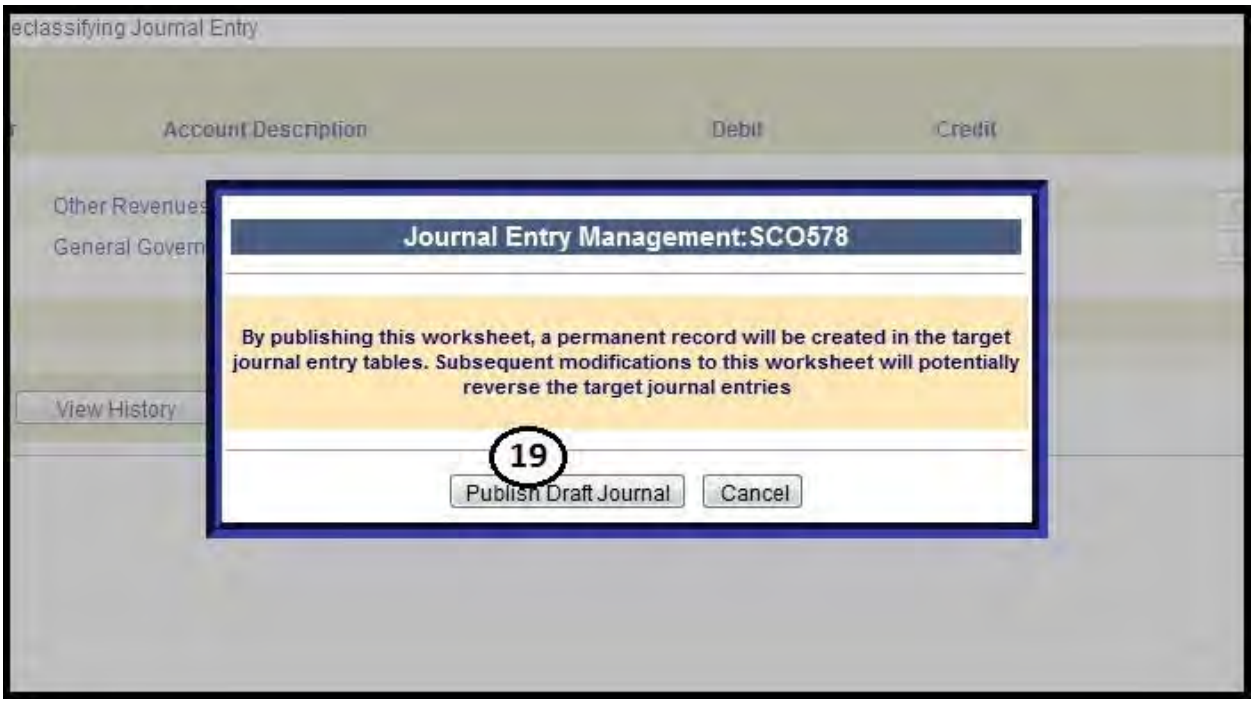
13

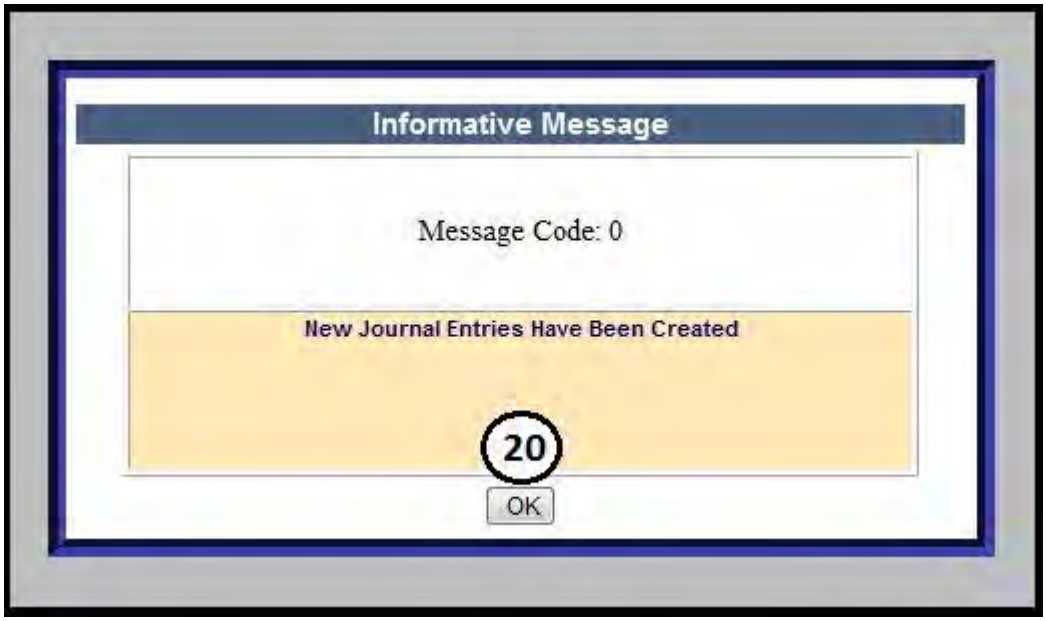

Add Agency Fund Account Combination
Accounts
416-Motor Fuel Taxes(Revenue)
417-Refunds and Credit Memoranda - Motor Fuel Tax(Revenue)
421-Other Taxes(Revenue)
422-Refunds and Credit Memoranda - Other Taxes(Revenue)
423-Riverboat Taxes(Revenue)
424-Medical Providers Assessment Taxes(Revenue)
426-Federal Operating Grants(Revenue)
427-Federal Capital Grants(Revenue)
428-Federal General Grants(Revenue)
429-Refunds and Credit Memoranda - Federal(Revenue)
431-Licenses and Fees(Revenue)
432-Refunds and Credit Memoranda - Licenses and Fees(Revenue)
440-Interest and Other Investment Income(Revenue)
441-Other Revenues(Revenue)
442-Other Charges for Services(Revenue)
443-Other Operating Grants(Revenue)
14
441
Choose an Account
15
OK
Cancel
Subtotal
Allowance for Uncollectible Lo
Loans and Notes Receivable,
Long Term Portion
Account Number
520
Delete
Please select the applicable expenditure account used to record original payment of loans/notes receivable
Add expenditure account
Account Number
Account Description
Please select the applicable revenue account used to record receipt of repayments of loans/notes receivable.
Add revenue account

Lifecycle
16
Journal Entry
Recalculate Trial Balances
Fund Equity Reconciliation
Comprehensive Annual Financial Reporting
SCO578
Loans/Notes Receivables
June 30, 2014
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Number
Description
Prior Year Balance
Additions
Repayments
Current Year Balance
1 Mortgage Loan Programs (By:Agency) 0 5000 1000 4000
Interest Rate From 0 % To 2 %
Maturity Date From 06/2014 To 06/2025
2 Student Loan Programs (By:Agency) 0 0 0 0
Interest Rate From % To %
Maturity Date From To
3 Local Government Infrastructure Pro (By:Agency) 0 0 0 0
Interest Rate From % To %
Maturity Date From To
4 Business Loan Programs (By:Agency) 0 0 0 0
Interest Rate From % To %
Maturity Date From To

Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
17
Comprehensive Annual Financial Reporting
SCO578
Loans/Notes Receivables
June 30, 2014
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Form Specific Journal Entry - (SCO578)
Reclass Entries
Draft
Published
1
0
Not In Synch
Adjusting Entries
Draft
Published
1
0
Not In Synch
This Form Has Been Designed To Allow You To Add Journal Entries For Your Form ALWAYS, Check the Latest WEDGE User Manual and Online Documentation for the Latest Instructions Regarding Managing Form Specific Journal Entries You MUST use the corresponding forms for managing their own journal entries

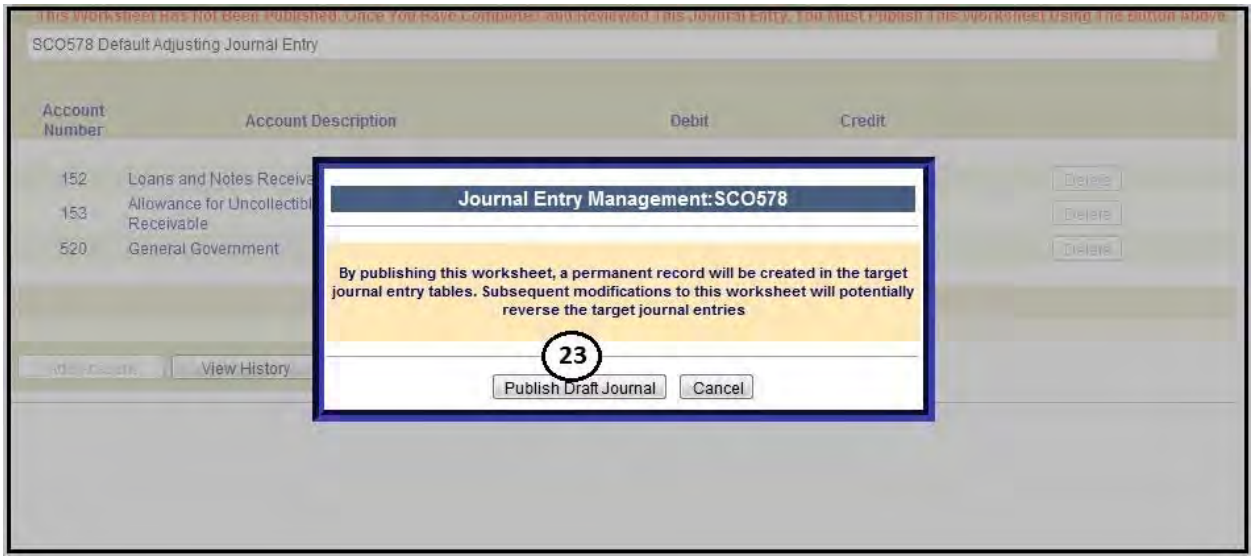

Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO578
Loans/Notes Receivables
June 30, 2014
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
18
Journal Entry Management:SCO578 Worksheet (1)
2015-03-19 12:25:47.827-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Journal Entry, You Must Publish This Worksheet Using The Button Above
SCO578 Default Reclassifying Journal Entry
Account Number
Account Description
Debit
Credit
441
Other Revenues
1000
Delete
520
General Government
(1000)
Delete
1000
(1000)
Add Account
View History
Add Note

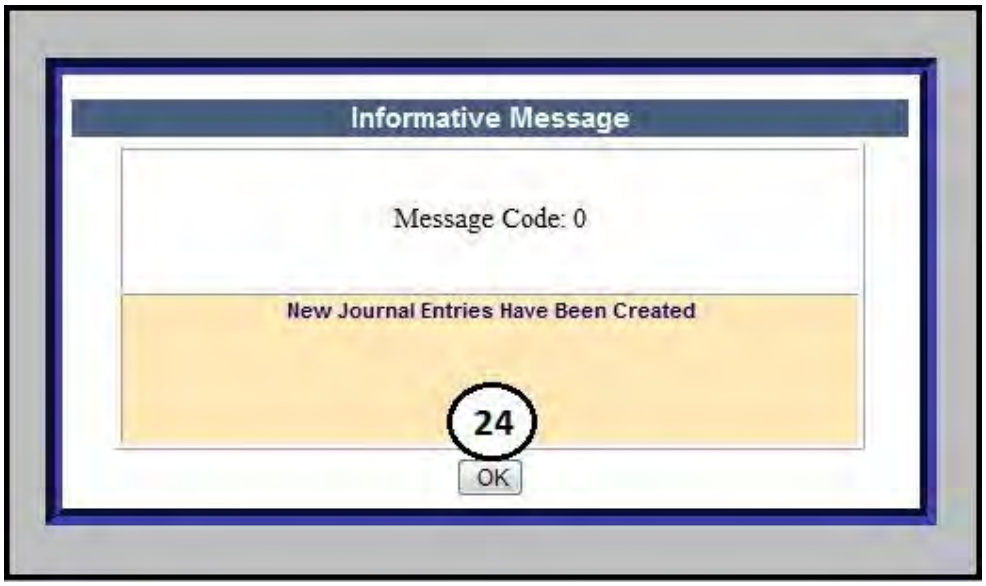

eclassifying Journal Entry
Account Description
Debit
Credit
Other Revenues
General Govern
View History
Journal Entry Management:SCO578
By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries
19
Publish Draft Journal
Cancel


Informative Message
Message Code: 0
New Journal Entries Have Been Created
20
OK

Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
21
Comprehensive Annual Financial Reporting
SCO578
Loans/Notes Receivables
June 30, 2014
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
Journal Entry Management:SCO578 Worksheet (1)
2015-03-19 12:45:21.443-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Been Published
SCO578 Default Reclassifying Journal Entry
Account Number
Account Description
Debit
Credit
441 Other Revenues 1000 Delete
520 General Government (1000) Delete
1000 (1000)
Add Account
View History
Add Note

Main
Form Specific Journal Entry Reclassifying Journal Entries
Form Specific Adjusting Journal Entries
Comprehensive Annual Financial Reporting
SCO578
Loans/Notes Receivables
June 30, 2014
STATE OF ILLINOIS
COMPTROLLER
Agency Number
Fund Number
Record Type
22
Journal Entry Management:SCO578 Worksheet (1)
2015-03-19 12:25:47.87-Cindi, Ryan-Tinch(IOC)
This Worksheet Has Not Been Published. Once You Have Completed and Reviewed This Jounral Entry, You Must Publish This Worksheet Using The Button Above
SCO578 Default Adjusting Journal Entry
Account Number
Account Description
Debit
Credit
152 Loans and Notes Receivable 4000 Delete
153 Allowance for Uncollectible Loans and Notes Receivable (500) Delete
520 General Government (3500) Delete
4000 (4000)
Add Account
View History
Add Note


This Worksheet has Not Been Published. Once You have Completed and Reviewed this Journal Entry, You Must Publish this Worksheet Using the Button Above.
SCO578 Default Adjusting Journal Entry
Account Number
Account Description
Debit
Credit
152
Loans and Notes Receiva
153
Allowance for Uncollectibl
Receivable
520
General Government
Delete
Delete
Delete
View History
Journal Entry Management:SCO578
By publishing this worksheet, a permanent record will be created in the target journal entry tables. Subsequent modifications to this worksheet will potentially reverse the target journal entries
23
Publish Draft Journal
Cancel


Informative Message
Message Code: 0
New Journal Entries Have Been Created
24
OK

ANALYSIS OF DEPOSITS AND INVESTMENTS (SCO-579)

PURPOSE

The purpose of the Analysis of Deposits and Investments Form (Exhibit 27.20.79-A) is to disclose risk information about deposits and investments presented in the state-wide financial statements in accordance with GAAP.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Analysis of Deposits and Investments must be prepared by the State Treasurer and agencies maintaining deposits and/or investments outside the State Treasury. For Universities, the form should be completed for the cash and investments of the University only. Cash and investments of University Related Organizations, such as foundations and alumni associations, are not required to be included on the form.

Generally, investments should be reported at fair value on the balance sheet/statement of net position, in accordance with GASB Statements 27 and 31, as amended by Statement 40, *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.

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part I.

	Nearest Thousand					
		Custodial Credit Risk				
		Uninsured and:				
	No Custodial Credit Risk*	**Collateral held by pledging financial institution (but not its trust department or its agent) in the State's/component unit's name**	**Collateral not held in the State's/ component unit's name**	**Uncollateralized**	**Total Bank Balance**	**Book Balance**
Deposits with financial institutions:						
Demand deposits	$			$	$	$
Nonnegotiable certificates of deposit						
Money market accounts						
Other: _____						
_____						
_____						
_____						
Total Deposits	$			$	$	$

Reconciliation of Deposits to Cash and Cash Equivalents per GAAP basis balance sheet

Book balance per above	
Add: investments with maturities of less than 90 days at time of purchase	
Less: amounts of deposits with maturities of greater than 90 days at time of purchase	
Less: cash and cash equivalents included as restricted assets	
Other reconciling items (describe) _____	
_____	
_____	
_____	
Total Cash and Cash Equivalents (a/c # 102) per GAAP balance sheet	$

* Deposits with no custodial credit risk include deposits insured or collateralized with securities held by the State/component unit or by the State's/component unit's agent in the State's/component unit's name **or** deposits uninsured with collateral held by the pledging financial institution's trust department or agent in the State's/component unit's name. Note: If the agent is both the State's/component unit's agent and the financial institution's agent, the agent should be considered the agent of the financial institution for custodial credit risk disclosure.

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part II.

Nearest Thousand

	No Custodial Credit Risk*	Custodial Credit Risk: Uninsured, unregistered and: Held by counterparty	Custodial Credit Risk: Uninsured, unregistered and: Held by counterparty's trust department or agent, but not in State's name	Total Fair Value	Fair Value Measurements at Reporting Date Using**: Level 1	Level 2	Level 3	Total Fair Value	Maturity: Less than 1 year	1-5 years	6-10 years	More than 10 years	Total Fair Value	Weighted Average Maturity	Credit Rating***: Moody's	Standard & Poor's	Fitch
Investments:																	
Repurchase agreements	$	$	$	$				$	$	$	$	$	$				
Negotiable certificates of deposit																	
Nonnegotiable certificates of deposit with brokers																	
U.S. Treasury bills																	
U.S. Treasury notes																	
U.S. Treasury bonds																	
U.S. Agency obligations																	
U.S. Agency asset-backed securities																	
Municipal debt																	
Commercial paper																	
Corporate debt securities																	
Corporate equity securities																	
Corporate asset-backed securities																	
Foreign debt securities																	
Foreign equity securities																	
Other: _____																	
Subtotal	$	$	$	$	$	$	$	$									
Guaranteed investment contracts																	
Security lending investment pools																	
Tangible property/real estate																	
Money market mutual funds																	
Open-ended mutual funds - debt																	
Open-ended mutual funds - equity																	
Open-ended mutual funds - equity and debt combined																	
Private equity																	
Equity in Public Treasurer's Investment Pool (Illinois Funds)																	
Other: _____																	
Total Investments				$	$	$	$	$	$	$	$	$	$				

* Investments with no custodial credit risk include investments insured, registered, or held by the State/component unit in the State's/component unit's name **or** investments held by the counterparty's trust department (if the counterparty is a financial institution) or agent in the State's/component unit's name.

** For investment types comprised of multiple individual investments measured using varying levels of inputs, report the fair value within the respective columns.

*** For investment types with multiple credit ratings, please note as "multiple" and include additional information on Part III.

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part II.

Reconciliation of Investments to GAAP basis balance sheet

Total Fair Value of Investments	$
Add: amounts of deposits with maturities greater than 90 days at time of purchase	
Less: investments with maturities less than 90 days at time of purchase	
Less: investments included as restricted assets	
Other reconciling items (describe) _____	
_____	
_____	
Total Investments (a/c # 111 and #115) per GAAP balance sheet	$

Additional Disclosures

1	Were there any violations of legal or contractual provisions related to deposits or investments?	Yes	No
2	Did your agency invest in any yield maintenance repurchase agreements as of the balance sheet/statement of net assets date?	Yes	No
3	Did your agency invest in reverse repurchase agreements during the year?	Yes	No
4	Were there losses or recoveries of prior period losses related to defaults by counterparties to deposit or investment transactions?	Yes	No
5	Are any of your investments in derivatives as of the balance sheet/statement of net assets date? (If yes, attach a copy of any financial statement footnote disclosure related to derivatives)	Yes	No

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part III.

For investment types with multiple credit ratings, please provide credit ratings by investment type and investment fair value (nearest thousand) in the schedule below.

Note: The sum of the line items for each investment type should agree to the total fair value of that investment type in Part II.

Investment Type	Credit Rating	Fair Value (nearest thousand)
		$

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part IV.

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
		$	

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)
		$

3. **Investment Policy**

A. Does the agency have a formally adopted investment policy? Yes No
(If yes, please attach a copy of the investment policy)

B. Does the investment policy address the following types of risk:

1. Custodial credit Yes No
2. Credit Yes No
3. Interest Rate Yes No
4. Concentration of credit Yes No
5. Foreign currency Yes No

(If yes, please highlight the corresponding section in the investment policy.)

4. **Fair Value Measurements (support for values disclosed on P. 2 Part II)**

A. Please provide a description of the valuation techniques used in the fair value measurement for each investment type reported in Part II of the form. If more than one level is indicated for one investment type, please describe the valuation technique used for each level. Attach additional information as necessary.

_____
_____

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.

_____
_____

C. If there has been a change in valuation technique, attach documentation supporting the revised valuation.

_____

State of Illinois
Analysis of Deposits and Investments
June 30, 20_____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Part IV.

Additional Disclosures

5. **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.

If the space provided below is not sufficient, please attach supporting documentation as necessary.

Investment Type (From Part II)	Fair Value (nearest thousand)	Description of investment strategy of the investee	Is the investment redeemable? (Y/N)*	Amount of Unfunded Commitments	Description of terms investment may be redeemed. (i.e. Quarterly with 60 day notice)	List restrictions if a redeemable investment may not be redeemed. (i.e., lockup or gate)	If restriction exists, list an estimate of when restriction might lapse or unknown	Describe any other significant restrictions on the ability to sell investments in the type at year end.	Disclose if the agency plans to sell the investment (Y/N)**
	$			$					

* If the investment 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 below:

_____

_____

** If a government determines it is probable it will sell an investment, disclose the total fair value of all investments for which the sale is probable in the space provided and any remaining actions required to complete the sale below. If the individual investments to be sold have not been identified, list the remaining actions to complete the sale below:

_____

_____

State of Illinois
Analysis of Deposits and Investments
June 30, 20____(1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Part I.

	Nearest Thousand					
		Custodial Credit Risk				
		Uninsured and:				
	No Custodial Credit Risk*	Collateral held by pledging financial institution (but not its trust department or its agent) in the State's/component unit's name	Collateral not held in the State's/ component unit's name	Uncollateralized	Total Bank Balance	Book Balance
Deposits with financial institutions:						
Demand deposits	$ (6)	(7)	(8)	$ (9)	$ (10)	$ (11)
Nonnegotiable certificates of deposit						
Money market accounts						
Other: (12)						
Total Deposits	$ (13)	(14)	(15)	$ (16)	$ (17)	$ (18)

Reconciliation of Deposits to Cash and Cash Equivalents per GAAP basis balance sheet

Book balance per above	(19)
Add: investments with maturities of less than 90 days at time of purchase	(20)
Less: amounts of deposits with maturities of greater than 90 days at time of purchase	(21)
Less: cash and cash equivalents included as restricted assets	(22)
Other reconciling items (describe) (23)	(24)
Total Cash and Cash Equivalents (a/c # 102) per GAAP balance sheet	$ (25)

* Deposits with no custodial credit risk include deposits insured or collateralized with securities held by the State/component unit or by the State's/component unit's agent in the State's/component unit's name **or** deposits uninsured with collateral held by the pledging financial institution's trust department or agent in the State's/component unit's name. Note: If the agent is both the State's/component unit's agent and the financial institution's agent, the agent should be considered the agent of the financial institution for custodial credit risk disclosure.

State of Illinois
Analysis of Deposits and Investments
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Part II.

Nearest Thousand

	Custodial Credit Risk			Fair Value Measurements at Reporting Date Using**				Maturity						Credit Rating**		
	Uninsured, unregistered and:															
Investments:	**No Custodial Credit Risk***	**Held by counterparty**	**Held by counterparty's trust department or agent, but not in State's name**	**Total Fair Value**	**Level 1**	**Level 2**	**Level 3**	**Total Fair Value**	**Less than 1 year**	**1-5 years**	**6-10 years**	**More than 10 years**	**Total Fair Value**	**Weighted Average Maturity**	**Moody's**	**Standard & Poor's**	**Fitch**
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)		(40)	
Repurchase agreements	$	$	$						$	$	$	$	$				
Negotiable certificates of deposit																	
Nonnegotiable certificates of deposit with brokers																	
U.S. Treasury bills																	
U.S. Treasury notes																	
U.S. Treasury bonds																	
U.S. Agency obligations																	
U.S. Agency asset-backed securities																	
Municipal debt																	
Commercial paper																	
Corporate debt securities																	
Corporate equity securities																	
Corporate asset-backed securities																	
Foreign debt securities																	
Foreign equity securities																	
Other: (41)																	
Subtotal	$ (42)	$ (43)	$ (44)	$	$	$	$	$									
Guaranteed investment contracts																	
Security lending investment pools																	
Tangible property/real estate																	
Money market mutual funds																	
Open-ended mutual funds - debt																	
Open-ended mutual funds - equity																	
Open-ended mutual funds - equity and debt combined																	
Private equity																	
Equity in Public Treasurer's Investment Pool (Illinois Funds)																	
Other: (45)																	
Total Investments				$ (46)	$ (47)	$ (48)	$ (49)	$ (50)	$ (51)	$ (52)	$ (53)	$ (54)	$ (55)				

* Investments with no custodial credit risk include investments insured, registered, or held by the State/component unit in the State's/component unit's name **or** investments held by the counterparty's trust department (if the counterparty is a financial institution) or agent in the State's/component unit's name.

** For investment types comprised of multiple individual investments measured using varying levels of inputs, report the fair value within the respective columns.

*** For investment types with multiple credit ratings, please note as "multiple" and include additional information on Part III.

State of Illinois
Analysis of Deposits and Investments
June 30, 20 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

Part II.

Reconciliation of Investments to GAAP basis balance sheet

Total Fair Value of Investments	$ 56
Add: amounts of deposits with maturities greater than 90 days at time of purchase	57
Less: investments with maturities less than 90 days at time of purchase	58
Less: investments included as restricted assets	59
Other reconciling items (describe) 60	61
Total Investments (a/c # 111 and #115) per GAAP balance sheet	$ 62

Additional Disclosures 63

1	Were there any violations of legal or contractual provisions related to deposits or investments?	Yes	No
2	Did your agency invest in any yield maintenance repurchase agreements as of the balance sheet/statement of net assets date?	Yes	No
3	Did your agency invest in reverse repurchase agreements during the year?	Yes	No
4	Were there losses or recoveries of prior period losses related to defaults by counterparties to deposit or investment transactions?	Yes	No
5	Are any of your investments in derivatives as of the balance sheet/statement of net assets date? (If yes, attach a copy of any financial statement footnote disclosure related to derivatives)	Yes	No

State of Illinois
Analysis of Deposits and Investments
June 30, 20____(1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Part III.

For investment types with multiple credit ratings, please provide credit ratings by investment type and investment fair value (nearest thousand) in the schedule below.

Note: The sum of the line items for each investment type should agree to the total fair value of that investment type in Part II.

Investment Type	Credit Rating	Fair Value (nearest thousand)
(64)	(65)	$ (66)

State of Illinois
Analysis of Deposits and Investments
June 30, 20__(1)__

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Part IV.

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
(67)	(68)	$ (69)	(70)

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)
(71)	(72)	$ (73)

3. **Investment Policy** (74)

A. Does the agency have a formally adopted investment policy? Yes No
(If yes, please attach a copy of the investment policy)

B. Does the investment policy address the following types of risk:

1. Custodial credit Yes No
2. Credit Yes No
3. Interest Rate Yes No
4. Concentration of credit Yes No
5. Foreign currency Yes No

(If yes, please highlight the corresponding section in the investment policy.)

4. **Fair Value Measurements (support for values disclosed on P. 2 Part II)**

A. Please provide a description of the valuation techniques used in the fair value measurement for each investment type reported in Part II of the form.
If more than one level is indicated for one investment type, please describe the valuation technique used for each level. Attach additional information as necessary.

(75)

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.

(76)

C. If there has been a change in valuation technique, attach documentation supporting the revised valuation.

(77)

State of Illinois
Analysis of Deposits and Investments
June 30, 20(1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

Part IV.

Additional Disclosures

5. **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.

If the space provided below is not sufficient, please attach supporting documentation as necessary.

Investment Type (From Part II)	Fair Value (nearest thousand)	Description of investment strategy of the investee	Is the investment redeemable? (Y/N)*	Amount of Unfunded Commitments	Description of terms investment may be redeemed. (i.e. Quarterly with 60 day notice)	List restrictions if a redeemable investment may not be redeemed. (i.e., lockup or gate)	If restriction exists, list an estimate of when restriction might lapse or unknown	Describe any other significant restrictions on the ability to sell investments in the type at year end.	Disclose if the agency plans to sell the investment (Y/N)**
(78)	$ (79)	(80)	(81)	$ (83)	(84)	(85)	(86)	(87)	(88)

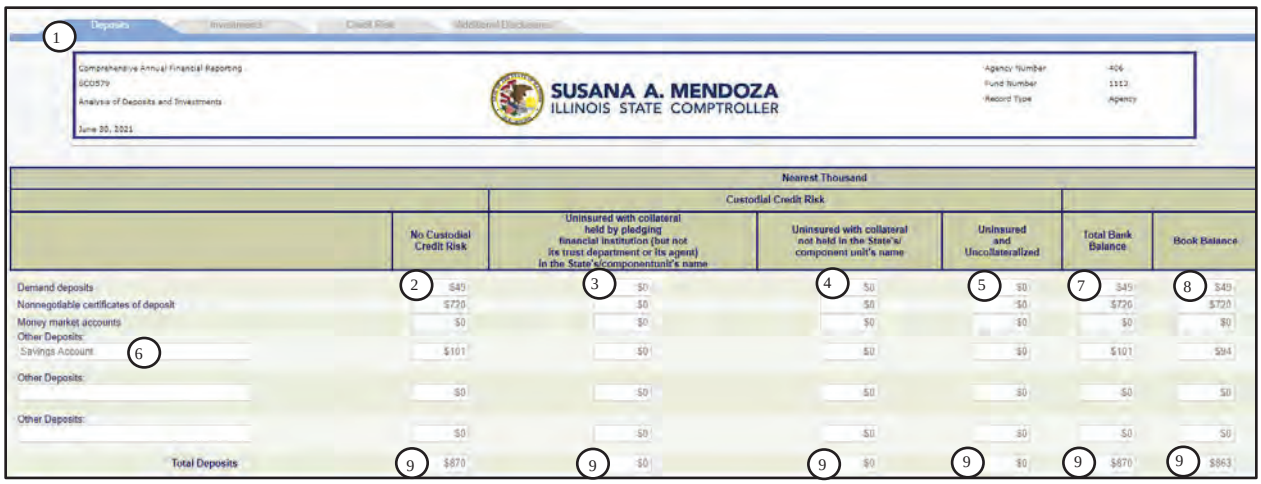
* If the investment is not redeemable, but the agency receives distributions through the liquidation of the underlying assets of the investees, provide the agency's estimate of the period over which the underlying assets are expected to be liquidated by the investees below:

(82)

** If a government determines it is probable it will sell an investment, disclose the total fair value of all investments for which the sale is probable in the space provided and any remaining actions required to complete the sale below. If the individual investments to be sold have not been identified, list the remaining actions to complete the sale below:

(89)

Deposits



1 Deposits | Investments | Credit Risk | Additional Disclosures

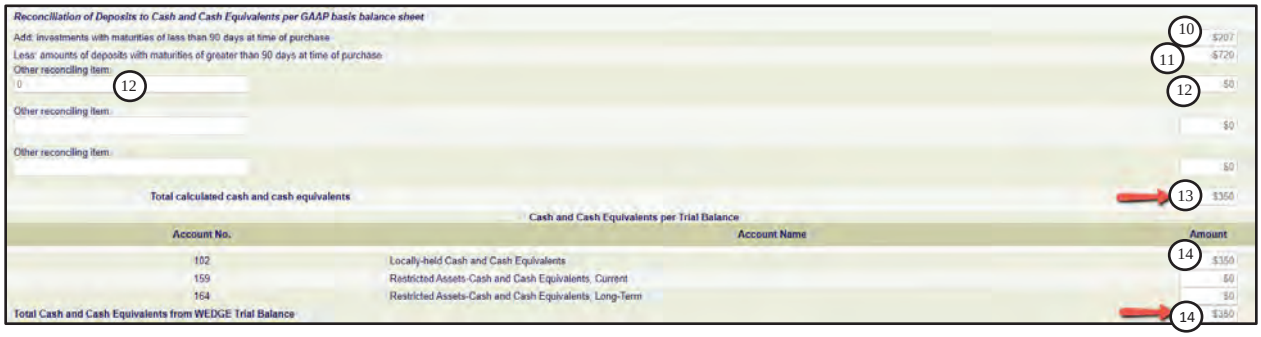
Comprehensive Annual Financial Reporting
SCO579
Analysis of Deposits and Investments
June 30, 2021

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 406
Fund Number 1312
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 $49	3 $0	4 $0	5 $0	7 $49	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. MENDO
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:	(22) $207	
Money market mutual funds	$0	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
SCO575
Analysis of Deposits and Investments
June 30, 2021

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

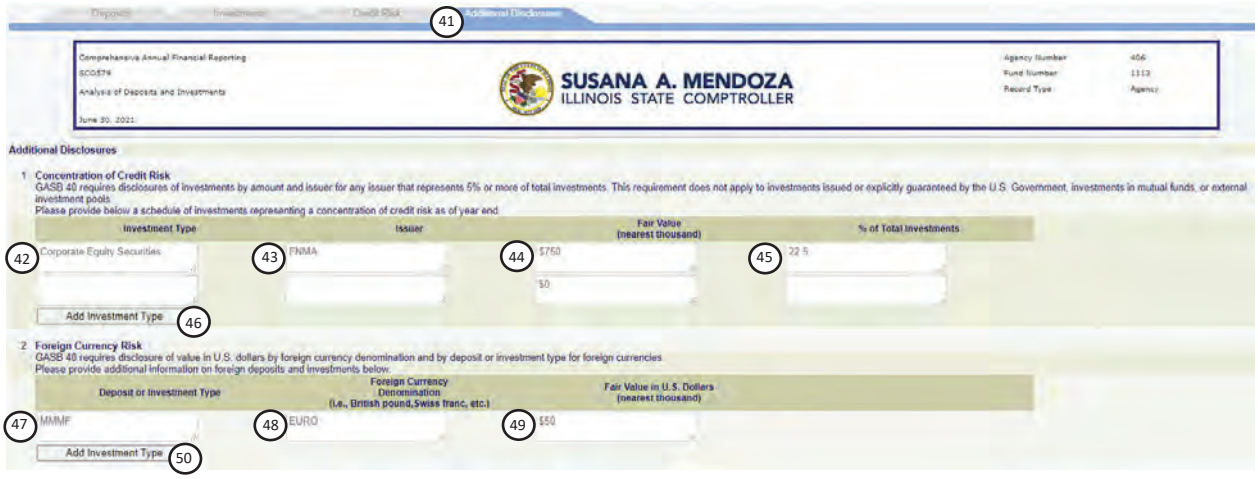
Agency Number 406
Fund Number 1113
Record Type Agency

	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)								
Repurchase agreements	(36) $0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(39) $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)								
Money market mutual funds	(36) $207	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$207	(39) $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.

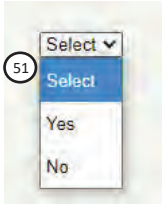
MMMF have no credit rating (40)

Additional Disclosures



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



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.

COMPENSATED ABSENCES (SCO-580)

PURPOSE

The purpose of the Compensated Absences Form (Exhibits 27.20.80-A-B) is to gather information regarding compensated absences of governmental fund types in order to provide the appropriate disclosure in the statewide financial statements.

When applicable, this form must be prepared annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Compensated Absences Form should be completed to recognize a liability for leave that has not been used or leave that has been used but not yet paid in cash or settled through noncash means. For leave that has not been used, the leave must be attributed to services already rendered, the leave must accumulate, and the leave must be more likely than not, expected to be used for time off or otherwise paid in cash or settled through noncash means. Generally, the State of Illinois' liability for compensated absences will consist of vacation, sick leave, personal, compensatory time, paid time off (PTO), floating holidays, and other leave earned by employees, but not taken, as well as, the balance of a shared employee leave pool and sporadic leave time. The accrual of this liability is subject to certain conditions. The conditions for each type leave are different and discussed separately below. Agencies must review internal policies to determine the appropriateness of each liability recorded.

Vacation, personal, compensatory time, PTO, floating holidays, and other leave should be recorded as a liability when benefits are earned by the employee regardless of whether the agency's policy is to pay employees for the unused time or not.

Sick leave should be recorded as a compensated absence when the benefit is earned, provided it is probable the employee will be compensated for the benefit through the use of sick time or cash payments at separation or retirement depending on the years the sick time was accrued.

> Sick leave – Paid - Pursuant to 30 ILCS 105/14a, only sick leave accumulated from January 1, 1984, through December 31, 1997, is eligible for compensation at 50%, through cash payments at separation or retirement. This calculation will be based upon the sick leave accumulated at the balance sheet date.

Sick Leave – Unpaid – Sick leave earned *before* January 1, 1984, and *after* December 31, 1997, is recorded as a compensated absence liability if the sick time is expected to be used prior to retirement or termination and not converted to service credit. The portion of sick time that is expected to be converted to service credit should not be recognized as a compensated absences liability.

Shared employee leave pool is a type of leave that is not attributable to a specific employee but generally consists of a group of employees who are eligible to participate.

Sporadic leave is a type of leave that is dependent upon a specific occurrence and generally affects a small proportion of employees. Examples of sporadic leave include parental leave, military leave, and jury duty. These types of leave should not be recorded as a compensated absence liability until the leave has commenced.

Another component of the liability for compensated absences for vacation, personal, compensatory time, PTO, floating holidays, other leave, sick leave, and sporadic leave, as well as the liability for the shared employee leave pool is an amount for salary related payments directly and incrementally associated with the usage or payment of compensated absences. Salary related payments include the employer's share of social security taxes, medicare taxes and any other charge having a direct and incremental relationship with the compensated absence payment. Salary related payments should be accrued using the rates in effect at the balance sheet date. The current rates in effect for employer contributions are 6.2% for social security and 1.45% for medicare. Therefore, if social security and medicare contributions are applicable, the total employer FICA contribution rate is 7.65% of taxable wages. Computations will vary by employee since certain employees are not subject to social security and some employees will exceed the social security wage cap. Employer contributions for retirement should not be considered salary related costs because that liability is currently accounted for as part of the accrued retirement costs.

All amounts reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Compensated absences generally should be computed using the specific identification method (except for the shared employee leave pool where a representative and estimated compensation rate is used). The specific identification method can be accomplished by multiplying the actual number of leave hours for each employee by the employee's hourly salary as of June 30. The employee's hourly salary can be determined by dividing a computed annual salary based on the

June 30 payroll by 261 (daily) and dividing this by the number of hours accounted for by the agency's normal work day (in hours). Form SCO-580 applies to governmental fund types only. Compensated absences for employees paid from proprietary, pension/investment/private purpose trust funds, or component units should be reported on Form SCO-540.

Vacation, personal, compensatory, PTO, floating holidays, and other leave – The liability represents the dollar amount owed to employees by the State for each employee's hours of vacation, personal, compensatory, PTO, floating holidays, and other leave outstanding at the end of the year multiplied by the employee's hourly salary. The net change from the prior-year ending balance to the current-year ending balance may be entered as an addition for a net increase or deletion for a net decrease.

The current portion due within one year of vacation leave represents the portion of the liability estimated to be used or paid in cash within the next fiscal year. Agencies will need to analyze individual policies to determine the current portion due within one year of personal, compensatory, PTO, floating holidays, and other leave. The current portion represents the portion of the liability estimated to be used within the next fiscal year. If the accrued personal, compensatory, PTO, floating holiday, and other leave time does not accumulate from year to year, it is assumed the entire balance is current.

Salary related costs – Vacation, personal, compensatory, PTO, floating holidays, and other leave - represents the liability for the State's share of Social Security and Medicare costs associated with the liability to be paid to an employee. To calculate the liability for salary ending costs - vacation, personal, compensatory, PTO, floating holidays, and other leave, multiply each employee's ending balance dollar amount of leave (subject to the applicable taxable wage limitations) by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of Medicare (1.45%). The net change from the prior-year ending balance to the current-year ending balance may be entered as an addition for a net increase or deletion for a net decrease.

The current portion due within one year of salary related costs - vacation leave represents the portion of the salary related costs liability estimated to be used or paid in cash within the next fiscal year. Agencies will need to analyze individual policies to determine the current portion due within one year of the salary related costs - personal, compensatory, PTO, floating holidays, and other leave. The current portion represents the portion of these salary related costs - liabilities estimated to be used within the next fiscal year. If this accrued time does not accumulate from year to year, it is assumed the entire balance is current.

Sick – paid (50% of time accrued from 1/1/84-1/1/98) – The liability represents the dollar amount owed to employees by the State for each agency employee's unused sick leave earned after January 1, 1984, and before January 1, 1998, outstanding at the end of the year multiplied by the employee's hourly salary. The net change from the prior-year ending balance to the current-year ending balance should be a decrease as employees are no longer able to earn sick-paid leave.

The current portion due within one year of the sick liability represents the portion of the sick liability estimated to be paid in cash within the next fiscal year due to employees' separation from State employment.

Salary related costs – Sick - paid - represent the liability for the State's share of Social Security and Medicare costs associated with the sick liability to be paid to an employee. The net change from the prior-year ending balance to the current-year ending balance should be a decrease as employees are no longer able to earn sick-paid leave.

The current portion due within one year of the salary related costs – sick – paid liability represents the portion that is estimated to be paid in cash within the next fiscal year due to employees' separation from State employment.

Sick – unpaid (all other) – The liability represents the value of agency employees' unused sick leave earned *before* January 1, 1984, and *after* January 1, 1998, expected to be used before termination, retirement, or separation from the State outstanding at the end of the year multiplied by the employee's hourly salary. The liability should exclude any time expected to be converted to pensionable time or service credit. The net change from the prior-year ending balance to the current-year ending balance may be entered as an addition for a net increase and a deletion for a net decrease.

The current portion due within one year of the sick-unpaid liability represents the portion of the sick-unpaid liability estimated to be used within the next fiscal year.

Salary related costs – Sick-unpaid - represent the liability for the State's share of Social Security and Medicare costs associated with the sick-unpaid liability. To calculate the salary related costs – sick-unpaid leave liability, multiply each employee's ending balance dollar amount of leave (subject to the applicable taxable wage limitations) by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of Medicare (1.45%). The net change from the prior-year ending balance to the current-year ending balance may be entered as an addition for a net increase or deletion for a net decrease.

The current portion due within one year of the salary related costs – sick-unpaid liability represents the portion that is estimated to be used within the next fiscal year.

Shared employee leave pool – The shared employee leave pool liability represents the dollar amount owed by the State for the balance of the sick bank pool expected to be used. Agencies should analyze the historical usage of the sick bank pool and determine whether the historical usage meets the more likely than not to be used criteria. An estimated liability should be calculated based on hours more likely than not to be used multiplied by an estimated pay rate representative of the eligible employee population. The net change from the prior-year end balance to the current-year end balance may be entered as an addition for a net increase or deletion for a net decrease.

The current portion due within one year of the shared employee leave pool liability represents the portion of the shared employee leave pool liability estimated to be used within the next fiscal year.

Salary related costs – Shared employee leave pool - represent the liability for the State's share of Social Security and Medicare costs associated with the shared employee leave pool liability. To calculate the liability for salary ending costs – shared employee leave pool, multiply the ending balance dollar amount of leave (subject to the applicable taxable wage limitations) by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of Medicare (1.45%). The net change from the prior-year ending balance to the current-year ending balance may be entered as an addition for a net increase or deletion for a net decrease.

The current portion due within one year of the salary related costs – shared employee leave pool liability represents the portion of the salary related costs – shared employee leave pool liability estimated to be used within the next fiscal year.

Sporadic leave – The sporadic leave liability should be recognized when the leave commences and represents the dollar amount owed to employees by the State for each employee's hours of sporadic leave used that has not been paid at year end or leave that has commenced and is ongoing at year end multiplied by the employee's hourly salary. The sporadic leave must have commenced by year-end. The net change from the prior-year ending balance to the current-year ending balance may be entered as an addition for a net increase or deletion for a net decrease.

The entire sporadic leave liability would be assumed to be current or due within one year due to the nature of the liability.

Salary related costs – Sporadic leave - represent the liability for the State's share of Social Security and Medicare costs associated with the sporadic leave liability to be paid to an employee. To calculate the liability for salary ending costs – sporadic leave, multiply each employee's ending balance dollar amount of leave (subject to the applicable taxable wage limitations) by the appropriate percentage for the employer's share of FICA (7.65%). If social security does not apply, multiply by the appropriate percentage for the employer's share of Medicare (1.45%). The net change from the prior-year ending balance to the current-year ending balance may be entered as an addition for a net increase or deletion for a net decrease.

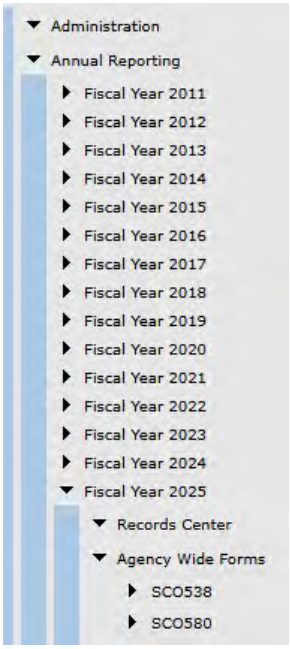
The entire balance of salary related costs – sporadic leave liability would be assumed to be current or due within one year due to the nature of the liability.

CONTENTS

Refer to Exhibit 27.20.80 A-B.

REFERENCE	CONTENTS
(1)	Under the section titled "Agency Wide Forms" click on the "SCO-580" form and the click on the "Form Information" icon to open the form for editing.
(2)	The Balance at June 30, Prior Year column contains read-only fields, prepopulated with the liability balances from the previous year's form.
(3)	If the net change from the prior-year ending balance to the current-year ending balance is an increase, enter the net change in the Addition column for each compensated absences leave category.
(4)	If the net change from the prior-year ending balance to the current-year ending balance is a decrease, enter the net change in the Deduction column for each compensated absences leave category.
(5)	The Balance at June 30, Current Year is a read-only formulated field equal to the beginning balance, plus additions, minus deductions for the each compensated absences leave category.

REFERENCE	CONTENTS
(6)	Enter the current portion of the liability reported in the June 30, CY column. The current portion is the estimated amount of the liability to be used or paid in cash within the next fiscal year for each compensated absences leave category.
(7)	A description is required for any Other leave or Salary related costs – other leave reported on the form.
(8)	This is a calculated field equal to the sum of (5).
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.
(9)	Enter the actual headcount (not in thousands) of employees at the end of the fiscal year.
(10)	Enter (to the nearest whole unit) the number of vacation leave hours outstanding at the end of the fiscal year.
(11)	Enter (to the nearest whole unit) the number of sick – paid (1/1/84 – 1/1/98) **AND** sick – unpaid hours outstanding at the end of the fiscal year.
(12)	This is a calculated field equal to the total Vacation and Salary related costs-vacation in column (5) times 1,000 divided by (10). Any large discrepancies from the rate calculated for the previous year should be researched.
(13)	This is a calculated field equal to the total Sick – paid (1/1/84 – 1/1/98) and Salary related costs-sick – paid (1/1/84 – 1/1/98) and total Sick –unpaid and Salary related costs-sick – unpaid in column (5) times 1,000 divided by (11). Any large discrepancies from the rate calculated for the previous year should be researched.



Comprehensive Annual Financial Reporting
SCO580
Compensated Absences - Governmental Fund Types
June 30, 2025

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Number 210
Fund Number 0000
Record Type Agency
Readonly

Nearest Thousand

	Balance at June 30, Prior Year	Additions	Deductions	Balance at June 30, Current Year	Current Portion due within one year
Vacation	48	0	0	48	0
Salary related costs-vacation	4	0	0	4	0
Sick - paid (50% of time accrued from 1/1/84-1/1/98)	5	0	0	5	0
Salary related costs-sick - paid (1/1/1984 - 1/1/1998)	0	0	0	0	0
Sick - unpaid (all other)	0	0	0	0	0
Salary related costs-sick - unpaid (all other)	0	0	0	0	0
Personal	0	0	0	0	0
Salary related costs-personal	0	0	0	0	0
Compensatory time	0	0	0	0	0
Salary related costs-compensatory time	0	0	0	0	0
Paid time off (PTO)	0	0	0	0	0
Salary related costs-PTO	0	0	0	0	0
Floating holidays	0	0	0	0	0
Salary related costs-Floating holidays	0	0	0	0	0
Shared employee leave pool	0	0	0	0	0
Salary related costs-Shared employee leave pool	0	0	0	0	0
Sporadic leaves (military, parental, etc)	0	0	0	0	0
Salary related costs-Sporadic leaves	0	0	0	0	0
Other leave (provide description):	0	0	0	0	0
Salary related costs-other leave (provide description):	0	0	0	0	0
Grand Total	57	0	0	57	0

Exhibit 27.20.80-A
(26-001)

	Nearest Whole Units	
	Balance at June 30, Prior Year	Balance at June 30, Current Year
Total number of employees	6	0
Total vacation hours accrued	999	0
Total sick hours accrued	218	0
Average vacation costs per hour accrued	52.05	0.00
Average sick costs per hour accrued	22.94	0.00

COMPONENT UNIT TRIAL BALANCE-BALANCE SHEET (SCO-581)

PURPOSE

The purpose of the Component Unit Trial Balance-Balance Sheet (Exhibit 27.20.81-A) is to collect Component Unit balance sheet information at June 30 for inclusion in the State's Annual Comprehensive Financial Report.

When applicable, this trial balance must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the component unit: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

All information reported on this form must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

Information needed to complete this form can be obtained from the component unit's balance sheet. Transactions between the component unit and URO's should be eliminated. Account numbers used on the component unit's balance sheet may differ from GAAP account numbers. Refer to the Chart of Accounts (SAMS Manual Procedure 27.50.20) for account numbers and descriptions. A draft copy of the component unit's financial statements and reconciliation to the SCO-581 should be submitted with this form.

A detailed explanation must be submitted for all account increases (decreases) equal to or greater than $5,000,000 ($5,000 rounded to the nearest thousand) from the prior year. The detailed explanations must be reported on Form SCO-510 (See SAMS 27.20.10).

CONTENTS

Refer to Exhibit 27.20.81-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the name of the component unit of the primary government, and all component units of the primary government component unit, if applicable.
(5)	Enter the amount (in thousands) of individual asset, deferred outflow of resources, liability, deferred inflow of resources and net position accounts per component unit's records at June 30, current Year (CY).
(6)	Enter the amount (in thousands) of individual asset, deferred outflow of resources, liability, deferred inflow of resources, and net position accounts per component unit's records at June 30, prior Year (PY).
(7)	Subtotal all amounts entered in each column and enter the result in the respective column.
(8)	Total all asset amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column.
(9)	Total all liability amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column.
(10)	Total all net position amounts reported either individually or as part of a subtotal as shown in (7) and enter the result in the respective column. This amount should agree to the amount in (8) less the amount in (9).

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20_____

Agency _____
Agency # _____

Nearest Thousand

Current Year GAAP Basis

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
	Component Unit Name:											
	Assets											
101	Cash equity with the State Treasurer (including in-transit items)	$	$	$	$	$	$	$	$	$	$	$
102	Locally held cash and cash equivalents											
103	Petty Cash											
105	**Total Cash and Cash Equivalents**											
107	Securities Lending Collateral of State Treasurer											
109	Investments , current											
110	Unamortized Premiums (Discounts) on Investments											
111	**Total Investments**											
113	Investments, Long Term											
114	Unamortized Premiums (Discounts) on Investments, Long Term											
115	**Total Investments, Long Term**											
117	Taxes Receivable											
118	Allowance for Uncollectible Taxes											
121	Interest and Penalties Receivable on Taxes											
122	Allowance for Uncollectible Interest and Penalties on Taxes											
125	**Total Taxes Receivables, Net**											
126	Due From Other Government-Federal											
127	Due From Other Government-Local											
128	Allowance for Uncollectible Due from Other Governments											
130	**Total Intergovernmental Receivables, Net**											
135	Other Receivables											
136	Allowance for Uncollectible Other Receivables											
140	**Total Other Receivables**											
144	Due from Component Units											
147	Due from Primary Government											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20_____

Agency _____
Agency # _____

Nearest Thousand

Account Number	Account Description	Current Year GAAP Basis: Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
	Component Unit Name:											
148	Unamortized Bond Insurance Costs, Current											
149	Unamortized Bond Insurance Costs, Long-term											
150	Inventories											
151	Prepaid Expenses											
152	Loans and Notes Receivable, Current											
153	Allowance for Uncollectible Loans and Notes Receivable, Current											
154	**Total Loans and Notes Receivable Current, Net**											
155	Loans and Notes Receivable, Long-Term											
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term											
157	**Total Loans and Notes Receivable Long-Term, Net**											
171	Restricted Assets, Cash equity with State Treasurer											
159	Restricted Assets, Cash and Cash Equivalents, Current											
160	Restricted Assets, Investments, Current											
161	Restricted Assets, Other Receivables, Current											
162	Restricted Assets, Due From Other Funds, Current											
163	Restricted Assets, Loans and Notes Receivable, Current											
164	Restricted Assets, Cash and Cash Equivalents, Long-term											
165	Restricted Assets, Investments, Long-term											
166	Restricted Assets, Loans and Notes Receivable, Long-term											
167	Total Capital Assets, not being depreciated											
168	Total Capital Assets, being depreciated											
169	Total Accumulated Depreciation											
170	**Total Capital Assets, Net**											
175	Other Assets, Current											
176	Other Assets, Long-Term											
177	**Total Other Assets**											
178	Lease receivable, current											
179	Lease receivable, long-term											
180	**Total Assets**											
181	Deferred Outflow of Resources - Accumulated Decrease in Fair Value of Derivatives											
182	Unamortized Deferred Amounts on Bond Refundings											
183	Unamortized Deferred Amounts on Certificate Refundings											
185	Deferred Outflows of Resources - Pensions											
186	Deferred Outflows of Resources - OPEB											
190	**Total Deferred Outflows of Resources**											
195	**Total Assets and Deferred Outflow of Resources**											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20_____

Agency _____
Agency # _____

Nearest Thousand

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Current Year GAAP Basis										
	Component Unit Name:											
	Liabilities											
205	Accounts Payable and Accrued Liabilities	$	$	$	$	$	$	$	$	$	$	$
208	Due to Other Government-Federal											
209	Due to Other Government-Local											
210	**Total Intergovernmental Payables**											
216	Due to Component Units											
217	Due to Primary Government											
221	Unearned Revenue											
224	Obligations under Securities Lending of State Treasurer											
233	Short-Term Notes Payable											
235	Notes Payable, Current											
236	Notes Payable, Long-Term											
240	Derivative Instrument - Swap Liability											
246	Revenue Bonds Payable, Current											
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current											
248	Unamortized (Discounts) on Bonds Sold - Revenue Bonds, Current											
250	**Total Revenue Bonds Payable, Net, Current**											
251	Revenue Bonds Payable, Long-Term											
252	Unamortized Premiums on Bonds Sold -Revenue Bonds, Long-Term											
253	Unamortized (Discounts) on Bonds Sold -Revenue Bonds, Long-Term											
255	**Total Revenue Bonds Payable, Net, Long-Term**											
260	Leases and Financed Purchases Payable, Current											
261	Leases and Financed Purchases Payable, Long-Term											
263	SBITA Payable, Current											
264	SBITA Payable, Long-Term											
270	Compensated Absences, Current											
271	Compensated Absences, Long-Term											
273	Assets Held for Others											
274	Other Liabilities											
275	Net Pension Liability											
276	OPEB Liability, Current											
277	OPEB Liability, Long-Term											
278	Other Obligations, Current											
279	Other Obligations, Long-Term											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20_____

Agency _____
Agency # _____

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Nearest Thousand										
		Current Year GAAP Basis										
	Component Unit Name:											
280	Certificates of Participation, Current											
281	Unamortized Premium on Certificates Sold, Current											
282	Unamortized (Discounts) on Certificates Sold, Current											
284	**Total Certificates of Participation, Current**											
285	Certificates of Participation, Long-Term											
286	Unamortized Premium on Certificates sold, Long-Term											
287	Unamortized (Discounts) on Certificates sold, Long-Term											
289	**Total Certificates of Participation, Long-Term**											
290	**Total Liabilities**											
222	Unearned Revenue - Deferred Inflow of Resources											
249	Unamortized Deferred Amounts on Bond Refundings											
283	Unamortized Deferred Amounts on Certificate Refundings											
291	Deferred Inflows of Resources - Accumulated Increase In Fair Value of Derivatives											
293	Deferred Inflows of Resources - Pensions											
296	Deferred Inflows of Resources - OPEB											
297	Deferred Inflows of Resources - SCA's											
298	Deferred Inflows of Resources - Leases											
294	**Total Deferred Inflows of Resources**											
295	**Total Liabilities and Deferred Inflow of Resources**											
	Net Position											
309	Unrestricted											
335	Net Investment in Capital Assets											
	Restricted for:											
336	Debt Service											
337	Capital Projects											
338	Nonexpendable Purposes											
339	Other Expendable Purposes											
340	**Total Restricted Net Position**											
351	**Total Net Position**											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20 (1)

Agency (2)
Agency # (3)

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Nearest Thousand										
		Current Year GAAP Basis										
	Component Unit Name:	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)			
	Assets											
101	Cash equity with the State Treasurer (including in-transit items)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (6)
102	Locally held cash and cash equivalents											
103	Petty Cash											
105	**Total Cash and Cash Equivalents**	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
107	Securities Lending Collateral of State Treasurer											
109	Investments , current											
110	Unamortized Premiums (Discounts) on Investments											
111	**Total Investments**											
113	Investments, Long Term											
114	Unamortized Premiums (Discounts) on Investments, Long Term											
115	**Total Investments, Long Term**											
117	Taxes Receivable											
118	Allowance for Uncollectible Taxes											
121	Interest and Penalties Receivable on Taxes											
122	Allowance for Uncollectible Interest and Penalties on Taxes											
125	**Total Taxes Receivables, Net**											
126	Due From Other Government-Federal											
127	Due From Other Government-Local											
128	Allowance for Uncollectible Due from Other Governments											
130	**Total Intergovernmental Receivables, Net**											
135	Other Receivables											
136	Allowance for Uncollectible Other Receivables											
140	**Total Other Receivables**											
144	Due from Component Units											
147	Due from Primary Government											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20_____

Agency _____
Agency # _____

Nearest Thousand

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Current Year GAAP Basis										
	Component Unit Name:											
148	Unamortized Bond Insurance Costs, Current	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(6)
149	Unamortized Bond Insurance Costs, Long-term											
150	Inventories											
151	Prepaid Expenses											
152	Loans and Notes Receivable, Current											
153	Allowance for Uncollectible Loans and Notes Receivable, Current											
154	**Total Loans and Notes Receivable Current, Net**											
155	Loans and Notes Receivable, Long-Term											
156	Allowance for Uncollectible Loans and Notes Receivable, Long-Term											
157	**Total Loans and Notes Receivable Long-Term, Net**											
171	Restricted Assets, Cash equity with State Treasurer											
159	Restricted Assets, Cash and Cash Equivalents, Current											
160	Restricted Assets, Investments, Current											
161	Restricted Assets, Other Receivables, Current											
162	Restricted Assets, Due From Other Funds, Current											
163	Restricted Assets, Loans and Notes Receivable, Current											
164	Restricted Assets, Cash and Cash Equivalents, Long-term											
165	Restricted Assets, Investments, Long-term											
166	Restricted Assets, Loans and Notes Receivable, Long-term											
167	Total Capital Assets, not being depreciated											
168	Total Capital Assets, being depreciated											
169	Total Accumulated Depreciation											
170	**Total Capital Assets, Net**											
175	Other Assets, Current											
176	Other Assets, Long-Term											
177	**Total Other Assets**											
178	Lease receivable, current											
179	Lease receivable, long-term											
180	**Total Assets**											
181	Deferred Outflow of Resources - Accumulated Decrease in Fair Value of Derivatives											
182	Unamortized Deferred Amounts on Bond Refundings											
183	Unamortized Deferred Amounts on Certificate Refundings											
185	Deferred Outflows of Resources - Pensions											
186	Deferred Outflows of Resources - OPEB											
190	**Total Deferred Outflows of Resources**											
195	**Total Assets and Deferred Outflow of Resources**	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20_____

Agency _____
Agency # _____

Nearest Thousand

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Current Year GAAP Basis										
	Component Unit Name:											
	Liabilities											
205	Accounts Payable and Accrued Liabilities	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (6)
208	Due to Other Government-Federal											
209	Due to Other Government-Local											
210	**Total Intergovernmental Payables**	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
216	Due to Component Units											
217	Due to Primary Government											
221	Unearned Revenue											
224	Obligations under Securities Lending of State Treasurer											
233	Short-Term Notes Payable											
235	Notes Payable, Current											
236	Notes Payable, Long-Term											
240	Derivative Instrument - Swap Liability											
246	Revenue Bonds Payable, Current											
247	Unamortized Premiums on Bonds Sold - Revenue Bonds, Current											
248	Unamortized (Discounts) on Bonds Sold - Revenue Bonds, Current											
250	**Total Revenue Bonds Payable, Net, Current**											
251	Revenue Bonds Payable, Long-Term											
252	Unamortized Premiums on Bonds Sold -Revenue Bonds, Long-Term											
253	Unamortized (Discounts) on Bonds Sold -Revenue Bonds, Long-Term											
255	**Total Revenue Bonds Payable, Net, Long-Term**											
260	Leases and Financed Purchases Payable, Current											
261	Leases and Financed Purchases Payable, Long-Term											
263	SBITA Payable, Current											
264	SBITA Payable, Long-Term											
270	Compensated Absences, Current											
271	Compensated Absences, Long-Term											
273	Assets Held for Others											
274	Other Liabilities											
275	Net Pension Liability											
276	OPEB Liability, Current											
277	OPEB Liability, Long-Term											
278	Other Obligations, Current											
279	Other Obligations, Long-Term											

State of Illinois
Component Unit
Trial Balance-Balance Sheet
June 30, 20_____

Agency _____
Agency # _____

Account Number	Account Description	Component Unit Primary Government	Component Unit 1	Component Unit 2	Component Unit 3	Component Unit 4	Component Unit 5	Component Unit 6	Component Unit 7	Eliminating Entries	Total	PY GAAP Basis
		Nearest Thousand										
		Current Year GAAP Basis										
	Component Unit Name:											
280	Certificates of Participation, Current	5	5	5	5	5	5	5	5	5	5	6
281	Unamortized Premium on Certificates Sold, Current											
282	Unamortized (Discounts) on Certificates Sold, Current											
284	**Total Certificates of Participation, Current**											
285	Certificates of Participation, Long-Term											
286	Unamortized Premium on Certificates sold, Long-Term											
287	Unamortized (Discounts) on Certificates sold, Long-Term											
289	**Total Certificates of Participation, Long-Term**											
290	**Total Liabilities**											
222	Unearned Revenue - Deferred Inflow of Resources											
249	Unamortized Deferred Amounts on Bond Refundings											
283	Unamortized Deferred Amounts on Certificate Refundings											
291	Deferred Inflows of Resources - Accumulated Increase In Fair Value of Derivatives											
293	Deferred Inflows of Resources - Pensions											
296	Deferred Inflows of Resources - OPEB											
297	Deferred Inflows of Resources - SCA's											
298	Deferred Inflows of Resources - Leases											
294	**Total Deferred Inflows of Resources**											
295	**Total Liabilities and Deferred Inflow of Resources**	9	9	9	9	9	9	9	9	9	9	9
	Net Position											
309	Unrestricted											
335	Net Investment in Capital Assets											
	Restricted for:											
336	Debt Service											
337	Capital Projects											
338	Nonexpendable Purposes											
339	Other Expendable Purposes											
340	**Total Restricted Net Position**											
351	**Total Net Position**	10	10	10	10	10	10	10	10	10	10	10

COMPONENT UNIT TRIAL BALANCE - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (SCO-582)

PURPOSE

The purpose of the Component Unit Trial Balance-Statement of Revenues, Expenses and Changes in Net Position (Exhibit 27.20.82-A) is to collect information for inclusion in the State's Annual Comprehensive Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the component unit: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

All amounts reported on the statement must be rounded to the nearest thousand. Where a line or column does not apply, leave it blank.

INSTRUCTIONS

The information necessary to complete this form can be obtained from the component unit's records and/or financial statements. Transactions between the component unit and URO's should be eliminated. A draft copy of the component unit's financial statements and a reconciliation to the SCO-582 should be submitted with this form.

A detailed explanation must be submitted for all account increases (decreases) equal to or greater than $5,000,000 ($5,000 rounded to the nearest thousand) from the prior year. The detailed explanations must be reported on Form SCO-510 (See SAMS 27.20.10).

CONTENTS

Refer to Exhibit 27.20.82-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller assigned agency number.
(4)	Enter the name of the component unit of the primary government, and all component units of the primary government component unit, if applicable.
(5)	Enter the amount (in thousands) of individual expenses, program revenues and general revenues per component unit's records at June 30, current year (CY).
(6)	Enter the amount (in thousands) of individual expenses, program revenues, general revenues and additions to permanent endowments accounts per component unit's records at June 30, prior year (PY).
(7)	Subtotal all amounts entered in each column, for expenses and enter the result in the respective column.
(8)	Subtotal all amounts entered in each column, for program revenues, and enter the result in the respective column.
(9)	Subtract the amount entered in (7) from the amount entered in (8).

REFERENCE	CONTENTS
(10)	Subtotal all amounts entered in each column, for general revenues, and enter the result in the respective column.
(11)	Enter the amount of additions to permanent endowments.
(12)	Add the amounts entered in (10) and (11) to the amount entered in (9) .
(13)	Enter the net position-beginning of year amount. This is the amount reported as net position-end of year in the prior year Form SCO-582.
(14)	Sum (12) and (13) and enter the result. This should agree to report account 351 on Form SCO-581.

State of Illinois **Agency** _____
Component Unit **Agency #** _____
Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____

Nearest Thousand

Component Unit Name:	**Current Year GAAP Basis**										**Prior Year GAAP Basis**
	Component Unit Primary Government	**Component Unit 1**	**Component Unit 2**	**Component Unit 3**	**Component Unit 4**	**Component Unit 5**	**Component Unit 6**	**Component Unit 7**	**Eliminating Entries**	**Total**	
Expenses:											
Operating expenses	$	$	$	$	$	$	$	$	$	$	$
Nonoperating expenses:											
Interest on bond related debt											
Accretion on bond related debt											
Interest on capital asset related debt											
Loss on disposal of capital assets											
Other nonoperating expenses											
Total nonoperating expenses											
Total Expenses											
Program Revenues:											
Charges for services:											
Student tuition and fees, net											
Educational activities											
Auxiliary enterprises, net											
Hospital and medical activities, net											
Medical service plan											
Independent operations											
Interest and service charges on loans											
Toll fees											
Total charges for services											
Operating grants/contributions:											
Federal appropriations											
Federal grants and contracts											
State grants and contracts											
Other grants and contracts											
Private gifts, grants, and contracts											
Total operating grants/contributions											
Capital Grants/Contributions											
Total Program Revenues											
Net (expense) revenues											

State of Illinois **Agency** _____
Component Unit **Agency #** _____
Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____

	Nearest Thousand										
	Current Year GAAP Basis										**Prior Year GAAP Basis**
Component Unit Name:	**Component Unit Primary Government**	**Component Unit 1**	**Component Unit 2**	**Component Unit 3**	**Component Unit 4**	**Component Unit 5**	**Component Unit 6**	**Component Unit 7**	**Eliminating Entries**	**Total**	
General Revenues:											
State appropriations:											
On behalf payments - construction											
On behalf payments - retirement											
On behalf payments - insurance											
Capital state appropriations											
Other state appropriations											
Total state appropriations											
Interest and investment income:											
Net investment income											
Net increase (decrease) in fair value of investments											
Total interest and investment income											
Other general revenues:											
Gifts and contributions											
Other operating revenues											
Other nonoperating revenues											
Total other general revenues											
Total General Revenues											
Additions to Permanent Endowments											
Change in Net Position											
Net Position, Beginning of Year											
Net Position, End of Year	$	$	$	$	$	$	$	$	$	$	$

State of Illinois
Component Unit
Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____ (1)

Agency (2)
Agency # (3)

Nearest Thousand

Component Unit Name:	**Current Year GAAP Basis**										**Prior Year GAAP Basis**
	Component Unit Primary Government	**Component Unit 1**	**Component Unit 2**	**Component Unit 3**	**Component Unit 4**	**Component Unit 5**	**Component Unit 6**	**Component Unit 7**	**Eliminating Entries**	**Total**	
	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)			
Expenses:											
Operating expenses	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (6)
Nonoperating expenses:											
Interest on bond related debt											
Accretion on bond related debt											
Interest on capital asset related debt											
Loss on disposal of capital assets											
Other nonoperating expenses											
Total nonoperating expenses											
Total Expenses	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
Program Revenues:											
Charges for services:											
Student tuition and fees, net											
Educational activities											
Auxiliary enterprises, net											
Hospital and medical activities, net											
Medical service plan											
Independent operations											
Interest and service charges on loans											
Toll fees											
Total charges for services											
Operating grants/contributions:											
Federal appropriations											
Federal grants and contracts											
State grants and contracts											
Other grants and contracts											
Private gifts, grants, and contracts											
Total operating grants/contributions											
Capital Grants/Contributions											
Total Program Revenues	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)
Net (expense) revenues	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)

State of Illinois
Component Unit
Trial Balance-Statement of Revenues, Expenses and Changes in Net Position
June 30, 20____

Agency (2)
Agency # _____

Nearest Thousand

Component Unit Name:	**Current Year GAAP Basis**										**Prior Year GAAP Basis**
	Component Unit Primary Government	**Component Unit 1**	**Component Unit 2**	**Component Unit 3**	**Component Unit 4**	**Component Unit 5**	**Component Unit 6**	**Component Unit 7**	**Eliminating Entries**	**Total**	
General Revenues:	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(6)
State appropriations:											
On behalf payments - construction											
On behalf payments - retirement											
On behalf payments - insurance											
Capital state appropriations											
Other state appropriations											
Total state appropriations											
Interest and investment income:											
Net investment income											
Net increase (decrease) in fair value of investments											
Total interest and investment income											
Other general revenues:											
Gifts and contributions											
Other operating revenues											
Other nonoperating revenues											
Total other general revenues											
Total General Revenues	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
Additions to Permanent Endowments	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
Change in Net Position	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
Net Position, Beginning of Year	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
Net Position, End of Year	$ (14)	$ (14)	$ (14)	$ (14)	$ (14)	$ (14)	$ (14)	$ (14)	$ (14)	$ (14)	$ (14)

COMPONENT UNIT AND FIDUCIARY SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-585)

PURPOSE

The purpose of the Component Unit and Fiduciary 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 and Fiduciary Schedule of Footnote Disclosure Information must be completed by all component units and fiduciary funds preparing manual GAAP Packages (pension trust funds, investment trust funds, and private-purpose trust funds).

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 and Leases-Lessor, Financed Purchases, and Subscription-Based IT Arrangements (SBITAs) sections 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 Annual Comprehensive 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 Annual Comprehensive 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.

REFERENCE	CONTENTS
(25a/25b)	Enter the amount of unamortized (discount) at June 30 for certificates of participation – direct placement or certificates of participation – other, as applicable.
(26)	Enter the amount of revenues or additions available during the current year for debt service.
(27)	Enter the amount of expenses or deductions that reduced the amount available for debt service during the current fiscal year.
(28)	Subtract (26) from (27) and enter the result.
(29)	Enter the principal portion of revenue bonds and certificates of participation payable necessary to meet debt service requirements for the current fiscal year.
(30)	Enter the interest portion of revenue bonds and certificates of participation paid on a cash basis necessary to meet debt service requirements for the current year.
(31)	Sum amounts reported in (29) and (30) and enter the result.
(32)	Divide (28) by (31) and enter the resulting ratio.

NOTE – In accordance with GASB Statement No. 88, ensure Direct Borrowing short term debt is specifically identified and separately reported from all other short term debt.

(33)	Enter the purpose of each short term debt issued and/or outstanding during the year. Short term debt must be reported even if it is no longer outstanding at the end of the year.
(34)	Enter the amount of each short term debt outstanding at June 30, PY. This amount can be obtained from the prior year SCO-585.

REFERENCE	CONTENTS
(35)	Enter current year additions to short term debt.
(36)	Enter current year deletions to short term debt.
(37)	Enter the sum of (34) and (35) less (36).
(38)	Sum all amounts reported in (34) and enter the result.
(39)	Sum all amounts reported in (35) and enter the result.
(40)	Sum all amounts in (36) and enter result.
(41)	Sum all amounts reported in (37) and enter the result. This amount should equal the sum of (38) and (39) less (40). This amount should also be included in the amount of "Other liabilities" reported on the SCO-581 if the short term debt is due to be repaid within the next year.
(42)	Enter the cost associated with leases for each category at June 30. These amounts should agree to amounts reported on SCO-538.
(43)	Enter the cost associated with financed purchases for each category at June 30.
(44)	Enter the cost associated with SBITAs for each category at June 30. These amounts should agree to amounts reported on Form SCO-538.
(45)	Sum all amounts reported in (42) and enter the result.
(46)	Sum all amounts reported in (43) and enter the result.
(47)	Sum all amounts reported in (44) and enter result.

REFERENCE	CONTENTS
(48)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (45). This amount should agree to amounts reported on Form SCO-538 for leases.
(49)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (46).
(50)	Enter the amount of accumulated depreciation associated with depreciable assets reported in (47).
(51)	Subtract (48) from (45) and enter the result. This amount should agree to amounts reported on Form SCO-538.
(52)	Subtract (49) from (46) and enter the result.
(53)	Subtract (50) from (47) and enter result.
(54)	Enter the principal portion of lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(55)	Enter the interest portion of lease obligations due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(56)	Enter the principal portion of financed purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(57)	Enter the interest portion of financed purchases due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(58)	Enter the principal portion of SBITAs due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.

REFERENCE	CONTENTS
(59)	Enter the interest portion of SBITAs due in the next fiscal year (CY+1) and for each period thereafter, as appropriate.
(60)	Sum all amounts reported in (54) and enter the result.
(61)	Sum all amounts reported in (55) and enter the result.
(62)	Sum all amounts reported in (56) and enter the result. This amount should equal the amounts reported in (41) on the SCO-540.
(63)	Sum all amounts reported in (57) and enter the result.
(64)	Sum all amounts reported in (58) and enter the result.
(65)	Sum all amounts reported in (59) and enter the result.
(66)	Enter the amount of executory costs related to leases reported in (60)
(67)	Enter the amount of executory costs related to SBITAs reported in (64)
(68)	Subtract (66) from (60) and enter the result. This amount should equal the amount reported in (46a) on the SCO-540.
(69)	Subtract (67) from (64) and enter the result. This amount should equal the amount reported in (46b) on the SCO-540.
(70)	Enter the amount of leases reported in (68) representing future sublease rentals.
(71)	Attach lessee disclosure requirements in accordance with GASB Statement No. 87- items listed 1-7 (paragraph 37). *(Financial statements or other supporting documentation, as necessary):* 1. A general description of lease/SBITA arrangements, including (1) the basis, terms, and conditions on which variable payments not included in the measurement of the lease/subscription 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.

2. The amount of outflows of resources recognized for variable payments not previously included in the measurement of lease/subscription liability.
3. The amount of outflows of resources recognized for variable payments not previously included in the measurement of lease/subscription liability.
4. Commitments under the lease/SBITA before the commencement of the lease term.
5. The components of any loss associated with an impairment (the impairment loss and any related change in the lease/subscription liability) see GASB Statement No. 87, paragraph 34.
6. Relevant disclosures for sublease transactions (paragraph 81), sale-leaseback transactions (paragraph 85), and lease-leaseback transactions (paragraph 87).

Information on any collateral pledged as security for a lease (if collateral is the asset underlying the lease, disclosure is N/A).

(72) Attach lessor disclosure requirements in accordance with GASB Statement No. 87 (paragraphs 57-60). *(Financial statements or other supporting documentation, as necessary).*

(73) Attach PPP and APA disclosure requirements in accordance with GASB Statement No. 94 (paragraphs 35-36) (*Financial statements or other supporting documentation as necessary).*

(74) Provide a description of extraordinary items as reported on the financial statements, if any. Attach related footnote disclosures included in the component unit's financial statements.

(75) Enter the amount of extraordinary items.

REFERENCE	CONTENTS
(76)	Provide a description of special items as reported on the financial statements, if any. Attach related footnote disclosures included in the component unit's financial statements.
(77)	Enter the amount of special items.
(78)	Provide a description of endowment information as reported on the financial statements, if any, as required by GASB Statement No. 34. Attach related footnote disclosures included in component unit financial statements.
(79)	Enter the amount of endowment reported.

State of Illinois **Agency** _____
Component Unit and Fiduciary **Agency #** _____
Schedule of Footnote Disclosure Information
June 30, 20_____

Amounts expressed in thousands

I. Revenue Bonds Payable and Certificates of Participation

A. The following disclosure for revenue bonds payable appears or will appear in the component unit's financial statements.

1) Future commitments for revenue bonds payable as of June 30, were as follows:

Years Ending June 30,	Revenue Bonds Payable Direct Placement			Revenue Bonds Payable Other		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	$	$	$	$	$	$
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$	$	$	$	$	$
Less unaccreted appreciation	( )			( )		
Total	$			$		

2) Current year principal payments	$	$
3) Current year interest payments	$	$
4) Unamortized premium at June 30	$	$
5) Unamortized discount at June 30	$( )	$( )

B The following disclosure for certificates of participation appears or will appear in the component unit's financial statements.

1) Future commitments for certificates of participation as of June 30, were as follows:

Years Ending June 30,	Certificates of Participation Direct Placement			Certificates of Participation Other		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	$	$	$	$	$	$
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$	$	$	$	$	$

2) Current year principal payments	$	$
3) Current year interest payments	$	$
4) Unamortized premium at June 30	$	$
5) Unamortized discount at June 30	$( )	$( )

C Debt Service Coverage (at June 30, CY):

Revenues/ Additions	Expenses/ Deductions	Net Additions Available for Debt Service	Debt Service Requirements			Coverage
			Principal	Interest	Total	
$	$	$	$	$	$	$

Note: Do not include student tuition and fees which may be available, if necessary, to cover bond debt service requirements.

State of Illinois **Agency** _____
Component Unit and Fiduciary **Agency #** _____
Schedule of Footnote Disclosure Information
June 30, 20_____

Amounts expressed in thousands

II. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
Direct Borrowing	$	$	$	$
Other				
Total	$	$	$	$

III. Leases - Lessee, Financed Purchases, and Subscription-Based IT Arrangements (SBITAs)

A. The State's assets under leases, financed purchases, and SBITAs included in capital assets as of June 30, were as follows:

	Leases	Financed Purchases	SBITAs
Land and Land Improvements	$	$	$
Buildings and Building Improvements			
Equipment			
Other			
Total Asset Cost			
Less Accumulated Depreciation			
Net Book Value	$	$	$

B. Future minimum rental commitments for all non-cancelable leases, subleases, and financed purchases as of June 30, were as follows:

	Leases		Financed Purchases		SBITAs	
Years Ending June 30,	Principal	Interest	Principal	Interest	Principal	Interest
CY + 1	$	$	$	$	$	$
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10 years						
CY + 11 thru 15 years						
CY + 16 thru 20 years						
Total minimum payments	$	$	$	$	$	$
Less: amount representing executory costs						
Present value of net minimum lease payments	$					
			Less: amount representing executory costs			
			Present value of net minimum SBITA payments		$	

Future sublease rentals $

C. Attach lessee disclosure requirements in accordance with GASB Statement No. 87 (paragraph 37) and SBITA disclosure requirements in accordance with GASB Statement No. 96 (paragraph 60) - *Support should appear or will appear in the component unit's financial statements:*

1. A general description of lease/SBITA arrangements, including (1) the basis, terms, and conditions on which variable payments not included in the measurement of the lease/subscription 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.
2. Amount of outflows of resources recognized for variable payments not previously included in the measurement of the lease/subscription liability.
3. Amount of outflows of resources recognized in the reporting period of rother payments not previously included in the measurement of the lease/subscription liability (residual value guarantees, termination penalties).
4. Commitments under leases/SBITAs before the commencement of the lease term.
5. The component of any loss associated with impairment (the impairment loss and any related change in the lease/subscription liability, see paragraph 34 under GASB 87 and paragraph 41 under GASB 96).
6. Information on sublease transactions, sale-leaseback transactions, and lease-leaseback transactions.
7. Information on collateral pledged as security for a lease (if collateral is the asset underlying the lease, disclosure is N/A).

IV. Leases - Lessor

Attach lessor disclosure requirements in accordance with GASB Statement No. 87 (paragraphs 57-60).
(Contact the Financial Reporting Department at the Office of Comptroller for any questions)
Support should appear or will appear in the component unit's financial statements:

V. PPPs and APAs

Attach PPP and APA disclosure requirements in accordance with GASB Statement No. 94 (paragraph 35-36).
(Contact the Financial Reporting Department at the Office of Comptroller for any questions)
Support should appear or will appear in the component unit's financial statements:

VI. Extraordinary, Special Items and Endowment information

A. Extraordinary items (as reported on the financial statements)
Description: _____ $

B. Special items (as reported on the financial statements)
Description: _____ $

C. Endowment information (as reported on the financial statements)
Description: _____ $

State of Illinois
Component Unit and Fiduciary
Schedule of Footnote Disclosure Information
June 30, 20____(1)

Agency (2)
Agency # (3)

Amounts expressed in thousands

I. Revenue Bonds Payable and Certificates of Participation

A. The following disclosure for revenue bonds payable appears or will appear in the component unit's financial statements.

1) Future commitments for revenue bonds payable as of June 30, were as follows:

Years Ending June 30,	Revenue Bonds Payable Direct Placement			Revenue Bonds Payable Other		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	$ 4a	$ 5a	$ 6a	$ 4b	$ 5b	$ 6b
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$ 7a	$ 8a	$ 9a	$ 7b	$ 8b	$ 9b
Less unaccreted appreciation	(10a			(10b		
Total	$ 11a			$ 11b		

2) Current year principal payments			$ 12a			$ 12b
3) Current year interest payments			$ 13a			$ 13b
4) Unamortized premium at June 30			$ 14a			$ 14b
5) Unamortized discount at June 30			$(15a			$(15b)

B The following disclosure for certificates of participation appears or will appear in the component unit's financial statements.

1) Future commitments for certificates of participation as of June 30, were as follows:

Years Ending June 30,	Certificates of Participation Direct Placement			Certificates of Participation Other		
	Principal	Interest	Total	Principal	Interest	Total
CY + 1	$ 16a	$ 17a	$ 18a	$ 16b	$ 17b	$ 18b
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10						
CY + 11 thru 15						
CY + 16 thru 20						
CY + 21 thru 25						
CY + 26 thru 30						
CY + 31 thru 35						
CY + 36 thru 40						
Total Payments	$ 19a	$ 20a	$ 21a	$ 19b	$ 20b	$ 21b

2) Current year principal payments			$ 22a			$ 22b
3) Current year interest payments			$ 23a			$ 23b
4) Unamortized premium at June 30			$ 24a			$ 24b
5) Unamortized discount at June 30			$(25a			$(25b

C Debt Service Coverage (at June 30, CY):

Revenues/ Additions	Expenses/ Deductions	Net Additions Available for Debt Service	Debt Service Requirements			Coverage
			Principal	Interest	Total	
$ 26	$ 27	$ 28	$ 29	$ 30	$ 31	$ 32

Note: Do not include student tuition and fees which may be available, if necessary, to cover bond debt service requirements.

State of Illinois — **Agency** 2
Component Unit and Fiduciary — **Agency #** 3
Schedule of Footnote Disclosure Information
June 30, 201

Amounts expressed in thousands

II. Short Term Debt

Purpose	Balance June 30, PY	Additions	Deletions	Balance June 30, CY
Direct Borrowing 33	$ 34	$ 35	$ 36	$ 37
Other				
Total	$ 38	$ 39	$ 40	$ 41

III. Leases - Lessee, Financed Purchases, and Subscription-Based IT Arrangements (SBITAs)

A. The State's assets under leases, financed purchases, and SBITAs included in capital assets as of June 30, were as follows:

	Leases	Financed Purchases	SBITAs
Land and Land Improvements	$ 42	$ 43	$ 44
Buildings and Building Improvements			
Equipment			
Other			
Total Asset Cost	45	46	47
Less Accumulated Depreciation	48	49	50
Net Book Value	$ 51	$ 52	$ 53

B. Future minimum rental commitments for all non-cancelable leases, subleases, and financed purchases as of June 30, were as follows:

Years Ending June 30,	Leases Principal	Leases Interest	Financed Purchases Principal	Financed Purchases Interest	SBITAs Principal	SBITAs Interest
CY + 1	$ 54	$ 55	$ 56	$ 57	$ 58	$ 59
CY + 2						
CY + 3						
CY + 4						
CY + 5						
CY + 6 thru 10 years						
CY + 11 thru 15 years						
CY + 16 thru 20 years						
Total minimum payments	$ 60	$ 61	$ 62	$ 63	$ 64	$ 65
Less: amount representing executory costs	66		Less: amount representing executory costs		67	
Present value of net minimum lease payments	$ 68		Present value of net minimum SBITA payments		$ 69	
Future sublease rentals	$ 70					

C. Attach lessee disclosure requirements in accordance with GASB Statement No. 87 (paragraph 37) and SBITA disclosure requirements in accordance with GASB Statement No. 96 (paragraph 60) - *Support should appear or will appear in the component unit's financial statements:*

71 1. A general description of lease/SBITA arrangements, including (1) the basis, terms, and conditions on which variable payments not included in the measurement of the lease/subscription 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.

2. Amount of outflows of resources recognized for variable payments not previously included in the measurement of the lease/subscription liability.

3. Amount of outflows of resources recognized in the reporting period of rother payments not previously included in the measurement of the lease/subscription liability (residual value guarantees, termination penalties).

4. Commitments under leases/SBITAs before the commencement of the lease term.

5. The component of any loss associated with impairment (the impairment loss and any related change in the lease/subscription liability, see paragraph 34 under GASB 87 and paragraph 41 under GASB 96).

6. Information on sublease transactions, sale-leaseback transactions, and lease-leaseback transactions.

7. Information on collateral pledged as security for a lease (if collateral is the asset underlying the lease, disclosure is N/A).

IV. Leases - Lessor

72 Attach lessor disclosure requirements in accordance with GASB Statement No. 87 (paragraphs 57-60).
(Contact the Financial Reporting Department at the Office of Comptroller for any questions)
Support should appear or will appear in the component unit's financial statements:

V. PPPs and APAs

73 Attach PPP and APA disclosure requirements in accordance with GASB Statement No. 94 (paragraph 35-36).
(Contact the Financial Reporting Department at the Office of Comptroller for any questions)
Support should appear or will appear in the component unit's financial statements:

VI. Extraordinary, Special Items and Endowment information

A. Extraordinary items (as reported on the financial statements)
Description: 74 $ 75

B. Special items (as reported on the financial statements)
Description: 76 $ 77

C. Endowment information (as reported on the financial statements)
Description: 78 $ 79

PENSION (AND OTHER POSTEMPLOYMENT BENEFIT)/ INVESTMENT/PRIVATE PURPOSE TRUST FUNDS STATEMENT OF NET POSITION (SCO-594)

PURPOSE

The purpose of the Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Net Position (Exhibit 27.20.94-A) is to collect the June 30 financial position information for pension (and other postemployment benefit)/investment/private purpose trust funds to be reported in the State's Annual Comprehensive Financial Report.

When applicable, this form must be completed annually and sent to the Comptroller's Office as part of the year-end reporting package. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

The Pension (and Other Postemployment Benefit)/Investment/Private Purpose Trust Funds Statement of Net Position should be completed by agencies with pension (and other postemployment benefit)/investment/private purpose trust funds according to the Comptroller's Office. All information reported should agree to amounts reported on the agency's financial statements if reported for a pension system. In addition, all agencies should complete Form SCO-565 to support the "due to" and "due from" primary government and component unit amounts reported on the SCO-594. State agencies are listed and classified as either primary government or component units in Procedure 27.50.10 of the SAMS Manual.

All amounts reported on this form must be rounded to the nearest thousand. Where a line does not apply, leave it blank.

INSTRUCTIONS

Amounts due from other State agencies should be reported in (10) and/or (11). Amounts due from other funds within the agency should be reported in (10).

Investment Trust Funds and Private Purpose Trust Funds that do not maintain records on a GAAP basis should prepare appropriate GAAP basis journal entries to their records prior to preparing this form. These journal entries should be kept as documentation for the amounts reported on this form.

CONTENTS

Refer to Exhibit 27.20.94-B.

REFERENCE	CONTENTS
(1)	Enter the last two digits of the fiscal year for which this form is being completed.
(2)	Enter the official agency name.
(3)	Enter the three-digit Comptroller-assigned agency number.
(4)	Enter the official fund name
(5)	Enter the four-digit Comptroller assigned fund number.
(6)	Enter the amount reported in the prior year's SCO-594 for each account. This information will be completed by the Comptroller's Office.
(7)	Enter the amount of cash equity with the State Treasurer reported on the fund's Statement of Net Position.
(8)	Enter the amount of locally-held cash reported on the fund's Statement of Net Position.
(9)	Enter the amount of securities lending collateral of the State Treasurer.
(10)	Enter the amount of investments, stated at fair value reported on the fund's Statement of Net Position. The composition of investments and certain investment activity should be reported on the SCO-579. Investments in State debt obligations **should be** included on this line.

REFERENCE	CONTENTS
(11)	Enter the amount of securities lending collateral **not** with the State Treasurer.
(12)	Enter the net amount of other receivables. Amounts due from other State funds should not be reported in (12).
(13)	Enter the amount of due from other funds.
(14)	Enter the amount of due from component units.
(15)	Enter the amount of prepaid expenses.
(16)	Enter the amount of capital assets not being depreciated. Capital assets not being depreciated should agree to the amount reported on Form SCO-538.
(17)	Enter the amount of capital assets being depreciated. Capital assets being depreciated should agree to the amount reported on Form SCO-538.
(18)	Enter the amount of accumulated depreciation. Accumulated depreciation should agree to the amount reported on Form SCO-538.
(19)	Subtract (18) from the sum of (16) and (17) and enter the result.
(20)	Sum (7) through (15) and (19) and enter the result.
(21)	Enter the amount of accounts payable and accrued liabilities, including benefits currently payable and refunds due to participants, from the fund's financial statements.
(22)	Enter the amount of payables due to another governmental agency that is not part of the state's reporting entity (i.e., amounts owed to federal and local governments).
(23)	Enter the amount due to other funds.

REFERENCE	CONTENTS
(24)	Enter the amount due to component units.
(25)	Enter the amount of obligations under securities lending of the State Treasurer.
(26)	Enter the amount payable to brokers for unsettled trades, net.
(27)	Enter the amount of obligations under securities lending **not** with the State Treasurer.
(28)	Enter the amount of other liabilities.
(29)	Enter the amount of leases and financed purchases, current. This must agree to (42) and (47a) on the SCO-540.
(30)	Enter the amount of leases and financed purchases, long-term. This must agree to (41) plus (46a) minus (42) and (47a) on the SCO-540.
(31)	Enter the amount of SBITAs Payable, current. This must agree to (47b) on the SCO-540.
(32)	Enter the amount of SBITAs Payable, long-term. This must agree to (46b) minus (47b).
(33)	Enter the amount of compensated absences, current. This must agree to the amount reported in (62) on the SCO-540.
(34)	Enter the amount of compensated absences, long-term. This must agree to (61) minus (62) on the SCO-540.
(35)	Sum (21) through (34) and enter the result.
(36)	Enter the amount of net position. This should equal the result of (35) subtracted from (20).

State of Illinois
Pension (and Other Postemployment Benefit)/Investment/
Private Purpose Trust Fund
Statement of Net Position
June 30, 20 _____

Agency _____
Agency # _____
Fund Name _____
Fund # _____

Account Number	Account Description	Nearest Thousand	
		Current Year	**Prior Year**
	Assets		
101	Cash Equity with State Treasurer	$	$
102	Locally- held cash		
107	Securities Lending Collateral of State Treasurer		
	Investments:		
	Equities		
	Fixed Income		
	Real Estate		
	Other		
	Equity in Illinois State Board of Investments		
	Private Equity		
116	Investments, Total		
131	Securities Lending Collateral		
	Other Receivables, Net:		
	Members		
	Employers		
	Investment Income		
	Other		
140	Other Receivables, Net, Total		
141	Due from Other Funds, Net		
144	Due from Component Units, Net		
151	Prepaid Expenses		
167	Total Capital Assets, not being depreciated		
168	Total Capital Assets, being depreciated		
169	Total Accumulated Depreciation		
170	Capital Assets, Net		
195	**Total Assets**	$	$
	Liabilities		
205	Accounts Payable and Accrued Liabilities	$	$
210	Intergovernmental Payables		
215	Due to Other Funds		
216	Due to Component Units		
224	Obligations under Securities Lending of State Treasurer		
228	Payable to Brokers for Unsettled Trades, Net		
229	Securities Lending Transactions		
230	Other Liabilities		
260	Leases and Financed Purchases Payable, Current		
261	Leases and Financed Purchases Payable, Long-Term		
263	SBITA Payable, Current		
264	SBITA Payable, Long-Term		
270	Compensated Absences, Current		
271	Compensated Absences, Long-Term		
295	**Total Liabilities**	$	$
338	Net Position	$	$

SCO-594

State of Illinois
Pension (and Other Postemployment Benefit)/Investment/
Private Purpose Trust Fund
Statement of Net Position
June 30, 20 1

Agency 2
Agency # 3
Fund Name 4
Fund # 5

Account Number	Account Description	Nearest Thousand	
		Current Year	**Prior Year**
	Assets		
101	Cash Equity with State Treasurer	$ 7	$ 6
102	Locally-held Cash	8	
107	Securities Lending Collateral of State Treasurer	9	
	Investments:		
	Equities		
	Fixed Income		
	Real Estate		
	Other		
	Equity in Illinois State Board of Investments		
	Private Equity		
116	Investments, Total	10	
	Securities Lending Collateral	11	
	Other Receivables, Net:		
	Members		
	Employers		
	Investment Income		
	Other		
140	Other Receivables, Net, Total	12	
141	Due from Other Funds, Net	130	
144	Due from Component Units, Net	14	
151	Prepaid Expenses	151	
167	Total Capital Assets, not being depreciated	16	
168	Total Capital Assets, being depreciated	17	
169	Total Accumulated Depreciation	18	
170	Capital Assets, Net	19	
195	**Total Assets**	$ 20	$
	Liabilities		
205	Accounts Payable and Accrued Liabilities	$ 21	$
210	Intergovernmental Payables	22	
215	Due to Other Funds	23	
216	Due to Component Units	24	
224	Obligations under Securities Lending of State Treasurer	25	
228	Payable to Brokers for Unsettled Trades, Net	2	
229	Securities Lending Transactions	27	
230	Other Liabilities	28	
260	Leases and Financed Purchases, Current	29	
261	Leases and Financed Purchases, Long-Term	30	
263	SBITA Payable, Current	31	
264	SBITA Payable, Long-Term	32	
270	Compensated Absences, Current	33	
271	Compensated Absences, Long-Term	3	
295	**Total Liabilities**	$ 35	$
338	Net Position	$ 36	$

SCO-594

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 Annual Comprehensive 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	$	$

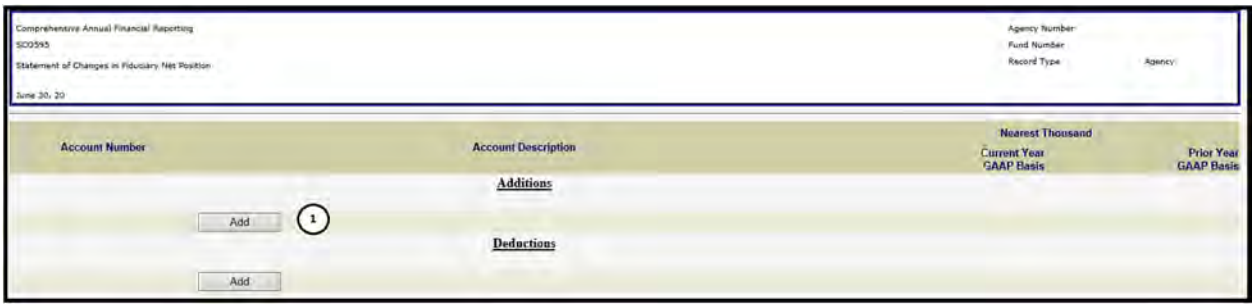
SCO-595

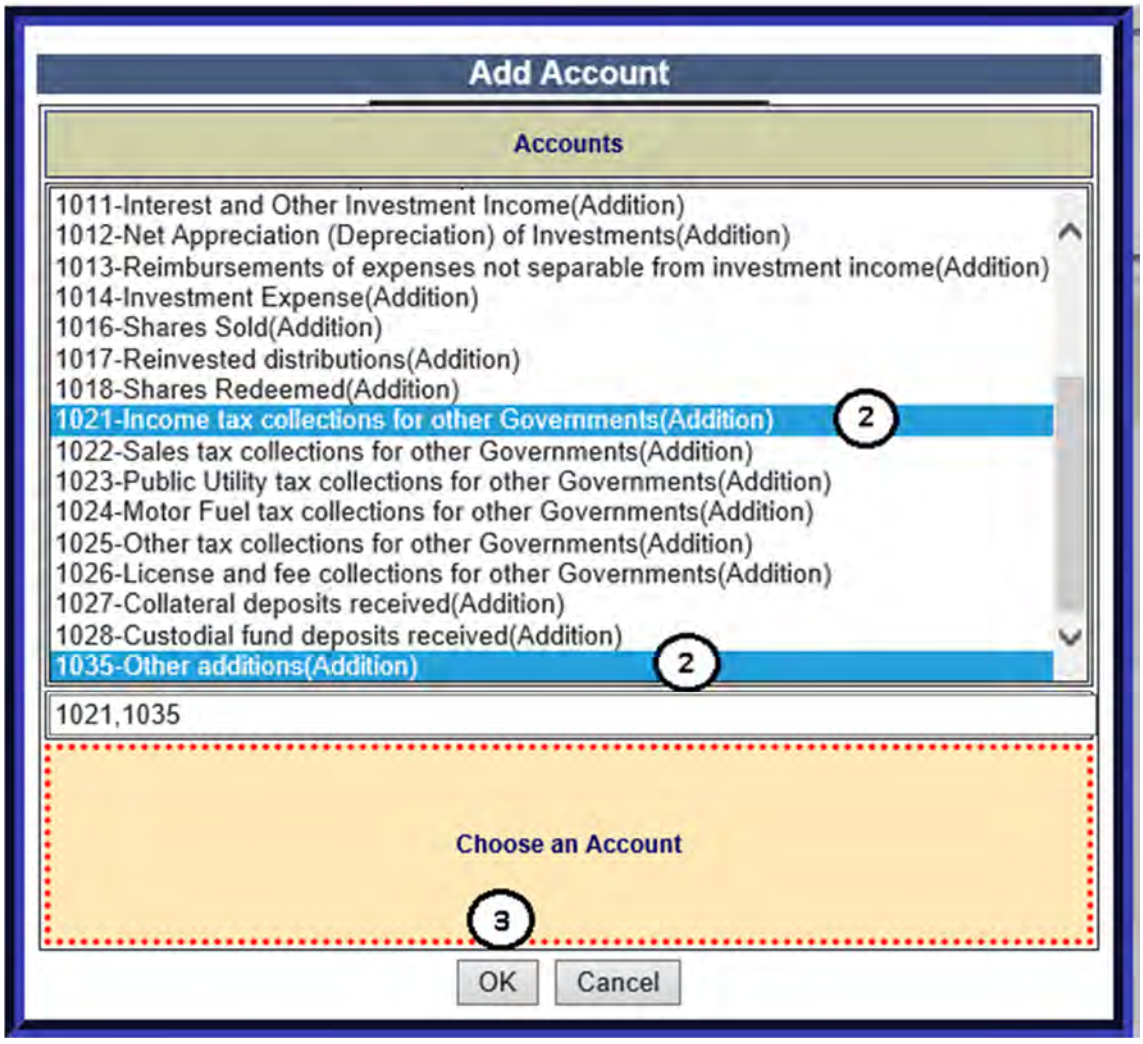
State of Illinois
Pension (and Other Postemployment Benefit)/Investment/
Private Purpose Trust Fund
Statement of Changes in Fiduciary Net Position
June 30, 20 (1)

Agency (2)
Agency # (3)
Fund Name (4)
Fund # (5)

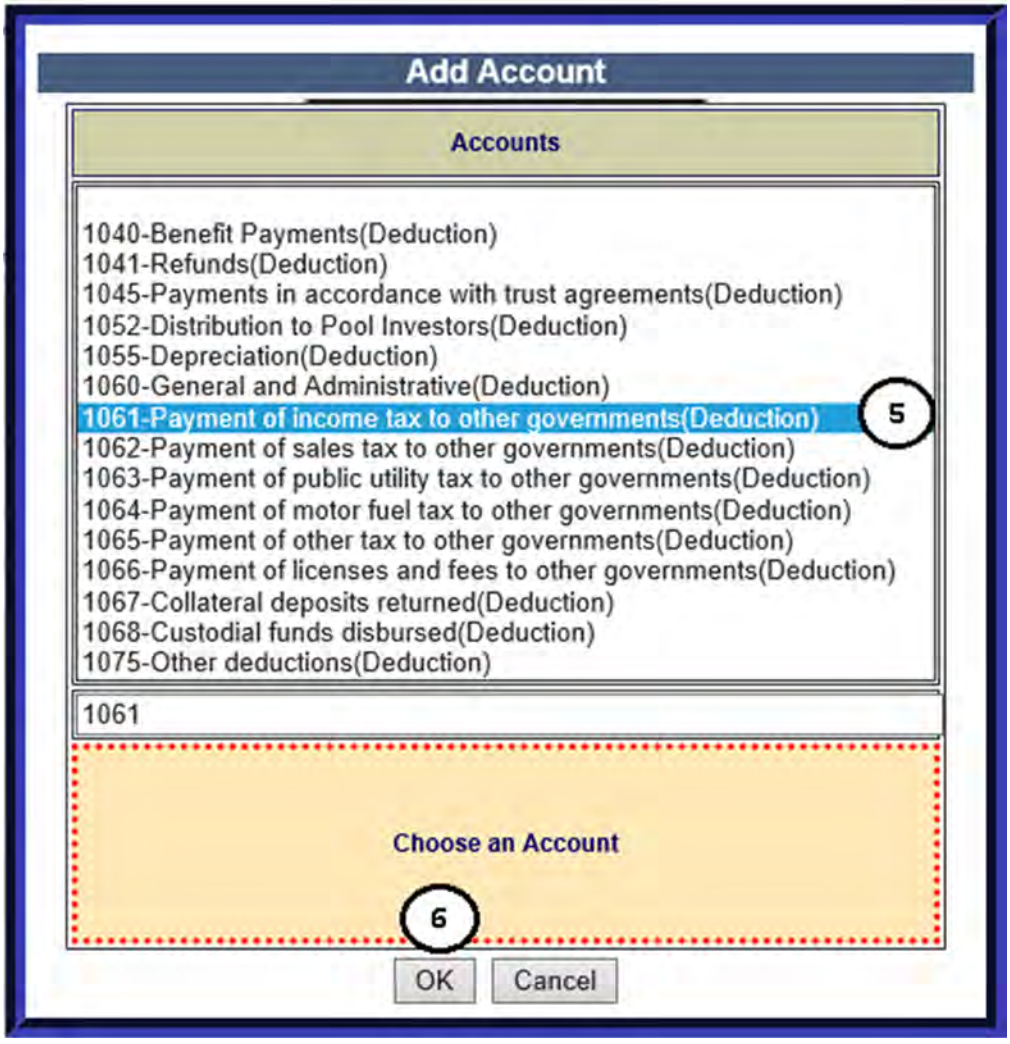
Account Number	Account Description	Nearest Thousand	
		Current Year	Prior Year
	Additions		
1008	Employer Contributions	$ (7)	$ (6)
1009	Member Contributions	(8)	
1010	Other Contributions	(9)	
	Total Contributions	(10)	
1013	Participant Deposits	(11)	
1015	Interest and Other Investment Income	(12)	
1016	Net Appreciation (Depreciation) of Investments	(13)	
1017	Investment Expense	((14))	( )
	Net Investment Income	(15)	
1025	Other Additions	(16)	
	Total Additions	(17)	
	Deductions		
1040	Benefit Payments and Refunds	(18)	
1045	Participant Withdrawals	(19)	
1050	Interest	(20)	
1052	Distribution to Pool Investors	(21)	
1055	Depreciation	(22)	
1060	General and Administration	(23)	
1065	Other Deductions	(24)	
	Total Deductions	(25)	
	Net Additions	(26)	
	Beginning Net Position	(27)	
	Ending Net Position	$ (28)	$

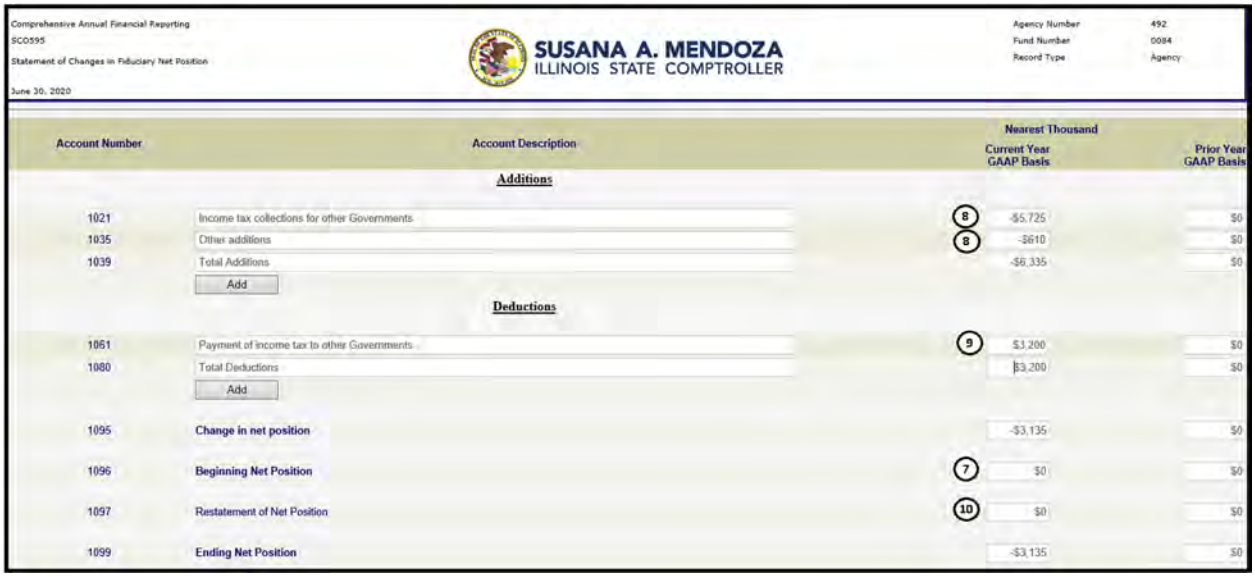
SCO-595


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

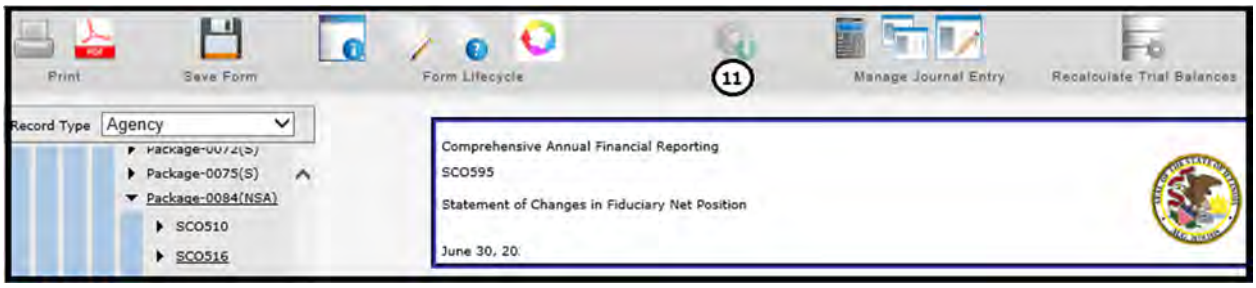


Comprehensive Annual Financial Reporting
SCO595
Statement of Changes in Fiduciary Net Position
June 30, 2020

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



PENSION (AND OTHER POSTEMPLOYMENT BENEFIT) TRUST FUNDS SCHEDULE OF FOOTNOTE DISCLOSURE INFORMATION (SCO-597)

Beginning in Fiscal Year 2024, the SCO-597 form is no longer required to be completed. The information needed can be found in the applicable entity financial statements, footnote disclosures and actuarial reports and thus, the manual form is not required.

CONTINGENCIES, COMMITMENTS AND RELATED PARTY TRANSACTIONS (SCO-599)

PURPOSE

The purpose of the Contingencies, Commitments, and Related Party Transactions Form (Exhibit 27.20.99-A) is to gather information regarding contingencies, commitments and related party transactions to provide appropriate disclosure in the state-wide financial statements in accordance with generally accepted accounting principles (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 Contingencies, Commitments and Related Party Transactions Form should be completed for each agency of the State of Illinois. A contingency is an existing condition, situation or set of circumstances involving uncertainty as to possible gain (gain contingency) or loss (loss contingency) to the State that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the acquisition of an asset, reduction of a liability, loss or impairment of an asset or the incurrence of a liability.

The agency should report any significant contingencies of which they are aware. The information provided **must** include:

- The nature of the contingency, including whether the contingency is a gain or a loss.
- The probability that a loss contingency will result in a loss (probable, possible or remote).
- The estimated amount of gain or loss or the estimated range of gain or loss. The agency should accrue probable loss on contingencies in the appropriate year-end reporting package.

It should be noted that probable loss on contingencies that relate to a specific fund should be accrued in the appropriate GAAP reporting package by the agency.

Commitments relate to contracts or projects authorized, but are in the pre-contract stage or unobligated.

Related party transactions occur between the agency and an individual or other organization whose relationship with the agency is such that the transactions cannot be presumed to be carried out on an "arms length" basis. The nature of the relationship may preclude the requisite conditions necessary for competitive, free-market dealings. Examples of individuals with whom the agency may have a related party transaction include employees or governing board members. Examples of organizations with whom the agency may have a related party transaction include foundations or other affiliated organizations.

All amounts reported on this form must be rounded to the nearest thousand.

INSTRUCTIONS

Contingencies

The Comptroller's Office intends to include a list of pending or threatened litigation as well as a list of unasserted claims or assessments in the letter of audit inquiry to the Office of the Attorney General for the purpose of ensuring a timely response from the Attorney General. If there is an unasserted claim or assessment management considers probable of assertion, and, if asserted, that claim or assessment would have at least a reasonable possibility of an unfavorable outcome, the assertion **must** be reported as a contingency. If there are no unasserted claims or assessments of which management is aware, that fact must be stated in the Contingency Section of the form.

If the agency believes there is a need to protect their client privilege rights, this information should be indicated so the Comptroller's Office can take appropriate action.

Contingencies (e.g., grant audit and lawsuits), for purposes of disclosure on this form, should be reviewed by the agency GAAP coordinator and legal counsel before being approved by the agency director.

Commitments

Commitments that impair current funds and are either not subject to an appropriation signed into law after year-end or excluded from reported encumbrances should be included on Form SCO-599.

Related Party Transactions

Related party disclosures should include the following:

- The nature of the relationship involved.
- A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed for the reporting period and such other information deemed necessary to provide an understanding of the effects of the transaction on the year-end reporting packages and financial statements.
- The dollar amount of transactions for the reporting period and the effects of any change in the method of establishing the terms from that used in the preceding period.
- Amounts due from or to related parties as of the end of the reporting period and, if not otherwise apparent, the terms and manner of settlement.

CONTENTS

Refer to Exhibit 27.20.99-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)	Indicate whether the contingency is a “gain contingency” or a “loss contingency”.
(5)	Provide a description of the contingency.
(6)	Indicate whether the contingency is related to pending or threatened litigation or unasserted claims or assessments. This applies only to contingencies related to litigation or possible litigation.
(7)	If the contingency is a “loss contingency”, place a checkmark next to the appropriate probability of loss category (probable, reasonably possible or remote).

REFERENCE	CONTENTS
(8)	Enter the estimated amount or range if the loss is probable or reasonably possible.
(9)	Provide a description of the commitment.
(10)	Enter the amount (rounded to the nearest thousand) of the commitment.
(11)	Provide a description of any related party transactions. Additional pages should be attached when the space on the form is not sufficient to adequately describe the situation.
(12)	Signature of the agency director. (Universities should obtain signature of an individual with, at a minimum, the overall responsibility for accounting and financial reporting.)
(13)	Date of approval.

State of Illinois **Agency** _____
Contingencies, Commitments and Related Party Transactions **Agency #** _____
June 30, 20 _____

Contingency	Contingency	Contingency
Gain _____ Loss _____	Gain _____ Loss _____	Gain _____ Loss _____
(1) Description _____	(2) Description _____	(3) Description _____
Pending or Threatened _____	Pending or Threatened _____	Pending or Threatened _____
Unasserted Claim _____	Unasserted Claim _____	Unasserted Claim _____
Probability of Loss ☐ Probable ☐ Reasonably Possible ☐ Remote	Probability of Loss ☐ Probable ☐ Reasonably Possible ☐ Remote	Probability of Loss ☐ Probable ☐ Reasonably Possible ☐ Remote
Estimated Loss (Range) **Nearest Thousand** From To $ _____ $ _____	Estimated Loss (Range) **Nearest Thousand** From To $ _____ $ _____	Estimated Loss (Range) **Nearest Thousand** From To $ _____ $ _____
Commitments (1) Description _____	Commitments (2) Description _____	Commitments (3) Description _____
Amount (Nearest Thousand) $ _____	Amount (Nearest Thousand) $ _____	Amount (Nearest Thousand) $ _____

Related Party Disclosures: (Attach additional pages as necessary) _____

_____ _____
Agency Director* **Date**

* Universities should obtain signature of an individual with, at a minimum, the overall responsibility for accounting and financial reporting.

SCO-599

State of Illinois
Contingencies, Commitments and Related Party Transactions
June 30, 20 (1)

Agency (2)
Agency # (3)

Contingency	Contingency	Contingency
Gain (4) Loss (4)	Gain _____ Loss _____	Gain _____ Loss _____
(1) Description (5)	(2) Description	(3) Description
Pending or Threatened (6)	Pending or Threatened	Pending or Threatened
Unasserted Claim (6)	Unasserted Claim	Unasserted Claim
Probability of Loss (7)	Probability of Loss	Probability of Loss
☐ Probable	☐ Probable	☐ Probable
☐ Reasonably Possible	☐ Reasonably Possible	☐ Reasonably Possible
☐ Remote	☐ Remote	☐ Remote
Estimated Loss (Range)	Estimated Loss (Range)	Estimated Loss (Range)
Nearest Thousand	**Nearest Thousand**	**Nearest Thousand**
From To	From To	From To
$ (8) $ (8)	$ _____ $ _____	$ _____ $ _____
Commitments	Commitments	Commitments
(1) Description (9)	(2) Description	(3) Description
Amount	Amount	Amount
(Nearest Thousand) $ (1)	(Nearest Thousand) $ _____	(Nearest Thousand) $ _____

Related Party Disclosures: (Attach additional pages as necessary) (1)

(12) _____ (13) _____

Agency Director* **Date**

* Universities should obtain signature of an individual with, at a minimum, the overall responsibility for accounting and financial reporting.

SCO-599

PURPOSE

The purpose of the Summary of Agencies and Fund Classifications is to define the State of Illinois financial reporting entity. Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" establishes the criteria to be used for defining the reporting entity. These criteria indicate that the reporting entity includes (1) the primary government, (2) agencies for which the primary government is financially accountable, and (3) other organizations which, if excluded from the reporting entity, would result in the financial statements being misleading or incomplete.

Under the GASB Statement 14 criteria, the **primary government** includes all organizations that are legally part of the reporting entity. Statement 14 also establishes the classification of **component unit** for those organizations for which elected officials of the primary government are financially accountable or whose exclusion would make the financial statements misleading or incomplete. In the table that is included as Exhibit 27.50.10-A, all primary government and component unit agency/fund combinations are listed, along with the reporting requirements. Component units are designated in the last column titled “Other reporting requirements.”

The last column in Exhibit 27.50.10-A indicates other reporting requirements for those agency/fund combinations that are NOT required to complete a GAAP package on the WEDGE system. Other reporting requirements include:

- Manual packages to be completed for Pension Trusts
- Manual packages to be completed for Private Purpose Trust Funds
- Manual packages to be completed for Investment Trust Funds
- Manual packages to be completed for Component Units/Universities. Reporting for Universities should include all University Related Organizations (URO’s)
- “Accrual Only” information that is to be supplied to the administering agency of a fund. The administering agency is required to prepare the GAAP package for that fund; however, agencies with activity in those funds are required to complete a set of manual forms to be provided to the administering agency. Those forms, along with a letter explaining the instructions, are mailed out annually by the IOC.

State of Illinois
Summary of Agency and Fund Classifications

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	101	GENERAL ASSEMBLY	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	101	GENERAL ASSEMBLY	0196	GEN ASSEMBLY OPERATIONS REV	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	101	GENERAL ASSEMBLY	0221	GENERAL ASSEMBLY TECHNOLOGY	YES	YES	GENERAL	NON-SHARED	
2025	102	LEGISLATIVE INSPECTOR GENERAL	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	103	AUDITOR GENERAL	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	103	AUDITOR GENERAL	0342	AUDIT EXPENSE	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	105	COMM GOVT FRCSTING & ACCNTBLTY	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	108	LEGISLATIVE INFORMATION SYSTEM	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	108	LEGISLATIVE INFORMATION SYSTEM	0155	GEN ASSEMBLY COMPUTER EQUIP	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	109	LEGISLATIVE AUDIT COMMISSION	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	110	IL LEGISLATIVE PRINTING UNIT	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	115	LEGISLATIVE REFERENCE BUREAU	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	120	LEGISLATIVE ETHICS COMMISSION	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	131	GENERAL ASSEMBLY RETIRE SYS	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	131	GENERAL ASSEMBLY RETIRE SYS	0481	GENERAL ASSEMBLY RETIREMENT	NO	YES	PENSION TRUST	FIDUCIARY	MANUAL PACKAGE-PENSION TRUST.
2025	156	ARCHITECT OF THE CAPITOL	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	156	ARCHITECT OF THE CAPITOL	0141	CAPITAL DEVELOPMENT	YES	YES	CAPITAL PROJECTS	SHARED	
2025	156	ARCHITECT OF THE CAPITOL	0149	CAPITOL RESTORATION TRUST	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	167	JOINT COMMITTEE ON ADMIN RULES	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	201	SUPREME COURT	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	201	SUPREME COURT	0030	SUPREME COURT SPECIAL PURPOSES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	201	SUPREME COURT	0230	SUPREME COURT SPEC STATE PROJ	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	201	SUPREME COURT	0262	MANDATORY ARBITRATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	201	SUPREME COURT	0269	SUPREME COURT FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	201	SUPREME COURT	0442	PUBLIC DEFENDER	NO	YES	GENERAL	NON-SHARED	
2025	201	SUPREME COURT	0597	FOREIGN LANGUAGE INTERPRETER	NO	YES	GENERAL	NON-SHARED	
2025	201	SUPREME COURT	0908	CANNABIS EXPUNGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	202	ATTORNEY REGIST & DISCIPL COMM	1102	ATTORNEY REGISTRATION AND DISCIPLINARY COMMISSION	YES	YES	ENTERPRISE	PROPRIETARY LOCAL	
2025	203	BOARD OF ADMISSIONS TO THE BAR	1105	BOARD OF ADMISSIONS TO THE BAR OPERATING FUND	NO	NO	ENTERPRISE	N/A	C.U. DEEMED N/M - NOT REPORTED.
2025	210	SUPREME COURT HISTORIC PRSRVTN	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	210	SUPREME COURT HISTORIC PRSRVTN	0428	SUPREME COURT HISTORIC PRESERV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	275	JUDGES RETIREMENT SYSTEM	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	275	JUDGES RETIREMENT SYSTEM	0477	JUDGES RETIREMENT SYSTEM	NO	YES	PENSION TRUST	FIDUCIARY	MANUAL PACKAGE-PENSION TRUST.
2025	280	COURTS COMMISSION	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	285	JUDICIAL INQUIRY BOARD	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	290	OFF OF THE STATE APPELLATE DEF	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	295	STATE'S ATTYS APPELLATE PROSEC	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	295	STATE'S ATTYS APPELLATE PROSEC	0090	SPECIAL FEDERAL GRANT PROJECT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	295	STATE'S ATTYS APPELLATE PROSEC	0745	STATE'S ATTY APPEL PROSEC CO	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	295	STATE'S ATTYS APPELLATE PROSEC	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	295	STATE'S ATTYS APPELLATE PROSEC	0844	CONTINUING LEGAL EDUC TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	295	STATE'S ATTYS APPELLATE PROSEC	0908	CANNABIS EXPUNGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	295	STATE'S ATTYS APPELLATE PROSEC	0951	NARCOTICS PROFIT FORFEITURE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	310	GOVERNOR	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	310	GOVERNOR	0296	IL EXECUTIVE MANSION TRUST	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	310	GOVERNOR	0926	GOVERNOR'S ADMINISTRATIVE	YES	YES	GENERAL	NON-SHARED	
2025	310	GOVERNOR	0947	GOVERNOR'S GRANT	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	330	LIEUTENANT GOVERNOR	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	330	LIEUTENANT GOVERNOR	0924	LIEUTENANT GOVERNOR'S GRANT	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	340	ATTORNEY GENERAL	0035	ACCESS TO JUSTICE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0085	IL GAMING LAW ENFORCEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	340	ATTORNEY GENERAL	0499	DOMESTIC VIOLENCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0533	ATTORNEY GENERAL TOBACCO	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0542	AG COURT ORDER & VOL COMPLY	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	340	ATTORNEY GENERAL	0549	IL CHARITY BUREAU	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0600	ATTORNEY GENERAL WHISTLEBLOWER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0703	STATE WHISTLEBLOWER REWARD	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	340	ATTORNEY GENERAL	0705	STATE POLICE WHISTLEBLOWER REW	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 493-705.
2025	340	ATTORNEY GENERAL	0801	AG'S ST PROJ & CRT ORDER DIST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0908	CANNABIS EXPUNGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	340	ATTORNEY GENERAL	0929	VIOLENT CRIME VICTIMS ASSIST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0958	AG SEX OFFNDR AWARE TRAIN & ED	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0988	ATTORNEY GENERAL FEDERAL GRANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	0990	AG CT ORDERED SETTLEMNT DISTRB	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	340	ATTORNEY GENERAL	1106	CONSUMER TRUST FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	340	ATTORNEY GENERAL	1108	SPECIAL ADVANCE FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	COLLAPSED TO 801.
2025	350	SECRETARY OF STATE	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	350	SECRETARY OF STATE	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	350	SECRETARY OF STATE	0012	MOTOR FUEL TAX	NO	YES	SPECIAL REVENUE	SHARED	
2025	350	SECRETARY OF STATE	0020	ALZHEIMER'S AWARENESS	NO	YES	GENERAL	NON-SHARED	
2025	350	SECRETARY OF STATE	0026	LIVE & LEARN	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	350	SECRETARY OF STATE	0028	ILLINOIS NURSES FOUNDATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0031	DRIVERS EDUCATION	NO	YES	SPECIAL REVENUE	SHARED	
2025	350	SECRETARY OF STATE	0032	IL SHERIFFS' SCHOLSHIP & TRN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0034	IL STATE POLICE MEMORIAL PARK	NO	YES	GENERAL	NON-SHARED	
2025	350	SECRETARY OF STATE	0040	STATE PARKS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-040.
2025	350	SECRETARY OF STATE	0044	LOBBYIST REGISTRATION ADMIN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0064	FUTURE FARMERS OF AMERICA	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 406-064.
2025	350	SECRETARY OF STATE	0102	IL VETERANS' HOMES	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 497-102.
2025	350	SECRETARY OF STATE	0106	ACCESSIBLE ELECTRONIC INFO SER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0109	CDLIS/AAMVANET/NMVTIS TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	350	SECRETARY OF STATE	0156	VEH HIJ&MTR VEH THFT PRV & INS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0167	DIVISION OF CORP REGIS LLP	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0176	SECRETARY OF STATE FED PROJ	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0182	DRIVER SERVICES ADMINISTRATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0184	ICJIA VIOLENCE PREVENTION	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPROTED WITH 546-184.
2025	350	SECRETARY OF STATE	0185	SECRETARY OF STATE SPEC LIC PL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0199	ILLINOIS FISHERIES MANAGEMENT	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-199.
2025	350	SECRETARY OF STATE	0210	ELECTRONIC NOTARIZATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0246	STATE POLICE VEHICLE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 493-246.
2025	350	SECRETARY OF STATE	0268	100 CLUB OF ILLINOIS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0276	DRUNK&DRUGGED DRIVING PREVENT	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-276.
2025	350	SECRETARY OF STATE	0292	SECURITIES INVESTORS EDUCATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0295	SECRETARY OF STATE INTERAGENCY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0322	FAMILY RESPONSIBILITY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0323	MOTOR VEHICLE REVIEW BOARD	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0362	SECURITIES AUDIT & ENFORCEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0363	DEPT OF BUSINESS SERV SP OPS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0374	SECRETARY OF STATE EVIDENCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0380	CORPORATE FRANCHISE TAX REFUND	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	350	SECRETARY OF STATE	0391	IL HABITAT	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-391.
2025	350	SECRETARY OF STATE	0412	COMMON SCHOOL	NO	YES	GENERAL	SHARED	
2025	350	SECRETARY OF STATE	0417	STATE COLLEGE & UNIV TRUST	NO	YES	SPECIAL REVENUE	SHARED	
2025	350	SECRETARY OF STATE	0418	UNIVERSITY GRANT	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 691-418.
2025	350	SECRETARY OF STATE	0422	ELECTRIC VEHICLE REBATE	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 532-422.
2025	350	SECRETARY OF STATE	0435	CHARITABLE TRUST STABILIZATION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 370-435.
2025	350	SECRETARY OF STATE	0436	SAFETY RESPONSIBILITY	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	350	SECRETARY OF STATE	0451	INDIGENT BAIID	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0453	MONITORING DEVICE DRVNG PERMIT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0454	ROTARY CLUB	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0458	AUTISM AWARENESS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-458.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	350	SECRETARY OF STATE	0459	OVARIAN CANCER AWARENESS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0463	IL PROFSNL GOLFERS ASC JR GOLF	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0464	BOY SCOUT AND GIRL SCOUT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0466	AGRICULTURE IN THE CLASSROOM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0468	SHEET METAL WORKERS INTRNATNL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0470	LIBRARY SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0471	STATE LIBRARY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0480	SECRETARY OF STATE ID SECURITY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0483	SECRETARY OF STATE SPEC SERV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0489	ROADSIDE MONARCH HABITAT	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-489.
2025	350	SECRETARY OF STATE	0496	SUPPORT OUR TROOPS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0504	WILDLIFE PRAIRIE PARK	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-504.
2025	350	SECRETARY OF STATE	0508	MASTER MASON	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0510	IL FIRE FIGHTERS' MEMORIAL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 592-510.
2025	350	SECRETARY OF STATE	0570	IL & MICHIGAN CANAL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-570.
2025	350	SECRETARY OF STATE	0574	OFF HIGHWAY VEHICLE TRAILS	NO	YES	SPECIAL REVENUE	SHARED	
2025	350	SECRETARY OF STATE	0584	IL PAN HELLENIC TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0585	PARK DISTRICT YOUTH PROGRAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0586	HOSPICE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-586.
2025	350	SECRETARY OF STATE	0587	PROF SPORTS TEAM EDUCATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0588	SEPTEMBER 11TH	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 588-588.
2025	350	SECRETARY OF STATE	0594	IL ROUTE 66 HERITAGE PROJECT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0598	POLICE MEMORIAL COMMITTEE	NO	YES	GENERAL	NON-SHARED	
2025	350	SECRETARY OF STATE	0599	MAMMOGRAM	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY REPORTED/WITH 482-0599.
2025	350	SECRETARY OF STATE	0622	MOTOR VEHICLE LICENSE PLATE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0623	SPECIAL OLYMPIC ILLINOIS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-623.
2025	350	SECRETARY OF STATE	0639	CHICAGO POLICE MEMORIAL FNDTN	NO	YES	GENERAL	NON-SHARED	
2025	350	SECRETARY OF STATE	0649	MOTOR CARRIER SAFETY INSPECTIO	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 493-649.
2025	350	SECRETARY OF STATE	0655	IL POLICE ASSOCIATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0662	OCTAVE CHANUTE AERO HERITAGE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0694	CAPITAL PROJECTS	NO	YES	GENERAL	SHARED	
2025	350	SECRETARY OF STATE	0716	ORGAN DONOR AWARENESS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0732	SECRETARY OF STATE DUI ADMINIS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0753	GOLDEN APPLE SCHOLARS OF ILL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 691-753.
2025	350	SECRETARY OF STATE	0758	SECRETARY OF STATE POLICE DUI	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0759	SECRETARY OF STATE POLICE SERV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0760	MARINE CORPS SCHOLARSHIP	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0764	PET POPULATION CONTROL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 676-764.
2025	350	SECRETARY OF STATE	0782	STATE PARKING FACILITY MAINT	NO	YES	SPECIAL REVENUE	SHARED	
2025	350	SECRETARY OF STATE	0800	IL EMS MEMORIAL SCHLRSHP & TRG	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0803	INTERNTL BROTHRHD OF TEAMSTERS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0854	SHARE THE ROAD	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0863	CYCLE RIDER SAFETY TRAINING	NO	YES	SPECIAL REVENUE	SHARED	
2025	350	SECRETARY OF STATE	0867	FRATERNAL ORDER OF POLICE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0890	SECRETARY OF STATE INTERNTL RE	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	350	SECRETARY OF STATE	0902	STATE CONSTRUCTION ACCOUNT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	350	SECRETARY OF STATE	0918	DUCKS UNLIMITED	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0948	SECRETARY OF STATE'S GRANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	350	SECRETARY OF STATE	0962	PARK & CONSERVATION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-962.
2025	350	SECRETARY OF STATE	0963	VEHICLE INSPECTION	NO	YES	GENERAL	SHARED	
2025	350	SECRETARY OF STATE	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	350	SECRETARY OF STATE	0972	REBUILD ILLINOIS PROJECTS	NO	YES	SPECIAL REVENUE	SHARED	
2025	350	SECRETARY OF STATE	1110	GO-BACK FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	350	SECRETARY OF STATE	1198	SECRETARY OF STATE POLICE - CONFIDENTIAL SOURCE	NO	YES	GENERAL	LOCALLY HELD	COLLAPSED TO 001.
2025	350	SECRETARY OF STATE	1344	SAFEKEEPING FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	350	SECRETARY OF STATE	1390	SECRETARY OF STATE ANTIQUE VEHICLE SHOW FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	351	IL LITERACY FOUNDATION	1297	ILLINOIS LITERACY FOUNDATION FUND	NO	NO	SPECIAL REVENUE	N/A	C.U. DEEMED N/M - NOT REPORTED.
2025	360	COMPTROLLER	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	360	COMPTROLLER	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	360	COMPTROLLER	0047	FIRE PREVENTION	NO	YES	SPECIAL REVENUE	SHARED	
2025	360	COMPTROLLER	0052	FEDERAL TITLE III SS & EMPLOY	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 427-052.
2025	360	COMPTROLLER	0067	RADIATION PROTECTION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 588-067.
2025	360	COMPTROLLER	0096	CEMETERY CONSUMER PROTECTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	360	COMPTROLLER	0112	COMPTROLLER'S AUDIT EXP REV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	360	COMPTROLLER	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	360	COMPTROLLER	0200	DIRECT DEPOSIT ADMINISTRATION	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	360	COMPTROLLER	0204	SOCIAL SECURITY ADMINISTRATION	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	360	COMPTROLLER	0218	PROFESSIONS INDIRECT COST	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 440-218.
2025	360	COMPTROLLER	0220	DCFS CHILDREN'S SERVICES	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 418-220.
2025	360	COMPTROLLER	0278	INCOME TAX REFUND	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 492-278.
2025	360	COMPTROLLER	0304	TECHNOLOGY MGMNT REVOLVING	NO	NO	INTERNAL SERVICE	PROPRIETARY	ACCRUAL ONLY/REPORTED WITH 448-304.
2025	360	COMPTROLLER	0319	PENSION STABILIZATION	NO	YES	GENERAL	NON-SHARED	
2025	360	COMPTROLLER	0367	CAP FACILITY TEC MODERNIZATION	NO	YES	GENERAL	NON-SHARED	
2025	360	COMPTROLLER	0369	FEED CONTROL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 406-369.
2025	360	COMPTROLLER	0425	IL POWER AGENCY OPERATIONS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 445-425.
2025	360	COMPTROLLER	0485	WARRANT ESCHEAT	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	360	COMPTROLLER	0534	IL WORKERS' COMP COMM OPERATNS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 563-534.
2025	360	COMPTROLLER	0543	COMPTROLLER'S ADMINISTRATIVE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	360	COMPTROLLER	0632	HORSE RACING	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 579-632.
2025	360	COMPTROLLER	0658	STATE OFF-SET CLAIMS	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	360	COMPTROLLER	0686	BUDGET STABILIZATION	NO	YES	GENERAL	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 360.
2025	360	COMPTROLLER	0711	STATE LOTTERY	NO	NO	ENTERPRISE	PROPRIETARY	ACCRUAL ONLY/REPORTED WITH 458-711.
2025	360	COMPTROLLER	0722	COMPTROLLER DEBT RECOVERY TRST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	360	COMPTROLLER	0782	STATE PARKING FACILITY MAINT	NO	YES	SPECIAL REVENUE	SHARED	
2025	360	COMPTROLLER	0795	BANK & TRUST COMPANY	NO	NO	ENTERPRISE	PROPRIETARY	ACCRUAL ONLY/REPORTED WITH 440-795.
2025	360	COMPTROLLER	0796	NUC SAFETY EMERG PREPAREDNESS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 588-796.
2025	360	COMPTROLLER	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	360	COMPTROLLER	0805	PRE-NEED FUNERAL CONSUMER PROT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	360	COMPTROLLER	0825	PENSION OBL ACCELERATION BOND	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 370-825.
2025	360	COMPTROLLER	0850	REAL ESTATE LICENSE ADMIN	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 440-850.
2025	360	COMPTROLLER	0922	INSURANCE PRODUCER ADMIN	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 446-922.
2025	360	COMPTROLLER	0962	PARK & CONSERVATION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-962.
2025	370	TREASURER	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	370	TREASURER	0011	ROAD	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0031	DRIVERS EDUCATION	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0047	FIRE PREVENTION	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0054	STATE PENSIONS	NO	YES	SPECIAL REVENUE	SHARED	
2025	370	TREASURER	0072	UNDERGROUND STORAGE TANK	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0075	COMPASSION USE MED CANNABIS	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0101	GENERAL OBLIGATION BR&I	NO	YES	DEBT SERVICE	SHARED	
2025	370	TREASURER	0103	ST. TREASURER'S ADMINISTRATIVE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0107	GENERAL OBLIGATION BOND REBATE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0119	FORECLOSURE PREVENT PROG GRAD	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0121	ESTATE TAX REFUND	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 370.
2025	370	TREASURER	0143	SCHOOL CONSTRUCTION	NO	YES	CAPITAL PROJECTS	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 370.
2025	370	TREASURER	0162	ILL HIGHER ED SAVINGS PROGRAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0195	IPTIP ADMINISTRATIVE TR	NO	YES	ENTERPRISE	PROPRIETARY	
2025	370	TREASURER	0254	IL SECURE CHOICE ADMIN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0258	NURSING DEDICATED & PROFESSNL	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0283	METHAMPHETAMINE LAW ENFORCEMNT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0284	HOSPITAL BASIC SERVICES PRESER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0344	CARE PROV FOR PERSONS WITH DD	YES	YES	GENERAL	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0354	LOAN GUARANTEE ADMIN. TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0356	LAW ENFORCEMENT CAMERA GRANT	YES	YES	GENERAL	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0358	IL ABLE ACCOUNTS ADMIN	NO	YES	ENTERPRISE	PROPRIETARY	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	370	TREASURER	0373	STATE TREASURER'S BANK SERVICE	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	370	TREASURER	0377	MCCORMICK PLACE EXPANSION PROJ	YES	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	370	TREASURER	0397	TRAUMA CENTER	YES	YES	GENERAL	SHARED	INTEREST ACCRUAL/COLLAPSED TO 001.
2025	370	TREASURER	0401	PROTEST	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	370	TREASURER	0409	GEORGE BAILEY MEMORIAL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 446-409.
2025	370	TREASURER	0412	COMMON SCHOOL	YES	YES	GENERAL	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0435	CHARITABLE TRUST STABILIZATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0482	UNCLAIMED PROPERTY TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0499	DOMESTIC VIOLENCE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 340-499.
2025	370	TREASURER	0532	IL DOC PAROLE DIV OFNDR SPRVSN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0548	DRYCLEANER ENVIRON RESPONSE TR	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0551	ANTI-POLLUTION	NO	YES	CAPITAL PROJECTS	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 370.
2025	370	TREASURER	0553	TRANSPORTATION BOND, SERIES A	NO	YES	CAPITAL PROJECTS	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 370.
2025	370	TREASURER	0554	TRANSPORTATION BOND, SERIES B	NO	YES	CAPITAL PROJECTS	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 370.
2025	370	TREASURER	0574	OFF HIGHWAY VEHICLE TRAILS	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0578	MPEA RESERVE	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	370	TREASURER	0634	STATE TREASURER'S CAPITAL	NO	YES	GENERAL	NON-SHARED	
2025	370	TREASURER	0653	COAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 370.
2025	370	TREASURER	0665	PRESCRIPT PILL & DRUG DISPOSAL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 546-665.
2025	370	TREASURER	0668	COLLEGE SAVINGS POOL ADMINISTR	NO	YES	ENTERPRISE	PROPRIETARY	
2025	370	TREASURER	0686	BUDGET STABILIZATION	NO	YES	GENERAL	SHARED	
2025	370	TREASURER	0694	CAPITAL PROJECTS	YES	YES	GENERAL	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0695	TRANSPORTATION BOND SERIES D	NO	YES	CAPITAL PROJECTS	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 370.
2025	370	TREASURER	0697	ROADSIDE MEMORIAL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 494-697.
2025	370	TREASURER	0733	TOBACCO SETTLEMENT RECOVERY	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0767	COMMEMORATIVE MEDALLIONS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	370	TREASURER	0825	PENSION OBL ACCELERATION BOND	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0879	TRAFFIC & CRIM CONVICTION SUR	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0891	FORECLOSURE PREVENTION PROGRAM	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-891.
2025	370	TREASURER	0892	ABANDONED RES PROP MUN REL PRG	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-892.
2025	370	TREASURER	0902	STATE CONSTRUCTION ACCOUNT	YES	YES	CAPITAL PROJECTS	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0932	STATE TREASURER CRT ORDER ESCR	NO	YES	CUSTODIAL	NON-SHARED AGENCY	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0933	CONVENTION CENTER SUPPORT	NO	YES	GENERAL	NON-SHARED	
2025	370	TREASURER	0941	MPEA GRANTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	370	TREASURER	0954	IL STATE PODIATRIC DISCIPLINE	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0959	MULTIMODAL TRANSPORTATION BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	370	TREASURER	0960	BUILD ILLINOIS	YES	YES	SPECIAL REVENUE	SHARED	INTEREST ACCRUAL ONLY.
2025	370	TREASURER	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 370.
2025	370	TREASURER	0972	REBUILD ILLINOIS PROJECTS	YES	YES	SPECIAL REVENUE	SHARED	TWO TRANSFERS ASSIGNED TO AGENCY IN FY22.
2025	370	TREASURER	1111	PUBLIC TREASURERS' EXTERNAL INVESTMENT POOL FUND	NO	YES	INVESTMENT TRUST	N/A	MANUAL PACKAGE-INVESTMENT TRUST.
2025	370	TREASURER	1267	PILOT MORTGAGE LOCAL FUND	NO	YES	GENERAL	LOCALLY HELD	COLLAPSED TO 001.
2025	370	TREASURER	1333	TREASURER'S SECURITIES IN SAFEKEEPING FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	370	TREASURER	1370	HOME LOAN COLLATERAL FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	370	TREASURER	1383	HOSPITAL BASIC SERVICES PRESERVATION COLLATERAL FU	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	370	TREASURER	1668	COLLEGE SAVINGS POOL FUND	NO	YES	INVESTMENT TRUST	N/A	MANUAL PACKAGE-INVESTMENT TRUST.
2025	402	AGING	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	402	AGING	0235	DOA FEDERAL INDIRECT COST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	402	AGING	0396	SENIOR HEALTH INSURANCE PROG	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	402	AGING	0618	SERVICES FOR OLDER AMERICANS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	402	AGING	0644	COMMITMENT TO HUMAN SERVICES	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	402	AGING	0698	LONG TERM CARE OMBUDSMAN	NO	YES	GENERAL	NON-SHARED	
2025	402	AGING	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	SHARED	
2025	402	AGING	0830	DEPT ON AGING STATE PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	406	AGRICULTURE	0024	IL DEPT OF AG LAB SERV REVOLV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0045	AGRICULTURAL PREMIUM	NO	YES	GENERAL	SHARED	
2025	406	AGRICULTURE	0064	FUTURE FARMERS OF AMERICA	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	406	AGRICULTURE	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	SHARED	
2025	406	AGRICULTURE	0153	AGRICHEMICAL INCIDENT RESPONSE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0163	WEIGHTS & MEASURES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0245	FAIR & EXPOSITION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0289	MOTOR FUEL & PETROLEUM STRDS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0290	FERTILIZER CONTROL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0291	REGULATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	406	AGRICULTURE	0369	FEED CONTROL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0430	LIVESTOCK MGMT FACILITIES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0438	IL STATE FAIR	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0439	FEDERAL AG MARKETING SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0440	AGRICULTURAL MASTER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0476	WHOLESOME MEAT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0576	PESTICIDE CONTROL	NO	YES	SPECIAL REVENUE	SHARED	
2025	406	AGRICULTURE	0602	STATE COOPERATIVE EXTEN SERV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0608	PARTNERS FOR CONSERVATION	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	406	AGRICULTURE	0631	IL RACING QUARTR HORSE BREEDER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0651	WATERSHED PARK	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0656	HORSE RACING PURSE EQUITY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0689	AGRICULTURE PESTICIDE CONTROL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0708	IL STANDARDBRED BREEDERS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0709	IL THOROUGHBRED BREEDERS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0744	IL ANIMAL ABUSE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-763.
2025	406	AGRICULTURE	0826	AGRICULTURE FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0862	INDUSTRIAL HEMP REGULATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	0898	CANNABIS BUSINESS DEVELOPMENT	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-898.
2025	406	AGRICULTURE	0912	CANNABIS REGULATION	NO	YES	SPECIAL REVENUE	SHARED	
2025	406	AGRICULTURE	0976	FAIRGROUNDS IMPROVMNT & RACING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	406	AGRICULTURE	1112	CENTENNIAL FARM SIGNS FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	406	AGRICULTURE	1113	ILLINOIS COLT STAKES/CHAMPIONSHIP PURSE FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	406	AGRICULTURE	1114	AGRICULTURAL PRODUCTS PROMOTIONAL FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	406	AGRICULTURE	1116	GRAIN INDEMNITY TRUST FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	406	AGRICULTURE	1218	CARCASS EVALUATION FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	406	AGRICULTURE	1335	WHITE EXPERIMENTAL FARM FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	406	AGRICULTURE	1350	STATE FAIR PROMOTIONAL ACTIVITIES FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	406	AGRICULTURE	1351	ZELL FARM FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	406	AGRICULTURE	1352	DUQUOIN AG PRODUCTS PROMOTION	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	407	IL GRAIN INSURANCE	1205	ILLINOIS GRAIN INSURANCE FUND	NO	NO	SPECIAL REVENUE	N/A	C.U. DEEMED N/M - NOT REPORTED.
2025	416	CENTRAL MANAGEMENT	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	416	CENTRAL MANAGEMENT	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	416	CENTRAL MANAGEMENT	0193	LOC GOVT HEALTH INSURANCE RES	NO	YES	ENTERPRISE	PROPRIETARY	
2025	416	CENTRAL MANAGEMENT	0202	FLEXIBLE SPENDING ACCOUNT	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	416	CENTRAL MANAGEMENT	0203	TCHR HEALTH INSURANCE SECURITY	NO	YES	PENSION TRUST	FIDUCIARY	MANUAL PACKAGE-PENSION TRUST.
2025	416	CENTRAL MANAGEMENT	0246	STATE POLICE VEHICLE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 493-246.
2025	416	CENTRAL MANAGEMENT	0303	STATE GARAGE REVOLVING	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	416	CENTRAL MANAGEMENT	0314	FACILITIES MANAGEMENT REVOLV	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	416	CENTRAL MANAGEMENT	0317	PROFESSIONAL SERVICES	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	416	CENTRAL MANAGEMENT	0332	WORKERS' COMPENSATION REVOLV	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	416	CENTRAL MANAGEMENT	0427	ENERGY TRANSITION ASSISTANCE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-427.
2025	416	CENTRAL MANAGEMENT	0457	GROUP INSURANCE PREMIUM	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	416	CENTRAL MANAGEMENT	0577	COMMUNITY COLLEGE HEALTH INSUR	NO	YES	PENSION TRUST	FIDUCIARY	MANUAL PACKAGE-PENSION TRUST.
2025	416	CENTRAL MANAGEMENT	0755	STATE EMPLOYEES DEF COMP PLAN	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	416	CENTRAL MANAGEMENT	0907	HEALTH INSURANCE RESERVE	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	416	CENTRAL MANAGEMENT	1457	GROUP INSURANCE-STATE PAID	NO	YES	INTERNAL SERVICE	PROPRIETARY LOCAL	
2025	418	CHILDREN AND FAMILY SERVICES	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	418	CHILDREN AND FAMILY SERVICES	0220	DCFS CHILDREN'S SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	418	CHILDREN AND FAMILY SERVICES	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	418	CHILDREN AND FAMILY SERVICES	0566	DCFS FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	418	CHILDREN AND FAMILY SERVICES	0582	DCFS SPECIAL PURPOSE TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	418	CHILDREN AND FAMILY SERVICES	0934	CHILD ABUSE PREVENTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	418	CHILDREN AND FAMILY SERVICES	1117	KATHERINE F. SCHAFFNER BEQUEST FUND	NO	YES	PRIVATE-PURPOSE TRUST	N/A	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2025	418	CHILDREN AND FAMILY SERVICES	1119	BAIL BOND FUNDS FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	418	CHILDREN AND FAMILY SERVICES	1121	CHILDREN AND FAMILY BENEFIT FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	418	CHILDREN AND FAMILY SERVICES	1122	CHILDREN`S TRUST FUNDS FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	418	CHILDREN AND FAMILY SERVICES	1207	HERRICK HOUSE CHILDREN'S CENTER BEQUEST FUND	NO	YES	PRIVATE-PURPOSE TRUST	N/A	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0023	ECONOMIC RESEARCH & INFO	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0045	AGRICULTURAL PREMIUM	NO	YES	GENERAL	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0091	CLEAN AIR ACT PERMIT	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 532-091.
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0250	WATER & SEWER LOW INC. ASSIST.	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0311	IL PRODUCTION WORKFORCE DEV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0320	SO SUBURBAN BROWNSFLDS REDEVEL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0387	SMALL BUS ENVIRONMENTAL ASSIST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0419	DCEO PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0426	COAL TO SOLAR & ENERGY STORAGE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0427	ENERGY TRANSITION ASSISTANCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0506	SMALL BUSINESS CREDIT INITIATV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0550	SUPPLEMENTAL LOW INCOME ENERGY	NO	YES	SPECIAL REVENUE	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0552	WORKFORCE, TECHNOLOGY, AND ECO	NO	YES	GENERAL	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0555	GOOD SAMARITAN ENERGY TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0603	PORT DEVELOPMENT REVOLVNG LOAN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0611	FUND FOR ILLINOIS' FUTURE	NO	YES	GENERAL	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0621	INTERNATIONAL TOURISM	NO	YES	SPECIAL REVENUE	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0624	CHICAGO TRAVEL INDUSTRY PROMO	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0636	COMMERCE & COMM AFFAIRS ASST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0678	FY09 BUDGET RELIEF	NO	YES	GENERAL	SHARED	DO NOT DELETE - FUND HAS A RECEIVABLE BALANCE.
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0737	ENERGY ADMINISTRATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0763	TOURISM PROMOTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0770	DIGITAL DIVIDE ELIMINATION	NO	YES	GENERAL	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0870	LOW INC HOME ENERGY BLOCK GRNT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0871	COMMUNITY SERVICES BLOCK GRANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0875	COM DEV/SMALL CITY BLK GRANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0883	INTRA-AGENCY SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0898	CANNABIS BUSINESS DEVELOPMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0912	CANNABIS REGULATION	NO	YES	SPECIAL REVENUE	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0913	FEDERAL WORKFORCE TRAINING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0966	ILLINOIS WORKS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0969	LOCAL TOURISM	NO	YES	SPECIAL REVENUE	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0972	REBUILD ILLINOIS PROJECTS	NO	YES	SPECIAL REVENUE	SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0973	IL CAPITAL REVOLVING LOAN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0974	IL EQUITY	NO	YES	SPECIAL REVENUE	NON-SHARED	COLLAPSED TO 973.
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0975	LARGE BUSINESS ATTRACTION	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 973.
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0984	INTERNATIONAL & PROMOTIONAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0992	LOAN LOSS RESERVE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	420	COMMERCE AND ECONOMIC OPPORTUN	0993	PUBLIC INFRASTRUCTURE CONST LN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	422	NATURAL RESOURCES	0039	STATE BOATING ACT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0040	STATE PARKS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0041	WILDLIFE & FISH	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0042	SALMON	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	422	NATURAL RESOURCES	0069	NATURAL HERITAGE ENDOW TR	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0077	MINES & MINERALS UIC	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0086	FOREST RESERVE	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	422	NATURAL RESOURCES	0137	PLUGGING & RESTORATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	422	NATURAL RESOURCES	0145	EXPLOSIVES REGULATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0146	AGGREGATE OPERATION REGULATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0147	COAL MINING REGULATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0194	ILLINOIS STATE MUSEUM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0199	ILLINOIS FISHERIES MANAGEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0231	OIL AND GAS RESOURCE MANAGEMNT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0257	AML RECLAMATION SET ASIDE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0260	FISH & WILDLIFE ENDOWMENT	NO	YES	PERMANENT TRUST	NON-SHARED	
2025	422	NATURAL RESOURCES	0261	UNDERGROUND RESOURCE CONSERV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0293	STATE FURBEARER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0298	NATURAL AREAS ACQUISITION	NO	YES	SPECIAL REVENUE	SHARED	
2025	422	NATURAL RESOURCES	0299	OPEN SPACE LANDS ACQUIS&DEVEL	NO	YES	SPECIAL REVENUE	SHARED	
2025	422	NATURAL RESOURCES	0353	STATE PHEASANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0375	NATURAL HERITAGE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0390	IL HABITAT ENDOWMENT TRUST	NO	YES	PERMANENT TRUST	NON-SHARED	
2025	422	NATURAL RESOURCES	0391	IL HABITAT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0443	FLOOD CONTROL LAND LEASE	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	422	NATURAL RESOURCES	0465	LAND & WATER RECREATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0489	ROADSIDE MONARCH HABITAT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0504	WILDLIFE PRAIRIE PARK	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0507	WATER RESOURCES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0526	IL AMERICA 250 COMMISSION TRST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0538	IL HISTORIC SITES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0547	CONSRV POLICE OPS ASSIST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0570	IL & MICHIGAN CANAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0574	OFF HIGHWAY VEHICLE TRAILS	NO	YES	SPECIAL REVENUE	SHARED	
2025	422	NATURAL RESOURCES	0608	PARTNERS FOR CONSERVATION	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	422	NATURAL RESOURCES	0609	PARTNERS FOR CONSERVATION PROJ	NO	YES	CAPITAL PROJECTS	NON-SHARED	
2025	422	NATURAL RESOURCES	0659	HISTORIC PROPERTY ADMIN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0670	FEDERAL TITLE IV FIRE PROT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-763.
2025	422	NATURAL RESOURCES	0765	FEDERAL SURFACE MINING CONTROL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0831	NATURAL RESOURCES RESTORATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0855	NATIONAL FLOOD INSURANCE PROG	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0858	LAND RECLAMATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0866	SNOWMOBILE TRAIL ESTABLISHMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0878	DRUG TRAFFIC PREVENTION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 493-878.
2025	422	NATURAL RESOURCES	0884	DNR SPECIAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0894	DNR FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0905	IL FORESTRY DEVELOPMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0909	IL WILDLIFE PRESERVATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0925	COAL TECHNOLOGY DEV ASSIST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0931	J.J. WOLF MEMORIAL INVESTIGAT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0953	STATE MIGRATORY WATERFOWL STAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0962	PARK & CONSERVATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	422	NATURAL RESOURCES	0972	REBUILD ILLINOIS PROJECTS	NO	YES	SPECIAL REVENUE	SHARED	
2025	422	NATURAL RESOURCES	0982	ADELINE JAY GEO-KARIS IL BEACH	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	0991	ABANDONED MINED LANDS RECLAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	422	NATURAL RESOURCES	1332	MINES AND MINERALS SECURITIES TRUST FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	422	NATURAL RESOURCES	1436	KOREAN MEMORIAL AND PURPLE HEART	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	423	IL CONSERVATION FOUNDATION	1313	ILLINOIS CONSERVATION FOUNDATION FUND	NO	NO	SPECIAL REVENUE	N/A	C.U. DEEMED N/M - NOT REPORTED.
2025	425	JUVENILE JUSTICE	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	425	JUVENILE JUSTICE	0264	DJJ REIMBURSEMENT & EDUCATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	425	JUVENILE JUSTICE	0523	DEPT OF CORRECTIONS REIMBURSEM	NO	YES	SPECIAL REVENUE	SHARED	
2025	425	JUVENILE JUSTICE	1395	JUVENILE JUSTICE BENEFIT FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	425	JUVENILE JUSTICE	1396	JUVENILE JUSTICE INMATE TRUST FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	425	JUVENILE JUSTICE	1406	TRAVEL AND ALLOWANCE REVOLVING	NO	YES	GENERAL	LOCALLY HELD	
2025	426	CORRECTIONS	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	426	CORRECTIONS	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	426	CORRECTIONS	0523	DEPT OF CORRECTIONS REIMBURSEM	NO	YES	SPECIAL REVENUE	SHARED	
2025	426	CORRECTIONS	1127	DOC COMMISSARY FUNDS FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	426	CORRECTIONS	1129	DOC RESIDENT'S AND EMPLOYEE'S BENEFIT FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	426	CORRECTIONS	1131	DOC RESIDENT'S TRUST FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	426	CORRECTIONS	1405	TRAVEL AND ALLOWANCE REVOLVING	NO	YES	GENERAL	LOCALLY HELD	
2025	426	CORRECTIONS	1407	MOMS AND BABIES FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	427	EMPLOYMENT SECURITY	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	427	EMPLOYMENT SECURITY	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	427	EMPLOYMENT SECURITY	0052	FEDERAL TITLE III SS & EMPLOY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	427	EMPLOYMENT SECURITY	0055	FEDERAL UNEMPLOYMENT COMP	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	427	EMPLOYMENT SECURITY	0686	BUDGET STABILIZATION	NO	YES	GENERAL	SHARED	
2025	427	EMPLOYMENT SECURITY	1136	SPECIAL PROGRAMS FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	427	EMPLOYMENT SECURITY	1138	UNEMPLOYMENT COMPENSATION TRUST FUND	NO	YES	ENTERPRISE	PROPRIETARY LOCAL	
2025	440	FINANCIAL AND PROFESSIONAL REG	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0021	FINANCIAL INSTITUTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0022	GENERAL PROFESSIONS DEDICATED	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0057	IL STATE PHARMACY DISCIPLINARY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0093	IL STATE MEDICAL DISCIPLINARY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0151	REG CPA ADMIN & DISCIPLINARY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0218	PROFESSIONS INDIRECT COST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0241	TOMA CONSUMER PROTECTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0243	CREDIT UNION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0244	RESIDENTIAL FINANCE REGULATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0258	NURSING DEDICATED & PROFESSNL	NO	YES	SPECIAL REVENUE	SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0259	OPTOMETRIC LICN & DISC BRD	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0267	DIV OF REAL ESTATE GENERAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0386	APPRAISAL ADMINISTRATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0420	PROFESSIONS LICENSURE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0505	ATHLETICS SUPERVISION AND REG	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0562	PAWNBROKER REGULATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0579	SAVINGS BANK REGULATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0615	DEBT SETTLMNT CONSUMER PROTECT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0629	REAL ESTATE RECOVERY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0792	CEMETERY OVERSIGHT LCNS&DSCPLN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0795	BANK & TRUST COMPANY	NO	YES	ENTERPRISE	PROPRIETARY	
2025	440	FINANCIAL AND PROFESSIONAL REG	0823	IL STATE DENTAL DISCIPLINARY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0833	CEMETERY RELIEF	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0849	REAL ESTATE RESEARCH & EDUC	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0850	REAL ESTATE LICENSE ADMIN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0888	DESIGN PROFESSIONAL ADMIN & IN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0912	CANNABIS REGULATION	NO	YES	SPECIAL REVENUE	SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	0954	IL STATE PODIATRIC DISCIPLINE	NO	YES	SPECIAL REVENUE	SHARED	
2025	440	FINANCIAL AND PROFESSIONAL REG	1132	DEPOSITORY FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	440	FINANCIAL AND PROFESSIONAL REG	1133	LIQUIDATED CURRENCY EXCHANGE FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	440	FINANCIAL AND PROFESSIONAL REG	1249	OFFICIAL ADVANCE FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	440	FINANCIAL AND PROFESSIONAL REG	1296	BANK EXAMINER'S EDUCATION FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	442	HUMAN RIGHTS	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	442	HUMAN RIGHTS	0099	HATE CRIMES & BIAS INCIDENT	NO	YES	GENERAL	NON-SHARED	
2025	442	HUMAN RIGHTS	0607	SPECIAL PROJECTS DIVISION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	442	HUMAN RIGHTS	0778	DHR TRAINING AND DEVELOPMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	442	HUMAN RIGHTS	0797	DEPT HUMAN RIGHTS SPECIAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	444	HUMAN SERVICES	0013	PREVENT & TREAT ALCOHOL & SUB	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0025	GROUP HOME LOAN REVOLVING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0036	IL VETERANS' REHABILITATION	NO	YES	GENERAL	NON-SHARED	
2025	444	HUMAN SERVICES	0050	MENTAL HEALTH	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0073	SPEC. OLYMPICS/CHLD. CHARITIES	NO	YES	GENERAL	NON-SHARED	
2025	444	HUMAN SERVICES	0081	VOCATIONAL REHABILITATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0100	ASSISTANCE TO THE HOMELESS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0110	DEV. DISABILITIES AWARENESS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0119	FORECLOSURE PREVENT PROG GRAD	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 370-119.
2025	444	HUMAN SERVICES	0120	HOME SERVICES MEDICAID TRUST	NO	YES	GENERAL	NON-SHARED	
2025	444	HUMAN SERVICES	0128	YOUTH ALCOHOL&SUBSTANCE ABUSE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0129	STATE GAMING	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 565-129.
2025	444	HUMAN SERVICES	0132	SP SV SURVIVORS HUMAN TRAFFICK	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0142	COMMUNITY DD SRVCS MEDICAID TR	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	444	HUMAN SERVICES	0148	MENTAL HEALTH REPORTING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0150	RENTAL HOUSING SUPPORT PROGRAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0158	SEXUAL ASSAULT SERVICES & PREV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0165	RONALD MCDONALD HOUSE CHARITY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0178	CHILDREN'S WELLNESS CHARITIES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0181	HOUSING FOR FAMILIES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0211	HFS TECHNOLOGY INITIATIVE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 478-211.
2025	444	HUMAN SERVICES	0220	DCFS CHILDREN'S SERVICES	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 418-220.
2025	444	HUMAN SERVICES	0228	AUTISM RESEARCH CHECKOFF	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0268	100 CLUB OF ILLINOIS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 350-268.
2025	444	HUMAN SERVICES	0276	DRUNK&DRUGGED DRIVING PREVENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0278	INCOME TAX REFUND	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 492-278.
2025	444	HUMAN SERVICES	0280	SUMMER EBT PROGRAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0286	IL AFFORDABLE HOUSING TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0300	FIRST RESPONDER HEALTH GRANT	NO	YES	GENERAL	NON-SHARED	
2025	444	HUMAN SERVICES	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	444	HUMAN SERVICES	0343	FEDERAL NATNL COMM SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0344	CARE PROV FOR PERSONS WITH DD	NO	YES	GENERAL	SHARED	
2025	444	HUMAN SERVICES	0347	EMPLOYMENT & TRAINING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0365	HEALTH&HUMAN SERV MEDICAID TR	NO	YES	GENERAL	NON-SHARED	COLLAPSED T0 001.
2025	444	HUMAN SERVICES	0368	DRUG TREATMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0389	SEXUAL ASSAULT SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0394	GAINING EARLY AWARENESS & READ	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0399	AUTISM CARE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0403	ILL BROADBAND ADOPTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0408	DHS SPECIAL PURPOSE TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0458	AUTISM AWARENESS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0495	OLD AGE SURVIVORS INSURANCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0502	EARLY INTERVENTION SERVICE REV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0509	DHS COMMUNITY SERVICES	NO	YES	GENERAL	NON-SHARED	
2025	444	HUMAN SERVICES	0528	DOMESTIC VIOLENCE ABUSER SERVI	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0540	ELECTRONIC BENEFITS TRANSFERS	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	444	HUMAN SERVICES	0592	DHS FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0611	FUND FOR ILLINOIS' FUTURE	NO	YES	GENERAL	SHARED	
2025	444	HUMAN SERVICES	0623	SPECIAL OLYMPIC ILLINOIS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0642	DHS STATE PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0644	COMMITMENT TO HUMAN SERVICES	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	444	HUMAN SERVICES	0646	ALCOHOLISM & SUBSTANCE ABUSE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0690	DHS PRIVATE RESOURCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0700	USDA WOMEN, INFANTS & CHILDREN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0706	HUNGER RELIEF	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0718	COMMUNITY MENTAL HEALTH MEDICA	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	444	HUMAN SERVICES	0727	SERVE ILLINOIS COMMISSION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0729	STATEWIDE 9-8-8 TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	SHARED	
2025	444	HUMAN SERVICES	0734	OPIOID REMEDIATION STATE TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0752	THRIVING YOUTH TAX CHECKOFF	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0762	LOCAL INITIATIVE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0791	OFF-HOURS CHILD CARE PROGRAM	NO	YES	GENERAL	NON-SHARED	
2025	444	HUMAN SERVICES	0798	REHAB SERVS EL & SECOND ED ACT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0865	DOMESTIC VIOLENCE SHELTER&SERV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0872	MATERNAL & CHILD HLTH SERV BLK	NO	YES	SPECIAL REVENUE	SHARED	
2025	444	HUMAN SERVICES	0876	COMMUNITY MH SERVS BLOCK GRNT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0889	HOMELESSNESS PREVENTION REVENU	NO	YES	GENERAL	NON-SHARED	
2025	444	HUMAN SERVICES	0891	FORECLOSURE PREVENTION PROGRAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0892	ABANDONED RES PROP MUN REL PRG	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0910	YOUTH DRUG ABUSE PREVENTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0911	JUVENILE JUSTICE TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	444	HUMAN SERVICES	0921	DHS RECOVERIES TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	COLLAPSED TO 001.
2025	444	HUMAN SERVICES	0935	SOCIAL SERVS BLOCK GRANT	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	444	HUMAN SERVICES	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	444	HUMAN SERVICES	1139	DHS OTHER SPECIAL TRUSTS FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	444	HUMAN SERVICES	1140	DHS COMMISSARY FUNDS FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	444	HUMAN SERVICES	1143	DHS RESIDENT'S TRUST FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	444	HUMAN SERVICES	1144	DHS REHABILITATION FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	444	HUMAN SERVICES	1147	DHS/DORS AGENCY FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	444	HUMAN SERVICES	1149	DHS/DORS SPECIAL REVENUE FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	444	HUMAN SERVICES	1150	DHS/DORS PERMANENT TRUST FUND	NO	YES	PERMANENT TRUST	LOCALLY HELD	
2025	444	HUMAN SERVICES	1245	FOOD STAMP AND COMMODITY FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	444	HUMAN SERVICES	1272	BURR REQUEST FUND	NO	YES	PERMANENT TRUST	LOCALLY HELD	
2025	444	HUMAN SERVICES	1385	VENDING FACILITY PROGRAM FOR THE BLIND FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	444	HUMAN SERVICES	1409	STUDENT COLLEGE LOAN FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	445	ILLINOIS POWER AGENCY	0424	IL POWER AGENCY TRUST	NO	YES	PERMANENT TRUST	NON-SHARED	
2025	445	ILLINOIS POWER AGENCY	0425	IL POWER AGENCY OPERATIONS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	445	ILLINOIS POWER AGENCY	0836	IL POWER AGENCY RENWBL ENERGY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	445	ILLINOIS POWER AGENCY	1408	IL POWER AGENCY INVESTMENT FUND	NO	YES	PERMANENT TRUST	LOCALLY HELD	
2025	446	INSURANCE	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	446	INSURANCE	0047	FIRE PREVENTION	NO	YES	SPECIAL REVENUE	SHARED	
2025	446	INSURANCE	0378	INSURANCE PREMIUM TAX REFUND	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	446	INSURANCE	0409	GEORGE BAILEY MEMORIAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	446	INSURANCE	0461	PARITY ADVANCEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	446	INSURANCE	0534	IL WORKERS' COMP COMM OPERATNS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 563-534.
2025	446	INSURANCE	0546	PUBLIC PENSION REGULATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	446	INSURANCE	0684	IL HEALTH BENEFITS EXCHANGE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	446	INSURANCE	0739	GROUP WORKERS' COMP POOL INSOL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	446	INSURANCE	0742	ST. POLICE TRAINING & ACADEMY	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 493-742.
2025	446	INSURANCE	0743	LAW ENFORCEMENT TRAINING	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 569-743.
2025	446	INSURANCE	0922	INSURANCE PRODUCER ADMIN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	446	INSURANCE	0997	INSURANCE FINANCIAL REGULATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	446	INSURANCE	1109	SECURITY DEPOSIT FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	446	INSURANCE	1134	INSURANCE FINANCIAL REGULATION	NO	NO	ENTERPRISE	N/A	C.U. DEEMED N/M - NOT REPORTED.
2025	448	INNOVATION AND TECHNOLOGY	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	448	INNOVATION AND TECHNOLOGY	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	448	INNOVATION AND TECHNOLOGY	0304	TECHNOLOGY MGMNT REVOLVING	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	448	INNOVATION AND TECHNOLOGY	0544	DOIT SPECIAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	452	LABOR	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	452	LABOR	0051	AMUSEMENT RIDE & PATRON SAFETY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	452	LABOR	0251	DEPT OF LABOR SPEC STATE TRUST	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	452	LABOR	0255	DEP OF LABOR FED INDIRECT COST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	452	LABOR	0357	CHILD LABOR ENFORCEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	452	LABOR	0392	EQUAL PAY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	452	LABOR	0446	EMPLOYEE CLASSIFICATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	452	LABOR	0494	PAID LEAVE FOR ALL WORKERS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	452	LABOR	0724	DEPT OF LABOR FEDERAL TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	452	LABOR	0726	FEDERAL INDUSTRIAL SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	452	LABOR	0885	WAGE THEFT ENFORCEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	458	STATE LOTTERY	0020	ALZHEIMER'S AWARENESS	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 350-020.
2025	458	STATE LOTTERY	0073	SPEC. OLYMPICS/CHLD. CHARITIES	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-073.
2025	458	STATE LOTTERY	0208	CAROLYN ADMS TCKT FOR CURE GRT	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-208.
2025	458	STATE LOTTERY	0236	IL VETERANS ASSISTANCE	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 497-236.
2025	458	STATE LOTTERY	0335	CRIMINAL JUSTICE INFO PROJECTS	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 546-335.
2025	458	STATE LOTTERY	0412	COMMON SCHOOL	NO	YES	GENERAL	SHARED	VALID PACKAGE DUE TO ASSIGNMENT OF SAMS MANDATORY
2025	458	STATE LOTTERY	0429	MULTIPLE SCLEROSIS RESEARCH	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-429.
2025	458	STATE LOTTERY	0437	QUALITY OF LIFE ENDOWMENT	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-437.
2025	458	STATE LOTTERY	0711	STATE LOTTERY	NO	YES	ENTERPRISE	PROPRIETARY	
2025	458	STATE LOTTERY	0889	HOMELESSNESS PREVENTION REVENU	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-889.
2025	458	STATE LOTTERY	0978	DEFERRED LOTTERY PRIZE WINNERS	NO	YES	ENTERPRISE	PROPRIETARY	
2025	458	STATE LOTTERY	1309	LOTTERY AGENT SECURITY DEPOSITS	NO	YES	ENTERPRISE	PROPRIETARY	
2025	466	MILITARY AFFAIRS	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	466	MILITARY AFFAIRS	0043	MILITARY AFFAIRS TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	466	MILITARY AFFAIRS	0076	IL NATIONAL GUARD BILLETING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	466	MILITARY AFFAIRS	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	466	MILITARY AFFAIRS	0333	FEDERAL SUPPORT AGREEMENT REV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	466	MILITARY AFFAIRS	0500	STATE MILITARY JUSTICE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	466	MILITARY AFFAIRS	0725	IL MILITARY FAMILY RELIEF	NO	YES	GENERAL	NON-SHARED	
2025	466	MILITARY AFFAIRS	0730	IL NAT GUARD ST ACTIVE DUTY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	466	MILITARY AFFAIRS	0927	IL NATNL GUARD ARMORY CONSTR	NO	YES	CAPITAL PROJECTS	NON-SHARED	
2025	466	MILITARY AFFAIRS	1336	LINCOLN'S CHALLENGE STIPEND PAYMENTS FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	478	HEALTHCARE & FAMILY SERVICES	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0120	HOME SERVICES MEDICAID TRUST	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-120.
2025	478	HEALTHCARE & FAMILY SERVICES	0136	UNIVERSITY OF IL HOSPITAL SERV	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0142	COMMUNITY DD SRVCS MEDICAID TR	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-142.
2025	478	HEALTHCARE & FAMILY SERVICES	0211	HFS TECHNOLOGY INITIATIVE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0285	LONG TERM CARE MONITOR/RECEIVE	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-285.
2025	478	HEALTHCARE & FAMILY SERVICES	0321	MEDICAL DEBT RELIEF PILOT PROG	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0329	COUNTY PROVIDER TRUST	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0341	PROVIDER INQUIRY TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0344	CARE PROV FOR PERSONS WITH DD	NO	YES	GENERAL	SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0345	LONG TERM CARE PROVIDER	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0346	HOSPITAL PROVIDER	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	478	HEALTHCARE & FAMILY SERVICES	0355	SPECIAL ED MEDICAID MATCHING	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	478	HEALTHCARE & FAMILY SERVICES	0360	LEAD POISONING,SCREENING	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-360.
2025	478	HEALTHCARE & FAMILY SERVICES	0365	HEALTH&HUMAN SERV MEDICAID TR	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-365.
2025	478	HEALTHCARE & FAMILY SERVICES	0397	TRAUMA CENTER	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	478	HEALTHCARE & FAMILY SERVICES	0421	PUBLIC AID RECOVERIES TRUST	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	478	HEALTHCARE & FAMILY SERVICES	0448	MEDICAID TECH. ASSISTANCE CTR.	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0502	EARLY INTERVENTION SERVICE REV	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-502.
2025	478	HEALTHCARE & FAMILY SERVICES	0503	ELECTRONIC HEALTH RECORD	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0509	DHS COMMUNITY SERVICES	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-509.
2025	478	HEALTHCARE & FAMILY SERVICES	0522	MONEY FOLLOWS PRSN BDGT TRNSFR	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0575	JUVENILE REHAB SERV MEDICAID	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	478	HEALTHCARE & FAMILY SERVICES	0606	HEALTH INFORMATION EXCHANGE	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0654	HEALTHY SMILES	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-654.
2025	478	HEALTHCARE & FAMILY SERVICES	0684	IL HEALTH BENEFITS EXCHANGE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 446-684.
2025	478	HEALTHCARE & FAMILY SERVICES	0718	COMMUNITY MENTAL HEALTH MEDICA	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-718.
2025	478	HEALTHCARE & FAMILY SERVICES	0720	MEDICAL INTERAGENCY PROGRAM	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	478	HEALTHCARE & FAMILY SERVICES	0728	DRUG REBATE	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	478	HEALTHCARE & FAMILY SERVICES	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0740	MEDICAID BUY IN PROGRAM REVOLV	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0757	CHILD SUPPORT ADMINISTRATIVE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0793	HEALTHCARE PROVIDER RELIEF	NO	YES	GENERAL	NON-SHARED	
2025	478	HEALTHCARE & FAMILY SERVICES	0808	MEDICAL SPECIAL PURPOSE TRUST	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	478	HEALTHCARE & FAMILY SERVICES	0838	PUBLIC HEALTH FEDERAL PROJECTS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-838.
2025	478	HEALTHCARE & FAMILY SERVICES	0957	CHILD SUPPORT ENFORCE TRUST	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	478	HEALTHCARE & FAMILY SERVICES	2957	CHILD SUPPORT ENFORCEMENT TRUST - SDU FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	480	EARLY CHILDHOOD	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	REVIEW IN FY26 TO CHANGE FROM INHOUSE.
2025	482	PUBLIC HEALTH	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	482	PUBLIC HEALTH	0014	FOOD & DRUG SAFETY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0015	P SEVERNS BREAST&CERVICAL CANC	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0048	RURAL/DOWNSTATE HEALTH ACCESS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0060	ALZHEIMERS RESRCH CARE SUPPORT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0063	PUBLIC HEALTH SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0068	HOSPITAL LICENSURE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0104	STROKE DATA COLLECTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0113	COMMUNITY HEALTH CENTER CARE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0115	SAFE BOTTLED WATER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0118	FACILITY LICENSING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0135	HEARTSAVER AED	NO	YES	GENERAL	NON-SHARED	
2025	482	PUBLIC HEALTH	0172	CHILDHOOD CANCER RESEARCH	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0175	IL SCHOOL ASBESTOS ABATEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0197	EPILEPSY TRTMT&EDUC GRANTINAID	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0198	DIABETES RESEARCH CHECKOFF	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0208	CAROLYN ADMS TCKT FOR CURE GRT	NO	YES	GENERAL	NON-SHARED	
2025	482	PUBLIC HEALTH	0238	IL HEALTH FACILITIES PLANNING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0240	EMERGENCY PUBLIC HEALTH	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0256	PUBLIC HEALTH WATER PERMIT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0285	LONG TERM CARE MONITOR/RECEIVE	NO	YES	GENERAL	NON-SHARED	
2025	482	PUBLIC HEALTH	0287	HOME CARE SERVCS AGY LICENSURE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	482	PUBLIC HEALTH	0326	AFRICAN-AMERICAN HIV/AIDS RESP	NO	YES	GENERAL	NON-SHARED	
2025	482	PUBLIC HEALTH	0327	TATOO & BODY PRCNG ESTAB REGIS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0340	PUBLIC HEALTH LAB SERVS REV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0345	LONG TERM CARE PROVIDER	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 478-345.
2025	482	PUBLIC HEALTH	0360	LEAD POISONING,SCREENING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0370	TANNING FACILITY PERMIT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0371	EQUITY IN LNG-TRM CARE QLTY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0372	PLUMBING LICENSURE & PROGRAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0388	REGUL EVAL & BASIC ENFORCEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0393	SICKLE CELL CHRONIC DISEASE	NO	YES	GENERAL	NON-SHARED	
2025	482	PUBLIC HEALTH	0397	TRAUMA CENTER	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	482	PUBLIC HEALTH	0398	EMS ASSISTANCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0429	MULTIPLE SCLEROSIS RESEARCH	NO	YES	GENERAL	NON-SHARED	
2025	482	PUBLIC HEALTH	0437	QUALITY OF LIFE ENDOWMENT	NO	YES	GENERAL	NON-SHARED	
2025	482	PUBLIC HEALTH	0469	AUTOIMMUNE DISEASE RESEARCH	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0524	HEALTH FACILITY PLAN REVIEW	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0564	RENEWABLE ENERGY RESOURCES TR	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0576	PESTICIDE CONTROL	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0586	HOSPICE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0599	MAMMOGRAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0611	FUND FOR ILLINOIS' FUTURE	NO	YES	GENERAL	SHARED	
2025	482	PUBLIC HEALTH	0626	PROSTATE CANCER RESEARCH	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0635	DEATH CERTIFICATE SURCHARGE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0638	IL ADOPT REGISTRY & MED INFO	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	482	PUBLIC HEALTH	0654	HEALTHY SMILES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0690	DHS PRIVATE RESOURCE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-690.
2025	482	PUBLIC HEALTH	0702	ASSIST LIVING & SHARED HOU REG	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0714	SPINAL CORD INJURY PARALYSIS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0733	TOBACCO SETTLEMENT RECOVERY	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0790	PRIVATE SEWAGE DISPOSAL PROGRM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0792	CEMETERY OVERSIGHT LCNS&DSCPLN	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 440-792.
2025	482	PUBLIC HEALTH	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0838	PUBLIC HEALTH FEDERAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0872	MATERNAL & CHILD HLTH SERV BLK	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0873	PREVENTIVE HEALTH&HLTH SERV BL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0896	PUBLIC HEALTH SPEC STATE PROJ	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0912	CANNABIS REGULATION	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0920	METABOLIC SCREENING & TREATMNT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0938	HEARING INSTRUMENT DISPEN EXAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	482	PUBLIC HEALTH	0954	IL STATE PODIATRIC DISCIPLINE	NO	YES	SPECIAL REVENUE	SHARED	
2025	482	PUBLIC HEALTH	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	482	PUBLIC HEALTH	1322	VITAL RECORDS REFUND ACCOUNT FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	492	REVENUE	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	492	REVENUE	0005	GR - CS SPECIAL ACCT	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 412.
2025	492	REVENUE	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	SHARED	
2025	492	REVENUE	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	TRANSFER OUT ASSIGNED TO AGENCY.
2025	492	REVENUE	0012	MOTOR FUEL TAX	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0050	MENTAL HEALTH	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-050.
2025	492	REVENUE	0059	PUBLIC UTILITY	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0072	UNDERGROUND STORAGE TANK	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0085	IL GAMING LAW ENFORCEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0088	NON-HOME RULE MUNICIPAL ROT	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0091	CLEAN AIR ACT PERMIT	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 532-091.
2025	492	REVENUE	0097	HOME RULE MUNI SOFT DRINK ROT	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0125	MUNI WIRELESS SERV EMERGENCY	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0138	HOME RULE MUNICIPAL ROT	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0139	HOME RULE COUNTY ROT	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0150	RENTAL HOUSING SUPPORT PROGRAM	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-150.
2025	492	REVENUE	0152	STATE CRIME LABORATORY	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 493-152.
2025	492	REVENUE	0158	SEXUAL ASSAULT SERVICES & PREV	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-158.
2025	492	REVENUE	0160	BUSINESS DIST RTLRS' OCCUP TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0186	STATE AND LOCAL SALES TX REFRM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	492	REVENUE	0187	RTA OCCUP&USE TAX REPLACEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	492	REVENUE	0188	COUNTY & MASS TRANSIT DISTRICT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	492	REVENUE	0189	LOCAL GOVERNMENT TAX	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	492	REVENUE	0190	COUNTY OPTION MOTOR FUEL TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0219	COUNTY PUBLIC SAFETY ROT	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0225	IL SPORTS FACILITIES	NO	YES	GENERAL	NON-SHARED	
2025	492	REVENUE	0229	SPORTS FACILITIES TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0240	EMERGENCY PUBLIC HEALTH	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0263	PRIVATE VEHICLE USE HOME RULE	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0278	INCOME TAX REFUND	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	492	REVENUE	0286	IL AFFORDABLE HOUSING TRUST	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-286.
2025	492	REVENUE	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0298	NATURAL AREAS ACQUISITION	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0299	OPEN SPACE LANDS ACQUIS&DEVEL	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	492	REVENUE	0337	MPEA TRUST	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0345	LONG TERM CARE PROVIDER	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 478-345.
2025	492	REVENUE	0364	IL TELECOM ACCESS CORPORATION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 524-364.
2025	492	REVENUE	0377	MCCORMICK PLACE EXPANSION PROJ	NO	NO	CUSTODIAL	NON-SHARED AGENCY	ACCRUAL ONLY/REPORTED WITH 370-377.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	492	REVENUE	0384	TAX COMPLIANCE & ADMIN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	492	REVENUE	0401	PROTEST	NO	NO	CUSTODIAL	NON-SHARED AGENCY	ACCRUAL ONLY/REPORTED WITH 370-401.
2025	492	REVENUE	0412	COMMON SCHOOL	NO	YES	GENERAL	SHARED	
2025	492	REVENUE	0427	ENERGY TRANSITION ASSISTANCE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-427.
2025	492	REVENUE	0452	IL TOURISM TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0498	SCHOOL FACILITY OCCUPATION	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0515	LOCAL GOVERNMENT DISTRIBUTIVE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	492	REVENUE	0548	DRYCLEANER ENVIRON RESPONSE TR	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0550	SUPPLEMENTAL LOW INCOME ENERGY	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0558	FLOOD PREVENTION OCCUPATION	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0564	RENEWABLE ENERGY RESOURCES TR	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0568	SCHOOL INFRASTRUCTURE	NO	YES	GENERAL	SHARED	
2025	492	REVENUE	0571	ENERGY EFFICIENCY TRUST	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 532-571.
2025	492	REVENUE	0583	TAX SUSPENSE TRUST	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0590	STAR BONDS REVENUE	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0591	STAR BONDS SCHL IMPRV & OPS	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0612	STATEWIDE 911	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 493-612.
2025	492	REVENUE	0621	INTERNATIONAL TOURISM	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0624	CHICAGO TRAVEL INDUSTRY PROMO	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-624.
2025	492	REVENUE	0627	PUBLIC TRANSPORTATION	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 494-627.
2025	492	REVENUE	0640	FUND FOR ADVNCMNT OF EDUCATION	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	492	REVENUE	0644	COMMITMENT TO HUMAN SERVICES	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	492	REVENUE	0648	DOWNSTATE PUBL TRANSPORTATION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 494-648.
2025	492	REVENUE	0683	GROCERY TAX REPLACEMENT	NO	YES	GENERAL	NON-SHARED	
2025	492	REVENUE	0694	CAPITAL PROJECTS	NO	YES	GENERAL	SHARED	
2025	492	REVENUE	0717	ST METROEAST PARK & RECREATION	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0719	MUNICIPAL TELECOMMUNICATIONS	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-763.
2025	492	REVENUE	0793	HEALTHCARE PROVIDER RELIEF	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 478-793.
2025	492	REVENUE	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0812	RTA SALES TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0841	METRO EAST MASS TRANS DIST TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0842	LOCAL GOV'T VIDEO GAMING DIST	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 565-842.
2025	492	REVENUE	0861	TENN VALLEY AUTH LOCAL TRUST	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0868	MUNICIPAL AUTO RENTING TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0869	COUNTY AUTOMOBILE RENTING TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0891	FORECLOSURE PREVENTION PROGRAM	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-891.
2025	492	REVENUE	0892	ABANDONED RES PROP MUN REL PRG	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-892.
2025	492	REVENUE	0912	CANNABIS REGULATION	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0919	LOCAL CANNABIS CONSUMER TAX TR	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0925	COAL TECHNOLOGY DEV ASSIST	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-925.
2025	492	REVENUE	0928	STATE AVIATION PROGRAM	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 494-928.
2025	492	REVENUE	0930	SENIOR CITIZEN REAL EST DEF TA	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	492	REVENUE	0939	LOCAL GOVT AVIATION TRUST	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0952	TRANSPORTATION RENEWAL	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 494-952.
2025	492	REVENUE	0957	CHILD SUPPORT ENFORCE TRUST	NO	NO	CUSTODIAL	NON-SHARED AGENCY	ACCRUAL ONLY/REPORTED WITH 478-957.
2025	492	REVENUE	0960	BUILD ILLINOIS	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	0967	MUNICIPAL MOTOR FUEL TAX	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	492	REVENUE	0969	LOCAL TOURISM	NO	YES	SPECIAL REVENUE	SHARED	
2025	492	REVENUE	1151	SURETY BOND FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	492	REVENUE	1369	EVIDENCE FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	493	STATE POLICE	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	493	STATE POLICE	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	493	STATE POLICE	0075	COMPASSION USE MED CANNABIS	NO	YES	SPECIAL REVENUE	SHARED	
2025	493	STATE POLICE	0148	MENTAL HEALTH REPORTING	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-148.
2025	493	STATE POLICE	0152	STATE CRIME LABORATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0209	STATE POLICE FIREARM SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0237	MEDICAID FRAUD&ABUSE PREVENT	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	493	STATE POLICE	0246	STATE POLICE VEHICLE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0445	SEX OFFENDER INVESTIGATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0514	STATE ASSET FORFEITURE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0520	FEDERAL ASSET FORFEITURE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0535	OFFENDER REGISTRATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0536	LEADS MAINTENANCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0612	STATEWIDE 911	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0637	STATE POLICE WIRELESS SERVICE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0649	MOTOR CARRIER SAFETY INSPECTIO	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0694	CAPITAL PROJECTS	NO	YES	GENERAL	SHARED	
2025	493	STATE POLICE	0705	STATE POLICE WHISTLEBLOWER REW	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0723	FIREARM ENFORCEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0742	ST. POLICE TRAINING & ACADEMY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0816	MONEY LAUNDERING ASSET RECOVER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0817	STATE POLICE OPERATIONS ASSIST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0878	DRUG TRAFFIC PREVENTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0879	TRAFFIC & CRIM CONVICTION SUR	NO	YES	SPECIAL REVENUE	SHARED	
2025	493	STATE POLICE	0887	ST POLICE LAW ENFORCEMNT ADMIN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0904	IL STATE POLICE FEDERAL PROJS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0906	STATE POLICE SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	0912	CANNABIS REGULATION	NO	YES	SPECIAL REVENUE	SHARED	
2025	493	STATE POLICE	0979	SCOTT'S LAW	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	493	STATE POLICE	1199	SPECIAL ADVANCE FUND	NO	YES	GENERAL	LOCALLY HELD	COLLAPSED TO 001.
2025	493	STATE POLICE	1241	SEIZED FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	493	STATE POLICE	1242	FORFEITURE FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	493	STATE POLICE	1380	MONEY LAUNDERING SEIZED FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	493	STATE POLICE	1381	MONEY LAUNDERING FORFEITED FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	493	STATE POLICE	1432	SEIZED ABANDONED FUNDS	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	493	STATE POLICE	1433	GAMING COMMAND OAF FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	494	TRANSPORTATION	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	494	TRANSPORTATION	0012	MOTOR FUEL TAX	NO	YES	SPECIAL REVENUE	SHARED	
2025	494	TRANSPORTATION	0019	GRADE CROSSING PROTECTION	NO	YES	GENERAL	NON-SHARED	
2025	494	TRANSPORTATION	0046	AERONAUTICS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0095	FEDERAL/STATE/LOCAL AIRPORT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0101	GENERAL OBLIGATION BR&I	NO	YES	DEBT SERVICE	SHARED	
2025	494	TRANSPORTATION	0249	SO SUBURBAN AIRPORT IMPROVEMNT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0265	STATE RAIL FREIGHT LOAN REPAY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0309	AIR TRANSPORTATION REVOLVING	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	494	TRANSPORTATION	0310	TAX RECOVERY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0413	MOTOR FUEL TAX-COUNTIES	NO	YES	SPECIAL REVENUE	NON-SHARED	COLLAPSED TO 012.
2025	494	TRANSPORTATION	0414	MOTOR FUEL TAX-MUNICIPALITIES	NO	YES	SPECIAL REVENUE	NON-SHARED	COLLAPSED TO 012.
2025	494	TRANSPORTATION	0415	MOTOR FUEL TAX-TOWN & ROAD DIS	NO	YES	SPECIAL REVENUE	NON-SHARED	COLLAPSED TO 012.
2025	494	TRANSPORTATION	0433	FEDERAL HIGH SPEED RAIL TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0553	TRANSPORTATION BOND, SERIES A	NO	YES	CAPITAL PROJECTS	SHARED	
2025	494	TRANSPORTATION	0554	TRANSPORTATION BOND, SERIES B	NO	YES	CAPITAL PROJECTS	SHARED	
2025	494	TRANSPORTATION	0559	DOWNSTATE TRANSIT IMPROVEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0589	TRANS SAFETY HIGHWAY HIRE-BACK	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0627	PUBLIC TRANSPORTATION	NO	YES	GENERAL	NON-SHARED	
2025	494	TRANSPORTATION	0648	DOWNSTATE PUBL TRANSPORTATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0669	AIRPORT LAND LOAN REVOLVING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0695	TRANSPORTATION BOND SERIES D	NO	YES	CAPITAL PROJECTS	SHARED	
2025	494	TRANSPORTATION	0697	ROADSIDE MEMORIAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0839	HIGH SPEED RAIL ROLLING STOCK	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0853	FEDERAL MASS TRANSIT TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0863	CYCLE RIDER SAFETY TRAINING	NO	YES	SPECIAL REVENUE	SHARED	
2025	494	TRANSPORTATION	0902	STATE CONSTRUCTION ACCOUNT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	494	TRANSPORTATION	0928	STATE AVIATION PROGRAM	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0936	RAIL FREIGHT LOAN REPAYMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	494	TRANSPORTATION	0949	SOUND-REDUCNG WIN/DOORS REPLCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0952	TRANSPORTATION RENEWAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0956	DUI PREVENTION AND EDUCATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0959	MULTIMODAL TRANSPORTATION BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	494	TRANSPORTATION	0964	RTA CAPITAL IMPROVEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	0965	DOWNSTATE MASS TRANS CAP IMPRV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	494	TRANSPORTATION	1438	HIGH SPEED RAIL - ESCROW ACCT	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	497	VETERANS' AFFAIRS	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	497	VETERANS' AFFAIRS	0102	IL VETERANS' HOMES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0180	FOLDS OF HONOR FOUNDATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0236	IL VETERANS ASSISTANCE	NO	YES	GENERAL	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0272	LASALLE VETERANS HOME	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0273	ANNA VETERANS HOME	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0286	IL AFFORDABLE HOUSING TRUST	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-286.
2025	497	VETERANS' AFFAIRS	0447	GI EDUCATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0501	VETERANS' AFFAIRS STATE PROJEC	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0619	QUINCY VETERAN HOME	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0725	IL MILITARY FAMILY RELIEF	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 466-725.
2025	497	VETERANS' AFFAIRS	0775	VETERANS AFFAIRS LIBRARY GRANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	0980	MANTENO VETERANS HOME	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	497	VETERANS' AFFAIRS	1152	BENEFITS TRUST FUND-QUINCY	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	497	VETERANS' AFFAIRS	1158	PROTESTANT CHAPEL FUND-QUINCY	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	497	VETERANS' AFFAIRS	1159	ST. LAWRENCE CHAPEL FUND-QUINCY	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	497	VETERANS' AFFAIRS	1219	BENEFITS TRUST FUND-MANTENO	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	497	VETERANS' AFFAIRS	1220	MEMBERS TRUST FUND-MANTENO	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	497	VETERANS' AFFAIRS	1246	MEMBERS TRUST FUND-QUINCY	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	497	VETERANS' AFFAIRS	1260	MEMBERS TRUST FUND-LASALLE	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	497	VETERANS' AFFAIRS	1261	BENEFITS TRUST FUND-LASALLE	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	497	VETERANS' AFFAIRS	1339	BENEFITS TRUST FUND-ANNA	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	497	VETERANS' AFFAIRS	1348	IHVA-MEMBERS TRUST FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	497	VETERANS' AFFAIRS	1397	HOMELESS BENEFIT FUND-MANTENO	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	497	VETERANS' AFFAIRS	1443	MEMBERS TRUST FUND-CHICAGO	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	497	VETERANS' AFFAIRS	1444	BENEFITS TRUST FUND-CHICAGO	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	503	IL ARTS COUNCIL	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	503	IL ARTS COUNCIL	0657	IL ARTS COUNCIL FEDERAL GRANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	503	IL ARTS COUNCIL	0972	REBUILD ILLINOIS PROJECTS	NO	YES	SPECIAL REVENUE	SHARED	
2025	503	IL ARTS COUNCIL	1160	ILLINOIS ARTS COUNCIL RESTRICTED FUND	NO	NO	SPECIAL REVENUE	N/A	C.U. DEEMED N/M - NOT REPORTED.
2025	506	ABE LINCOLN PRES LIBRARY & MUS	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	506	ABE LINCOLN PRES LIBRARY & MUS	0763	TOURISM PROMOTION	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-763.
2025	506	ABE LINCOLN PRES LIBRARY & MUS	0776	PRES LIBR & MUSEUM OPERATING	NO	YES	GENERAL	NON-SHARED	
2025	506	ABE LINCOLN PRES LIBRARY & MUS	1331	ILLINOIS HISTORIC PRESERVATION TRUST FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	506	ABE LINCOLN PRES LIBRARY & MUS	1355	ABRAHAM LINCOLN LIBRARY AND MUSEUM PUBLIC TRUST FU	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0080	BUDGET RESERVE GOV EMERGENCIES	NO	YES	GENERAL	NON-SHARED	
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0101	GENERAL OBLIGATION BR&I	NO	YES	DEBT SERVICE	SHARED	
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0212	FEDERAL FINANCING COST REIMB	NO	YES	GENERAL	NON-SHARED	COLLAPSED TO 001.
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0407	GRANT ACCOUNTABILITY/TRANSPNCY	NO	YES	INTERNAL SERVICE	PROPRIETARY	
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0568	SCHOOL INFRASTRUCTURE	NO	YES	GENERAL	SHARED	
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0970	BUILD ILLINOIS B R & I	NO	YES	DEBT SERVICE	NON-SHARED	
2025	507	GOVERNOR'S OFF OF MGT & BUDGET	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	509	OFFICE OF INSPECTOR GENERAL	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	509	OFFICE OF INSPECTOR GENERAL	0627	PUBLIC TRANSPORTATION	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 494-627.
2025	510	EXECUTIVE ETHICS COMMISSION	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	510	EXECUTIVE ETHICS COMMISSION	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	510	EXECUTIVE ETHICS COMMISSION	0215	CAPITAL DEVELOP BRD REVOLVING	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 511-215.
2025	510	EXECUTIVE ETHICS COMMISSION	0317	PROFESSIONAL SERVICES	NO	NO	INTERNAL SERVICE	PROPRIETARY	ACCRUAL ONLY/REPORTED WITH 416-317.
2025	511	CAPITAL DEVELOPMENT BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	511	CAPITAL DEVELOPMENT BOARD	0101	GENERAL OBLIGATION BR&I	NO	YES	DEBT SERVICE	SHARED	
2025	511	CAPITAL DEVELOPMENT BOARD	0141	CAPITAL DEVELOPMENT	NO	YES	CAPITAL PROJECTS	SHARED	
2025	511	CAPITAL DEVELOPMENT BOARD	0143	SCHOOL CONSTRUCTION	NO	YES	CAPITAL PROJECTS	SHARED	
2025	511	CAPITAL DEVELOPMENT BOARD	0170	CDB SPECIAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	511	CAPITAL DEVELOPMENT BOARD	0215	CAPITAL DEVELOP BRD REVOLVING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	511	CAPITAL DEVELOPMENT BOARD	0427	ENERGY TRANSITION ASSISTANCE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-427.
2025	511	CAPITAL DEVELOPMENT BOARD	0568	SCHOOL INFRASTRUCTURE	NO	YES	GENERAL	SHARED	
2025	511	CAPITAL DEVELOPMENT BOARD	0617	CDB CONTRIBUTORY TRUST	NO	YES	CAPITAL PROJECTS	NON-SHARED	
2025	511	CAPITAL DEVELOPMENT BOARD	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	511	CAPITAL DEVELOPMENT BOARD	0972	REBUILD ILLINOIS PROJECTS	NO	YES	SPECIAL REVENUE	SHARED	
2025	517	CIVIL SERVICE COMMISSION	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	520	CORONER TRAINING BOARD	0635	DEATH CERTIFICATE SURCHARGE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 482-635.
2025	524	IL COMMERCE COMMISSION	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	524	IL COMMERCE COMMISSION	0018	TRANSPORTATION REGULATORY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	524	IL COMMERCE COMMISSION	0059	PUBLIC UTILITY	NO	YES	SPECIAL REVENUE	SHARED	
2025	524	IL COMMERCE COMMISSION	0127	IL UNDERGROUND UTL FAC DAMAGE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	524	IL COMMERCE COMMISSION	0364	IL TELECOM ACCESS CORPORATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	524	IL COMMERCE COMMISSION	0379	ICC FEDERAL GRANTS TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	524	IL COMMERCE COMMISSION	0672	CONSUMER INTERVENOR COMP.	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	526	DEAF & HARD OF HEARING COMM	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	526	DEAF & HARD OF HEARING COMM	0405	DEAF AND HARD OF HEARING SPECI	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	526	DEAF & HARD OF HEARING COMM	0449	INTERPRETERS FOR THE DEAF	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	528	COURT OF CLAIMS	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0011	ROAD	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0012	MOTOR FUEL TAX	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0031	DRIVERS EDUCATION	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0045	AGRICULTURAL PREMIUM	YES	YES	GENERAL	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0047	FIRE PREVENTION	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0054	STATE PENSIONS	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0059	PUBLIC UTILITY	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0072	UNDERGROUND STORAGE TANK	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0075	COMPASSION USE MED CANNABIS	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0141	CAPITAL DEVELOPMENT	YES	YES	CAPITAL PROJECTS	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0240	EMERGENCY PUBLIC HEALTH	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0258	NURSING DEDICATED & PROFESSNL	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0324	STATE CURE	YES	YES	GENERAL	SHARED	
2025	528	COURT OF CLAIMS	0434	COURT OF CLAIMS ADMIN & GRANT	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	528	COURT OF CLAIMS	0523	DEPT OF CORRECTIONS REIMBURSEM	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0550	SUPPLEMENTAL LOW INCOME ENERGY	YES	YES	SPECIAL REVENUE	SHARED	
2025	528	COURT OF CLAIMS	0576	PESTICIDE CONTROL	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0644	COMMITMENT TO HUMAN SERVICES	YES	YES	GENERAL	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0686	BUDGET STABILIZATION	YES	YES	GENERAL	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0687	COURT OF CLAIMS FEDERAL GRANT	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	528	COURT OF CLAIMS	0733	TOBACCO SETTLEMENT RECOVERY	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0802	PERSONAL PROPERTY TAX REPLACE	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0863	CYCLE RIDER SAFETY TRAINING	YES	YES	SPECIAL REVENUE	SHARED	
2025	528	COURT OF CLAIMS	0872	MATERNAL & CHILD HLTH SERV BLK	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0879	TRAFFIC & CRIM CONVICTION SUR	YES	YES	SPECIAL REVENUE	SHARED	COURT OF CLAIMS
2025	528	COURT OF CLAIMS	0902	STATE CONSTRUCTION ACCOUNT	YES	YES	CAPITAL PROJECTS	SHARED	COURT OF CLAIMS.
2025	528	COURT OF CLAIMS	0912	CANNABIS REGULATION	YES	YES	SPECIAL REVENUE	SHARED	
2025	528	COURT OF CLAIMS	0971	BUILD ILLINOIS BOND	YES	YES	CAPITAL PROJECTS	SHARED	COURT OF CLAIMS.
2025	532	ENVIRONMENTAL PROTECT AGENCY	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	MANDATORY TRANSFER ASSIGNED TO AGENCY 532.
2025	532	ENVIRONMENTAL PROTECT AGENCY	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0012	MOTOR FUEL TAX	NO	YES	SPECIAL REVENUE	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0065	U S ENVIRONMENTAL PROTECTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0072	UNDERGROUND STORAGE TANK	NO	YES	SPECIAL REVENUE	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0074	EPA SPEC STATE PROJ TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	COLLAPSED TO 845.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	532	ENVIRONMENTAL PROTECT AGENCY	0078	SOLID WASTE MANAGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0089	SUBTITLE D MANAGEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0091	CLEAN AIR ACT PERMIT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0154	EPA COURT ORDERED TRUST	NO	YES	PRIVATE-PURPOSE TRUST	N/A	MANUAL PACKAGE-PRIVATE PURPOSE TRUST.
2025	532	ENVIRONMENTAL PROTECT AGENCY	0207	POLLUTION CONTROL BOARD ST TR	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0213	ENVIRONMENTAL JUSTICE GRANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0214	BROWNFIELDS REDEVELOPMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0253	CARBON DIOXIDE SEQUESTRATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0270	WATER REVOLVING	NO	YES	ENTERPRISE	PROPRIETARY	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0277	POLLUTION CONTROL BOARD	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0288	COMMUNITY WATER SUPPLY LAB	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0294	USED TIRE MANAGEMENT	NO	YES	SPECIAL REVENUE	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0336	ENVIRONMENTAL LAB CERTIFICAT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0422	ELECTRIC VEHICLE REBATE	NO	YES	GENERAL	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0548	DRYCLEANER ENVIRON RESPONSE TR	NO	YES	SPECIAL REVENUE	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0551	ANTI-POLLUTION	NO	YES	CAPITAL PROJECTS	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0564	RENEWABLE ENERGY RESOURCES TR	NO	YES	SPECIAL REVENUE	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0571	ENERGY EFFICIENCY TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0731	IL CLEAN WATER FUND	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0738	ALTERNATIVE COMPLIANCE MARKET	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0774	OIL SPILL RESPONSE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0819	VW SETTLMENT ENVIRN MITIGATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0820	EPA ENERGY PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0828	HAZARDOUS WASTE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0840	HAZARDOUS WASTE RESEARCH	NO	YES	SPECIAL REVENUE	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0845	ENVIRONMENTAL PROTECTION TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0859	FEDERAL ENERGY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0944	ENVIRO PROTECT PERMIT & INSP	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0945	LANDFILL CLOSURE & POST-CLOSE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0963	VEHICLE INSPECTION	NO	YES	GENERAL	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	532	ENVIRONMENTAL PROTECT AGENCY	0981	COAL COMBUST RESID SURF IMPND	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	533	COMM ON EQUITY & INCLUSION	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	533	COMM ON EQUITY & INCLUSION	0317	PROFESSIONAL SERVICES	NO	NO	INTERNAL SERVICE	PROPRIETARY	ACCRUAL ONLY/REPORTED WITH 416-317.
2025	537	GUARDIAN & ADVOCACY COMM	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	537	GUARDIAN & ADVOCACY COMM	0297	GUARDIANSHIP & ADVOCACY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	537	GUARDIAN & ADVOCACY COMM	1162	WARDS TRUST FUND	NO	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	542	COMMISSION ON HUMAN RIGHTS	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0083	VIOLENT CRIME WITNESS PROTECTN	NO	YES	GENERAL	NON-SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0184	ICJIA VIOLENCE PREVENTION	NO	YES	GENERAL	NON-SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0318	ICJIA VIO PREVENT SP PRJ	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0335	CRIMINAL JUSTICE INFO PROJECTS	NO	YES	GENERAL	NON-SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0488	CRIMINAL JUSTICE TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0513	IL STATE CRIME STOPPERS ASSOC	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0539	DEATH PENALTY ABOLITION	NO	YES	GENERAL	NON-SHARED	
2025	546	IL CRIMINAL JUSTICE INFO AUTH	0665	PRESCRIPT PILL & DRUG DISPOSAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	548	IL EDUCAT LABOR RELATIONS BD	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	548	IL EDUCAT LABOR RELATIONS BD	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	548	IL EDUCAT LABOR RELATIONS BD	0996	EDUC LABOR REL BD FAIR SHARE	NO	YES	CUSTODIAL	NON-SHARED AGENCY	
2025	551	IL HOUSING DEVELOPMENT AUTH	0286	IL AFFORDABLE HOUSING TRUST	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 444-286.
2025	551	IL HOUSING DEVELOPMENT AUTH	0338	FEDERAL HOME INVESTMENT TRUST	NO	NO	SPECIAL REVENUE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	551	IL HOUSING DEVELOPMENT AUTH	1107	SINGLE FAMILY MORTGAGE PURCHASE PROGRAM FUND	NO	YES	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	554	IL SPORTS FACILITIES AUTH	0225	IL SPORTS FACILITIES	NO	NO	GENERAL	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 492-225.
2025	555	IL STATE BOARD OF INVESTMENTS	0529	IL STATE BOARD OF INVESTMENTS	NO	YES	PENSION TRUST	FIDUCIARY	MANUAL PACKAGE-PENSION TRUST.
2025	557	IL STATE TOLL HIGHWAY AUTH	0455	IL STATE TOLL HIGHWAY AUTH	NO	YES	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	557	IL STATE TOLL HIGHWAY AUTH	2455	IL STATE TOLL HIGHWAY REVENUE FUND	NO	NO	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	558	COUNCIL ON DEVELOPMENTAL DISAB	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	558	COUNCIL ON DEVELOPMENTAL DISAB	0131	COUNCIL ON DEV DISABILITIES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	560	IL FINANCE AUTHORITY	0205	IL FARMER & AGRI-BUSINESS LN	NO	NO	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	560	IL FINANCE AUTHORITY	0334	AMBULANCE REVOLVING LOAN	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 592-334.
2025	560	IL FINANCE AUTHORITY	0572	FIRE TRUCK REVOLVING LOAN	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 592-572.
2025	560	IL FINANCE AUTHORITY	0994	IL AGRICULTURAL LOAN GUARANTEE	NO	NO	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	560	IL FINANCE AUTHORITY	1367	IFA OPERATING FUND	NO	YES	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	561	TOBACCO SETTLEMENT AUTHORITY	1403	RAILSPLITTER TRUSTEE ACCOUNT FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	562	PROCUREMENT POLICY BOARD	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	563	IL WORKERS' COMPENSATION COMMI	0179	INJURED WORKERS' BENEFIT	NO	YES	ENTERPRISE	PROPRIETARY	
2025	563	IL WORKERS' COMPENSATION COMMI	0431	SECOND INJURY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	563	IL WORKERS' COMPENSATION COMMI	0534	IL WORKERS' COMP COMM OPERATNS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	563	IL WORKERS' COMPENSATION COMMI	0685	RATE ADJUSTMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	563	IL WORKERS' COMPENSATION COMMI	0848	SETTLEMENT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	563	IL WORKERS' COMPENSATION COMMI	0940	SELF-INSURERS SECURITY	NO	YES	ENTERPRISE	PROPRIETARY	
2025	564	IL INDEPENDENT TAX TRIBUNAL	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	564	IL INDEPENDENT TAX TRIBUNAL	0169	IL INDEPENDENT TAX TRIBUNAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	565	ILLINOIS GAMING BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	565	ILLINOIS GAMING BOARD	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	SHARED	
2025	565	ILLINOIS GAMING BOARD	0129	STATE GAMING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	565	ILLINOIS GAMING BOARD	0694	CAPITAL PROJECTS	NO	YES	GENERAL	SHARED	
2025	565	ILLINOIS GAMING BOARD	0842	LOCAL GOV'T VIDEO GAMING DIST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	565	ILLINOIS GAMING BOARD	0968	SPORTS WAGERING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	565	ILLINOIS GAMING BOARD	0972	REBUILD ILLINOIS PROJECTS	NO	YES	SPECIAL REVENUE	SHARED	
2025	565	ILLINOIS GAMING BOARD	0976	FAIRGROUNDS IMPROVMNT & RACING	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 406-976.
2025	567	LIQUOR CONTROL COMM	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	567	LIQUOR CONTROL COMM	0821	DRAM SHOP	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	567	LIQUOR CONTROL COMM	1310	UNDERAGE COMPLIANCE DETAIL FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	569	IL LAW ENFORCE TRAIN & STDS BD	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	569	IL LAW ENFORCE TRAIN & STDS BD	0356	LAW ENFORCEMENT CAMERA GRANT	NO	YES	GENERAL	SHARED	
2025	569	IL LAW ENFORCE TRAIN & STDS BD	0517	POLICE TRAINING BOARD SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	569	IL LAW ENFORCE TRAIN & STDS BD	0645	LAW ENFORCEMENT RECRUITMENT	NO	YES	GENERAL	NON-SHARED	
2025	569	IL LAW ENFORCE TRAIN & STDS BD	0743	LAW ENFORCEMENT TRAINING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	569	IL LAW ENFORCE TRAIN & STDS BD	0879	TRAFFIC & CRIM CONVICTION SUR	NO	YES	SPECIAL REVENUE	SHARED	
2025	569	IL LAW ENFORCE TRAIN & STDS BD	0923	LAW ENF OFF TRNG BD FED PROJ	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	571	MEDICAL DISTRICT COMM	1377	IMD RESTRICTED PROGRAM FUND	NO	YES	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	574	METRO PIER & EXPOSITION AUTH	0377	MCCORMICK PLACE EXPANSION PROJ	NO	NO	CUSTODIAL	NON-SHARED AGENCY	ACCRUAL ONLY/REPORTED WITH 370-377.
2025	574	METRO PIER & EXPOSITION AUTH	0624	CHICAGO TRAVEL INDUSTRY PROMO	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-624.
2025	574	METRO PIER & EXPOSITION AUTH	0814	METRO PIER AND EXPO INCENTIVE	YES	YES	GENERAL	NON-SHARED	
2025	574	METRO PIER & EXPOSITION AUTH	0941	MPEA GRANTS	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 370-941.
2025	574	METRO PIER & EXPOSITION AUTH	0961	MFEA IMPROVEMENT BOND	YES	YES	SPECIAL REVENUE	NON-SHARED	COLLAPSED TO 960.
2025	578	PRISONER REVIEW BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	578	PRISONER REVIEW BOARD	0366	PRISONER REVIEW BD VHCL & EQUP	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	579	RACING BOARD	0217	STANDARDBRED PURSE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	579	RACING BOARD	0271	IL RACING BOARD CHARITY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	579	RACING BOARD	0631	IL RACING QUARTR HORSE BREEDER	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 406-631.
2025	579	RACING BOARD	0632	HORSE RACING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	579	RACING BOARD	0785	QUARTER HORSE PURSE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	580	PROPERTY TAX APPEAL BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	580	PROPERTY TAX APPEAL BOARD	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	583	SEX OFFENDER MANAGEMENT BOARD	0527	SEX OFFENDER MANAGEMENT BOARD	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	585	SW IL DEVELOPMENT AUTHORITY	1277	SWIDA OPERATING FUND	NO	YES	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	586	STATE BOARD OF EDUCATION	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	586	STATE BOARD OF EDUCATION	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	SHARED	
2025	586	STATE BOARD OF EDUCATION	0016	TEACHER CERTIFICATE FEE REVOLV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0031	DRIVERS EDUCATION	NO	YES	SPECIAL REVENUE	SHARED	
2025	586	STATE BOARD OF EDUCATION	0130	SCHOOL DIST EMERG FINANC ASST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0144	SBE SPECIAL PURPOSE TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	

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2025	586	STATE BOARD OF EDUCATION	0159	SBE TEACHER CERTIFICATION INST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	586	STATE BOARD OF EDUCATION	0349	IMAGINATION LIBRARY OF IL	NO	YES	GENERAL	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0351	FREEDOM SCHOOLS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0410	SBE FEDERAL DEPT OF AGRI	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0412	COMMON SCHOOL	NO	YES	GENERAL	SHARED	
2025	586	STATE BOARD OF EDUCATION	0512	AFTER SCHOOL RESCUE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0560	SBE FEDERAL AGENCY SERVICES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0561	SBE FEDERAL DEPT OF EDUCATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0567	CHARTER SCHOOLS REVOLVING LOAN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0568	SCHOOL INFRASTRUCTURE	NO	YES	GENERAL	SHARED	
2025	586	STATE BOARD OF EDUCATION	0569	SCHOOL TECHNOLOGY REVOLV LN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0605	TEMPORARY RELOCATION EXPENSES	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	586	STATE BOARD OF EDUCATION	0640	FUND FOR ADVNCMNT OF EDUCATION	NO	YES	GENERAL	SHARED	COLLAPSED TO 001.
2025	586	STATE BOARD OF EDUCATION	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	586	STATE BOARD OF EDUCATION	0987	SCHOOL STEAM GRANT PROGRAM	NO	YES	GENERAL	NON-SHARED	
2025	587	STATE BOARD OF ELECTIONS	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	587	STATE BOARD OF ELECTIONS	0206	HELP ILLINOIS VOTE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	587	STATE BOARD OF ELECTIONS	0348	ELECTIONS SPECIAL PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	587	STATE BOARD OF ELECTIONS	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0011	ROAD	NO	YES	SPECIAL REVENUE	SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0067	RADIATION PROTECTION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0173	EMERGENCY PLANNING & TRAINING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0191	INDOOR RADON MITIGATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0484	NUCLEAR CIVIL PROTECTION PLAN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0491	FEDERAL AID DISASTER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0497	FEDERAL CIVIL PREPARED ADMIN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0588	SEPTEMBER 11TH	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0628	ESSENTIAL GOVT SERV SUPPORT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0667	DISASTER RESPONSE AND RECOVERY	NO	YES	GENERAL	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0688	IEMA STATE PROJECTS	NO	YES	GENERAL	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0710	HOMELAND SEC EMERG PREPAR TRST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0796	NUC SAFETY EMERG PREPAREDNESS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0882	SHEFFIELD 2/1982 AGREED ORDER	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0942	LOW-LEVEL RAD WSTE FAC DEV&OP	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	588	IL EMERGENCY MANAGEMENT AGCY	0943	LOW-LEVEL RAD WSTE FAC CLS&CMP	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	589	STATE EMPLOYEES' RETIRE SYSTEM	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	589	STATE EMPLOYEES' RETIRE SYSTEM	0479	STATE EMPLOYEES RETIREMENT SYS	NO	YES	PENSION TRUST	FIDUCIARY	MANUAL PACKAGE-PENSION TRUST.
2025	589	STATE EMPLOYEES' RETIRE SYSTEM	0825	PENSION OBL ACCELERATION BOND	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 370-825.
2025	590	IL LABOR RELATIONS BOARD	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	591	STATE POLICE MERIT BOARD	0166	ST POLICE MERIT BD PUB SAFETY	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	592	OFFICE OF THE STATE FIRE MARSH	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	592	OFFICE OF THE STATE FIRE MARSH	0047	FIRE PREVENTION	NO	YES	SPECIAL REVENUE	SHARED	
2025	592	OFFICE OF THE STATE FIRE MARSH	0072	UNDERGROUND STORAGE TANK	NO	YES	SPECIAL REVENUE	SHARED	
2025	592	OFFICE OF THE STATE FIRE MARSH	0334	AMBULANCE REVOLVING LOAN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	592	OFFICE OF THE STATE FIRE MARSH	0510	IL FIRE FIGHTERS' MEMORIAL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	592	OFFICE OF THE STATE FIRE MARSH	0572	FIRE TRUCK REVOLVING LOAN	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	592	OFFICE OF THE STATE FIRE MARSH	0580	FIRE PREVENTION DIVISION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	593	TEACHERS' RETIREMENT SYSTEM	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	593	TEACHERS' RETIREMENT SYSTEM	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	593	TEACHERS' RETIREMENT SYSTEM	0203	TCHR HEALTH INSURANCE SECURITY	NO	NO	PENSION TRUST	N/A	ACCRUAL ONLY/REPORTED WITH 416-203.
2025	593	TEACHERS' RETIREMENT SYSTEM	0412	COMMON SCHOOL	YES	YES	GENERAL	SHARED	
2025	593	TEACHERS' RETIREMENT SYSTEM	0473	TEACHERS RETIREMENT SYSTEM	NO	YES	PENSION TRUST	FIDUCIARY	MANUAL PACKAGE-PENSION TRUST.
2025	593	TEACHERS' RETIREMENT SYSTEM	0825	PENSION OBL ACCELERATION BOND	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 370-825.
2025	593	TEACHERS' RETIREMENT SYSTEM	1303	TRS SUPPLEMENTAL SAVINGS PLAN	YES	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	594	TEACHERS' PENS & RETIRE SYS, C	0412	COMMON SCHOOL	YES	YES	GENERAL	SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	598	UPPER IL RIVER VALLEY DEVEL AU	1314	UPPER ILLINOIS RIVER VALLEY DEVELOPMENT AUTHORITY	NO	YES	ENTERPRISE	COMPONENT UNIT	MANUAL PACKAGE-COMPONENT UNIT.
2025	601	BOARD OF HIGHER EDUCATION	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0082	DISTANCE LEARNING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0385	BHE STATE CONTRACTS & GRANTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0660	ACADEMIC QUALITY ASSURANCE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0661	PRIVATE CLLGE ACDMC QUAL ASSUR	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0736	BHE STATE PROJECTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0751	PRIV BUS & VOC SCHL QLTY ASRNC	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0766	BHE DATA & RESEARCH COST RECOV	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0971	BUILD ILLINOIS BOND	NO	YES	CAPITAL PROJECTS	SHARED	
2025	601	BOARD OF HIGHER EDUCATION	0983	BHE FEDERAL GRANTS	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	608	CHICAGO STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	608	CHICAGO STATE UNIVERSITY	0022	GENERAL PROFESSIONS DEDICATED	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 440-022.
2025	608	CHICAGO STATE UNIVERSITY	0223	CHICAGO ST UNIV ED IMPROVEMENT	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	608	CHICAGO STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE-UNIVERSITY.
2025	612	EASTERN IL UNIVERSITY	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	612	EASTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	612	EASTERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	SHARED	
2025	612	EASTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE-UNIVERSITY.
2025	616	GOVERNORS STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	616	GOVERNORS STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE-UNIVERSITY.
2025	620	NORTHEASTERN IL UNIVERSITY	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	620	NORTHEASTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	620	NORTHEASTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE-UNIVERSITY.
2025	628	WESTERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	628	WESTERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	SHARED	
2025	628	WESTERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE-UNIVERSITY.
2025	636	ILLINOIS STATE UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	636	ILLINOIS STATE UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	SHARED	
2025	636	ILLINOIS STATE UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE-UNIVERSITY.
2025	644	NORTHERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	644	NORTHERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	SHARED	
2025	644	NORTHERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE UNIVERSITY.
2025	664	SOUTHERN IL UNIVERSITY	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	664	SOUTHERN IL UNIVERSITY	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	664	SOUTHERN IL UNIVERSITY	0022	GENERAL PROFESSIONS DEDICATED	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 440-022.
2025	664	SOUTHERN IL UNIVERSITY	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	SHARED	
2025	664	SOUTHERN IL UNIVERSITY	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE-UNIVERSITY.
2025	676	UNIVERSITY OF ILLINOIS	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0022	GENERAL PROFESSIONS DEDICATED	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 440-022.
2025	676	UNIVERSITY OF ILLINOIS	0047	FIRE PREVENTION	YES	YES	SPECIAL REVENUE	SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0240	EMERGENCY PUBLIC HEALTH	YES	YES	SPECIAL REVENUE	SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0294	USED TIRE MANAGEMENT	YES	YES	SPECIAL REVENUE	SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0324	STATE CURE	YES	YES	GENERAL	SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0417	STATE COLLEGE & UNIV TRUST	YES	YES	SPECIAL REVENUE	SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0764	PET POPULATION CONTROL	YES	YES	SPECIAL REVENUE	NON-SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0840	HAZARDOUS WASTE RESEARCH	YES	YES	SPECIAL REVENUE	SHARED	
2025	676	UNIVERSITY OF ILLINOIS	0925	COAL TECHNOLOGY DEV ASSIST	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 422-925.
2025	676	UNIVERSITY OF ILLINOIS	1501	UNIVERSITY REPORTING PACKAGE	NO	YES	COMPONENT UNIT	COMPONENT UNIT	MANUAL PACKAGE-UNIVERSITY.
2025	684	IL COMMUNITY COLLEGE BOARD	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	684	IL COMMUNITY COLLEGE BOARD	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	SHARED	
2025	684	IL COMMUNITY COLLEGE BOARD	0070	ICCB RESEARCH AND TECHNOLOGY	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	684	IL COMMUNITY COLLEGE BOARD	0161	HI SCHOOL EQUIVALENCY TESTING	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	684	IL COMMUNITY COLLEGE BOARD	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	684	IL COMMUNITY COLLEGE BOARD	0339	IL COMM COLL BRD CONTRCT & GRT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	684	IL COMMUNITY COLLEGE BOARD	0350	ICCB FEDERAL TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	

FISCAL YEAR	AGENCY	AGENCY NAME	FUND	FUND NAME	PREPARED BY IOC "IN-HOUSE"	GAAP PACKAGE REQUIRED	FUND CATEGORY	FUND PACKAGE TYPE	OTHER REPORTING REQUIREMENTS
2025	684	IL COMMUNITY COLLEGE BOARD	0692	ICCB ADULT EDUCATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	684	IL COMMUNITY COLLEGE BOARD	0772	CAREER AND TECHNICAL EDUCATION	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	684	IL COMMUNITY COLLEGE BOARD	0802	PERSONAL PROPERTY TAX REPLACE	NO	YES	SPECIAL REVENUE	SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0092	FEDERAL CONGRESS TEACHR SCHL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0242	ISAC ACCOUNTS RECEIVABLE	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0258	NURSING DEDICATED & PROFESSNL	NO	YES	SPECIAL REVENUE	SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0259	OPTOMETRIC LICN & DISC BRD	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 440-259.
2025	691	IL STUDENT ASSISTANCE COMM	0324	STATE CURE	NO	YES	GENERAL	SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0418	UNIVERSITY GRANT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0427	ENERGY TRANSITION ASSISTANCE	NO	NO	SPECIAL REVENUE	NON-SHARED	ACCRUAL ONLY/REPORTED WITH 420-427.
2025	691	IL STUDENT ASSISTANCE COMM	0486	UNCF SCHOLARSHIP	NO	YES	GENERAL	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0487	ILLINOIS DREAM	NO	YES	GENERAL	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0557	IL PREPAID TUITION TRUST	NO	YES	ENTERPRISE	PROPRIETARY	
2025	691	IL STUDENT ASSISTANCE COMM	0663	FEDERAL STUDENT LOAN	NO	YES	ENTERPRISE	PROPRIETARY	
2025	691	IL STUDENT ASSISTANCE COMM	0664	STUDENT LOAN OPERATING	NO	YES	ENTERPRISE	PROPRIETARY	
2025	691	IL STUDENT ASSISTANCE COMM	0677	IL STDNT ASST COMM CONTR & GRT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0701	FEDERAL STUDENT INCENTIVE TR	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0721	NATIONAL GD AND NAVAL MIL GRNT	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	0753	GOLDEN APPLE SCHOLARS OF ILL	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	691	IL STUDENT ASSISTANCE COMM	1174	ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM FUND	NO	YES	ENTERPRISE	PROPRIETARY LOCAL	
2025	691	IL STUDENT ASSISTANCE COMM	1325	ISAC COP DEBT SERVICE FUND	NO	YES	DEBT SERVICE	LOCALLY HELD	
2025	692	IL MATH AND SCIENCE ACADEMY	0001	GENERAL REVENUE	NO	YES	GENERAL	SHARED	
2025	692	IL MATH AND SCIENCE ACADEMY	0007	EDUCATION ASSISTANCE	NO	YES	GENERAL	SHARED	
2025	692	IL MATH AND SCIENCE ACADEMY	0359	IMSA SPECIAL PURPOSES TRUST	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	692	IL MATH AND SCIENCE ACADEMY	0768	IL MATH & SCIENCE ACAD INCOME	NO	YES	SPECIAL REVENUE	NON-SHARED	
2025	692	IL MATH AND SCIENCE ACADEMY	1223	IMSA OPERATING FUND	NO	YES	SPECIAL REVENUE	LOCALLY HELD	
2025	692	IL MATH AND SCIENCE ACADEMY	1366	GENERAL REVENUE	NO	YES	GENERAL	LOCALLY HELD	COLLAPSED TO 001.
2025	693	STATE UNIV RETIREMENT SYS	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	693	STATE UNIV RETIREMENT SYS	0007	EDUCATION ASSISTANCE	YES	YES	GENERAL	SHARED	
2025	693	STATE UNIV RETIREMENT SYS	0054	STATE PENSIONS	YES	YES	SPECIAL REVENUE	SHARED	
2025	693	STATE UNIV RETIREMENT SYS	0577	COMMUNITY COLLEGE HEALTH INSUR	NO	NO	PENSION TRUST	N/A	ACCRUAL ONLY/REPORTED WITH 416-577.
2025	693	STATE UNIV RETIREMENT SYS	1178	STATE UNIVERSITIES' RETIREMENT SYSTEM DEFINED BENE	NO	YES	PENSION TRUST	FIDUCIARY	MANUAL PACKAGE-PENSION TRUST.
2025	693	STATE UNIV RETIREMENT SYS	3178	STATE UNIV RET FUND - CUSTODIAL FUND	YES	YES	CUSTODIAL	LOCALLY HELD AGENCY	
2025	695	STATE UNIV CIVIL SERV MERIT BD	0001	GENERAL REVENUE	YES	YES	GENERAL	SHARED	
2025	697	IL MATHEMATICS & SCIENCE ACAD	1251	IMSA FOUNDATION ADVANCEMENT OF EDUCATION FUND	NO	NO	ENTERPRISE	N/A	C.U. DEEMED N/M - NOT REPORTED.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
		ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
101	Cash on deposit with State Treasurer (including in-transit items)	Legal tender currency on deposit with the State Treasurer for SAMS fund accounts, including monies received by an agency, either still in the agency's hands or in some stage of the clearing process, that has not yet been recorded on SAMS.	Currency, coin, checks, letters of credit, postal and money orders on deposit in a bank for locally held funds or on deposit with the State Treasurer for SAMS. It also includes the items defined above that are on hand or in the clearing process.
102	Locally-held cash and cash equivalents	Legal tender currently on deposit outside of the State Treasury. Cash equivalents represent investments with a maturity of less than 90 days at time of purchase.	Purchases of certificates of deposits with a maturity of less than 90 days at time of purchase, repurchase agreements; time deposits, and savings accounts.
103	Petty cash	Cash held on an imprest basis for the purpose of making change or paying obligations of a small dollar amount for which the issuance of a formal voucher and check cannot be administered economically and efficiently through customary procurement practices. Petty cash is to be reported as assets of the respective SAMS fund or locally held fund which makes reimbursements of the expenditures.	Authorized petty cash funds.
105	Cash and cash equivalents	Accounts 101, 102, and 103.	N/A
107	Securities lending collateral with State Treasurer	Lending of securities to other entities for collateral with a simultaneous agreement to return collateral for the same securities in the future.	Securities lending collateral purchased by the State Treasurer.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
109	Investments	Assets with an original maturity greater than 90 days at time of purchase which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost. Proprietary Funds Only - Assets with an original maturity greater than 90 days at time of purchase and a current maturity of less than or equal to one year which are not needed to finance regular activities held for the production of income in the form of interest, dividends, rent, etc. Investments may be acquired by purchase, accepted for payment of taxes or services, or received as a gift. Generally, amounts should be recorded at fair value, or if donated, at market value at the date of donation. Agencies may elect to report money market investments and certain short-term participating interest earning investment contracts at amortized cost.	Securities, real estate and other assets held by locally held funds with a maturity of greater than 90 days at time of purchase and, for proprietary funds only, less than or equal to one year.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
110	Unamortized premiums (discounts) on investments	The portion of the excess (deficiency) of the amount paid for securities in account 109 over (under) their face value which has not been amortized.	Premium paid at time of purchase of investment in a governmental or current in a proprietary fund which has not been fully amortized.
111	Investments	Account 109 plus (minus) account 110.	N/A
113	Investments, long-term	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	Proprietary Funds Only -Amount of goods or services paid in which benefits have not yet been received. They are charged to future operations on the basis of measurable benefits.	Rent, interest and subscriptions.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
152	Loans and notes receivable	Loans receivable consists of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements. <u>Proprietary Funds Only</u> - Loans and notes receivable with a current maturity of less than or equal to one year. Loans receivable consist of amounts which have been loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other governments should be recorded and reported separately. Notes receivable are unconditional written promises signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by a government as designated payee or by endorsements.	Student loan program, mortgage loan program. Facility lease and other capital lease agreements where the State is the lessor.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
153	Allowance for uncollectible loans and notes receivable	The portion of loans and notes receivable estimated to be uncollectible. The balance in this account is reported as a deduction from loans and notes receivable to indicate the net loans and notes receivable.	Estimated uncollectible portion of account number 152.
154	Loans and notes receivable, net	Account 152, less account 153.	N/A
155	Loans and notes receivable, long-term	Proprietary Funds Only - 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	Proprietary Funds Only - 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
178	Lease receivable, current	Proprietary and Component Unit Funds only – Present value of expected lease payments over the lease term, net due within one year.	Lessor accounting – Lease payments due from lessee.
179	Lease receivable, long-term	Proprietary and Component Unit Funds only – Present value of expected lease payments over the lease term, not due within one year.	Lessor accounting – Lease payments due from lessee.
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, 177, 178 and 179.	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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
		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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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
263	Subscription-Based Information Technology Arrangements (SBITA) payable, current	The portion of the liability of the State for SBITAs in which payments are due in one year or less. All the agreements 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.	SBITA payments due within the next fiscal year which meet the requirements of Governmental Accounting Standards Board Statement No. 96.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
264	Subscription-Based Information Technology Arrangements (SBITA) payable, long-term	The portion of the liability for SBITAs in which payments are due in more than one year. All the agreements 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.	SBITA payments due after the next fiscal year which meet the requirements of Governmental Accounting Standards Board Statement No. 96.
270	Compensated absences, current	Estimated amount of leave to be paid within the next fiscal year. This leave is attributable to services already rendered and is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.	Estimated amount of employee leave to be paid within the next fiscal year due to retirements, etc.
271	Compensated absences, long-term	Estimated amount of leave to be paid subsequent to the next fiscal year. This leave is attributable to services already rendered and is not contingent upon a specific event (such as illness) that is outside the control of the employer or employee.	Estimated amount of employee leave to be paid subsequent to the next fiscal year due to retirements, etc.
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

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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, 263, 264, 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, 296, 297, and 298.	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.
297	Deferred inflows of resources – service concession arrangements	Proprietary and Component Unit Funds only – Difference between the up-front payment or present value of installment payments and any contractual obligations	Difference between the fair value of an asset (Tunnel) and any associated liabilities (Insurance Obligation)
298	Deferred inflows of resources – leases	Proprietary and Component Unit Funds only – Lease receivable plus any cash received up front that pertains to a future period	Present value of future lease payments to be received from Lessee
		FUND EQUITY	
309	Unrestricted	The accumulated earnings that are not legally restricted to any specific use.	Fund equity less reserves and designations.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
314	Fund balance, nonspendable- long-term portion of intergovernmental receivables	The segregation of fund balance to indicate that intergovernmental receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term receivables due from the Regional Transit Authority.
315	Fund balance, nonspendable- long-term portion of other receivables	The segregation of fund balance to indicate that other receivables due after the State's availability period of 60 days do not represent "available spendable resources."	Long-term accounts receivable for goods or services provided to non-State organizations.
317	Fund balance, nonspendable- long-term portion of loans and notes receivable	The segregation of fund balance to indicate that portions of loans and notes receivable due after the State's availability period of 60 days do not represent "available spendable resources."	Mortgage loan program receivables, student loan program receivables, school building commissions receivables, port district receivables, and facility lease agreement receivables.
318	Fund balance, nonspendable- inventories	The segregation of fund balance to indicate that using the purchases method, inventories do not represent "available spendable resources."	Amount equal to account number 150 for governmental funds only.
323	Fund balance, nonspendable- endowments and similar funds	The segregation of fund balance amounts legally restricted to endowments and similar purposes.	University and college endowment, annuity and life income funds and various endowment related expendable trust funds.
325	Fund balance, nonspendable- other	All fund balances that are legally restricted which have not been noted above.	Workers' Compensation benefits.
330	Restricted net position, repayment of loans from component unit	Portion of net position restricted for repayments of loans to/from component units.	Loans from component units

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
332	Restricted net position, unemployment compensation benefits	Portion of net position restricted for unemployment compensation benefits.	Unemployment compensation benefits
333	Restricted net position, municipal lending	Portion of net position restricted for municipal lending.	Municipal lending
335	Net investment in capital assets	Balance of capital assets less accumulated depreciation on those assets less the outstanding principal of capital debt, net of any unspent proceeds as of the end of the fiscal year.	Undepreciated balance of a building shown as a capital asset as of the end of the fiscal year, less the balance of any bonds issued to construct the building still outstanding at the end of the fiscal year.
336	Net position restricted for debt service	Portion of net position restricted solely for the purpose of paying principal and interest on long-term obligations.	Balance deposited in bond principal and interest reduction account, that due to restrictions imposed by external entities or by law, can only be used for this purpose.
337	Net position restricted for capital projects	Portion of net position restricted solely for the purpose of financing capital projects.	Asset balance that is restricted, either by external entities or by law, which can only be expended for specific capital projects.
338	Net position restricted for nonexpendable purposes	Portion of net position restricted for nonexpendable purposes.	Endowments, scholarships and fellowships.
339	Net position restricted for expendable purposes	Portion of net position restricted for other expendable purposes.	Scholarships, fellowships and research monies.
340	Fund balance- unassigned	All spendable fund balances that are not restricted, committed, or assigned.	The residual classification for the general fund.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
341	Fund balance- assigned	The segregation of fund balance to indicate amounts that are constrained by the government's intent to be used for specific purposes.	All positive remaining fund balance in governmental funds other than the general fund that is not considered nonspendable, restricted or committed.
344	Fund balance- committed	The segregation of fund balance to indicate amounts that can only be used for specific purposes pursuant to formal action of the government's highest level of decision making authority.	Revenues that are restricted by enabling legislation, however, previous experience indicates that the legislation can be changed.
347	Fund balance- restricted	The segregation of fund balance to indicate amounts that are restricted to specific purposes. Restrictions can be imposed by external parties or enabling legislation.	Grant money restricted by the federal government; legislation that authorizes a revenue source and restricts the use of the revenue source.
350	Total fund equity	Sum of accounts 309, 314, 315, 317, 318, 323, 325, 330, 332, 333, 335, 338, 339, 340, 341, 344, and 347.	N/A
360	Total liabilities, deferred inflows of resources and fund equity	Account 295 and account 350	N/A
		REVENUES - GOVERNMENTAL FUNDS	
401	Income taxes	Taxes measured by income imposed on every individual, corporation, trust and estate for each taxable year upon the privilege of earning or receiving income in or as a resident of the State. It may take the form of a normal tax, surtax, or excess-profits tax, or a combination of any such taxes.	Individual Income Tax; Corporate Income Tax; and Personal Property Tax Replacement Income Tax.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
402	Refunds and credit memoranda-income tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 401.
405	Income taxes, net	Account 401, less account 402	N/A
406	Sales tax	Taxes measured by the sale or use of goods and/or services. It may take the form of a general sales tax or a tax on the sale of selected goods or services.	County Retailer's Occupation Tax; State Retailer's Occupation Tax; Service Occupation Tax; Municipal Retailer's Occupation Tax; Municipal Service Occupation Tax; Municipal Use Tax; County Service Occupation Tax; County Use Tax; R.T.A Retailer's Occupation Tax; R.T.A. Service Occupation Tax; R.T.A. Use Tax; Motor Vehicle Use Tax; and Automobile Renting Taxes.
407	Refunds and credit memoranda - sales tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 406.
410	Sales tax, net	Account 406, less account 407.	N/A

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
411	Public utility taxes	Taxes imposed upon persons engaged in Illinois in the business of distributing, supplying, furnishing or selling electricity to persons other than municipal corporations owning and operating a local transportation system for public service in Illinois, for use or consumption and not for resale; on persons engaged in the business of transmitting messages in Illinois; on persons engaged in the business of distributing, supplying, furnishing or selling gas to persons for use or consumption and not for resale; and upon water companies' invested capital.	Public Utility Tax; Message/Regular Tax; Gas/Regular Tax; Electric/Regular Tax; Message/Invested Capital Tax; Gas/Invested Capital Tax; Electric/Invested Capital Tax; and Water/Invested Capital Tax.
412	Refunds and credit memoranda-public utility taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 411.
415	Public utility taxes, net	Account 411, less account 412	N/A
416	Motor fuel taxes	Taxes imposed upon the privilege of operating motor vehicles upon the public highways and recreational-type watercraft upon the waters of the State of Illinois, based upon the motor fuel used.	Motor Fuel Tax; Single Trip Permits; and Mileage Tax.
417	Refunds and credit memoranda-motor fuel tax	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 416.
420	Motor fuel taxes, net	Account 416, less account 417.	N/A

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
421	Other taxes	All taxes imposed by the State exclusive of those taxes listed previously.	Admission Tax; Bingo Tax; Cigarette Tax; Coin Operators Amusement Tax; Corporate Franchise Tax; Horse Racing Breakage; Horse Racing Privilege; Hotel Operators Occupation Tax; Inheritance Tax; Insurance Taxes; Liquor Gallonage Tax; Real Estate Transfer Tax; Service Occupation Tax; Protest; Unemployment Insurance Tax; and Vehicle Use Privilege Tax.
422	Refunds and credit memoranda-other taxes	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 421.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
432	Refunds and credit memoranda-licenses and fees	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Refunds and credit memorandum related to account 431.
435	Licenses and fees, net	Account 431, less account 432.	N/A
440	Interest and other investment income	Earnings from investments of state funds and changes in the fair value of investments.	Interest earned on Repurchase Agreements; Time Deposits; Treasury Instruments; Accrued Interest on Bond Issues.
441	Other revenues	All monies received from various sources that are not included elsewhere.	Any other revenue which is not accounted for elsewhere.
442	Other charges for services	All other monies received from various sources for charges for services that are not included elsewhere.	Any other charge for services which is not accounted for elsewhere.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
446	Refunds and credit memoranda-other charges for services	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for charges for services related to account 442.
447	Refunds and credit memoranda-other operating grants	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other operating grants related to account 443.
448	Refunds and credit memoranda-other capital grants	An amount remitted or credit allowed because of an overcollection or erroneous payment.	Any other refund or credit memoranda for other capital grants related to account 444.
449	Other revenues, net	Sum of accounts 441, 442, 443 and 444, less accounts 445, 446, 447 and 448.	N/A
		EXPENDITURES - GOVERNMENTAL FUNDS	
505	Education	Expenditures for the elementary and secondary education provided to all children and available for all adults of the State.	Financial assistance for local school districts and financial and technical assistance for specialized educational services, such as vocational and education.
510	Employment and economic development	Income assistance expenditures to those individuals unable to meet their basic maintenance needs due to unemployment, underemployment or inability to work.	Programs include Temporary Assistance to Needy Families; Aid to the Aged, Blind and Disabled; and the Unemployment Compensation Program.

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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
545	Debt service-interest	Expenditures for the payment of interest of general and special obligation bonds sold by the State and other obligations.	Interest repayment of account numbers 246 and 250.
550	Capital outlays	Expenditures which primarily result in the acquisition or addition to capital assets.	Construction or acquisition of land, equipment, buildings and the rehabilitation of improvement of all such capital assets.
552	Intergovernmental	Expenditures to other governments including federal and units of local governments.	Payments to units of local governments for their share of taxes collected.
	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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
572	Discounts on general and special obligation bond issues	Balances deducted from proceeds due to discounts on the issuance of general and special obligation bonds.	Discounts on general and special obligation bond proceeds.
573	Premiums on general and special refunding bond issues	Proceeds received from premiums on the issuance of general and special obligation refunding bonds.	Premiums on general and special obligation refunding bond proceeds.
574	Discounts on general and special refunding bond issues	Balanced deducted from proceeds due to discounts on the issuance of general and special obligation refunding bonds.	Discounts on general and special obligation refunding bond proceeds.
575	General and special obligation bond issues	Funds received from the issuance of general and special obligation bonds.	Par value of general and special obligation bond proceeds.
577	General and special obligation refunding bond issues	Funds received from the issuance of general and special obligation refunding bonds.	Par value of general and special obligation refunding bond proceeds.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
585	Net other sources (uses) of financial resources	Accounts 565, 571, 572, 573, 574, 575, 577, 578, 580 and 581, less accounts 570, 579 and 583.	N/A
592	Cumulative effect on prior years for change in accounting principles	Net increase or decrease due to prior year's change in accounting principles.	No examples currently available.
	REVENUES/EXPENSES - PROPRIETARY FUNDS		
605	Charges for sales and services	All monies received for merchandise sold or services rendered.	Sale of merchandise; sale of crafts; commissary sales; service fees; tolls; registration fees; examination and admission fees; annual fees; application fees; development and financing fees; workshop fees; charges to user agencies; and fees charged for air transportation.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
625	Other revenues	All monies received from various operating sources that have not been previously listed, including, but not limited to, other grants and contracts, recovery of indirect costs and other sources.	Donations; gifts; bequests; reimbursements from insurance companies; salary and benefit reimbursements.
635	Cost of sales and services	The invoice and such other costs pertaining to the item sold or the services rendered, including direct and indirect costs.	Purchases; freight costs; transportation in; direct material and labor costs; factory overhead costs; salaries and other related direct costs.
640	Benefit payments and refunds	Benefit payments and refunds related to the operation of retirement systems and similar activities.	Pension benefit payments and refunds.
645	Prizes and claims	Prizes and claims related to the operation of the State lottery and similar activities.	Lottery prizes and claims.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
673	Interest and investment income, nonoperating	Earnings from investments of State Funds in nonoperating activities and changes in the fair value of investments.	Investment income and interest on monies.
674	Interest expense, nonoperating	Charges for the use of money which is not part of operating activities.	Interest on notes payable.
675	Other nonoperating revenues	Monies received from various nonoperating sources.	Rental income, gains related to disposal of capital assets, gains related to termination/modification of leases and SBITAs, and other miscellaneous income.
676	Other nonoperating expenses	All nonoperating costs of the organization.	Losses related to disposal of capital assets, losses related to terminations/modifications of leases and SBITAs, and other miscellaneous expenses.
677	Capital asset transfer in	Transfer in of capital assets from a primary government fund.	Transfer in of capital assets from a primary government fund.
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.
681	Capital asset transfer out	Transfer out of capital assets from a primary government fund.	Transfer out of capital assets from a primary government fund
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.
683	Federal government, nonoperating revenue	Monies received from the federal government in the form of grants.	Grants from the federal government.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
691	Cumulative effect on prior years for change in accounting principle	Net increase or decrease due to prior year's change in accounting principle.	Adoption of a newly issued accounting pronouncement which requires retroactive application.
	STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS		
901	Cash received from sales and services	Cash inflows from sales of goods or services except for lottery ticket sales. Receipts from collection of accounts receivable, short and long-term notes receivable from customer sales. (Operating Statement charges for sales and services plus beginning receivables balance less ending receivables balance).	Cash monies received for sale of merchandise; sale of crafts; commissary sales; service fees; tolls; registration fees; examination and admission fees; annual fees; application fees; development and financing fees; workshop fees; and charges to user agencies.
902	Cash received from lottery sales	Cash inflows from sales of lottery tickets, net of cash outflows of cash prizes paid by agents and net of commissions retained by agents.	Cash monies received from the sale of lottery tickets.
903	Cash received from transactions with other funds	Cash inflows from sales and services with other funds.	Cash received for management of data processing, printing and telecommunications for other funds.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
904	Cash payments to suppliers for goods and services	Cash outflows to acquire materials for providing services and goods for resale, including principal payments on accounts payable 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 payments for commissions and bonuses	Cash outflows for commissions and bonuses.	Commissions and bonuses.
909	Cash receipts from unemployment taxes	Cash inflows from unemployment taxes.	Unemployment taxes.
910	Cash receipts from unemployment grants	Cash inflows from unemployment grants.	Unemployment grants.
911	Cash payments for unemployment benefits	Cash outflows for unemployment benefits.	Unemployment benefits.
912	Cash receipts from prepaid tuition contract sales	Cash inflows from prepaid tuition contract sales.	Prepaid tuition contract sales
913	Cash payments for tuition	Cash outflows for tuition.	Tuition.
914	Cash payments for tuition contract refunds	Cash outflows for tuition contract refunds.	Tuition contract refunds.
915	Cash receipts for student loan principal	Cash inflows from student loan principal.	Student loan principal.
916	Cash receipts for student loan interest	Cash inflows for student loan interest.	Student loan interest.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
917	Cash payments for student loans issued	Cash outflows for student loans issued.	Student loans issued.
918	Cash payments for workers' compensation	Cash outflows for workers' compensation	Workers' compensation
919	Cash receipts from 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 such as low-income housing mortgages.	Low-income housing mortgages; reimbursements by other funds of operating transactions; and low-income housing mortgage receipts.
920	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.	All other payments for operating activities
921	Other operating activities	This is a blank field for the agency to add specific transactions as needed on the form.	Agency specific receipts or payments related to other operating activities.
930	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.
931	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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
932	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.
933	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.
934	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.
935	Transfers-in from other funds	Cash received from other funds, except for quasi-external operating transactions.	Recurring statutory authorized transfers.
936	Transfers-out to other funds	Cash paid to other funds, except for quasi-external operating transactions.	Recurring statutory authorized transfers.
937	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.	Other sources collected and not restricted for capital purposes.
940	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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
941	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.
942	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.
943	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.
944	Proceeds from sale of equipment	Receipts from sales of capital assets.	Cash receipts from sales of equipment.
945	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.
950	Purchase of investment securities	Cash outflows to acquire debt or equity instruments.	Purchase of investments.
951	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.
952	Cash paid to investment managers	Cash outflows from payments to investment managers.	Payments to investment managers.
953	Cash paid for long-term annuity prizes payable	Cash outflows for payments of long-term annuity prizes.	Payments for long-term annuity lottery prizes payable.
954	Loan disbursements	Cash outflows from the disbursement of loans.	Student loan disbursements.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
955	Loan repayments	Cash receipts from the repayment of loans.	Student loan repayments.
956	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.
957	Other investing activities	All other cash receipts (payments) that do not result from transactions defined as operating activities, capital and relating financing, or non-capital financing activities.	Other investment related activities.
960	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.
961	Provision for uncollectible accounts	That portion of receivables estimated not to be collectible that were written down or written off during the year.	Bad debt expenses.
962	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.
963	Interest income	Cash received as returns on program loans and other interest income received on operating activities of the fund.	Interest income on program loans.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
964	Interest expense	Cash paid on debt and other interest expense paid on operating activities of the fund.	Interest payments.
965	Miscellaneous (income) expense	Any amounts received/(paid) for items not classified elsewhere.	N/A
966	(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.
967	(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.
968	(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.
969	(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.
970	(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.
971	(Increase) decrease in inventory	The change in the amount of inventory from last year.	This year's inventory less last year's inventory.
972	(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.
973	(Increase) decrease in deferred outflows of resources	The change in the amount deferred outflows of resources from last year.	This year’s deferred outflow of resources less last year’s deferred outflow of resources.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
974	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.
975	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.
976	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.
977	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.
978	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.
979	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.
980	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.
981	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.
982	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.
983	Other increases and decreases	The change in current assets or liabilities not classified elsewhere.	N/A

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
990	Cost of capital asset acquisitions financed by leases, fair market value	The fair market value at June 30 of any leases entered into during the current fiscal year.	Fair market value of any leases entered into such as leases for computer hardware, copiers, vehicles, etc.
991	Cost of capital asset acquisitions financed by installment purchases	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.
992	Gain (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.
993	Transfer of assets from (to) other State funds fair market value	The fair market value of any assets transferred from/(to) other state funds during the current fiscal year.	Fair market value of assets such as furniture, office equipment, etc. transferred from (to) other state funds.
994	Increase (decrease) in fair market value of investments	The change in the fair market value of investments from June 30, PY to June 30, CY	N/A
995	Interest accreted in fair market value of investments	The amount of accrued interest on investment as of a given date.	Accrued interest on investments, such as stocks, bonds, etc.
996	Interest accreted on long-term annuity prizes payable	The amount of accrued interest on long-term annuity prizes payable as of a given date.	Accrued interest on long-term annuity lottery prized payable.
997	Other noncash activity	Any amounts for noncash activity not classified elsewhere.	N/A

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
		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.
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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
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.

ACCOUNT NUMBER	ACCOUNT NAME	DEFINITION	EXAMPLES OF COMPONENT ITEMS
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.
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

Each SAMS Revenue Source Account converts to one of the GAAP Revenue Accounts. Exhibit 27.50.30-A shows the SAMS Revenue Source Accounts in ascending numerical order with their associated descriptions and the corresponding GAAP Revenue Account.

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

GAAP Report	SAMS Source	SAMS Source Description
431	0045	BURIAL TRUST
431	0046	CEMETERY CARE
431	0047	PRE-NEED SALES
442	0048	CHILD WELFARE
421	0049	CIGARETTE TAX
421	0050	CIGARETTE USE TAX
421	0051	TOBACCO PRODUCTS
441	0052	FORFEITED OR SEIZED PROPERTY
421	0053	COIN OPERATORS AMUSEMENT TAX
441	0054	COMM SERV/VISUAL HANDICAPPED
442	0055	COMPUTER SERVICE CHARGE
442	0056	CONCESSION REVENUE
442	0057	CONCESSION REVENUE-VENDING
421	0058	COUNTY WATER COMM SALES TAX
421	0059	CO WATER COMM ROT/EXCEL
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

GAAP Report	SAMS Source	SAMS Source Description
442	0093	DUQUOIN-NON-FAIR ACTIVITIES
441	0094	ED.NETWORK-UNIV/SCHOOL DIST
441	0095	ED.NETWORK-CHANCELLORS OFF
441	0096	ED.NETWORK-CHICAGO ST UNIV
441	0097	ED.NETWORK-EASTERN IL. UNIV
441	0098	ED.NETWORK-GOVERNORS ST UNIV
441	0099	ED.NETWORK-NO EASTERN IL
441	0100	ED.NETWORK-WESTERN IL UNIV
441	0101	ED.NETWORK-IL STATE UNIV
441	0102	ELEM & SEC SCHOOL DIST
442	0104	EMPLOYER PAY/EMPLOYEE COMP
441	0105	ESCHEATED WARRANTS
431	0106	EVALUATION OF RESERVE
441	0107	EXCESS INCOME
442	0108	FARM INCOME
441	0109	FAIR SHARE DUES NON MEMBER
431	0110	FEDERAL DUCK STAMP SALES
421	0111	FIRE MARSHAL TAX
431	0112	FOI (FIREARMS OWNER I.D.)
441	0113	GARNISHMENTS, LEVIES & OTHER
442	0114	GENERAL OFFICE
441	0115	MISC COLLECTION-CENTRAL OFFICE
441	0116	MISC COLLECTION-E.D.P.
441	0117	MISC. COLLECTION-GRANTS
442	0118	INSURANCE PREMIUM-EMPLOYEES
442	0119	INS PREMIUM-LOCAL GOVERNMENT
442	0120	INS PREM-OPTIONAL LIFE
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

GAAP Report	SAMS Source	SAMS Source Description
421	0144	HOTEL OPERATOR TAX/ADDITION
441	0145	IHFA MEDICAID PROVIDER
443	0146	ILLINOIS MICHIGAN CANAL
401	0147	INDIVIDUAL
401	0148	CORPORATE
401	0149	PPRT-PERSON PROP TAX REPLACE
431	0150	INDEX DIVISION
421	0151	INHERITANCE TAX-ADAMS
421	0152	INHERITANCE TAX-ALEXANDER
421	0153	INHERITANCE TAX-BOONE
421	0154	INHERITANCE TAX-BOND
421	0155	INHERITANCE TAX-BROWN
421	0156	INHERITANCE TAX-BUREAU
421	0157	INHERITANCE TAX-CALHOUN
421	0158	INHERITANCE TAX-CARROLL
421	0159	INHERITANCE TAX-CASS
421	0160	INHERITANCE TAX-CHAMPAIGN
421	0161	INHERITANCE TAX-CHRISTIAN
421	0162	INHERITANCE TAX-CLARK
421	0163	INHERITANCE TAX-CLAY
421	0164	INHERITANCE TAX-CLINTON
421	0165	INHERITANCE TAX-COLES
421	0166	INHERITANCE TAX-COOK
421	0167	INHERITANCE TAX-CRAWFORD
421	0168	INHERITANCE TAX-CUMBERLAND
421	0169	INHERITANCE TAX-DEKALB
421	0170	INHERITANCE TAX-DEWITT
421	0171	INHERITANCE TAX-DOUGLAS
421	0172	INHERITANCE TAX-DUPAGE
421	0173	INHERITANCE TAX-EDGAR
421	0174	INHERITANCE TAX-EDWARDS
421	0175	INHERITANCE TAX-EFFINGHAM
421	0176	INHERITANCE TAX-FAYETTE
421	0177	INHERITANCE TAX-FORD
421	0178	INHERITANCE TAX-FRANKLIN
421	0179	INHERITANCE TAX-FULTON
421	0180	INHERITANCE TAX-GALLATIN
421	0181	INHERITANCE TAX-GREENE
421	0182	INHERITANCE TAX-GRUNDY
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

GAAP Report	SAMS Source	SAMS Source Description
421	0191	INHERITANCE TAX-JEFFERSON
421	0192	INHERITANCE TAX-JERSEY
421	0193	INHERITANCE TAX-JODAVIESS
421	0194	INHERITANCE TAX-JOHNSON
421	0195	INHERITANCE TAX-KANE
421	0196	INHERITANCE TAX-KANKAKEE
421	0197	INHERITANCE TAX-KENDALL
421	0198	INHERITANCE TAX-KNOX
421	0199	INHERITANCE TAX-LAKE
421	0200	INHERITANCE TAX-LASALLE
421	0201	INHERITANCE TAX-LAWRENCE
421	0202	INHERITANCE TAX-LEE
421	0203	INHERITANCE TAX-LIVINGSTON
421	0204	INHERITANCE TAX-LOGAN
421	0205	INHERITANCE TAX-MACON
421	0206	INHERITANCE TAX-MACOUPIN
421	0207	INHERITANCE TAX-MADISON
421	0208	INHERITANCE TAX-MARION
421	0209	INHERITANCE TAX-MARSHALL
421	0210	INHERITANCE TAX-MASON
421	0211	INHERITANCE TAX-MASSAC
421	0212	INHERITANCE TAX-MCDONOUGH
421	0213	INHERITANCE TAX-MCHENRY
421	0214	INHERITANCE TAX-MCLEAN
421	0215	INHERITANCE TAX-MENARD
421	0216	INHERITANCE TAX-MERCER
421	0217	INHERITANCE TAX-MONROE
421	0218	INHERITANCE TAX-MONTGOMERY
421	0219	INHERITANCE TAX-MORGAN
421	0220	INHERITANCE TAX-MOULTRIE
421	0221	INHERITANCE TAX-OGLE
421	0222	INHERITANCE TAX-PEORIA
421	0223	INHERITANCE TAX-PERRY
421	0224	INHERITANCE TAX-PIATT
421	0225	INHERITANCE TAX-PIKE
421	0226	INHERITANCE TAX-POPE
421	0227	INHERITANCE TAX-PULASKI
421	0228	INHERITANCE TAX-PUTNAM
421	0229	INHERITANCE TAX-RANDOLPH
421	0230	INHERITANCE TAX-RICHLAND
421	0231	INHERITANCE TAX-ROCK ISLAND
421	0232	INHERITANCE TAX-SALINE
421	0233	INHERITANCE TAX-ST. CLAIR
421	0234	INHERITANCE TAX-SANGAMON
421	0235	INHERITANCE TAX-SCHUYLER
421	0236	INHERITANCE TAX-SCOTT
421	0237	INHERITANCE TAX-SHELBY

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
442	0285	IYC ST. CHARLES
442	0286	IYC WARRENVILLE
442	0287	IYC HARRISBURG
442	0288	IYC JOLIET JUVENILE CENTER
442	0289	LABOR STANDARDS
441	0292	LAND MORTGAGE PAYMENTS
443	0293	LEASES ON LAND
421	0294	LIQUOR TAX
441	0295	LOAN REPAYMENTS
440	0296	LOAN REPAYMENTS-INTEREST
441	0297	LOAN REPAYMENTS-PRINCIPAL
441	0298	RAIL FREIGHT LOAN PROGRAM
441	0299	LOCAL FUNDS OF INVESTMENT BD
441	0300	LOCAL FUNDS
443	0301	IMSA FOUNDATION
442	0302	LOTTERY-DAILY SETTLEMENT
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
441	0385	STATE INCOME TAXES
441	0386	FEDERAL INCOME TAXES
441	0387	CONSOLIDATION/DEPENDENT CARE
441	0388	CONSOLIDATION/MED CARE PLAN
441	0389	CONSOLIDATE/UNIV DEPEND CARE
441	0390	CONSOLIDATION/UNIV-MED ASSIS
441	0391	POLITICAL SUBDIVISIONS
442	0392	PRISON INDUSTRY REVENUES
421	0393	PRIVILEGE TAX
421	0394	PRIVILEGE TAX - INSURANCE
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

GAAP Report	SAMS Source	SAMS Source Description
441	0436	NON MEDICAL-CIRCUIT CLERK
431	0437	REGISTRATION, DIVISION OF
442	0438	PHARMACY-3RD PARTY COLLECT
426	0439	REIMBURSE AUDITS-FED PROGRAM
426	0440	REIMBURSE AUDITS-DNR
426	0441	REIMBURSE AUDITS-DPA
441	0442	REIMBURSE AUDITS-LOCAL FUNDS
421	0443	IFTA AUDIT REIMBURSEMENTS
426	0444	REIMBURSE AUDITS-IMAS
442	0445	COURT REIM/INCARCERATE INDIV
442	0446	ELECTRIC DEVICE MONITOR SYS
442	0447	INMATE MAINTENANCE RECOVERED
442	0448	EPIDEMIOLOGICAL STUDY
442	0449	REIM-LIBRARY CARDS,COPIES
442	0450	OTHER INMATE COSTS RECOVERED
441	0451	RECOVERED WORKERS COMP
442	0452	LIBRARY CARDS/COPIES & BOOKS
443	0453	REPURCHASED STUDENT LOANS
442	0454	REIMBURSEMENT/THIRD PARTY
442	0455	RENTAL INCOME
441	0456	REPAY LOAN GUARAN-PRINCIPAL
443	0457	REPAY TEACHERS SCHOLARSHIPS
443	0458	REPAY/NW SUBURBAN MASS TRANS
441	0459	RETURNED DIRECT DEPOSIT
442	0460	RELATIVE/NON-ADC-AFDC
442	0461	RELATIVE/NON-ADC-NON ASSIS
441	0462	RELATIVE/NON-ADC-TITLE IV-E
441	0463	RELATIVE/NON-ADC-CIRCT CLERK
442	0464	RELATIVE/NON-ADC-AFDC-CIRCT
442	0465	NON-ADC/NON-ASSIS/CIRCUIT
441	0466	NON-ADC-TITLE IV-E/CIRCUIT
423	0467	RIVERBOAT WAGERING TAX
421	0468	RETALIATORY TAX
441	0469	RESPONSE ACTION CONTRACTORS
431	0470	SAFETY VEHICLE INSPECTION
441	0471	SALE OF LAND & STRUCTURES
441	0473	SALE OF USED AUTOS & EQUIP
406	0474	HOME RULE MUNICI SALES TAX
406	0475	METROPO PIER & EXPO AUTH.
406	0476	COUNTY HOME RULE SALES TAX
406	0477	NON-HOME RULE MUNI SALES TAX
406	0478	NON-HOME RULE R O T-EXCEL
406	0479	HOME RULE MUNI R O T-EXCEL
406	0480	CO HOME RULE SALES TAX-EXCEL
406	0481	ST RETAILER'S OCCUPATION TAX
406	0482	STATE ROT-2.2%
406	0483	STATE ROT QUARTERLY/MONTHLY

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
421	0535	BREAKAGE-HAWTHORNE/SUB DOWNS
421	0536	BREAKAGE-HAWTHORNE RACE INC
421	0537	MAYWOOD PARK EGYPTIAN TROT
421	0538	BREAKAGE-MAYWOOD PARK TROT
421	0539	BREAKAGE-MAYWOOD PARK ASSOC
421	0540	BREAKAGE-QUAD CITY DOWNS,
421	0541	SPORTSMAN PARK-CHICAGO DOWNS
421	0542	SPORTSMAN/PARK-FOX VAL TROT
421	0543	SPORTSMAN/PARK-NAT'L JOCKEY
421	0544	INTERTRACK:AURORA/MAYWOOD
421	0545	INTERTRACK:AURORA/CRESTWOOD
421	0546	INTERTRACK:CHAMPAIGN/BALMORAL
421	0547	INTERTRACK:CHICAGO/BALMORAL
421	0548	INTERTRACK:CARBONDALE/OGDEN
421	0549	INTERTRACK:CHICAGO-MAYWOOD
421	0550	INTERTRACK:CHICAGO HAWTHORNE
421	0551	INTERTRACK:DANVILLE/BALMORAL
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

GAAP Report	SAMS Source	SAMS Source Description
441	0584	COURT DIST/CONSUMER ENFORCE
441	0585	COURT DIST/CHARITABLE TRUST
441	0586	COURT DIST/FRANCHISE
441	0587	COURT DIST/ENVIRONMENTAL
441	0590	COURT DIST/HEINEMAN FAMILY
441	0591	EMPLOYEES RECEIVABLE
426	0592	FEDERAL FUNDS RECOVERED
426	0593	FEDERAL GOVERNMENT ACTIONS
426	0594	AGRICULTURE, DEPARTMENT OF
426	0597	ARMY/NAVY-MILITARY YOUTH COR
426	0598	ARMY/ARMY NATIONAL GUARD
426	0599	CIVIL DEFENSE AGENCY
426	0600	COMMERCE,DEPARTMENT OF
426	0601	DEPARTMENT OF COMMERCE
426	0602	CONSUMER PRODUCT SAFETY COMM
426	0603	CORP FOR NATIONAL SERVICE
426	0604	DEFENSE,DEPARTMENT OF
442	0605	ARMY, DEPARTMENT OF
426	0606	DRUG ENFORCEMENT ADMIN
426	0607	DEPARTMENT OF EDUCATION-FED
426	0608	ENVIRONMENTAL PROTECTION AGN
426	0609	FEMA/AGREEMENT #997DR
426	0610	ENERGY,DEPARTMENT OF
426	0611	FEMA-0871-HM
426	0612	FEMA-878 DR
426	0613	EMERGENCY MANAGEMENT AGENCY
426	0614	EQUAL EMPLOYMENT OPPORTUNITY
426	0615	FEMA/AGREEMENT #798-DR
426	0616	FEMA/AGREEMENT #860-DR
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

GAAP Report	SAMS Source	SAMS Source Description
426	0636	NAT'L ENDOWMENT FOR THE ARTS
426	0637	NAT'L ENDOWMENT FOR HUMANITY
426	0638	NAT'L INST OF CORRECTIONS
426	0639	NUCLEAR REGULATOR COMMISSION
426	0640	SMALL BUSINESS ADMIN
441	0641	TENNESSEE VALLEY AUTHORITY
426	0642	FEMA/AGREEMENT #1053DR
426	0643	TRANSPORTATION, DEPARTMENT
426	0644	AERONAUTICS ADMIN COST REIM
426	0645	TRANS/RAILROAD ADMIN
426	0646	STATE/FED ENFORCE MTR FUEL LAW
426	0647	TREASURY, DEPARTMENT OF
426	0648	SMITHSONIAN INSTITUTE
426	0650	URBAN MASS TRANSIT
426	0651	US CUSTOMS SERVICE
426	0652	UNITED STATES COURTS
426	0653	VETERAN'S ADMINISTRATION
426	0654	FEDERAL AID DISASTER AGENCY
426	0655	HHS FEDERAL BLOCK GRANT
426	0656	CDBG FEDERAL BLOCK GRANT
426	0657	FEMA/AGREEMENT #1112DR
426	0658	FEMA/AGREEMENT #1110DR
426	0659	FEMA/AGREEMENT #1129DR
426	0660	HHS/HOSPITAL PARTICIPATION
426	0661	USDA FOOD STAMP ADMIN
426	0662	HHS-AT RISK CHILD CARE
426	0663	USDA FOOD NUTRITION SERVICE
426	0664	USDA SUPPLIES COMMODITIES
426	0667	HHS/FAMILY SUPPORT ADMIN
426	0668	FAMILY SUPPORT ADMIN/AFDC
426	0669	HEALTH AND HUMAN SERVICES
426	0670	AFDC ADMINISTRATION
426	0671	AFDC ASSISTANCE
426	0672	FAMILY VIOLENCE PREVENT/SERV
426	0673	EMERGENCY ASSISTANCE
426	0674	HEALTH STANDARDS QUALITY
426	0675	MEDICAL ADMINISTRATION
426	0676	MEDICAL ASSISTANCE
426	0677	REFUGEE/ENTRANT PROGRAM
426	0678	SSI INTERIM ASSISTANCE
426	0679	TITLE IV-D
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

GAAP Report	SAMS Source	SAMS Source Description
426	0686	HHS/AT RISK CHILD CARE
426	0687	FOOD STAMP ADMINISTRATION
426	0688	TITLE IV-F JOB BILLS PROGRAM
426	0689	AFDC ADMINISTRATION
426	0690	AFDC ASSISTANCE
426	0691	MEDICAL ADMINISTRATION
426	0692	MEDICAL ASSISTANCE
426	0693	REFUGEE/ENTRANT PROGRAM
426	0694	TITLE IV-D/CHILD SUPPORT
426	0695	FED REIM DUE FROM 957 FUND
426	0696	ILLINOIS GOVERNMENTAL UNITS
426	0697	JOB TRAINING PARTNERSHIP ACT
426	0698	UNIVERSITIES
426	0700	COUNCIL OF GREAT LAKES GOV
426	0701	MIDWEST RESEARCH INSTITUTE
426	0702	VIA OTHER IL STATE AGENCY
426	0703	GENERAL REVENUE/SBE.
426	0704	ROAD FUND/ISTEA
426	0705	ALCOHOL & SUBST ABUSE BGF
426	0706	TITLE III S. S. & EMPLOYMENT
426	0707	US PUBLIC HEALTH SERV FUND
426	0708	US ENVIRONMENTAL PROTECTION
426	0709	CHILD CARE & DEVELOP BLOCK
426	0710	VOCATIONAL REHABILITATION
426	0711	NARCOTICS PROFITS FORFEITURE
426	0713	SELF INSURANCE
426	0714	IPCDD
426	0715	LEARN AND SERVE AMERICAN
426	0716	DCFS CHILDREN'S SERVICES
426	0718	NATIONAL COMMUNITY SERVICES
426	0719	SBE DEPARTMENT OF LABOR
426	0720	SPECIAL PURPOSE TRUST FUND
426	0721	SBE FED DEPT OF AGRICULTURE
426	0723	LIBRARY SERVICES FUND
426	0724	CRIMINAL JUSTICE TRUST FUND
426	0725	IL EMERGENCY MANAGEMENT AGN
426	0726	ICCB
426	0727	EPA TRUST FUND COMMISSION
426	0728	SBE FED DEPT OF EDUCATION
426	0729	EASTERN ILLINOIS UNIVERSITY
426	0731	LOCAL GOVT AFFAIRS TRUST
426	0732	NORTHERN ILLINOIS UNIVERSITY
426	0733	ALCOHOLISM & SUBSTANCE ABUSE
426	0734	IL ARTS COUNCIL FED GRANT
426	0738	WOMEN,INFANT & CHILDREN FUND
426	0740	FEDERAL ENERGY FUND
426	0741	LIHEA BLOCK GRANT

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
441	0845	YOUTH ALCOHOL & SUBSTANCE
441	0846	FLEXIBLE SPENDING ACCOUNT
442	0847	SPORTS FACILITIES TAX TRUST
441	0848	IL HEALTH FACILITIES PLAN
441	0849	HORSE RACING TAX ALLOCATION
441	0850	STATISTICAL SERVICES REVOLVE
441	0851	HEALTH INSURANCE RESERVE FUND
441	0852	TELECOMMUNICATIONS REVOLVING
406	0853	METRO PIER & EXPO AUTH TRUST
441	0854	SPECIAL PURPOSE TRUST
421	0856	LOCAL GOVT DISTRIBUTIVE
441	0857	IL COMMUNITY COLLEGE BOARD
441	0858	ANTI-POLLUTION FUND
441	0860	SBE & JOB TRAINING PARTNER
441	0862	DMH/DD PRIVATE RESOURCE FUND
441	0864	ST EMPLOYEES UNEMPLOY BENE
441	0865	INR SPECIAL STATE PROJECTS
441	0866	ALCOHOLISM & DRUG ABUSE
421	0867	REPLACEMENT VEHICLE TAX-ST
441	0868	BUILD IL LOCAL ESCROW ACCT.
440	0869	INTEREST PAID BY MEMBERS
440	0870	INVESTMENT INCOME
440	0871	ROAD FUND INTEREST
440	0872	BANK NOTES
440	0873	CRT COURT ORDER # 83CH942
440	0874	INT/GO DEBT SERVICE FUND
440	0875	DEFERRED COMP PRIME RESERVE
440	0876	EMERGENCY REVOLVING FUND
440	0880	IBA. ESCROW TRUST FUND
440	0881	REPURCHASE AGREEMENTS-REG
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

GAAP Report	SAMS Source	SAMS Source Description
440	0900	US TREASURY NOTES
440	0901	PUBLIC INVESTMENT POOL-REG
440	0902	CHILD SUPPORT CLEARING
440	0903	MILESTONE MONEY MARKET FUND
440	0904	REPURCHASE/INTEREST-CLEARING
440	0905	TIME DEPOSIT INTEREST-CLEAR
440	0906	COMMUNITY INVEST PORTFOLIO
440	0907	FARM CREDIT BANK BONDS
440	0908	CIVIC CENTER BOND PROCEEDS
440	0909	FEDERAL HOME LOAN BANK
440	0910	TRANSPORTATION BOND SERIES A
440	0911	REAL ESTATE RECOVERY FUND
440	0912	STATE LOTTERY FUND
440	0913	FED GOVT NON CMIA PROGRAM
440	0914	CHILD SUPPORT ENFORCE FUND
431	0915	LICENSES/FEE OR REGISTRATION
431	0916	INVESTMENT EXCHANGE
431	0917	AUDIOLOGISTS
431	0918	AGENT & BROKER EXAMINATION
431	0919	ADMINISTRATIVE HEARING FEES
431	0920	ADVERTISING
431	0921	ADMISSION FEES
431	0922	INSURANCE PRODUCER LICENSES
431	0923	AGGREGATE MINING
431	0924	ASBESTOS REMOVAL/PERSONNEL
431	0925	AIR POLLUTE EMISSION PERMITS
431	0926	AIR POLLUTION OPERATING
431	0927	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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
431	1097	WELL ASSESSMENT FEES
431	1098	WEIGHTS & MEASURES ACT
431	1099	MANDATORY ARBITRATION/FORD CO
431	1100	MANDATORY ARBITRATION/MCCLEAN
431	1101	VITAL RECORDS
431	1102	LABORATORY ANALYSIS
431	1103	CERTIFICATION OF NEED
431	1104	LIFE CARE FACILITIES
431	1105	FEDERAL GOVERNMENT
431	1106	EMERGENCY MEDICAL SERVICE
431	1107	CERTIFY/HEARING AID DISPENSE
431	1108	LEAD INSPECTOR FEES
431	1109	DIV OF ENVIRONMENTAL HEALTH
431	1110	DIV OF FOODS, DRUGS & DAIRY
431	1112	HEALTH CARE FACILITY & PROG
431	1113	TRANSFER/REGION FUND BALANCE
442	1114	LOCAL IL GOVERNMENTAL UNITS
443	1115	AIRPORT AUTHORITY
441	1116	PROPERTY SALES CITY-COUNTY ETC
443	1117	CHICAGO-G. A. PROGRAM
441	1118	COOK COUNTY
442	1119	SCH DIST FED PROPERTY SALE
442	1120	TRAINING EXPENSES
441	1121	MISCELLANEOUS
441	1122	HOUSE OPERATION MAJORITY
441	1123	HOUSE OPERATION MINORITY
441	1124	SENATE OPERATIONS
441	1125	DISTRICT OFFICE ALLOTMENT
441	1126	MAJ LEADERSHIP & RESEARCH
441	1127	OTHER IL STATE AGENCIES
441	1128	GENERAL REVENUE FUND
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
441	1201	STATE PROPERTY SALES
442	1202	ADMINISTRATIVE REIMBURSEMENT
441	1203	MOVIE COMPANIES
442	1204	MEDICAL
441	1205	THIRD PARTY LIABILITY
441	1206	ASSISTANCE TO THE HOMELESS
441	1207	BEQUEST TO STATE
442	1208	DONATION BOX
441	1210	EPIDEMIOLOGICAL STUDIES
441	1212	CRIMINAL JUSTICE INFORMATION
442	1214	PRODUCT SALES
441	1215	LOAN REPAYMENT
442	1217	PROGRAM INCOME
442	1218	ARMORY RENTALS
442	1219	ARMORY RENTAL/INDIVIDUALS
442	1220	BOAT DOCK & RELATED FEES
442	1221	BUILDING AND SPACE RENTALS
442	1222	CONCESSION REVENUE
442	1223	EXECUTIVE MANSION
442	1224	MISCELLANEOUS
442	1225	PROPERTY
442	1226	WINTER STORAGE
442	1227	UNDERGROUND PARKING
441	1228	REIM/JURY DUTY & RECOVERIES
441	1229	MANTENO VETERANS HOME
441	1230	FIELD SERVICES
441	1231	QUINCY VETERANS HOME
441	1232	LASALLE VETERANS HOME
441	1233	ANNA VETERANS HOME
442	1234	REIM/COST ON BEHALF OF OTHER
442	1235	REIM/COST ON BEHALF OF OTHER
442	1236	VETERANS ADMINISTRATION
442	1237	LOCAL IL GOVERNMENTAL UNITS
442	1238	OTHER STATE AGENCIES
442	1239	OTHER STATES
443	1240	REPAYMENT DUE TO FINAL AUDIT
441	1241	FAMILY PRACTICE SCHOLARSHIPS
441	1243	REPAYMENT PURSUANT TO LAW
442	1244	ASBESTOS ABATEMENT RECOVERY
441	1245	CERTIFICATE OF PARTICIPATION
441	1246	CRIME VICTIMS
441	1247	GRANTEE INTEREST INCOME
442	1248	INVESTIGATIVE COST
443	1249	FEDERAL/LOCAL AIRPORT
442	1250	DAMAGE & WORKER'S COMP CLAIM
442	1251	MISSING & EXPLOITED CHILDREN
441	1260	LOCAL TRANSIT DISTRICTS

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
441	1496	TOXIC WASTE RELEASE
411	1497	ELECTRICITY EXCISE TAX
421	1498	ELECTRIC SELF ASSESSOR
411	1499	ELECTRIC EXCISE TAX-ACCEL
431	1500	CHILDREN'S HEALTH INSURANCE
441	1501	REPAYMENT TO STATE/EPA
426	1502	GREAT LAKES COMMISSION
431	1504	ALTERNATIVE FUEL REGISTRATION
431	1505	ENVIRONMENTAL HEALTH DIVISION
431	1510	ENTRANTS FEES
431	1511	ACADEMY TRAINING FEES
426	1520	MIGRANT HEAD START
441	1521	CHA/TENANT TO TENANT
440	1522	TRIAS CAPITAL MONEY MARKET
431	1523	MAMMOGRAPHY INSTALLATION FEES
441	1524	REIMBURSEMENTS OF PRIOR COSTS
431	1525	FOREIGN LANGUAGE INTERPRETER
431	1526	POLICE MEMORIAL COMMITTEE
431	1527	MAMMOGRAM LICENSE PLATE
426	1530	MEDICAID MATCHING
426	1531	DHS FEDERAL PROJECTS
441	1532	AGRICULTURE PREMIUM
431	1533	SELF-INSURANCE
440	1534	ESCROW INTEREST INCOME
440	1535	MERCANTILE CLEARING
440	1536	SEI MONEY MARKET
431	1537	CARNIVAL AMUSEMENT INSPECTION
431	1538	NUCLEAR SPENT FUEL
431	1539	LANDSCAPE ARCHITECTS
431	1540	ACCIDENT REPORTS
431	1541	PUBLIC WATER SUPPLY OPERATOR
442	1542	FEDERAL PROPERTY SALES
431	1543	PLUMBING LICENSURE PROGRAM
411	1544	TELECOM TAX-QUARTER/MONTHLY
441	1550	SURS MEMBER PAYMENT
441	1551	SURS RETIRED MEMBER
426	1552	DHHS/FFP-MEDICAID REHAB OPTION
441	1553	NONCERTIFIED ESTATE TX COOK CO
443	1555	DISPOSAL OF EQUIPMENT
440	1556	IPTIP/MMF INVESTMENT
440	1557	STUDENT LOAN MARKET DISCOUNT
441	1558	VIOLENCE PREVENTION AUTHORITY
441	1559	NATL CTR FOR STRATEGIC PLANNG
426	1560	MATCH/NAT'L CTR FOR STRAT PLAN
440	1561	IL FUNDS ACH SETTLEMENT
441	1562	LOAN PROCEEDS-IDAPP PROGRAM
441	1563	COMMONWEALTH EDISON

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
431	1661	ORGAN DONOR AWARENESS
441	1662	NAT'L SCIENCE TEACHERS ASSOC
441	1663	TOBACCO SETTLEMENT
441	1664	LOCAL AIRPORTS
441	1665	FED/LOCAL AIRPORT FUND
441	1666	TRANSPORTATION-B BOND
426	1667	GALLAUDET UNIVERSITY
426	1668	FEMA #3161
441	1669	CIVIC CENTER BONDS
441	1670	AMTRACK RAIL SERV
442	1671	KEWANEE IYC
431	1672	RETIRED IL CONGRESS DELEGATION
441	1673	COMMUTING EXPENSE
441	1674	PARKING EXPENSE
426	1675	FARMERS HOME ADMINISTRATION
406	1676	METRO EAST PARK REG
406	1677	METRO EAST PARK-EXCEL
441	1678	LUST FUND
431	1679	ACCESS FEES
441	1680	BUILD IL ESCROW ACCOUNT
441	1681	WATER POLLUTION REVOLVING
441	1682	CHILD SUPPORT
441	1685	LAWRENCE CORRECTIONAL CENTER
441	1686	THOMSON CORRECTIONAL CENTER
443	1687	CHIEF ST SCH OFFICER
442	1688	STATE APPELLATE DEFENDER
442	1689	ONE STOP PARTICIPANTS
431	1690	PARENT FEES
431	1691	MEDICAID PAYMENTS
440	1692	IL FUNDS CLEARING MMF
440	1693	BUDGET STABILIZATION FUND
431	1694	SWIMMING FACILITIES
442	1695	SWIMMING FACILITIES
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
441	2006	GOV.'S PARTNERSHIP AGREEMENT
426	2007	SBE FED AGENCY SVCS FUND
440	2008	RESERVE FUNDS MONEY MARKET
441	2009	COURT & ANTI-TRUST DISTRIB.
441	2010	INFANT FORMULA REBATES
426	2011	DEPT OF HOMELAND SECURITY-ODP
441	2012	IL ENVIRONMENTL PROTECTION ACT
440	2013	MONEY MARKET-HICKORY PT BANK
431	2014	LOGO & DIRECTIONAL SIGNING
421	2015	RENTAL HOUSING SUPP SURCHARGE
441	2016	CAPITAL DEVELOPMENT BOARD
406	2017	BUSINESS DISTRICT R.O.T.
440	2018	TOLL HWY REVENUE REPO INTEREST
440	2019	TOLL HWY REV PFIC INTEREST
440	2020	TOLL HWY REV INVEST. REPO INTE
440	2021	TOLL HWY INV PFIC INTEREST
440	2022	TOLL HWY GENL REPO INTEREST
440	2023	TOLL HWY GENL PFIC INTEREST
440	2024	T/H I-PASS ESCROW REPO INT
440	2025	T/H I-PASS ESCROW PFIC INT
440	2026	T/H I-PASS CLEARING REPO INT
440	2027	T/H I-PASS CLEARING PFIC INT
441	2028	INSURANCE PROCEEDS
441	2029	RETURNED UTILITY DEPOSITS
426	2030	FEMA-DISASTER 3230
440	2031	ISTHA TRUST-TREASURY PLUS FUND
440	2032	ISTHA CLEARING TRUST TRSY PLUS
441	2033	DFI AWARDS
441	2034	DEBT COLLECTION RETAINAGE
442	2035	TICKET FOR THE CURE GAME
441	2036	BRIGHT DIRECTIONS FEES
441	2037	DEPOSITS-AGENCY EQUIPMENT
431	2038	TRAINING EDUCATION FEES
431	2039	U OF I - CHAMPAIGN
442	2040	SPONSORSHIP/ADVERT REVENUE
431	2041	U OF I - CHICAGO
431	2042	U OF I - SPRINGFIELD
431	2043	EASTERN IL UNIVERSITY
431	2044	SIU - EDWARDSVILLE
431	2045	SIU - CARBONDALE
431	2046	NORTHERN IL UNIVERSITY
431	2047	IL STATE UNIVERSITY
431	2048	MALCOM X COLLEGE
431	2049	WESTERN IL UNIVERSITY
431	2050	BRADLEY UNIVERSITY
431	2051	DE PAUL UNIVERSITY
431	2052	LOYOLA UNIVERSITY

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
431	2276	VGA-SUPPLIER LICENSES
431	2277	VGA-TECHNICIAN LICENSES
431	2278	VGA-ESTABLISHMENT LICENSES

GAAP Report	SAMS Source	SAMS Source Description
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
426	2322	HOMELAND SECRTY-PORT SEC GRNTS
431	2323	FAILURE TO APPEAR FEES

GAAP Report	SAMS Source	SAMS Source Description
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
441	2367	MISCELLANEOUS RECEIPTS

GAAP Report	SAMS Source	SAMS Source Description
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

GAAP Report	SAMS Source	SAMS Source Description
431	2456	INDIVIDUALS, PRIVATE ORGANZTNS
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

GAAP Report	SAMS Source	SAMS Source Description
431	2500	ISP MEM PARK LICENSE PLATES
431	2501	LASER REGISTRATION FEES
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

GAAP Report	SAMS Source	SAMS Source Description
426	2544	SBE FED DEPT OF ED - ILDS
440	2545	5TH THIRD CHLD SPRT CLRNG REPO
441	2546	ARTICLE 36 SEIZURES
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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

GAAP Report	SAMS Source	SAMS Source Description
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
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
431	2734	APPRAISAL FEE
440	2735	MORGAN STANLEY ESG
440	2736	STATE ST INSTITNL US GOV FND
431	2737	VGA - IL STATE FAIR OP FEES
431	2738	VGA-DU QUOIN STATE FAIR OP FEE
431	2739	PUBLIC UTILITIES
411	2740	ENRGY TRANSITION ASST/ELECTRIC
411	2741	SUPP ENERGY ASST/WATER
431	2742	OPERATION ASSESSMENT FEE
441	2743	MEMBERSHIP PROGRAM
441	2744	TICKETING SYSTEM DONATIONS
431	2745	FY22 TITLE INCREASE
426	2746	IDOT NAT HIGH TRAFFIC SFTY ADM
431	2747	BUSINESS FILING FEE
441	2748	CORN COMMODITY SPONSORS
441	2749	MEDICAL STAFFING REIMBURSEMNTS
426	2750	ENHANCED ARPA FMAP HCBS
441	2751	IWBF REIMBURSEMENTS
441	2752	INSOLVENT SELF INS SEC DEP
426	2753	SBE FED DEPT ED - TUTORING INI
426	2754	DHS FED HHS - EC CONSORTIUM
431	2755	PUBLIC UTIL - ETHICS REPRT FEE
441	2756	UNEXP CAPITAL IMP PROJECTS
431	2757	INDEX DIVISION-25 FEE
426	2758	US ECONOMIC DEVELOPMENT ADMIN
440	2759	TENNESSEE VALLEY AUTHORITY
441	2760	ADMINISTRATIVE REIMBURSEMENT
441	2761	OPIOID SETTLEMENT
431	2762	IL CERT & RESEARCH TRACK
440	2763	STATE & LOCAL GOV SECURITIES
431	2764	DRUG MANUFACTURER REG FEES

GAAP Report	SAMS Source	SAMS Source Description
441	2765	BEP PROGRAM SETTLEMENT
431	2766	WTR REV FEES-RIV,LKE,STRM ACT
440	2767	BLCKRCK ENV AWR/MISCHLER PRIME
441	2768	FRAMEWORK PROJECT-IDVA
426	2769	FED MONIES VIA IDVA
431	2770	FY24 TITLE INCREASE
431	2771	FY24 ABSTRACT FEE INCREASE
443	2772	REPAYMENT OF NESP GRANTS
431	2773	FFA LICENSE PLATES
440	2774	FIRST FUND
406	2775	LOCAL RETAILERS OCCUPATION TAX
431	2776	LYME DISEASE RESEARCH
431	2777	LINEWORKER PLATE
431	2778	SUBMARINE SERVICE PLATES
431	2779	UNIV POLICE REGISTRATION PLATE
431	2780	CREMATORY PENALTY FEES
431	2781	CREMATORY ANNUAL REPORT FEES
431	2782	CREMATORY LICENSE FEES
440	2783	STUDENT EMPOWERMENT FUND (FES)
431	2784	HOSPICE FEES
441	2785	PRIVATE ORG OR INDIV/SARA
431	2786	APPLICATION FEE
441	2787	REPAYMENT/IDES
442	2788	COMM SPOUSAL REFUSAL RECOUPMNT
431	2789	OHV TRAIL USAGE PERMIT
440	2790	INVESCO GOVT & AGNCY PORT/CAVU
426	2791	FEDERAL COMMUNICATIONS COMM
426	2792	NATIONAL TELECOM & INFO ADMIN
441	2793	PRIVATE ORG OR INDIV/STEANS
421	2794	LOCAL GOVT PROPERTY TAX
440	2795	INVSCO GOVT AGNCY PRT/CRVE CLR
431	2796	USER ASSESSMENT FEES
440	2797	ALLSPRING GOVERNMENT SELECT
440	2798	DWS GOVERNMENT INST SERIES
440	2799	FIDELITY GOVERNMENT INST
440	2800	HSBC US GOVERNMENT
440	2801	STATE STREET INST GOV-CABRERA
426	2802	HHS - MATERNAL HEALTH GRANT
440	2803	REPUBLIC OF POLAND
426	2804	AOIC - HHS
442	2805	HIGH SPEED ROLLING STOCK COSTS
431	2806	CHIRP/UCIA FEES
431	2807	EXPUNGEMENT FEES
406	2808	COUNTY GROCERY TAX

GAAP Report	SAMS Source	SAMS Source Description
406	2809	MUNICIPAL GROCERY TAX
440	2810	IFF SECURITY
440	2811	FED US TREAS CASH RES ISTHA CL
431	2812	SEQUESTRATION PERMIT APP FEE
431	2813	SEQUESTRATION TONNAGE FEE
440	2814	GOLDMAN SACHS FIN SQUARE-LOOP
431	2815	PAINT STEWARDSHIP ADMINIST
431	2816	PAINT STEWARDSHIP SUBMISSION
431	2817	PRESC BEN MNGR REG FEE
431	2818	PRESC BEN MNGR USER FEE
431	2819	BATTERY STEWARDSHIP ORG FEE
426	2820	DEPT OF ED - GEAR UP SCH
426	2821	STATE JUSTICE INSTITUTE
431	2822	SALES AGENT/BROKER ANNUAL FEE
431	2823	SALES AGENT/BROKER APP FEE
426	2824	HHS-CGT ACCESS MODEL
426	2825	HHS-CONTINUITY OF CARE
442	2826	DRUG REBATE RECEIPTS
426	2827	HHS-RURAL HEALTH TRANSFORMATN
431	2828	CHICAGO FIRE LICENSE PLATES
441	2829	ARSON DIV FINES & PENALTIES
440	2830	GOLDMAN SACHS GV FD/ARGENT MMF
440	2831	GLDMN SCHS GV FD/ARG CLRNG MMF
426	2832	ENHANCED FED FIN PART-FWFT

29 State Property Reporting

10 Overview

10 Introduction

.. General
.. Detail Record Keeping
.. Reporting to the Department of Central Management Services
.. System Cycle
.. Document Description
.. Procedures for Annual Asset Count and Inspection

20 Statute Reference

25 Property Control Objectives

.. Property Control Requirement
.. Property Control Objectives

30 Statement of General Policy - Preparation of the "Agency Report of State Property"

.. Donated Property
.. Lease Property
.. Financed Purchase Property
.. Capital Development Board Activity
. Construction in Progress
. Completed Projects
. Capital Development Board Durable, Moveable Equipment
.. Non-CDB Construction in Progress

20 Input Procedures

10 Instructions for completion of the "Agency Report of State Property"

.. General Information
.. Account Information
.. Filing Requirements

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 leases and subscription-based information technology arrangements) 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.

GASB Statement No. 94, Public-Private and Public-Public Partnership Arrangements (PPPs) is effective for fiscal years beginning after June 15, 2022. A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs), is effective for fiscal years beginning after June 15, 2022 and establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A

SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

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.

The reporting of PPPs to the Comptroller should be done using the form SCO-561P. Refer to the instructions in 27.20.61P of the SAMS Manual.

The reporting of SBITAs to the Comptroller should be done using the form SCO-560S. Refer to the instructions in 27.20.60S 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.

DOCUMENT DESCRIPTION

The “Agency Report of State Property” is for the reporting by State agencies of State property information classified by major category. The report also reconciles the beginning balance of State property by category, per agency records, to the ending balance of State property by category, per agency records. Its primary data elements are the major categories of State property, their related costs, the beginning balances for the quarter, the additions for the quarter, the deductions for the quarter, net transfers for the quarter and the ending balance for the quarter.

PROCEDURES FOR ANNUAL ASSET COUNT AND INSPECTION

Each State agency should conduct an inventory of its assets on an annual basis in order to support the existence and accuracy of amounts reported. The inventory should include all capital assets meeting the requirements for capitalization in Procedure 03.30.30, Capitalization, as well as any additional assets meeting the requirements identified in Section 5010.460 of the Department of Central Management Services’ Property Control Regulations. Agency management should take into consideration the number of assets to be counted and the location of the assets when determining the timing of the count.

Procedures to be followed in conducting an inventory depend on the category of the asset:

Movable Assets
A physical inspection and count should be conducted of all movable assets (e.g., equipment and works of art) to ensure the Agency's asset records are complete and accurate.

Immovable Assets
Agencies will need to determine if it is practical to physically count immovable assets, e.g., infrastructure, land, land improvements, site improvements, buildings and building improvements. At a minimum, agencies should ensure the listing of immovable assets is complete, accurate and supported by underlying documentation of ownership (e.g., certificate of title or deed).

Assets that are obsolete, damaged or no longer used in operations should be identified and, if necessary, removed from the agency's asset records. The asset records should be reconciled to the results of the inventory and updated accordingly.

STATUTE REFERENCE

The State Comptroller Act **(15 ILCS 405/17)**, as revised by Public Act 102-0291, states that:

> "The Comptroller shall maintain current inventory records of property held by or on behalf of the State or any State agency, which may be copies of the official inventory control records maintained by State agencies or summaries thereof. The Office of the Comptroller shall define reporting requirements and thresholds to be used by State agencies in the Comptroller's Statewide Accounting Management System (SAMS) manual. The Department of Central Management Services and each other State agency so holding such property shall report to the Comptroller, on forms prescribed by the Comptroller, all property acquired or disposed of by that agency, in such detail and at such times as the Comptroller requires, by rule, to maintain accurate, current inventory records."

As a result of this mandate, the process for reporting on State property was developed to ensure a current summary of statewide State property information is available.

PROPERTY CONTROL OBJECTIVES

PROPERTY CONTROL REQUIREMENT

Property control procedures are required by section 3001 of the Fiscal Control and Internal Auditing Act **(30 ILCS 10/3001)**. With respect to property control, the aforementioned statute requires that, "All State agencies shall establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that:

> …(3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation."

PROPERTY CONTROL OBJECTIVES

The objectives of property control include operational objectives of good stewardship and preservation of assets to minimize the burden placed on State government to replace lost, stolen or damaged property. Property control procedures include physical inspection and recording the existence of inspected property items, adjustment of property control records and reporting the results of the annual survey to the Comptroller's Office, as required by SAMS. Property control procedures are generally designed to prevent or, at least, promptly detect loss or damage to property.

Agencies of the State of Illinois should distinguish between property control objectives described in Chapter 29 and financial reporting objectives described in Chapters 3 and 27.

Financial reporting objectives include providing support for the underlying assertions of management in the State's financial statements, including assertions of existence or occurrence, completeness, rights and obligations, valuation or allocation and presentation and disclosure. In other words, management asserts that the assets reported actually exist and the transactions reported actually occurred and were recorded in the proper period. They also assert that assets are rights, liabilities are obligations and neither are materially misstated in light of the accounting principles used. Finally, the presentation and disclosure assertion gives support that items reported are properly described and classified.

The objectives of financial reporting and property control are in some ways overlapping or complementary. However, controls designed to prevent or promptly detect a loss of a small value asset, while important operationally, are not relevant for financial reporting, which is primarily concerned with the dollar values of the assets. For financial reporting purposes, managers weigh the costs of reporting small-dollar assets with the benefits derived from reporting them. For example, the costs associated with calculating, recording, reporting and maintaining depreciation records for small value assets significantly exceed the corresponding value of the benefits. Therefore, the State has adopted much higher asset capitalization thresholds for financial reporting than for property control reporting.

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 $2,500 or greater must be reported. Additionally, any items with an individual value of less than $2,500 that are highly susceptible to theft must also be reported. Leases and SIBTAs are not required to be reported on the form.

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. Financed Purchase Property

The value of property acquired by the financed purchase method is calculated by the Comptroller's Office in the same manner as leased property. For all financed 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. The Comptroller's Office will then inform the agency of the proper cost of the asset to be recorded in their records. 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, financed 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, financed 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. This does not include transfers-in. 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. If the report due date falls on a weekend, the report is to be submitted no later than the subsequent business day. 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

Agency Report of State Property

C-15

Agency Name:_____
Agency #:_____ **Reporting Quarter Ended:** _____
Fund Name (Proprietary & Fiduciary funds):_____
Fund # (Proprietary & Fiduciary funds):_____

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
	$ -
	$ -

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) _____ Agency Name — $ (28) - Amount Transferred

(27) _____ Agency Name — $ (28) - 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

31 Bonded Indebtedness

10 Overview

10 Introduction

20 Statute Reference

20 General and Special Obligation Bonds

10 Establishing New Bond Issues on the Comptroller's Records

20 Transaction Reporting - Periodic Payment of Principal and Interest

30 Revenue Bonds

10 Establishing New Bond Issues on the Comptroller's Records

20 Transaction Reporting - Periodic Payment of Principal and Interest

45 Periodic Reporting

10 Schedule of Footnote Disclosure of Current and Advance Refunding Debt

INTRODUCTION

The Bonded Indebtedness Tracking System (BITS) is designed to provide statewide financial information concerning general and special obligation and revenue bonds issued by the State and State agencies. The above bond classifications include the following types of indebtedness:

* General obligation bonds, which are bonds secured by a pledge of the full faith and credit of the State;

* Special obligation bonds, which are bonds secured by a pledge of dedicated portions of the State's resources (e.g., sales tax, horse racing privilege tax);

* Revenue bonds issued by State agencies or authorities, which are bonds secured by a pledge of income from assets constructed or acquired;

* Revenue bonds issued on behalf of State agencies by units of local government;

* Certificates of participation

State agencies are required under Section 218 of the Comptroller Act to submit bond issues information to the Comptroller's Office. This section of the SAMS Manual indicates the procedures to be followed by State agencies in reporting new bond issues to the Comptroller, including the reporting of periodic transactions involving redemption of principal and payment of interest.

Upon receiving the submissions from State agencies, the Comptroller's Office will review them for completion of all data elements and record the information as required by law. The Comptroller's Office will issue an annual report prepared from the recorded information.

STATUTE REFERENCE

Chapter 15, Paragraph 218, of the Illinois Compiled Statutes, 1973, states that **(15 ILCS 405/18)**:

> "The comptroller shall maintain current records indicating the outstanding bonded indebtedness of the State and of all State agencies, setting out the State agency incurring the indebtedness, whether general obligation or revenue bonds, the amount of the outstanding indebtedness, maturity schedules, interest rates and such other information as may be required for professional, accurate and current accounting. The treasurer of the State of Illinois shall report to the comptroller each month changes in such outstanding general obligation bonded indebtedness. The comptroller shall maintain similar current records on the amount of authorized indebtedness on which debt has not been incurred."

The Bonded Indebtedness Tracking System (BITS) was developed as a means for State agencies to notify the Comptroller of new bond issues and to provide the capability of maintaining records pertaining to the outstanding bonded indebtedness of all State agencies.

STATE OF ILLINOIS
OFFICE OF COMPTROLLER

SECTION	BONDED INDEBTEDNESS	PROCEDURE - PAGE NO. 31.20.10 1 of 1
SUB-SECTION	GENERAL AND SPECIAL OBLIGATIONS BONDS	EFFECTIVE DATE July 1, 2020
PROCEDURE	ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS	REVISION NUMBER 21-001

ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS

The Comptroller's Office is required to maintain current records of the outstanding general and special obligation bonded indebtedness of the State. To meet this requirement, the Comptroller's Office must receive the following specific information for each new bond issue from the Governor's Office of Management and Budget.

1. A copy of the bond resolution/order.

2. A copy of the official bid awarded, if applicable.

3. A copy of the prospectus/official statement.

4. A copy of the Notice of Sale, if applicable.

5. For refunding bond issues only, information showing arithmetic and economic gains and/or losses, must be attached. This information is available from the issuing agency's bond council.

Upon receiving the preceding information, the Comptroller and Treasurer must then compute a maturity schedule for each new issue.

All required information should be submitted via https://bits.illinoiscomptroller.gov.

TRANSACTION REPORTING: PERIODIC PAYMENT OF PRINCIPAL AND INTEREST

The Treasurer will be responsible for all transaction reporting concerning general obligation bonds. The trustee of the special obligation bond accounts, appointed by the Governor's Office of Management and Budget, will be responsible for the applicable transaction reporting.

Transaction reporting is concerned only with redemption of principal and/or payment of interest. Form C-08, "Notice of Payment of Bond Interest and/or Principal" (Exhibit 31.30.20-A), is to be used for the reporting of both types of transactions. When reporting payments for more than one bond issue, a separate form must be submitted for each bond issue. The form should be prepared and submitted by the Treasurer on the date that the voucher is processed for payment. In lieu of Form C-08, the Treasurer may submit a copy of the debt service voucher with an attached list of the bond issues for which payment is requested. Once received, the Office of Comptroller Bonds Department will post the payments in the BITS system based on the debt service voucher. Forms and schedules may also be emailed to the Illinois Office of Comptroller at: bondpayments@illinoiscomptroller.gov.

Early redemption of principal should be reported on the form "Notice of Payment of Bond Interest and/or Principal" and an adjusted "Bond Interest and Redemption Schedule" (C-05) should be attached to the form.

All forms and schedules should be submitted via: https://bits.illinoiscomptroller.gov.

ESTABLISHING NEW BOND ISSUES ON THE COMPTROLLER'S RECORDS

The Comptroller's Office is required to maintain current records of the outstanding Revenue Bonded Indebtedness of all State agencies. To perform this function, the Comptroller's Office must receive specific information concerning new bond issues. Any agency having a new bond issue must submit to the Comptroller's Office the following data within 30 days subsequent to the closing date or beginning date of the borrowing, whichever is later. If the due date falls on a weekend, the data should be submitted no later than the following business day.

1. A copy of the Prospectus/Official Statement.

2. A copy of the Notice of Sale, where available.

3. A completed Form C-05 "Bond Interest and Redemption Schedule" (Exhibit 31.30.10-A).

4. For refunding bonds only, completed Form C-31, or equivalent information as provided by the issuing agency's bond counsel.

The preceding documents should be sent via: https://bits.illinoiscomptroller.gov.

Failure to submit these documents within the reporting requirements will result in a delinquency letter sent to the Auditor General.

INSTRUCTIONS FOR COMPLETION OF THE "BOND INTEREST AND REDEMPTION SCHEDULE"

The following instructions are to be followed in preparing the Form C-05 "Bond Interest and Redemption Schedule." Exhibit 31.30.10-A illustrates a properly completed form with reference numbers included.

REFERENCE

(1) Select Issuing Agency/Authority (e.g., Illinois Finance Authority).

(2) Enter Series Name.

(3) Select Type of Bond.

(4) Select Sub-Type of Bond.

(5) Select the Refunding Box if the Bond is a Refunding Bond.

(6) Select the Taxable Box, if applicable.

(7) Select the Repayment Fund (for General and Special Obligation Bonds only).

(8) Enter the Fiscal Year.

(9) Select the Rate Type.

(10) Enter the Issue Date.

(11) Enter the Total Issue Amount.

(12) Enter the Purpose of Issue of Bond Proceeds.

(13) Enter the Final Maturity Date.

(14) Enter the Date of Delivery of this Bond ("to the Underwriter").

(15) Enter the First Principal Payment Date.

(16) Enter the First Interest Payment Date.

(17) Enter the Number of Principal Payments/Maturities.

(18) Select the Coupon Frequency.

REFERENCE

(19) Select the Maturity Frequency.

(20) Select the Split Maturities Box, if applicable.

(21) Select the Term Date/Sinking Funds Box, if applicable.

(22) Select the Draw-Down Box and Amount of Initial Draw, if applicable.

(23) Select Draft Status.

(24) Upload Compressed PDF file of the Bond Sale Order/Resolution.

(25) Upload Compressed PDF file of Official Bid Award, if applicable.

(26) Upload Compressed PDF file of Prospectus/Official Statement/Bond and Loan Agreement.

(27) Upload Compressed PDF file of the Notice of Sale, if applicable.

(28) Enter any Comments.

(29) Click on Add.

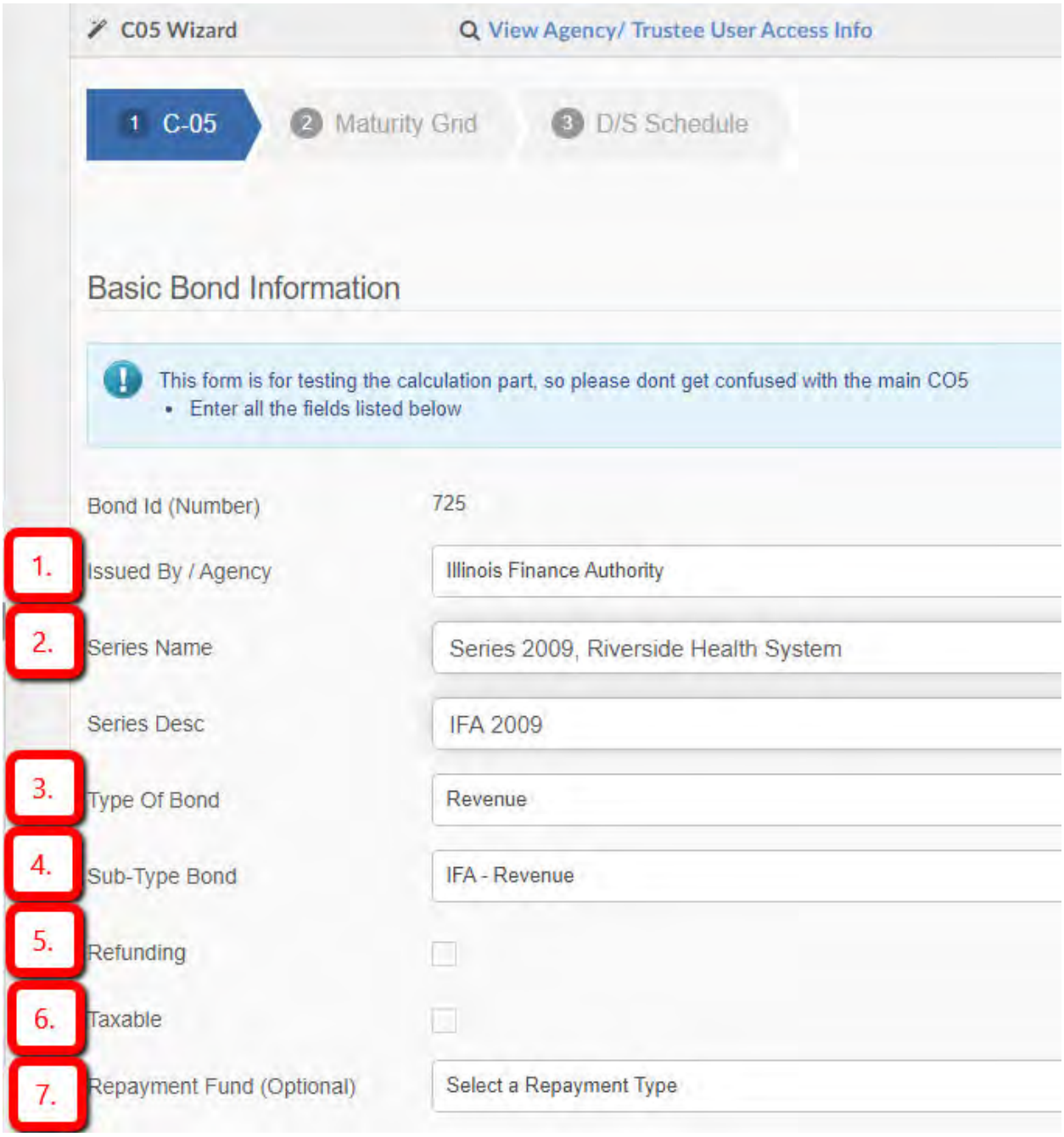
(30) Confirm the C-05 Details, then click on Save Changes.

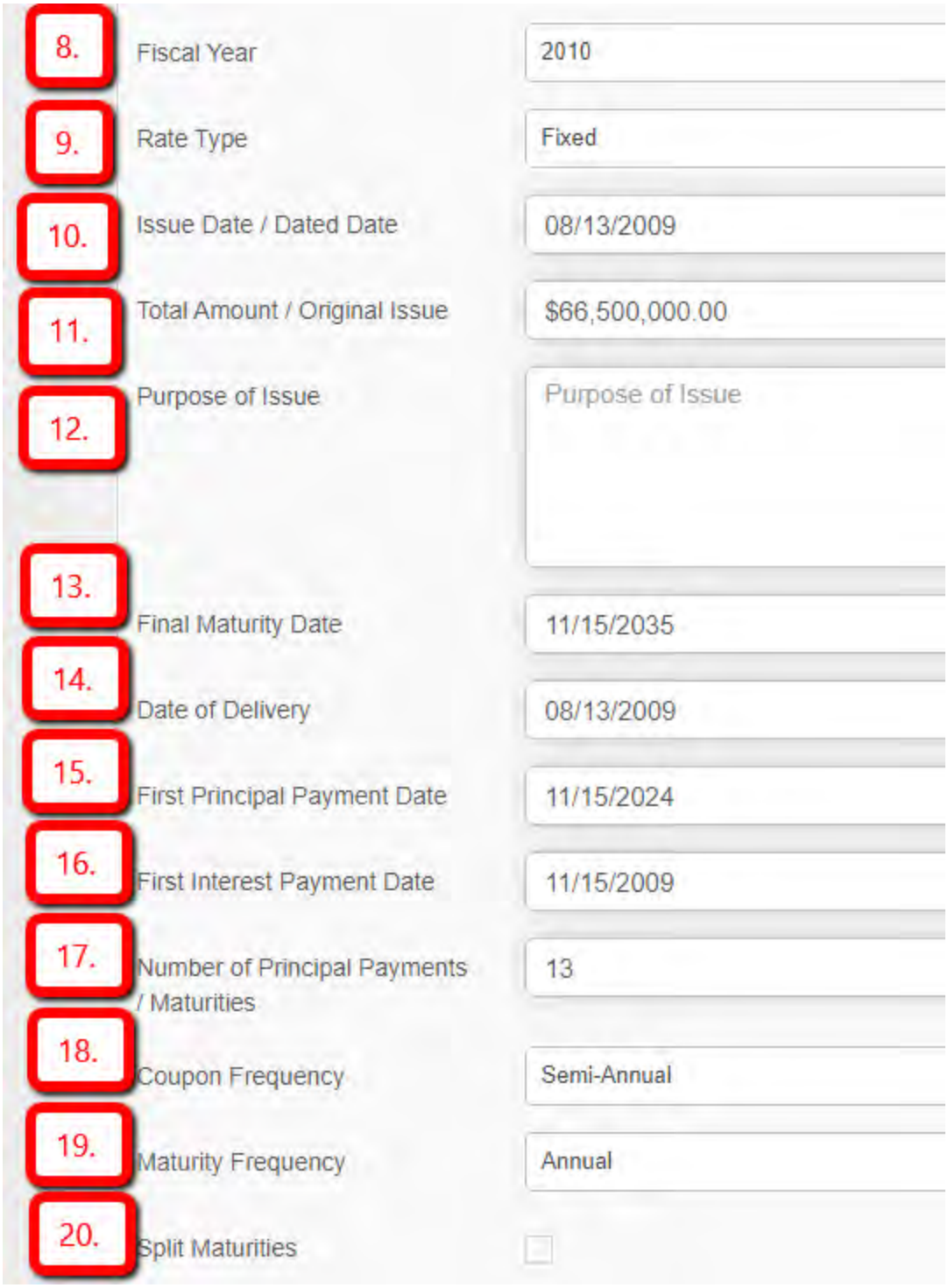
(31) Enter each principal payment, coupon rate, maturity date and term date.

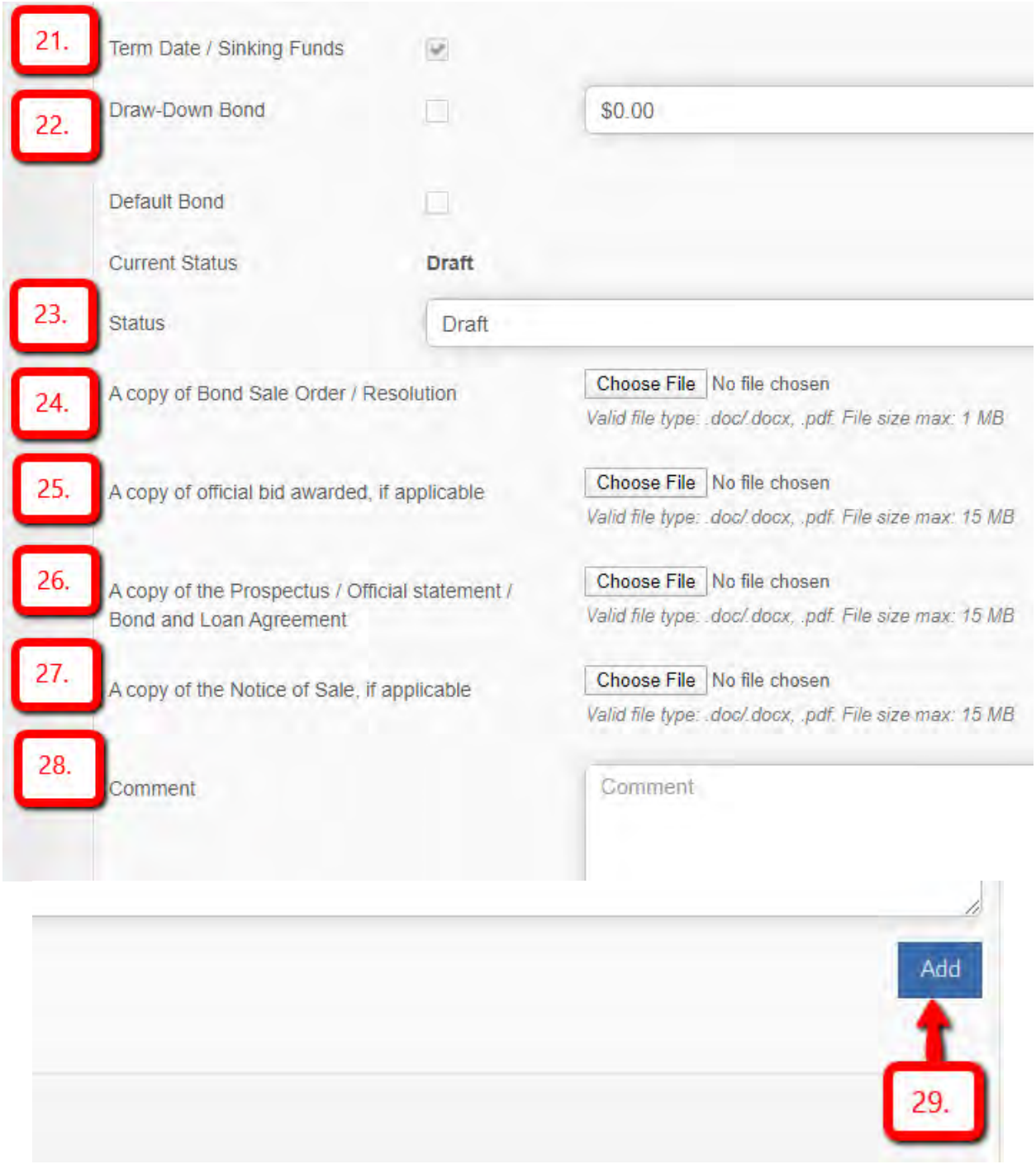
(32) Click on Save Next.

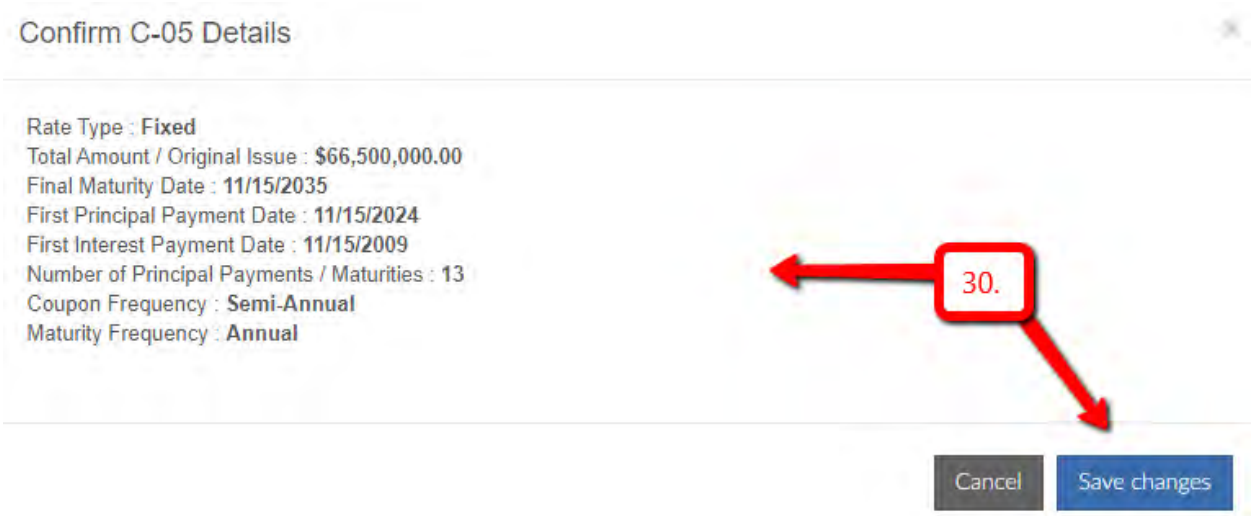
(33) Verify the dates and amounts on the debt service schedule then click on Page 1, C-05.

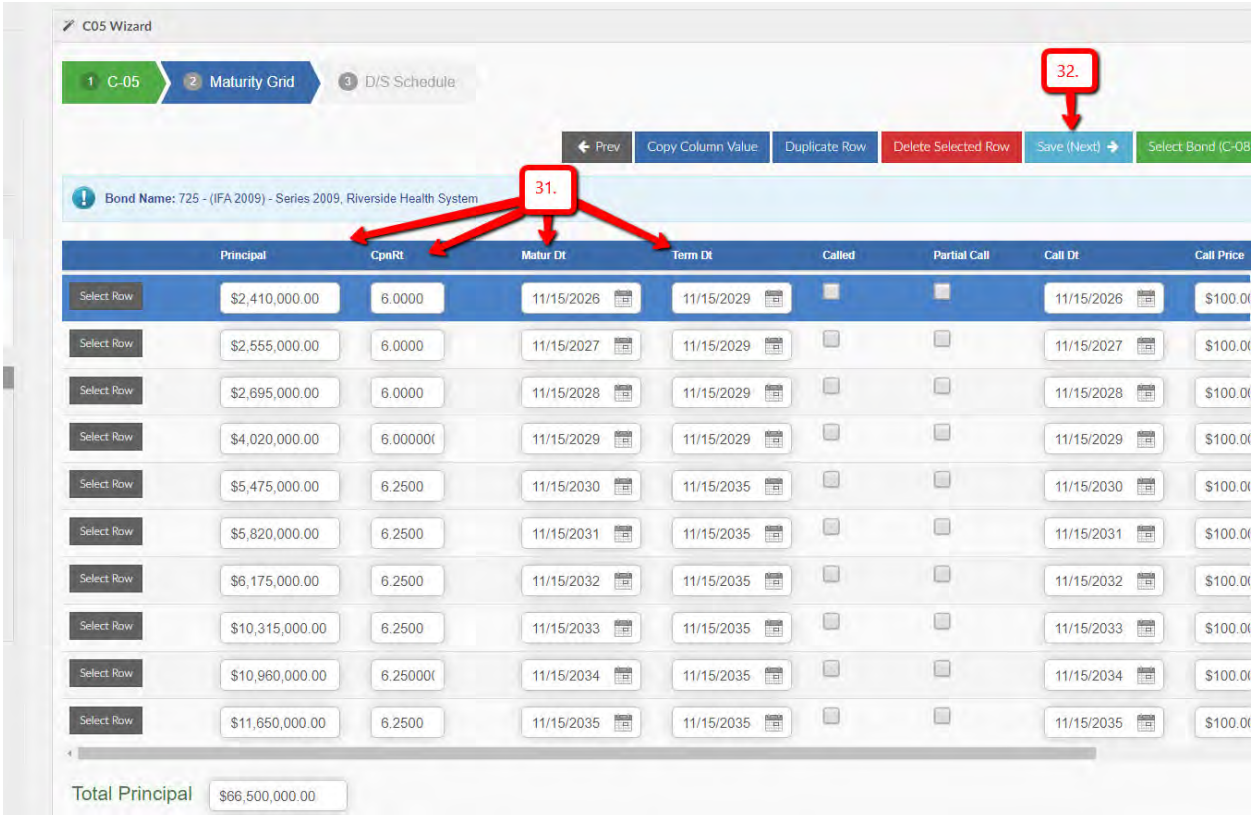
(34) On page 1 of the C-05, change the status to Submitted, click on Next.

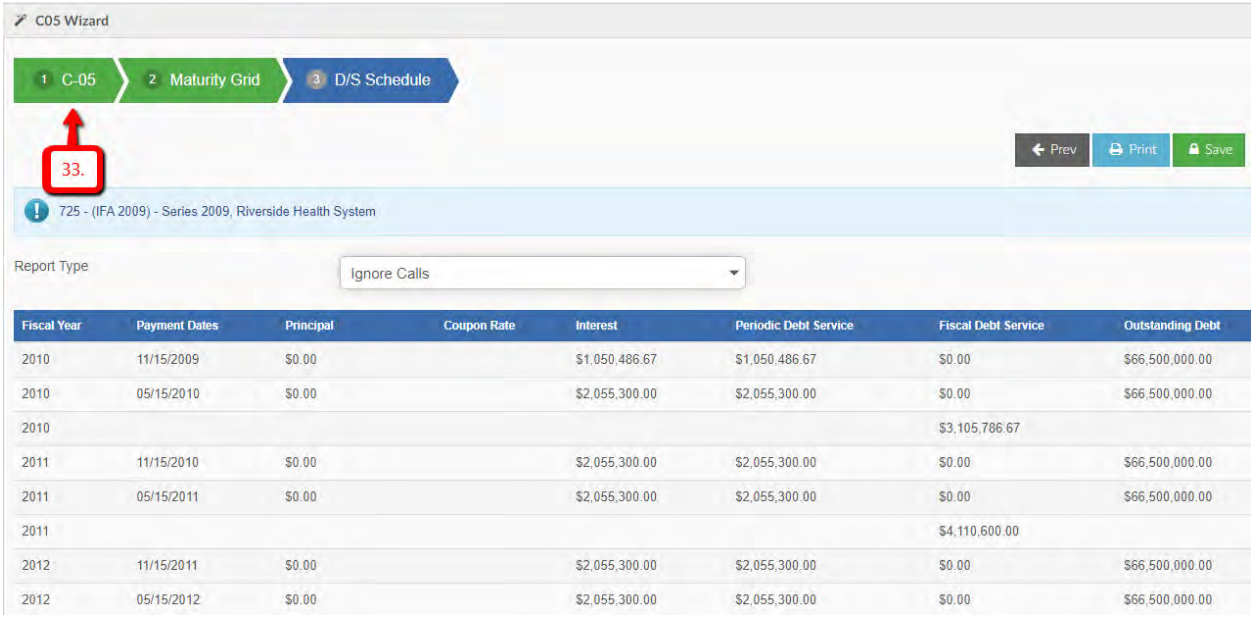

C05 Wizard
View Agency/ Trustee User Access Info
1 C-05
2 Maturity Grid
3 D/S Schedule
Basic Bond Information
This form is for testing the calculation part, so please dont get confused with the main CO5
Enter all the fields listed below
Bond Id (Number)
725
1.
Issued By / Agency
Illinois Finance Authority
2.
Series Name
Series 2009, Riverside Health System
Series Desc
IFA 2009
3.
Type Of Bond
Revenue
4.
Sub-Type Bond
IFA - Revenue
5.
Refunding
6.
Taxable
7.
Repayment Fund (Optional)
Select a Repayment Type


8.
Fiscal Year
2010
9.
Rate Type
Fixed
10.
Issue Date / Dated Date
08/13/2009
11.
Total Amount / Original Issue
$66,500,000.00
12.
Purpose of Issue
Purpose of Issue
13.
Final Maturity Date
11/15/2035
14.
Date of Delivery
08/13/2009
15.
First Principal Payment Date
11/15/2024
16.
First Interest Payment Date
11/15/2009
17.
Number of Principal Payments / Maturities
13
18.
Coupon Frequency
Semi-Annual
19.
Maturity Frequency
Annual
20.
Split Maturities

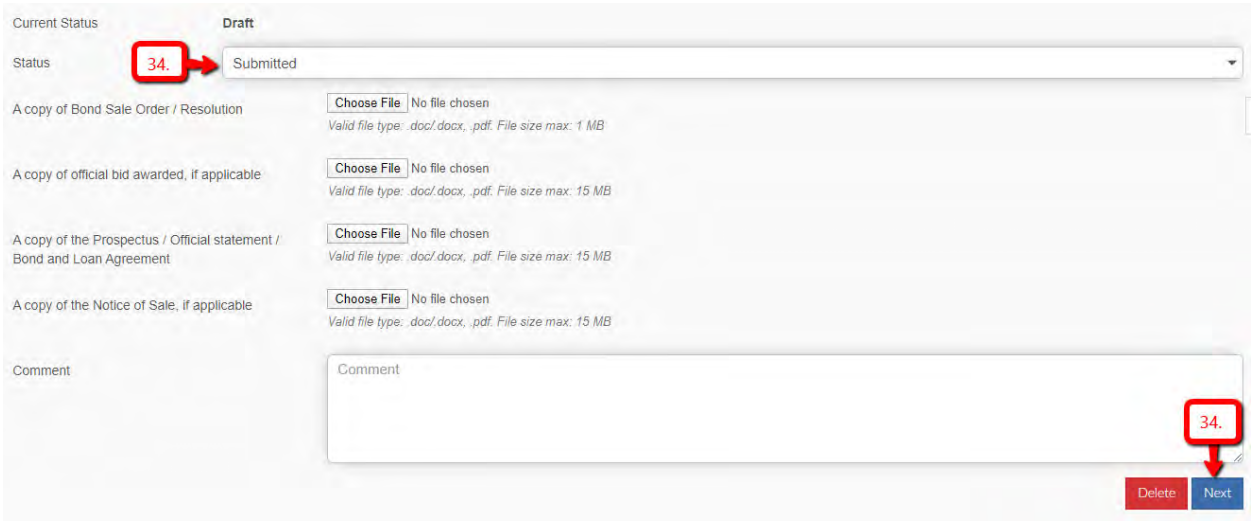

21.
Term Date / Sinking Funds
22.
Draw-Down Bond
$0.00
Default Bond
Current Status
Draft
23.
Status
Draft
24.
A copy of Bond Sale Order / Resolution
Choose File
No file chosen
Valid file type: .doc/.docx, .pdf. File size max: 1 MB
25.
A copy of official bid awarded, if applicable
Choose File
No file chosen
Valid file type: .doc/.docx, .pdf. File size max: 15 MB
26.
A copy of the Prospectus / Official statement / Bond and Loan Agreement
Choose File
No file chosen
Valid file type: .doc/.docx, .pdf. File size max: 15 MB
27.
A copy of the Notice of Sale, if applicable
Choose File
No file chosen
Valid file type: .doc/.docx, .pdf. File size max: 15 MB
28.
Comment
Comment
Add
29.


Confirm C-05 Details
Rate Type : Fixed
Total Amount / Original Issue : $66,500,000.00
Final Maturity Date : 11/15/2035
First Principal Payment Date : 11/15/2024
First Interest Payment Date : 11/15/2009
Number of Principal Payments / Maturities : 13
Coupon Frequency : Semi-Annual
Maturity Frequency : Annual
30.
Cancel
Save changes


C05 Wizard
1 C-05
2 Maturity Grid
3 D/S Schedule
32.
Prev
Copy Column Value
Duplicate Row
Delete Selected Row
Save (Next)
Select Bond (C-08
Bond Name: 725 - (IFA 2009) - Series 2009, Riverside Health System
31.
Principal
CpnRt
Matur Dt
Term Dt
Called
Partial Call
Call Dt
Call Price
Select Row $2,410,000.00 6.0000 11/15/2026 11/15/2029 11/15/2026 $100.00
Select Row $2,555,000.00 6.0000 11/15/2027 11/15/2029 11/15/2027 $100.00
Select Row $2,695,000.00 6.0000 11/15/2028 11/15/2029 11/15/2028 $100.00
Select Row $4,020,000.00 6.00000(11/15/2029 11/15/2029 11/15/2029 $100.00
Select Row $5,475,000.00 6.2500 11/15/2030 11/15/2035 11/15/2030 $100.00
Select Row $5,820,000.00 6.2500 11/15/2031 11/15/2035 11/15/2031 $100.00
Select Row $6,175,000.00 6.2500 11/15/2032 11/15/2035 11/15/2032 $100.00
Select Row $10,315,000.00 6.2500 11/15/2033 11/15/2035 11/15/2033 $100.00
Select Row $10,960,000.00 6.25000(11/15/2034 11/15/2035 11/15/2034 $100.00
Select Row $11,650,000.00 6.2500 11/15/2035 11/15/2035 11/15/2035 $100.00
Total Principal $66,500,000.00



Fiscal Year	Payment Dates	Principal	Coupon Rate	Interest	Periodic Debt Service	Fiscal Debt Service	Outstanding Debt
2010	11/15/2009	$0.00		$1,050,486.67	$1,050,486.67	$0.00	$66,500,000.00
2010	05/15/2010	$0.00		$2,055,300.00	$2,055,300.00	$0.00	$66,500,000.00
2010						$3,105,786.67	
2011	11/15/2010	$0.00		$2,055,300.00	$2,055,300.00	$0.00	$66,500,000.00
2011	05/15/2011	$0.00		$2,055,300.00	$2,055,300.00	$0.00	$66,500,000.00
2011						$4,110,600.00	
2012	11/15/2011	$0.00		$2,055,300.00	$2,055,300.00	$0.00	$66,500,000.00
2012	05/15/2012	$0.00		$2,055,300.00	$2,055,300.00	$0.00	$66,500,000.00



TRANSACTION REPORTING: PERIODIC PAYMENT OF PRINCIPAL AND INTEREST

GENERAL INFORMATION

Transaction reporting is required where there is a redemption of principal and payment of interest. A single form C-08, "Notice of Payment of Bond Interest and/or Principal" (Exhibit 31.30.20-A) is to be used for the reporting of both types of transactions. A C-08 should be prepared and submitted within 30 days from the date the payment is made. If the due date falls on a weekend, the C-08 should be submitted no later than the subsequent business day.

Early redemption involving the payment of a premium by the issuing agency must be reported on the form "Notice of Payment of Bond Interest and/or Principal." The amount of premium paid should be footnoted on the form for informational purposes. Also, an adjusted maturity schedule should be submitted on the Form C-05 as set forth in Exhibit 31.30.10-A.

All forms and schedules should be submitted via: https://bits.illinoiscomptroller.gov. Failure to submit these documents on the appropriate date shall result in a delinquency letter sent to the Auditor General, and a copy sent to the agency.

INSTRUCTIONS FOR COMPLETION OF THE "NOTICE OF PAYMENT OF BOND INTEREST AND/OR PRINCIPAL"

The following instructions are to be followed in preparing the "Notice of Payment of Bond Interest and/or Principal." Exhibit 31.30.20-A illustrates a properly completed Form C-08 with the reference numbers included.

REFERENCE

(1) Enter the amount of principal being redeemed.

(2) Enter the amount of additional principal being redeemed early, if applicable.

(3) Enter the amount of interest paid.

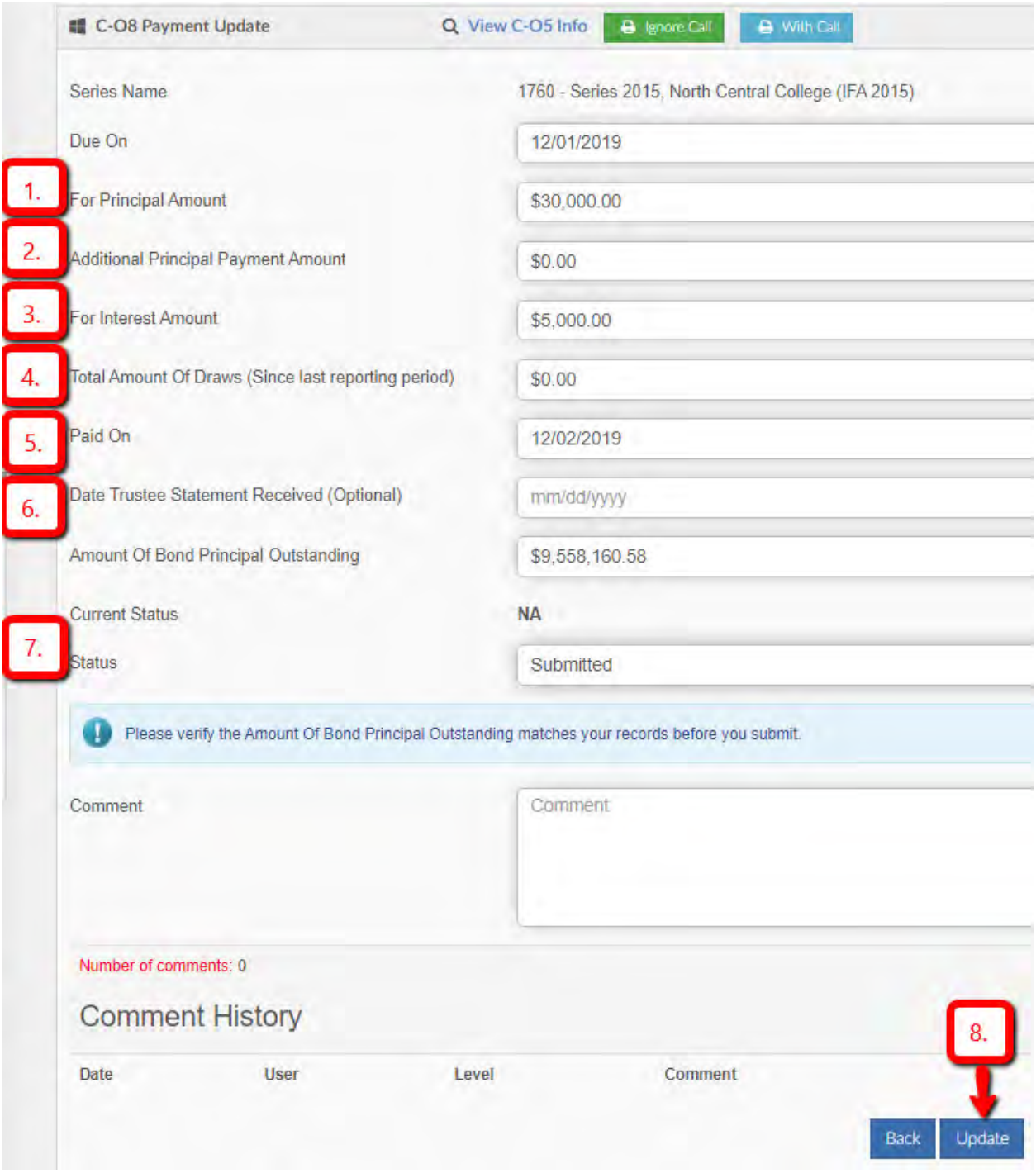
(4) Enter the amount of draws since the last reporting period, if applicable.

(5) Enter the paid-on date.

(6) Enter the trustee statement received date (for agencies that utilize a trustee as their “paying agent”).

(7) Change the C-08 status from draft to submitted.

(8) Click on Update.


C-O8 Payment Update
View C-O5 Info
Ignore Call
With Call
Series Name
1760 - Series 2015, North Central College (IFA 2015)
Due On
12/01/2019
1.
For Principal Amount
$30,000.00
2.
Additional Principal Payment Amount
$0.00
3.
For Interest Amount
$5,000.00
4.
Total Amount Of Draws (Since last reporting period)
$0.00
5.
Paid On
12/02/2019
6.
Date Trustee Statement Received (Optional)
mm/dd/yyyy
Amount Of Bond Principal Outstanding
$9,558,160.58
Current Status
NA
7.
Status
Submitted
Please verify the Amount Of Bond Principal Outstanding matches your records before you submit.
Comment
Comment
Number of comments: 0
Comment History
8.
Date
User
Level
Comment
Back
Update

SCHEDULE OF FOOTNOTE DISCLOSURE OF CURRENT AND ADVANCE REFUNDING DEBT (C-31)

PURPOSE

The purpose of the Schedule of Footnote Disclosure of Current and Advance Refunding Debt form C-31 (Exhibit 31.45.10-A) is to collect refunding debt information to calculate disclosures required by the Governmental Accounting Standards Board (GASB) Statement 7, Statement 23 and Statement 34.

The form is to be completed at the time the agency issues refunding debt and then submitted to the Comptroller's Office. The Comptroller's Office will review the submitted C-31. Two copies should be retained by the agency: one to provide an internal record and one for the Auditor General or his representative.

GENERAL

Form C-31 collects information that is used to calculate the disclosures required by GASB Statement 7, Statement 23 and Statement 34 for current and advance refundings resulting in defeasance of debt. Refundings involve the issuance of new debt whose proceeds are used to repay old (previously issued) debt. In a current refunding, the proceeds of the new debt are used to repay the old debt immediately. However, in an advance refunding, the new debt proceeds are placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time. An in-substance defeasance occurs when debt is considered defeased for accounting and financial reporting purposes. To qualify as an in-substance defeasance, the debtor irrevocably places cash or other assets with an escrow agent in a trust to be used solely for satisfying scheduled payments of both interest and principal of the defeased debt, and the possibility that the debtor will be required to make future payments on the debt is remote.

GASB Statement 7 requires a general description of the advance refunding transactions, regardless of where the debt is reported (e.g., governmental activities, business-type activities or component units). At a minimum, the disclosures should include (a) the difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete the refunding (the arithmetic gain or loss) and (b) the economic gain or loss resulting from the transaction. If variable rate debt has been issued to refund fixed rate debt, additional disclosures should be made for the range of potential savings based on the variable rate debt maximum and minimum interest rates.

When measuring the difference between the two cash flows, additional cash used to complete the refunding paid from resources other than the proceeds of the new debt should be added to the new debt cash flows. Accrued interest received at the debt issuance date should be excluded from the new debt cash flows.

The economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements adjusted for additional cash paid and accrued interest received as discussed above. However, the new debt service requirements must be discounted at the effective interest rate, which produces a present value equal to the proceeds of the new debt (including accrued interest) net of any premiums or discounts and any underwriting spread and issuance costs that are not recoverable through escrow account earnings.

GASB Statement 7 also requires the disclosure of the accounting gain or loss, as computed by APB Opinion 26 for university funds (component unit). This gain or loss should be expensed during the period in which the refunding occurred.

GASB Statement 23 amended Statement 7 to require all advance refunding disclosures to be made for current refundings by proprietary funds (business-type activity). In addition, Statement 23 requires the calculation of the difference between the reacquisition price and the net carrying amount of the old debt to be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. GASB Statement 65 amended Statement 23, requiring this deferred amount to be reported as a deferred outflow or a deferred inflow of resources on the balance sheet.

GASB Statement 34 subsequently amended both Statement 7 and Statement 23 to include general obligation debt and special obligation debt for primary government activity (governmental activities).

The reacquisition price is the amount required to repay previously issued debt in the refunding transaction. In a current refunding, this includes principal of the old debt, any call premium, and any interest of the old debt that is to be repaid by the new debt proceeds. In an advance refunding, it is the amount placed in escrow that, together with interest earnings, is necessary to pay interest and principal on the old debt and any call premium. The net carrying amount is the amount due at maturity, adjusted for any unamortized premium or discount or prepaid insurance costs related to the old debt. GASB Statement 65 requires costs of issuance, other than prepaid insurance, related to the old debt to be recognized as expense in the period incurred.

In addition to these disclosures that are made in the year of the refunding, in all periods following the current or advance refunding for which debt defeased in-substance remains outstanding, the outstanding debt should be disclosed in the footnotes.

INSTRUCTIONS

Form C-31 must be completed at the time refunding bonds are issued by an agency. The completion of this form will enable the Agency to calculate the required refunding disclosures to be included in the agency's and the State's annual financial statements. All amounts should be entered to the nearest dollar.

The form is divided into three parts. Part I is used to collect information for calculating the arithmetic and economic gain or loss for current or advance refunding bonds issued by all fund types. Debt service requirements schedules for the old debt, including call premiums, and the new debt should also be submitted. Part II is used to calculate the accounting gain or loss based on APB 26 for all current or advance refunding bonds issued that will be included in the financial statements. Part III is used to calculate the difference between the reacquisition price and the net carrying amount of the old debt for advance or current refunding bonds issued. This amount should be deferred and amortized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. This deferred amount should be reported as a deferred outflow or deferred inflow of resources.

CONTENTS

Refer to Exhibit 31.45.10-A.

REFERENCE	CONTENTS
	Part I
(1)	Enter the par amount of the refunding portion of the new bonds.
(2)	Enter the original issue discount of the new bonds, if applicable.
(3)	Enter the original issue premium of the new bonds, if applicable.
(4)	Enter the accrued interest on the new bonds, if applicable.

REFERENCE	CONTENTS
	Part I—cont.
(5)	Enter the amount of additional funds provided by the agency, if any.
(6)	Enter the cost of issuance of the new debt. (Note: If the new debt is used for refunding and new projects, the new debt service requirements, issuance costs, accrued interest, etc., will need to be prorated between the amount used for refunding and the amount used for current projects. If the new debt is used only for refunding and the corresponding debt service reserve fund, no proration is necessary).
(7)	Enter the amount of underwriter's discount.
(8)	Enter the amount the escrow payment for the bonds refunded.
(9)	Enter the accrued interest on the old bonds, if applicable.
(10)	Enter the debt service reserve account for the new bonds, if applicable.
(11)	Enter any other costs or receipts not recorded elsewhere. Provide a description of these other costs or receipts.
(12)	Verify the sum of sources equals sum of uses.
	Part II
	DEBITS
(13)	Enter the principal amount of the old debt.
(14)	Enter amounts used for current projects or additional proceeds, if any.
(15)	Enter the unamortized premium on the old debt.
(16)	Enter the accounting loss on the refunding of the old debt, if applicable.

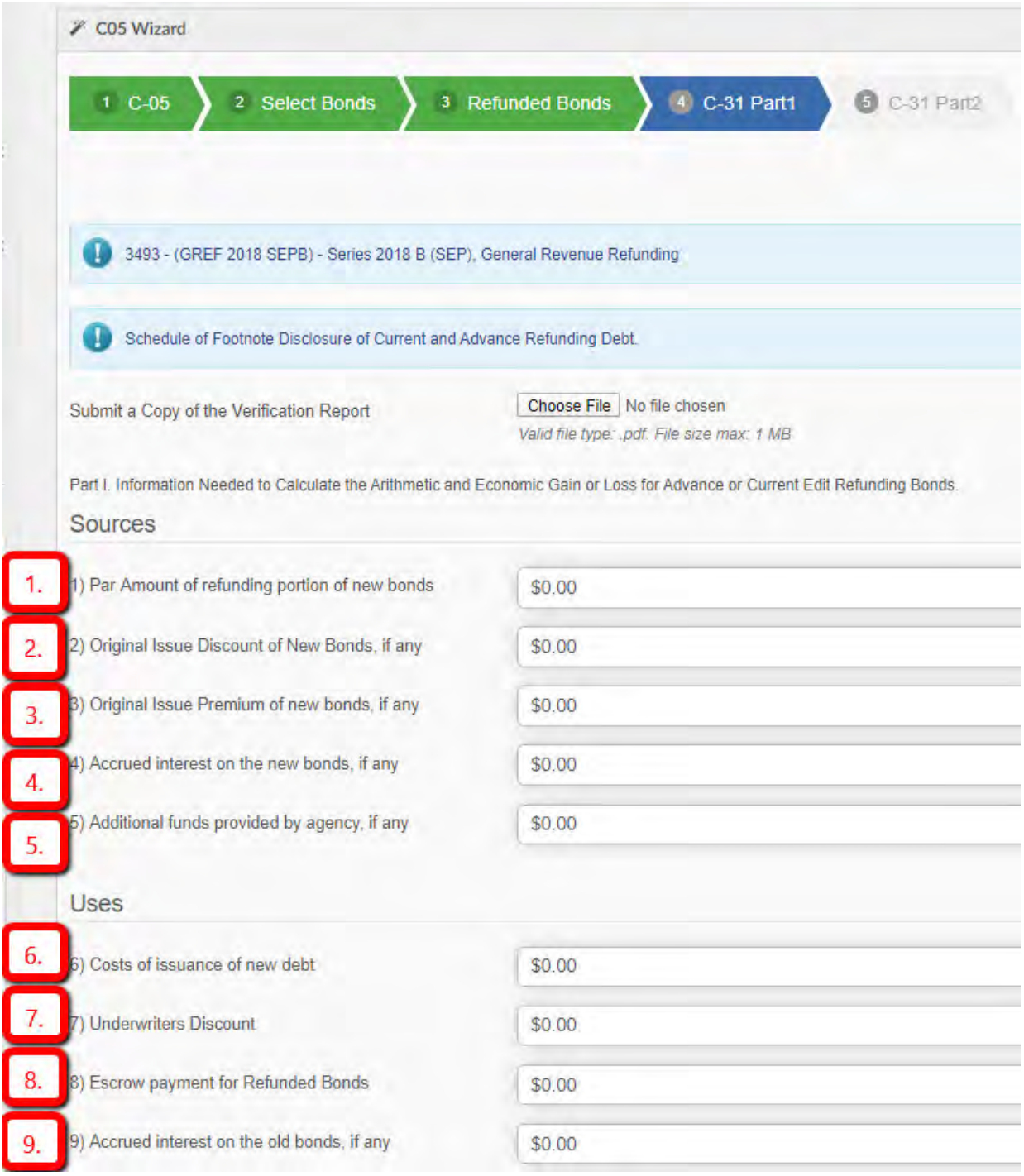
REFERENCE	CONTENTS
CREDITS	
(17)	Enter the unamortized discount on the old debt, if applicable.
(18)	Enter the unamortized issuance costs of the old debt (bond insurance only), if applicable.
(19)	Enter the accounting gain on the refunding of the old debt, if applicable.
(20)	Enter any other credits applicable to the refunding issue, if any. Provide description.
(21)	Verify that sum of debits equal sum of credits.
Part III	
(22)	For current refundings, enter the call premium of the old debt.
(23)	For current refundings, enter the interest on the old debt which is to be paid by the proceeds of the new debt.
(24)	For advance refundings, enter the funds required to be deposited into the escrow fund to refund the old debt.
Note:	Information provided in Parts II and III that is also contained in Part I will be automatically prefilled with the amounts from Part I and cannot be changed in Part II or III.

REFERENCE CONTENTS

Before submitting the information on the new bonds, the issuer will need to **AMEND** the C-05s of the bonds being refunded by the new bond issue. The issuer will need to go to page two (the maturity grid) of the original C-05 and check the 'Call' box for each maturity being refunded, enter the call price and call date to flag the maturity as called. Called means that the issuer will be paying off that maturity prior to its original maturity date. **Once a maturity's call box or partial call box is clicked, it should be excluded from all future debt service schedules and reports of outstanding bond balances.** On occasion, only part of a maturity (a specific year) may be called, the issuer will need to insert a new row and split that particular maturity into two pieces, one for the amount being called and one for the remaining maturity that is not being called. The 'Partial Call' box, next to the 'Call' box needs to be clicked when only a portion of a maturity is being called and an additional row must be added to the C-05 grid. This will disable the edit check between the maturities on page 1 of the C-05 and the actual number or rows on the maturity grid.

Schedule of Footnote Disclosure of Current and Advance Refunding Debt

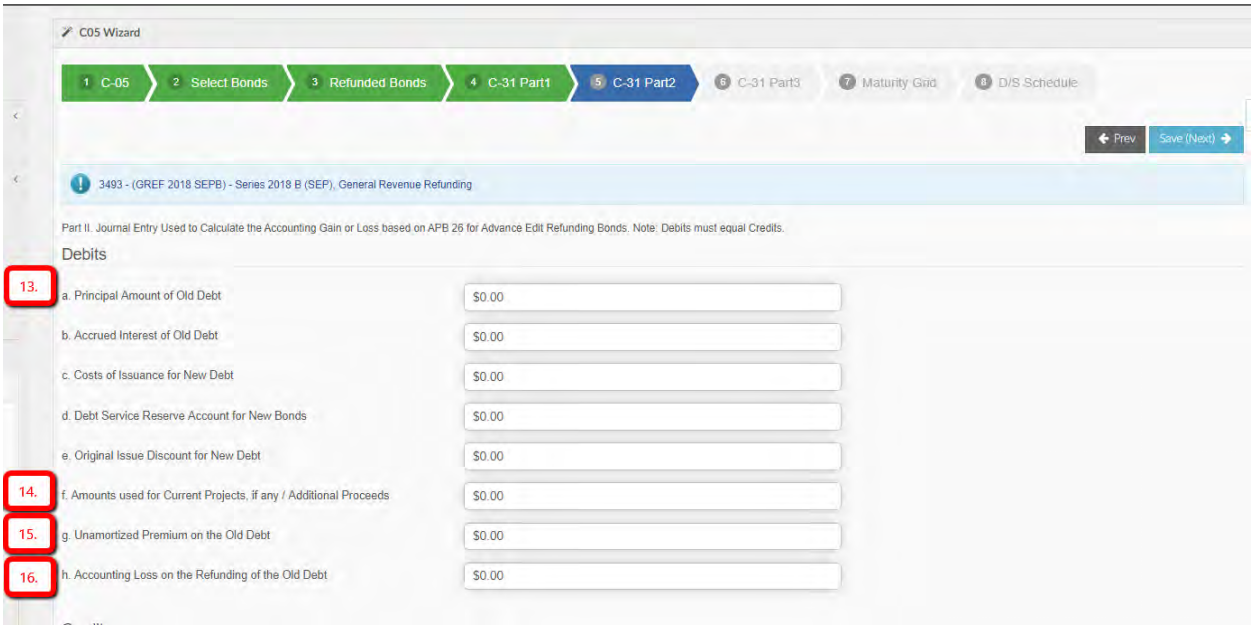
PART I. Information needed to calculate the arithmetic and economic gain or loss for current or advance refunding bonds. Issued by all fund types.



PART I cont'd

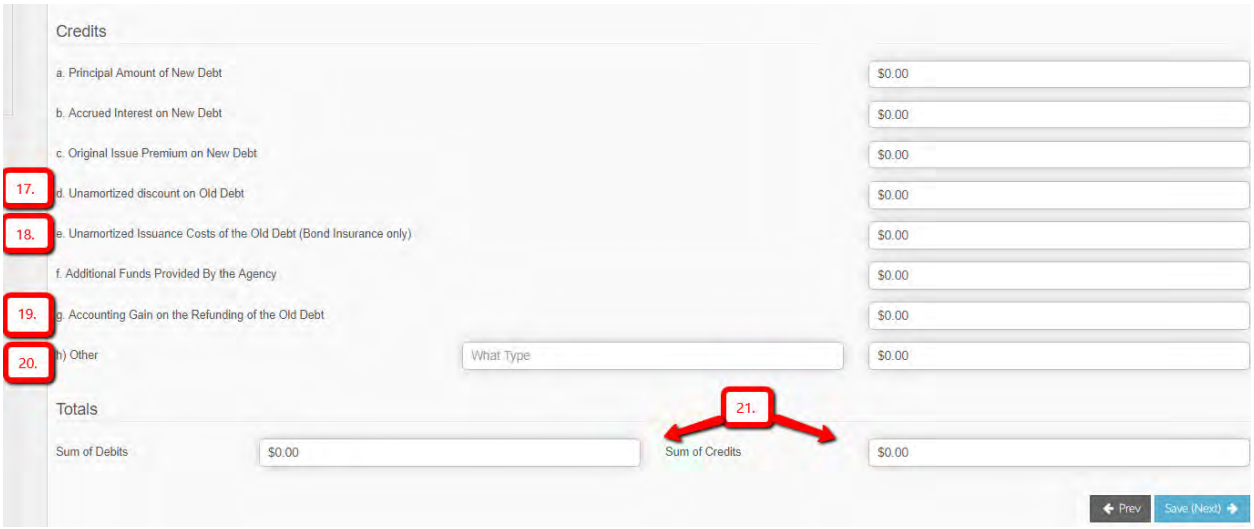
PART II

DEBITS



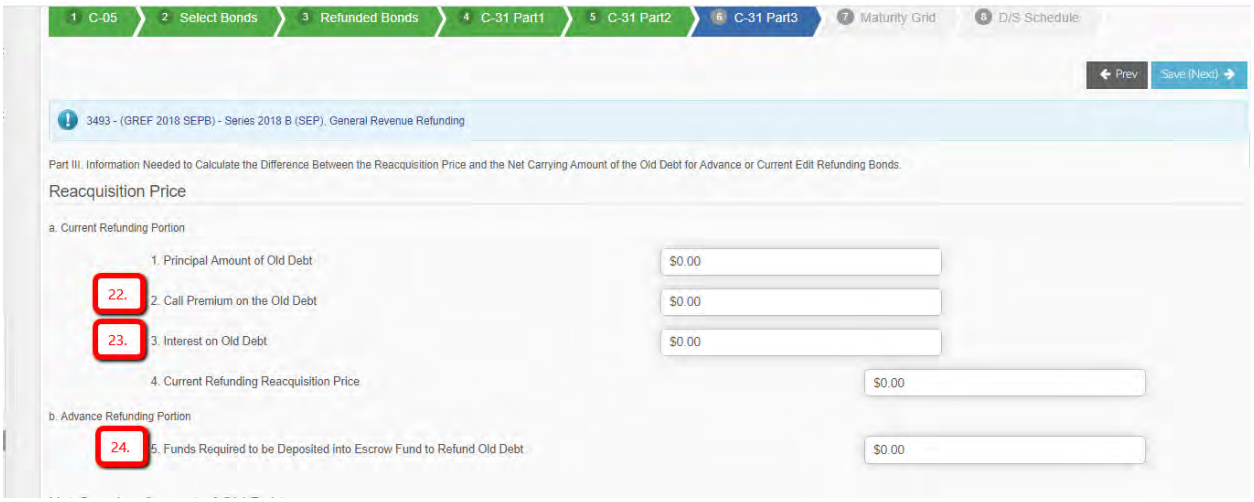
PART II cont'd

CREDITS

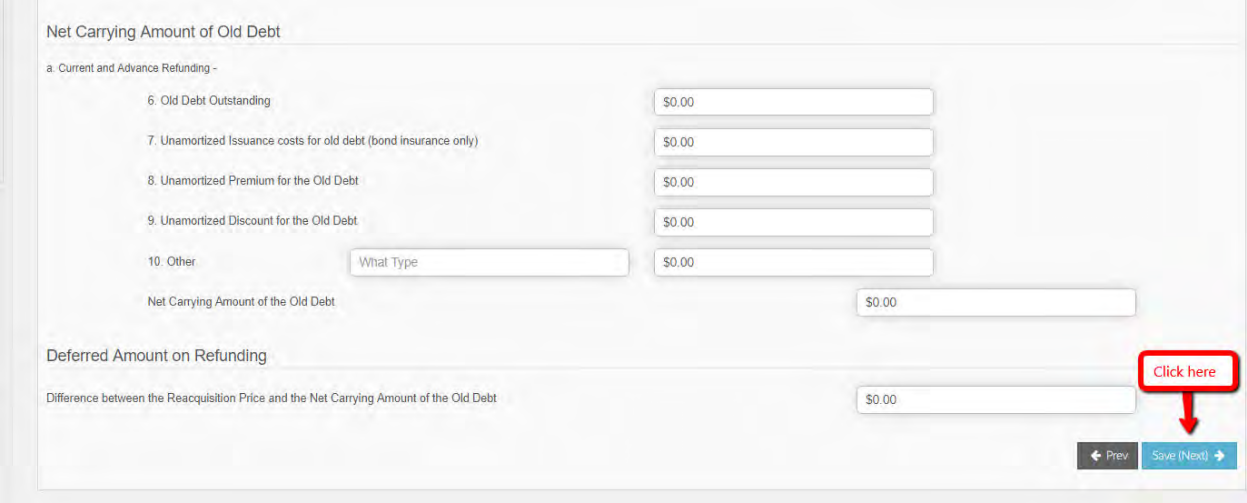


PART III

REACQUISITION PRICE



PART III cont'd



33 Miscellaneous

10 Imprest System

10 Statute Reference and Procedures

13 Locally Held Fund Reporting

10 Statute Reference

20 Procedures

50 Reference

15 Tax Expenditure Reporting

10 Statute Reference

20 Procedures

16 Agency Fee Imposition Reporting

10 Statute Reference

20 Procedures

17 Debt Transparency Act Reporting

10 Statute Reference

20 Procedures

18 State Agency IT Contract Reporting

20 Procedures

20 Public Accountability Reporting

20 Input Procedures

IMPREST SYSTEM

PURPOSE

The purpose of this procedure is to document the Comptroller's policies and accounting procedures for the imprest accounts maintained at each university, the Department of Agriculture, the Department of Commerce and Economic Opportunity, the Office of the State Treasurer, the Department of Natural Resources, and the Illinois Mathematics and Science Academy.

STATUTE REFERENCES

Section 21 of the State Comptroller Act **(15 ILCS 405/21)** gives the Comptroller the power to promulgate rules and regulations.

> "The Comptroller shall promulgate rules and regulations to implement the exercise of his powers and performance of his duties under this Act and to guide and assist State agencies in complying with this Act. Any rule or regulation specifically requiring the approval of the State Treasurer under this Act for adoption by the Comptroller shall require the approval of the State Treasurer for modification or repeal.
>
> The Comptroller may provide in his rules and regulations for periodic transfers, with the approval of the State Treasurer, for use in accordance with the imprest system, subject to the rules and regulations of the Comptroller as respects vouchers, controls and reports, as follows:
>
> (a) To the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University and State Community College of East St. Louis under the jurisdiction of the Illinois Community College Board, not to exceed $200,000 for each campus;
>
> (b) to the Department of Agriculture and the Department of

Commerce and Economic Opportunity for the operation of overseas offices, not to exceed $500,000 for each Department for each overseas office;

(c) to the Department of Agriculture for the purpose of making change for activities at the State Fairgrounds, not to exceed $200,000, to be returned within 5 days of the termination of such activity;

(d) to the Department of Agriculture to pay (i) State Fair premiums and awards and State Fair entertainment contracts, and (ii) ticket refunds for canceled events. The amount transferred from any fund shall not exceed the appropriation for each specific purpose. This authorization shall terminate each year within 60 days of the close of the annual State Fair. The Department shall be responsible for withholding State income tax, where necessary, as required by Section 709 of the Illinois Income Tax Act."

(e) to the State Treasurer to pay for securities' safe-keeping charges assessed by the Board of Governors of the Federal Reserve System as a consequence of the Treasurer's use of the government securities' book-entry system. This account shall not exceed $25,000.

(f) to the Illinois Mathematics and Science Academy, not to exceed $100,000.

(g) to the Department of Natural Resources to pay out cash prizes associated with competitions held at the World Shooting and Recreational Complex, to purchase awards associated with competitions held at the World Shooting and Recreational Complex, to pay State and national membership dues associated with competitions held at the World Shooting and Recreational Complex, and to pay State and national membership target fees associated with competitions held at the World Shooting and Recreational Complex. The amount

of funds advanced to the account created by this subsection (g) must not exceed $250,000 in any fiscal year.

Definition of the Imprest System established by the Office of the Comptroller:

"The system under which a fixed amount of money otherwise maintained in the State Treasury, is advanced to an imprest account for the purpose of handling minor disbursements. Disbursements are made from time to time as needed. At certain intervals, or when the imprest cash is nearly expended, an invoice-voucher (C-13) with supporting documentation is prepared and presented to the Comptroller and State Treasurer for transfer of a like amount to the imprest account.

The transfer will be accomplished by posting the disbursements to the proper appropriation accounts and the preparation of a state warrant. The total of imprest cash on hand plus the amount of supporting documents (vendor's invoices, etc.) at any one time must equal the total amount of the imprest account authorized. Implicit in the imprest concept is the review by the Comptroller of the propriety of the expended amounts before the transfer is approved."

ESTABLISHMENT OF IMPREST ACCOUNT

The State Treasurer will segregate $200,000 from the State's available cash balance for the establishment of each imprest account unless a different amount is mutually agreed upon between the agency and the State Comptroller subject to approval by the State Treasurer. The approved amount of the imprest account authorized for each account is shown on Exhibit 33.10.10-A.

CUSTODIAN OF IMPREST ACCOUNT

The imprest account will be in the custody of one person who shall be known as the Custodian. The Custodian may be any bonded employee other than the person(s) authorized to approve vouchers for payment. The Custodian shall be responsible at all times for the balance of the imprest account which shall consist of cash in the imprest bank account and/or approved vouchers for disbursements made and pending reimbursements from the appropriated accounts. A reconciliation of the imprest account should be performed and forwarded to the State Treasurer and State Comptroller each time there is a permanent change of Custodians. When there is a change in

custodians, the Comptroller's Office must be notified by letter. This requirement can be met by copying the Comptroller on the letter sent to the Treasurer informing her of the change in custodian.

USE OF IMPREST ACCOUNT

The purpose of the imprest account is to facilitate the following types of payments within the dollar limits established by statute (15 ILCS 405/21):

A. Payments that do not exceed $1,000.00.

B. Payments that may exceed $1,000.00 for the following purposes:

1. Employee travel reimbursements.

2. Reimbursements of local funds for expenditures made for State appropriated purposes.

3. Purchases made in a foreign currency.

4. Where there is a requirement that the payment must accompany the order such as United States Government Printing Office orders, and certain orders for periodical subscriptions, registration fees, membership dues and educational materials.

5. To satisfy a legal requirement, such as having a check available at a certain closing date in a real estate transaction.

6. Where an actual and ascertainable economic benefit such as obtaining a substantial cash discount or avoiding an interest penalty would only result by expediting the payment through the imprest fund.

7. Payments to utility companies.

8. Payments to nonresident aliens and foreign corporations.

The use of the imprest account is limited to the above purposes. Exceptions will be permitted only for special circumstances, where there is a real and advantage to the State in expediting the payment through the imprest account.

Generally, expenditures from the imprest account are not permitted for the following purposes:

1. Personal Services, except for payments to "locally held" funds which are limited to those employees whose personal services are partially funded with State appropriations if prior approval has been obtained from the Comptroller's Office; or as provided in the State Payroll System for new or terminated employees.

2. Lease payments for real property except:

   A. The first lease payment of a fiscal year where this payment cannot be made in accordance with the terms of the lease because of a delay in the signing of the appropriation.

   B. The initial payment of a new lease where such payment is necessary to comply with the terms of the lease.

   C. Where the lease requires payment in a foreign currency.

3. Purchases of real property except in those cases where there is not sufficient time to obtain a State warrant by a set closing date.

4. Employee check cashing and advances.

DISBURSEMENTS FROM IMPREST ACCOUNT

Disbursements from the imprest account can only be made if the proper reimbursing state appropriation line item has an adequate, unexpended balance to support the disbursement. The following documents, prepared in accordance with the rules of the Office of the Comptroller, are acceptable as authorization for the disbursements:

- Comptroller Approved State of Illinois Invoice-Voucher

- Vendor Invoices
- Comptroller Approved Travel Voucher
- Request to pay document-containing name of person to whom payment is made, the signature of the payee, the date of payment, purpose of expenditure, appropriation account code, detail expenditure object account code and amount of each account and the total amount of the disbursement

TAXPAYER REPORTING TO INTERNAL REVENUE SERVICE (AND FOREIGN GOVERNMENT, WHERE APPLICABLE)

The custodian of an imprest account is responsible for all required taxpayer reporting to the Internal Revenue Service (IRS) and foreign governments, where applicable, (e.g., IRS 1099 reportable payments) for the aggregate of the payments made from the imprest account.

Also, the Comptroller may delegate the employer reporting requirements (e.g., 941, W-2's, etc.) of Federal, state and foreign governments for employee earnings and withholdings made from the imprest account maintained in the operation of foreign offices. The delegation could apply to all employer Federal, state and foreign government reporting requirements as approved, and included, in the interagency agreement between the State Comptroller and the agency.

OBLIGATION REQUIREMENTS

In general, the contract obligation requirements for content and statutory compliance for regular payments to vendors will apply to imprest payments. Contracts or agreements which are to be paid from the imprest account that are in excess of $20,000 must be filed with the Comptroller within 30 days of execution*, and must be submitted in writing prior to the services being rendered.

Individual obligation will not be required for reimbursements to university central stores, university printing and similar cases involving intra-agency payments.

*NOTE: Contracts need not be filed with the Comptroller before payments are made from the imprest account. Contracts must be filed before the imprest account is reimbursed.

Individual purchases of $20,000 or less which are not pursuant to an ongoing contract may

be paid without an obligation.

Permissible lease payments for real property must be supported by a filed and individually obligated lease.

COD's for imprest payments requiring individual obligation shall be completed in accordance with regular procedures, except as noted below:

a. The Vendor Identification Number (VIN) shall be a unique number assigned by the Comptroller.

b. The Vendor's Name should be listed on the top line.

c. The Description shall state that this is a reimbursement to an imprest account and shall list the seller's name and describe the services.

(See Exhibit 15.20.10-A.)

The general obligation rules of the Office of the Comptroller pertaining to amending and liquidating obligations shall apply to all obligations established against the imprest account.

PERIODIC TRANSFERS (Reimbursements of Imprest Account)

Request for transfer to the imprest account must be submitted at a minimum of once a month to the Comptroller unless no disbursements were made. The maximum amount for each periodic transfer shall not exceed the amount specified in State law.

Each State of Illinois invoice-voucher requesting the transfer shall be prepared in accordance with the rules of the Office of the Comptroller for preparation of the State of Illinois invoice-voucher. This includes indicating the obligation document number and the appropriate detail expenditure accounts and amount to be charged to each account.

A separate State of Illinois invoice-voucher shall be prepared for each appropriated line item to request transfers to the imprest account.

a. For the following appropriation line-items the State of Illinois invoice-voucher used shall be supported for each disbursement by an approved vendor's invoice or a State of Illinois invoice-voucher:

- Personal Services (imprest account payments made to new or terminated employees are to be reimbursed through the State Payroll System)
- Contractual Services
- Commodities
- Printing
- Equipment
- EDP
- Telecommunication Services
- Operation of Automotive Equipment
- Permanent Improvements

b. For the following appropriation line-items the State of Illinois invoice-voucher used shall be supported for each disbursement in the following ways:

- Travel - A travel voucher in compliance with all applicable travel regulations, signed by the traveler
- Awards and Grants
- Matching funds for university supported programs (projects)
  a State of Illinois invoice-voucher or a "request to pay" form indicating the project and amount authorized for payment by someone other than the Custodian
- Student grants and Student Loan Programs
  - a State of Illinois invoice-voucher or a "request to pay" form indicating the loan or grant program and the amount authorized for payment by someone other than the Custodian
- Refunds
  - a State of Illinois invoice-voucher indicating the amount of the refunds and authorized for payment by someone other than the Custodian

c. The imprest account name should be cited as the payee name on the top line on the invoice-voucher requesting the transfer. The key words "imprest account" or "imprest fund" must be included. (See Exhibit 33.10.10.-C)

d. For overseas imprest system operations, an adjustment should be made on a quarterly, but not less than annual, basis when overages and shortages exist due to fluctuality of currency exchange rates. If a shortage exists, the amount should be included on the subsequent reimbursement voucher from the contractual service appropriation citing detail object 1289. If an overage exists, the subsequent imprest account reimbursement voucher should be netted against the "contractual service" appropriation expenditures.

WRITING-OFF OUTSTANDING CHECKS

Checks must be printed with the notation that the check is "Void after twelve months" (or a lesser period if preferred). If a check issued on the imprest account is outstanding over twelve months, a stop pay is to be issued to the bank and the money returned to the State treasury and deposited into the General Revenue Fund. The agency is to take all necessary follow-up action in attempting to insure timely vendor presentation of the check for payment within the twelve-month period.

MONTHLY RECONCILIATION

A monthly reconciliation of the imprest account shall be prepared by the agency and a copy submitted within the 30-day period following the bank statement date to the State Treasurer and State Comptroller. Failure to submit the reconciliation by the reporting deadline will result in a delinquency letter to the Office of the Auditor General. A copy of the entire bank statement must be attached to verify this date. The format of the reconciliation to be submitted is shown on Exhibit 33.10.10-B. The State Treasurer will review the reconciliation for appropriateness and timeliness of completion.

(Note: For the Departments of Agriculture and Commerce and Economic Opportunity, the 30-day period begins at the statement date of either the U.S. bank account or the foreign country bank account, whichever is later.)

IMPREST SYSTEM

The following is a list of the State Treasurer's segregated cash balances by university and agency.

		Amount
Department of Commerce and Economic Opportunity		
Brussels, Belgium	$400,000	
Mexico City, Mexico	$225,000	
Tokyo, Japan	$380,000	
Toronto, Canada	$110,000	$1,115,000
Department of Agriculture		
Hong Kong, China	$40,000	
Mexico City, Mexico	$40,000	
State Fair - Awards and Premium	(A)	
State Fair - Entertainment Refund	(A)	
State Fair - Change Fund	(B)	Variable Total
Illinois Mathematics & Science Academy		$100,000
Department of Natural Resources		$200,000

(A) The amount transferred from any fund to the Illinois or DuQuoin State Fair shall not exceed the appropriation for each specific purpose in accordance with statutory requirements. This authorization shall terminate each year within 60 days of the close of the annual State Fair.

(B) The amount transferred to the Illinois or DuQuoin State Fair for making change at the Fairgrounds is not to exceed $200,000 and is to be returned within 5 days after completion of such activity.

Exhibit 33.10.10-B
July 1, 1999
(00-001)

IMPREST SYSTEM CASH RECONCILIATION
FOR MONTH ENDED JULY 31,1989

Amount in Imprest Account, per Bank Statement				$106,916.88
Add:	Deposits in Transit -			
	NUMBER	DATE	AMOUNT	
	7169	07/29/89	$11,107.12	
	7176	07/30/89	5,365.82	16,472.94
Deduct:	Outstanding Checks -			
	NUMBER	DATE		
	4712	07/03/89	$ 37.12	
	4731	07/19/89	163.47	
	4762	07/28/89	85.96	
	4763	07/28/89	12.95	
	4764	07/29/89	531.21	
	4765	07/29/89	33.14	
	4766	07/29/89	20.00	
	4767	07/29/89	5.74	(889.59)
Amount in Imprest Account, per Agency records				$122,500.23
Disbursements made-but not submitted				
For periodic transfer				17,243.41
Periodic Transfers in Transit:				
	Appropriation Account Code		AMOUNT	
	001-64401-1200-00-00		$41,343.19	
	001-64401-1300-00-00		4,562.17	
	029-64401-4400-00-00		3,216.00	
	029-64401-1500-00-00		11,135.00	60,256.36
Authorized Imprest Cash Account				$200,000.00

The above information agrees with the Imprest Cash Account Records.

Signature-Imprest Account Custodian	Date	Telephone Number
Agency		Address

FORM C-13 (REV. 3/22)

STATE OF ILLINOIS

Invoice Voucher

Exhibit 33.10.10-C
(23-001)

Office of the Comptroller
325 West Adams Street
Springfield, IL 62704

Name and Location of State Agency or Institution

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.

2. Taxpayer Identification Number: 123456752

3. Vendor or Payee
LAST NAME OR BUSINESS NAME | FIRST NAME | MIDDLE INITIAL

IMPREST ACCOUNT
325 West Adams Street
Springfield, IL 62704

4. Voucher No. 00010113

5. Voucher Date 02/02/2009

6. Appropriation Account Code 001-36001-1200-00-00

7. Invoice Number

8. Invoice Date

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount
01/01/2009 – 01/30/2009 3700 Give detailed description of the reimbursement or attached supporting documentation.				3,840.00

18. Exp. Obj	19. Exp. Amount	20. CFDA No.
1240	$750.00	
1275	$350.50	
1278	$1,450.82	
1289	$1,288.68	
21. Total Exp.	$3,840.00	

22. Obligation No.

23. Payment Amount

15. Subtotal $ 3,840.00

16. Discount / Deduction

17. Total Amount $ 3,840.00

24. For Agency Use Only

Approved for Payment

Receiving Officer | Date | Clerk

Head of Unit or Authorized Agent | Date

Certification of Receiving Agency

I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Date | Agency Head (Signature)

STATUTE REFERENCE

15 ILCS 405/16 requires agencies to submit locally held fund reports as prescribed by the Comptroller.

> "Reports from State agencies. The Comptroller shall prescribe the form and require the filing of quarterly fiscal reports by each State agency. Within 30 days after the end of each quarter, or at such earlier time as the comptroller by rule requires, each State agency shall file with the comptroller the report of its activity for funds held outside of the State Treasury. The report shall include receipts and collections during the preceding quarter, including receipts and collections of taxes and fees, bond proceeds, gifts, grants and donations, and income from revenue producing activities. The report shall specify the nature, source and fair market value of any assets received, any increase or decrease in its security holdings, and such other related information as the comptroller, by rule, requires. The report shall, consistent with the uniform State accounting system, account for all disbursements and transfers. This Section does not require the duplication of reports concerning security holdings and investment income of the State Treasurer which are issued by the Treasurer pursuant to law."

15 ILCS 405/20 requires the Comptroller to include locally held fund cash basis activity in an annual report as prescribed below.

> "Annual report. The comptroller shall annually, as soon as possible after the close of the fiscal year but no later than December 31, make available on the comptroller's website a report, showing the amount of warrants drawn on the treasury, on other funds held by the State Treasurer and on any public funds held by State agencies, during the preceding fiscal year, and stating, particularly, on what account they were drawn, and if drawn on the contingent fund, to whom and for what they were issued. He or she shall, also, at the same time, report the amount of money received into the treasury, into other funds held by the State Treasurer, and into any other funds held by State agencies during the preceding fiscal year, and also a general account of all the business of his or her office during the preceding fiscal year. The report shall also summarize for the previous fiscal year the information required under Section 19."

INTRODUCTION

GENERAL

The Locally Held Fund Reporting System's major function is to capture cash receipts and disbursements information on a quarterly basis in order to provide a more comprehensive fiscal data base for the State of Illinois. In addition, the information is used to prepare an annual report at the end of the fiscal year for the activity of each locally held fund. The information reported applies to "locally held" funds only and does not pertain to cash receipts which are submitted to the Office of the Comptroller for processing and which are then deposited in the State Treasury. It also does not pertain to cash disbursements which are initiated by preparing any one of the various types of vouchers which authorize the Office of the Comptroller to make payment in the form of a warrant.

The information reported on the reporting form applies to monies deposited in and disbursed from local bank accounts.

REPORTING CYCLE

The reporting cycle begins at the agency level with the preparation of a "Report of Receipts and Disbursements for Locally Held Funds" using the Comptroller's Locally Held Fund Reporting System for each local fund maintained by the agency. When the reports are completed, they are electronically submitted to the Office of the Comptroller by the agency official responsible for approving them.

Upon submission, the Comptroller's Office will review the reports for completion of all data elements and for mathematical accuracy. The reports are filed and made available for public inspection upon request. After the end of the fiscal year, these quarterly reports will be combined to prepare an annual report of activity for all locally held funds.

DOCUMENT DESCRIPTION

The "Report of Receipts and Disbursements for Locally Held Funds" (Form C-17) is used to report locally held fund activity. This form, which reflects fiscal year-to-date receipts and disbursements per the agency's records, contains accounts almost identical to the accounts used in processing receipt and disbursements for Treasurer-held funds. This facilitates combining similar items and highlights unique items.

Each agency is responsible for preparing one report for each "locally held" fund it maintains. These funds are also included in the year end GAAP compilation process.

STATEMENT OF GENERAL POLICY

The "Report of Receipts and Disbursements for Locally Held Funds" is prepared at a summary level of information. When properly completed, it presents the fiscal year-to-date receipts and disbursements as of the report date applicable to each locally held fund maintained by the reporting agency. The administering agency must notify the Comptroller of any new funds or changes to existing funds by submitting a completed "Application to Establish or Dissolve a Fund" form (Procedure 09-20.10).

To facilitate the consistent preparation of Form C-17 for transactions of a similar nature, SAMS Manual Procedure 27.50.30 (which is not intended to be all-inclusive) sets forth the types of accounts which should be included in the major receipts classifications shown on the form. Using these accounts as a guideline, the reporting of receipts for locally held funds will be more meaningful.

PREPARATION OF THE "REPORT OF RECEIPTS AND DISBURSEMENTS FOR LOCALLY HELD FUNDS"

The following procedures provide details for preparing the "Report of Receipts and Disbursements for Locally Held Funds" (Form C-17) for each "locally held" fund in which your agency has accountability. All amounts should be reported as fiscal year-to-date and rounded to the nearest dollar. If an agency ceases to maintain a "locally held fund," the appropriate C-68 paperwork should be completed and once the existing reporting year is complete, future form C-17 reports will no longer be required. Form C-17 should be completed using the Comptroller's Locally Held Fund Reporting System. Refer to Exhibits 33.13.20 A-F.

REFERENCE	CONTENTS
(1)	Select agency from drop down menu and click on the Next Icon.
(2)	From the C-17 home page for the chosen agency, select the fund and division, if applicable. Note, if there are divisions in the fund, there is a Green + sign to the left of the fund number. User should click on the + sign to display separate divisions for that fund.

REFERENCE CONTENTS

Note: If an agency/fund/division combination for your "locally held" fund does not appear on the screen, please contact the Department of Financial Reporting in the Comptroller's office (financialreporting@illinoiscomptroller.gov or 217-782-2052).

Additionally, if the Form C-17 is not applicable for a Fund/Division combination, click on the hyperlink "Not Applicable". Any fund marked "Not Applicable" should have a corresponding C-68 form signifying approval of dissolution.

(3) Click on the Pencil Icon in the Edit column for the selected fund/division to populate the Form C-17.

(4) The form is designed to show only accounts which have been used in prior reporting periods. If additional accounts are needed, click on the "Click here to Add a New Account" icon.

Account numbers 0803 through 0999 are for reporting fiscal year-to-date receipts reflected on agency records as of the reporting date.

Account numbers 1100 through 9998 are for reporting fiscal year-to-date disbursements reflected on agency records as of the reporting date. Refer to Section 11 – Expenditure Authority (SAMS Manual Procedures 11.50.20 and 11.50.30) for guidelines in determining the types of expenditures which should be included under the various accounts listed on the form.

(5) Select the cash, investment, receipt or disbursement account from the drop-down box.

(6) Click on the Add Icon. If multiple accounts are needed, select "After Add, Add Another." Each account must be added individually; however, marking the "After Add, Add Another" selection will ensure the user stays on the New Account screen.

(7) If a receipt or disbursement does not relate to the existing accounts, receipt account 0999-Other or disbursement account 5555-Other should be selected.

REFERENCE	CONTENTS
(8)	When the final account is added, ensure the "After Add, Return to Data Entry Form" button is selected.
(9)	Report receipts and disbursements in the applicable spaces. (All receipts and disbursements should be added as a positive figure unless a negative receipt or negative disbursement is required.)
(10)	Click on the Update Icon to save the form.

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)	To add an amount for account 0999-Other Receipt or 5555-Other Disbursement, click on the Add Other Icon next to the respective account.
(12)	Enter a description and corresponding amount for the respective receipts or disbursement.

Note: if the Other account is added, the user will be forced to enter a description and an amount. (If the user determines the Other account is no longer needed, amount should be entered as zero and upon clicking on the Update Icon, the line will disappear.)

(13)	Click on the Update Icon to save the form.

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.

(14)	Enter the total Cash/Investment balance for the applicable quarter.
(15)	Click on the Update Icon to save the form.
(16)	When data entry is complete, and the form is in balance, a message will appear at the top of the screen to indicate this. If the form is not in balance, user must edit receipts, disbursements or total cash/investments to complete the form.

REFERENCE	CONTENTS
(17)	Once data entry is complete, click on the Print Icon to view a copy of the report.
(18)	Click on the Return Icon to return to the main screen.
(19)	Select the "Mark Complete" hyperlink when data entry for the fund is final. This action will submit the report to the Comptroller. This selection is only available to individuals with Agency Manager security. Once a report is submitted, no additional edits can be made.
(20)	Click the Magnifying Glass Icon to view the completed report.
(21)	Select the current fiscal year, quarter and output format and click on the Go Icon. A PDF copy of the report will generate. Agency should save or print a copy of the completed report for their records.
(22)	Click on the Return Icon to return to the main screen.

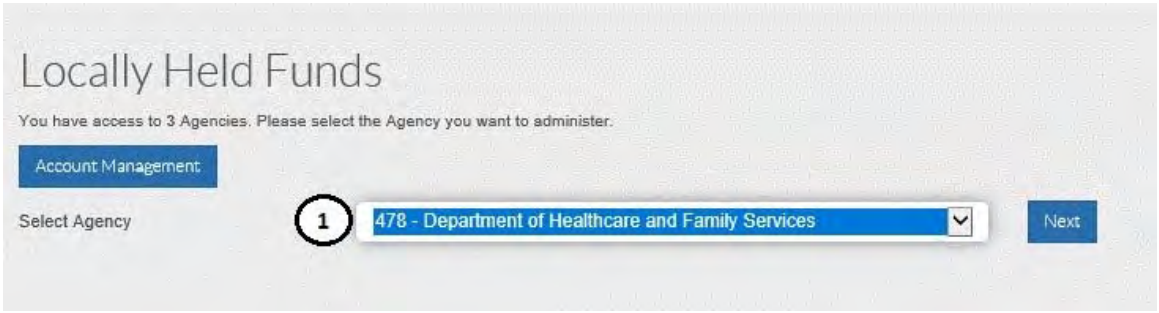
FILING REQUIREMENTS

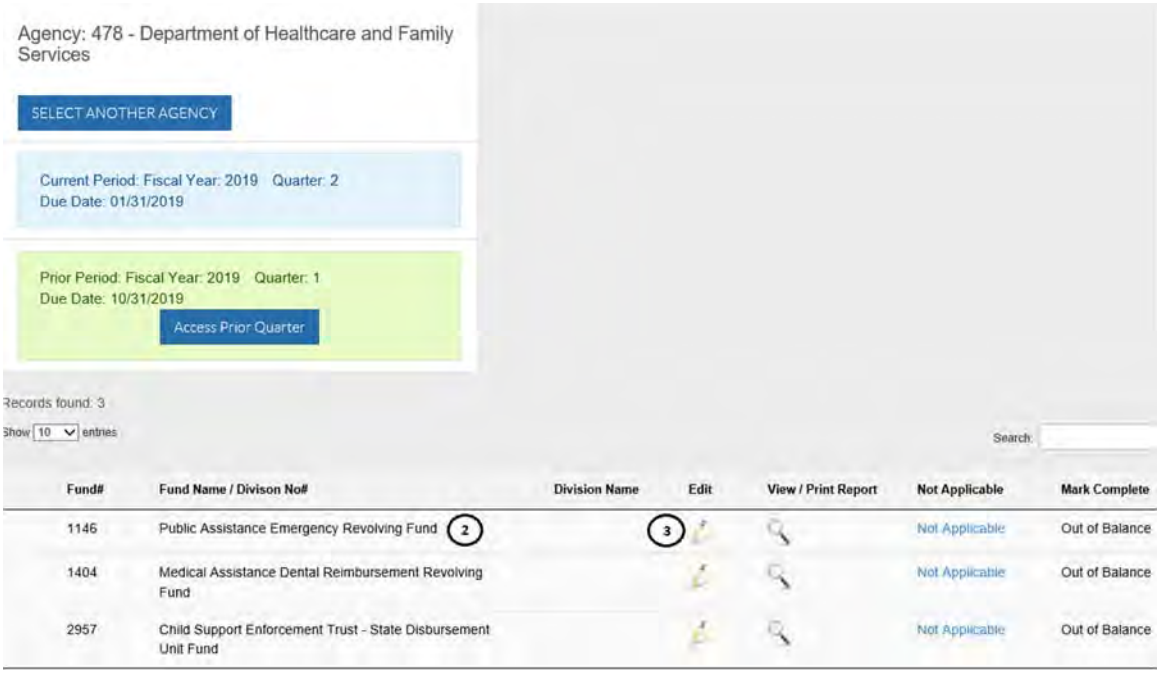
The report is to be filed on a quarterly basis and should be submitted to the Office of the Comptroller no later than the last day of the month following the last day of the quarter. If the report due date falls on a weekend, the report is to be submitted no later than the subsequent business day. Failure to submit these reports by the following reporting deadlines will result in a delinquency letter to the Office of the Auditor General.

Quarter Ended	Report Due Date
September 30	October 31
December 31	January 31
March 31	April 30
June 30	July 31

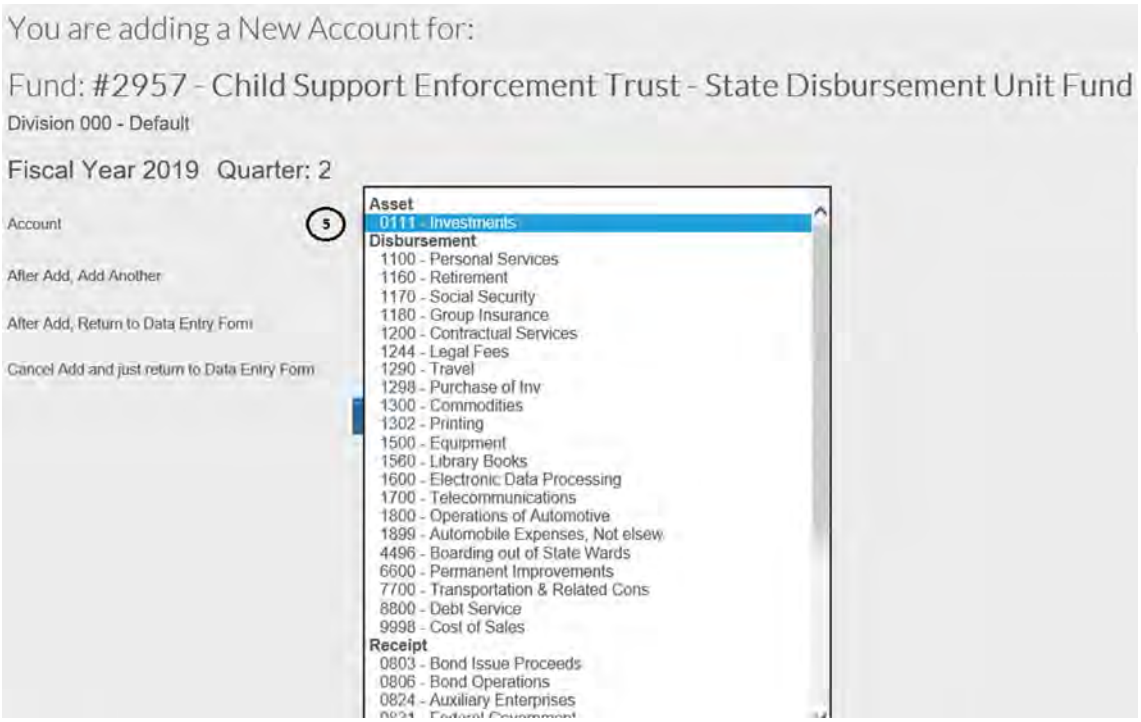
The report must be completed and marked submitted using the Locally Held Fund Reporting System. Any questions can be directed to:

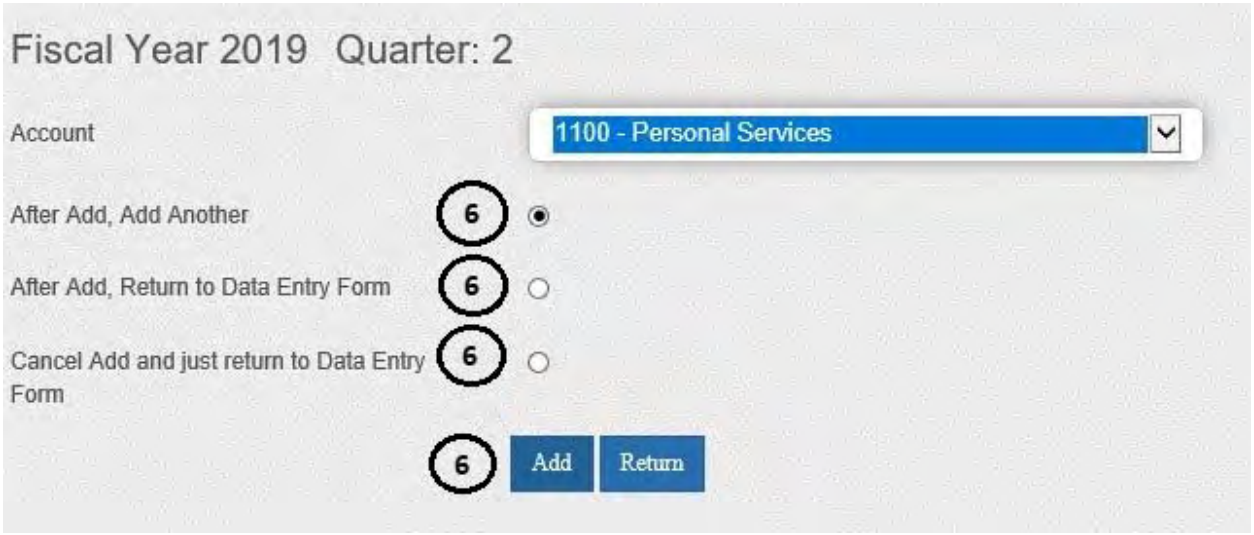
financialreporting@illinoiscomptroller.gov


Locally Held Funds
You have access to 3 Agencies. Please select the Agency you want to administer.
Account Management
Select Agency
1
478 - Department of Healthcare and Family Services
Next


Agency: 478 - Department of Healthcare and Family Services
SELECT ANOTHER AGENCY
Current Period: Fiscal Year: 2019 Quarter: 2
Due Date: 01/31/2019
Prior Period: Fiscal Year: 2019 Quarter: 1
Due Date: 10/31/2019
Access Prior Quarter
Records found: 3
Show 10 entries
Search:
Fund# | Fund Name / Divison No# | Division Name | Edit | View / Print Report | Not Applicable | Mark Complete
1146 | Public Assistance Emergency Revolving Fund 2 | 3 | Not Applicable | Out of Balance
1404 | Medical Assistance Dental Reimbursement Revolving Fund | Not Applicable | Out of Balance
2957 | Child Support Enforcement Trust - State Disbursement Unit Fund | Not Applicable | Out of Balance

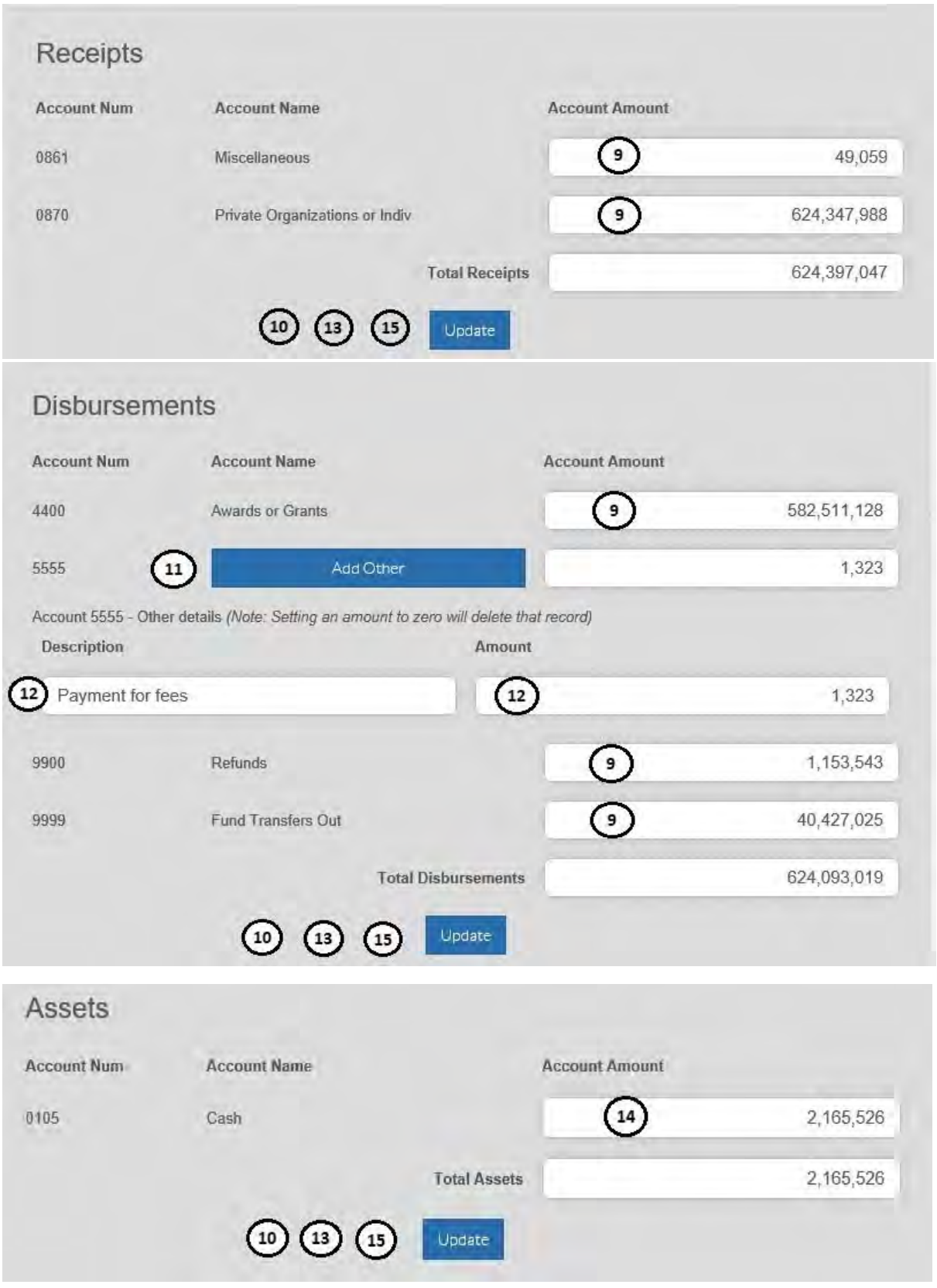
Agency: 478 - Department of Healthcare and Family Services
Fund: 2957 Child Support Enforcement Trust - State Disbursement Unit Fund
Division 000 - Default
Fiscal Year: 2019 Quarter: 2
Receipts, Disbursements, Assets
Instructions:
All amounts should be entered to the nearest dollar. When data entry is complete, press the "Update" button. Note that you can still change amounts until you mark the report complete. The accounts that appear below are based on your previous quarter's submission. If you need a new account click on the "Click here to Add a New Account" button below.
4
Click here to Add a New Account
Return
Print
Beginning of Year Balance: $ 1,861,498


You are adding a New Account for:
Fund: #2957 - Child Support Enforcement Trust - State Disbursement Unit Fund
Division 000 - Default
Fiscal Year 2019 Quarter: 2
Account
5
After Add, Add Another
After Add, Return to Data Entry Form
Cancel Add and just return to Data Entry Form
Asset
0111 - Investments
Disbursement
1100 - Personal Services
1160 - Retirement
1170 - Social Security
1180 - Group Insurance
1200 - Contractual Services
1244 - Legal Fees
1290 - Travel
1298 - Purchase of Inv
1300 - Commodities
1302 - Printing
1500 - Equipment
1560 - Library Books
1600 - Electronic Data Processing
1700 - Telecommunications
1800 - Operations of Automotive
1899 - Automobile Expenses, Not elsew
4496 - Boarding out of State Wards
6600 - Permanent Improvements
7700 - Transportation & Related Cons
8800 - Debt Service
9998 - Cost of Sales
Receipt
0803 - Bond Issue Proceeds
0806 - Bond Operations
0824 - Auxiliary Enterprises


Fiscal Year 2019 Quarter: 2
Account
1100 - Personal Services
After Add, Add Another
6
After Add, Return to Data Entry Form
6
Cancel Add and just return to Data Entry Form
6
6
Add
Return

5555 - Other
7
7700 - Transportation & Related Cons
8800 - Debt Service
9900 - Refunds
9998 - Cost of Sales
Receipt
0803 - Bond Issue Proceeds
0806 - Bond Operations
0824 - Auxiliary Enterprises
0831 - Federal Government
0843 - Fines, Penalties or Violations
0846 - Fund Transfers In
0855 - Licenses, Fees or Reg
0858 - Local Illinois Gov Units
0861 - Miscellaneous
0864 - Other IL State Agy Grants
0867 - Other States
0876 - Rental Income
0877 - Jury Duty & Phone Calls
0878 - Repayment of Loans
0882 - Sale of Investments
0883 - Sales & Services Educ/
0885 - Student Fees
0888 - Subscription
0999 - Other
7

Fiscal Year 2019 Quarter: 2
Account
0111 - Investments
After Add, Add Another
After Add, Return to Data Entry Form
8
Cancel Add and just return to Data Entry Form
Add
Return



Receipts

Account Num	Account Name	Account Amount
0861	Miscellaneous	(9) 49,059
0870	Private Organizations or Indiv	(9) 624,347,988
	Total Receipts	624,397,047

(10) (13) (15) Update

Disbursements

Account Num	Account Name	Account Amount
4400	Awards or Grants	(9) 582,511,128
5555 (11)	Add Other	1,323

Account 5555 - Other details *(Note: Setting an amount to zero will delete that record)*

Description	Amount
(12) Payment for fees	(12) 1,323

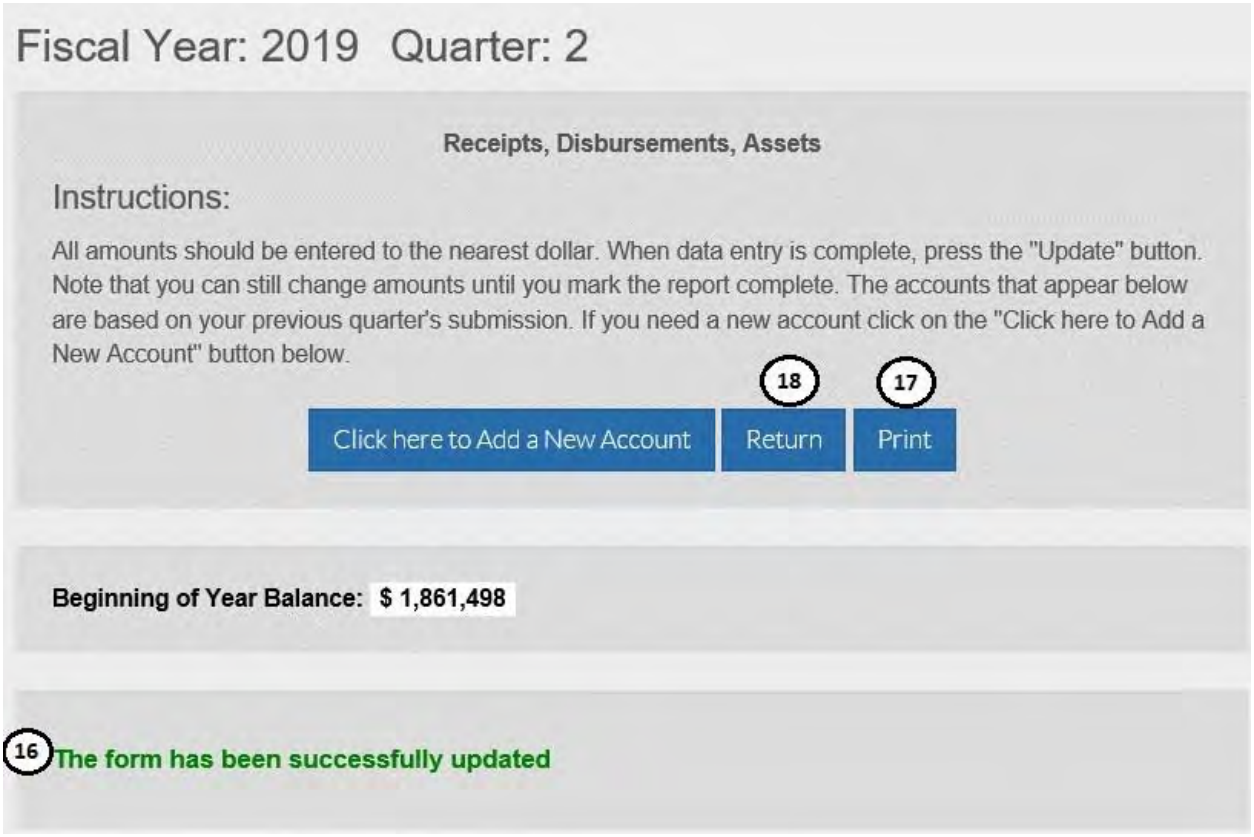
9900	Refunds	(9) 1,153,543
9999	Fund Transfers Out	(9) 40,427,025
	Total Disbursements	624,093,019

(10) (13) (15) Update

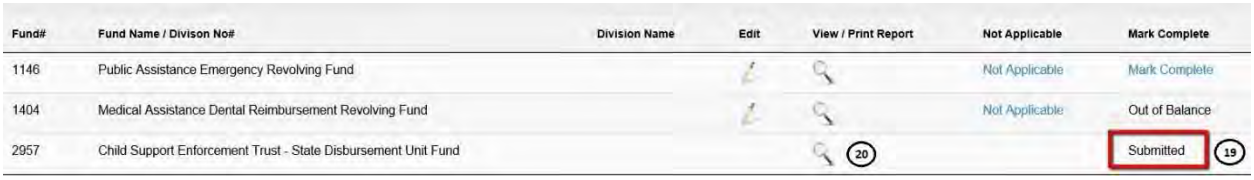
Assets

Account Num	Account Name	Account Amount
0105	Cash	(14) 2,165,526
	Total Assets	2,165,526

(10) (13) (15) Update


Fiscal Year: 2019 Quarter: 2
Receipts, Disbursements, Assets
Instructions:
All amounts should be entered to the nearest dollar. When data entry is complete, press the "Update" button. Note that you can still change amounts until you mark the report complete. The accounts that appear below are based on your previous quarter's submission. If you need a new account click on the "Click here to Add a New Account" button below.
18
17
Click here to Add a New Account
Return
Print
Beginning of Year Balance: $ 1,861,498
16
The form has been successfully updated

Agency: 478 - Department of Healthcare and Family Services
SELECT ANOTHER AGENCY
Current Period: Fiscal Year: 2019 Quarter: 2
Due Date: 01/31/2019
Prior Period: Fiscal Year: 2019 Quarter: 1
Due Date: 10/31/2019
Access Prior Quarter
cords found: 3
w 10 entries
Search:
Fund# | Fund Name / Divison No# | Division Name | Edit | View / Print Report | Not Applicable | Mark Complete
1146 | Public Assistance Emergency Revolving Fund | Not Applicable | Mark Complete
1404 | Medical Assistance Dental Reimbursement Revolving Fund | Not Applicable | Out of Balance
2957 | Child Support Enforcement Trust - State Disbursement Unit Fund | Not Applicable
19
Mark Complete



Fund#	Fund Name / Divison No#	Division Name	Edit	View / Print Report	Not Applicable	Mark Complete
1146	Public Assistance Emergency Revolving Fund				Not Applicable	Mark Complete
1404	Medical Assistance Dental Reimbursement Revolving Fund				Not Applicable	Out of Balance
2957	Child Support Enforcement Trust - State Disbursement Unit Fund			20		Submitted 19

DESCRIPTIONS OF REVENUE SOURCES TO INCLUDE IN THE RECEIPT ACCOUNTS

The following listing of revenue sources to be included in the reporting receipt accounts should be used as a guideline only and is not intended to be all - inclusive.

SOURCE NUMBER	NAME, DESCRIPTION AND EXAMPLES
803	Bond Issue Proceeds - Monies received from the sale of bonds.
806	Bond Operations - Monies from operations which were initially financed from bond issue proceeds and for which a portion of the bonds are currently outstanding. Examples include room and board revenues, hospital and medical services revenues, university union revenues, bookstore sales and rentals, food sales, highway tool revenues.
824	Auxiliary Enterprises - Monies received for goods or services which are NOT in excess of what is required to maintain the operation which provided the goods or services. Examples include service oriented revolving funds such as printing, motor vehicles, etc. Currently, excess profits on the universities' auxiliary enterprises are required to be deposited in the State Treasury. This account will provide information on revenues which are not considered excess and, therefore, are not deposited in the State Treasury. Note - If the auxiliary enterprise was initially financed from bond proceeds and a portion of the bonds are currently outstanding, report the fiscal year-to-date receipts under "Bond Operations." If no bonds are outstanding, report the receipts under this category.
831	Federal Government - Monies received directly or indirectly from the Federal Government in the form of grants or contracts. This also includes Federal monies received via another state.
843	Fines, Penalties or Violations - Monies collected as a result of an infraction of the law, rules or regulations. Examples include parking fines, library fines, property damage, etc.
846	Fund Transfers - Monies transferred from another fund into the local fund.

SOURCE NUMBER	NAME, DESCRIPTION AND EXAMPLES
852	Investment Income - Monies received from investments. Examples include interest and dividends.
855	Licenses, Fees or Registrations - Monies received in connection with issuing licenses, registrations, or collected fees for services rendered. Examples include school registration fees, docket fees, postage fees, library fees, parking stickers, laboratory fees, etc.
858	Local Illinois Governmental Units - Monies received from local governmental units such as cities, counties or townships. Examples may include gifts, grants or contracts.
861	Miscellaneous - Monies received which are low dollar amounts not warranting a specific classification. Examples include jury duty reimbursement, pay telephone receipts, lapsed deposits, bail bond receipts, etc.
864	Other Illinois State Agency Grants - Monies received from State agencies in the form of grants or contracts.
867	Other States - Monies received from another state which were not Federal monies initially. An example may be two states working in a joint venture with one state acting as custodian of the total money.
870	Private Organizations or Individuals - Monies received from individuals or non-governmental organizations such as charities, foundations, etc. Examples include cash gifts, bequests, endowments, etc.
876	Rental Income - Monies received from rentals of buildings, land or other facilities. Examples include stadium and field house rentals, trailer court rentals, equipment rentals, etc.
878	Repayment of Loans - Monies received from a participant in an agency administered loan program such as the student loan program.

SOURCE NUMBER	NAME, DESCRIPTION AND EXAMPLES
882	Sale of Investments - Monies received from the sale of or principal payments on investments. Examples include sale of bonds, stocks, real estate, U.S. Government securities, principal payments on mortgage loans, final redemption of certificates of deposit which are not "rolled over," redemption of commercial paper, etc.
883	Sales and Services of Educational Dept. - Monies received from activities which generate miscellaneous revenue from the Educational Departments.
885	Student Fees - Tuition and fees collected from students incident to education and related activities which are not deposited in the State Treasury.
888	Subscription or Publication Sales - Monies received from the sale of agency-produced publications, whether on a subscription or individual sale basis.

STATUTE REFERENCE

The statutory authority requiring State agencies to file reports on tax expenditures that they administer is contained in the State Comptroller Act (15 ILCS 405/16):

"In addition to the quarterly reports required by this Section, each agency shall on an annual basis file a report giving that agency's best estimate of the cost of each tax expenditure related to each of the revenue sources administered by the agency. This annual report shall include the agency's best estimate of the cost of each tax expenditure including: (a) a citation of the legal authority for the tax expenditure, the year it was enacted, the fiscal year in which it first took effect, and any subsequent amendments; (b) to the extent that it can be determined, the total cost of the tax expenditure for the preceding fiscal year together with an estimate of the projected cost for the next succeeding fiscal year along with a description of the methodology used to determine or estimate the cost of the tax expenditure; and (c) an assessment of the impact of the tax expenditure on the incidence of the tax in terms of the relative shares of revenue received under the provisions of the tax expenditure and the revenue that would have been received had the tax expenditure not been in effect. For purposes of this Act, the term 'tax expenditure' means any tax incentive authorized by law that by exemption, exclusion, deduction, allowance, credit, preferential tax rate, abatement, or other device reduces the amount of tax revenues that would otherwise accrue to the State, but shall not include reimbursements for services provided to the State by any person collecting and remitting tax under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, or the Service Use Tax Act."

PURPOSE

The purpose of tax expenditure reports is to provide information required to satisfy the annual tax expenditure reporting requirement as specified in the State Comptroller Act 15 ILCS 405/16. This data will be summarized in a publication to be issued by the Comptroller's Office. Reports are necessary for each tax, license, fee, or registration authorized by state law and collected by state agencies. Reports are not necessary for taxes, licenses, fees, or registrations levied by units of local government and collected by state agencies, nor for taxes, licenses, fees, registrations that are not deposited into state funds, or for reimbursements for services provided to the State from collecting and remitting tax under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, or the Service Use Tax Act. The Comptroller's Office has an Internet-based Tax Expenditure Reporting System. Agencies reporting tax expenditures must use this system to simplify processing of tax expenditure information.

GENERAL

A tax expenditure is any incentive authorized by law that by exemption, exclusion, deduction, allowance, credit, preferential tax rate, abatement, or other device reduces the amount of tax revenue that would otherwise accrue to the State.

Exemptions from one state tax that are subject to another tax are not considered tax expenditures. Examples include the use tax exemption for transactions subject to the state sales tax and credits for taxes paid to other states.

When tax payments are deferred, the tax expenditure is the estimated interest loss to the State due to the deferral. An example of a deferral is a provision that excuses farmers from making estimated income tax payments.

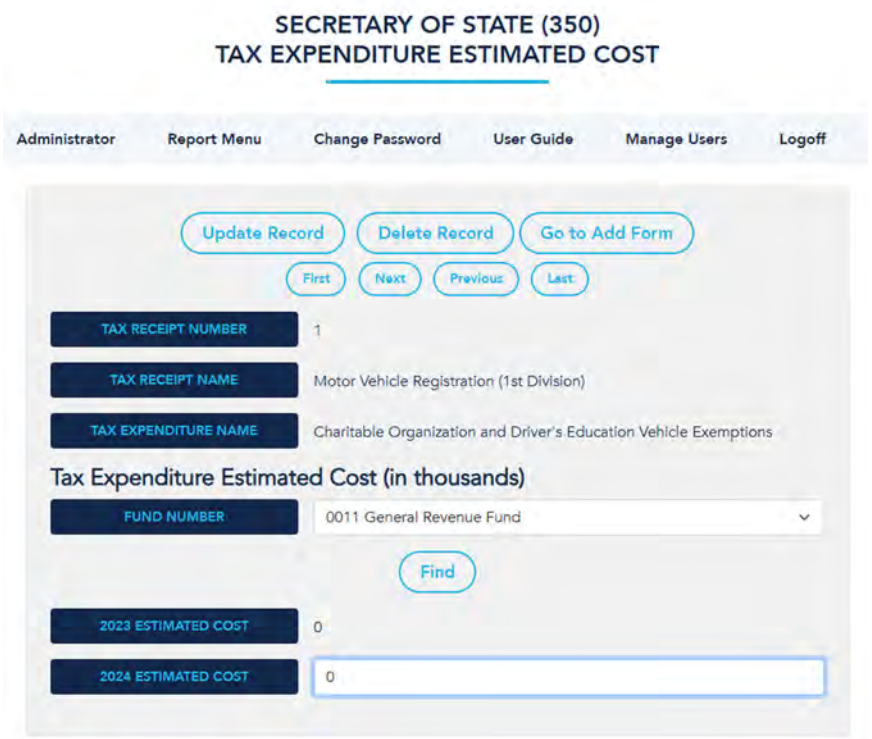
CONTENTS

State agencies should use the online Tax Expenditure Reporting system at the Comptroller's website, https://taxexpenditures.illinoiscomptroller.gov/login/, for reporting tax expenditure information. Information requested is as follows:

REFERENCE	CONTENTS
(1)	Enter the three-digit Comptroller-assigned agency number.
(2)	Enter the Comptroller-assigned user ID and password.
(3)	Fill out the acknowledgement page with the name of the user and the user's telephone number, fax number, and email address. Click "yes" or "no" to indicate whether the agency had any tax expenditures in the applicable fiscal year.
(4)	Select Tax Expenditure Registry from the "Sections" tab in the toolbar and select a specific tax receipt from the center drop-down key. Click the "Find" button, and then click the "Proceed to Tax Receipt Information" link on the left side of the screen. Tax receipts from the previous fiscal year will already be there. Tax receipt names (revenue sources) may be added by going to the Tax Expenditure Registry and clicking the "Go to Add Form" button. Tax receipt names may be renamed or deleted only upon request. Users may request a record be renamed or deleted by clicking the "Update Record" button or the "Delete Record" button, respectively. Changes and deletions will require documentation supported by statute.
(5)	For each tax receipt, enter the statutory authority citation, year enacted, year effective, description (including the transactions or items on which it is levied and the rate), and receipts for the current fiscal year. Amounts should be rounded to the nearest thousand.
(6)	Go to the Tax Expenditure Information page (link at bottom of screen) for a selected tax receipt. Tax expenditures may be added, deleted, or renamed via the procedures described in (4).
(7)	Enter the name of the tax expenditure.
(8)	Indicate whether there is a reportable cost estimate. If there is no reportable cost estimate, select an option to explain why: the tax expenditure cannot be calculated or the tax expenditure cost is insignificant.

REFERENCE	CONTENTS
(9)	Enter the Tax Expenditure Description (link at bottom of screen). Describe how the tax expenditure reduces the revenues that would otherwise accrue to the State. List any amendments since the effective date of this tax expenditure. Specify the type of tax expenditure (e.g., exemption, exclusion, deduction, allowance, credit, preferential tax rate, or abatement). Are those who qualify for the tax expenditure totally exempt from liability, or is their liability reduced from that of payers ineligible to benefit from the tax expenditure? If liability is reduced, how much is the reduction? Does the law include any changes in the tax expenditure since the previous fiscal year or in the upcoming fiscal year?
(10)	Enter the Tax Expenditure Methodology (link at bottom of screen). Describe how the cost of the tax expenditure was estimated. Include the data sources, such as calculated from tax returns, estimated from a sample of returns, based on data from federal returns for a similar tax, or derived from economic data. Describe any adjustments made to the base data. Is the difference between the current year's estimate and next year's estimate based solely on expected changes in receipts for the revenue source, or does it reflect any expected legal or other changes? Please note if the methodology has changed between the prior and current fiscal years.
(11)	Enter the Tax Expenditure Assessment (link at bottom of screen). Write a brief assessment about the impact of the tax expenditure on various classes of payers of the revenue source. List the groups that benefit from the tax expenditure.
(12)	Enter the Tax Expenditure Statutory Authority (link at bottom of screen). The Tax Expenditure Statutory Authority page includes a text box specifying the tax expenditure component for which the authority is being listed. If there is only one tax expenditure component, the component name should be identical to the tax expenditure name. If a tax expenditure has more than one component that was separately enacted, but the cost is being reported as a group, fill out a separate Tax Expenditure Statutory Authority for each one using the "Add Form" button. For example, the sales tax exemptions for coal, oil, and distillation machinery and equipment were

REFERENCE	CONTENTS
	separately enacted, but the Department of Revenue reports their cost as a group.
(13)	After entering the tax expenditure component name on the Tax Expenditure Statutory Authority page, enter the statutory authority for the tax expenditure from the Illinois Compiled Statutes (citation). Next, enter the fiscal year the tax expenditure was enacted. Finally, enter the first fiscal year that the specified tax expenditure reduced revenues that would otherwise accrue to the State (year effective).
(14)	Enter the Tax Expenditure Estimated Cost (link at bottom of screen) by fund for the state fiscal year just ended. A separate screen needs to be completed using the "Add Record" button for each fund that receives revenues from the tax source. Amounts should be rounded to the nearest thousand dollars (e.g., $73,487 should be reported as $73,000). An example of the Tax Expenditure Estimated Cost screen is on the next page.



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 2026 must be submitted no later than November 2, 2026, while income tax data must be submitted no later than April 30, 2027.

STATUTE REFERENCE

The statutory authority requiring State agencies to file reports on fees they have imposed is contained in the State Comptroller Act (15 ILCS 405/16.2):

Agency fees; report to General Assembly.

(a) A State agency that imposes fees shall file the Agency Fee Imposition Report Form established under Section 3-8.5 of the Illinois State Auditing Act with the Comptroller at the time the Comptroller specifies by rule.

(b) The Comptroller shall submit to the General Assembly by September 1 of each year beginning in 1995 a report detailing by agency the information required under the Agency Fee Imposition Report Form.

The various elements that must be reported by State agencies are specified in the Illinois State Auditing Act (30 ILCS 5/3-8.5):

Agency Fee Imposition Report Form.

(a) The Auditor General shall develop an Agency Fee Imposition Report Form to be used by all State agencies that impose and collect fees. The form shall provide for the reporting by State agencies of the following:

(1) A list and description of fees imposed by the agency.
(2) The purpose of the fees.
(3) The statutory or other authority for the imposition of the fees.
(4) The amount of revenue generated.
(5) The general population affected by the fee.
(6) The funds into which the fees are deposited.
(7) The use of the funds, if earmarked.
(8) The cost of administration and the degree to which the goals of the program are met.

(b) The Auditor General shall issue the form required by this Section by February 1, 1995.

PURPOSE

The purpose of the Fee Imposition Report is to obtain information specified in the Illinois State Auditing Act (30 ILCS 5/3-8.5). The information is compiled in a report by the Comptroller's Office and submitted annually in a preliminary manner to the General Assembly by September 1. The Comptroller's Office has an Internet-based Agency Fee Imposition Reporting System. All agencies must submit their reports using this system.

GENERAL

Fees are charges by State agencies to citizens and private organizations. They include assessments, fares, fees, fines, levies, licenses, penalties, permits, registrations, tolls, and tuition. They do not include the following:

- Criminal and civil penalties (e.g., court fines, speeding tickets).
- Charges to State employees for insurance and retirement.
- Charges commonly considered taxes (e.g., hotel operators' tax, liquor taxes, sales and use taxes).

CONTENTS

State agencies should use the online Fee Imposition Reporting system at the Comptroller's website, https://fee.illinoiscomptroller.gov/Login/index.cfm, for reporting fee information. Information requested is as follows:

REFERENCE	CONTENTS
(1)	Enter the three-digit Comptroller-assigned agency number.
(2)	Enter the Comptroller-assigned user ID and password.
(3)	Fill out the acknowledgement page with the name of the user and the user's telephone number, fax number, and email address. Click "yes" or "no" to indicate whether the agency collected any fees in the applicable fiscal year.
(4)	Go to the Fee Registry screen and select a specific agency-assigned internal fee number. Fees that were entered in previous years will already be there. Fees may be added using the "Go to Add Form" button. They may be deleted using the "Delete Record" button or renamed using the "Update Record" button.

REFERENCE	CONTENTS
(5)	For each fee number, enter the name of the fee.
(6)	Go to the "Fee Description A" screen. Enter a brief description of the fee, the fee's purpose, the population charged the fee, and the use of the fee, if revenues are earmarked. Enter the statutory citation from the Illinois Compiled Statutes that provides authority to charge the fee and the Illinois Administrative Code citation that contains the rules applicable to the fee, along with any other appropriate sources that provide authority to charge the fee.
(7)	Go to the "Fee Description B" screen. Enter the administrative costs associated with collecting the fee. Indicate whether the fee program goals as specified in (6) were met, and enter an analysis of the degree to which the goals were achieved. Do not use commas or cents when entering the administrative cost.
(8)	Indicate whether the fee is a user charge. User charges are charges intended to reimburse government for all or some of the cost of providing a service or operating a program; the revenues derived from a user charge must be deposited into a fund that supports the program. Tuition is an example of a user charge because it supports the operations of the university receiving the tuition. Any fee with revenues deposited into the General Funds is not a user charge. If the agency user checks the box indicating that the fee is a user charge, a series of questions will appear after clicking the "Update Record" button. The user will need to indicate whether the user charge financially supported a program (a) fully, (b) partially, or (c) not at all. The user will then need to enter an analysis of the degree to which the user charge supported the program, and the percentage of program costs that were covered by the user charge revenues.
(9)	Go to the "Fee Description C" screen. Enter the names of programs funded with revenue from the fee. Enter the statutory citation from the Illinois Compiled Statutes and the citation from the Illinois Administrative Code that provides authority to fund the programs with revenue from the fee, along with any other appropriate sources that provide such authority.

REFERENCE CONTENTS

When the revenues from a fee are used for multiple programs, the information for each program should be entered as a separate record. After the information is entered for each program, click the "Add Record" button to clear the screen and allow the new program to be described.

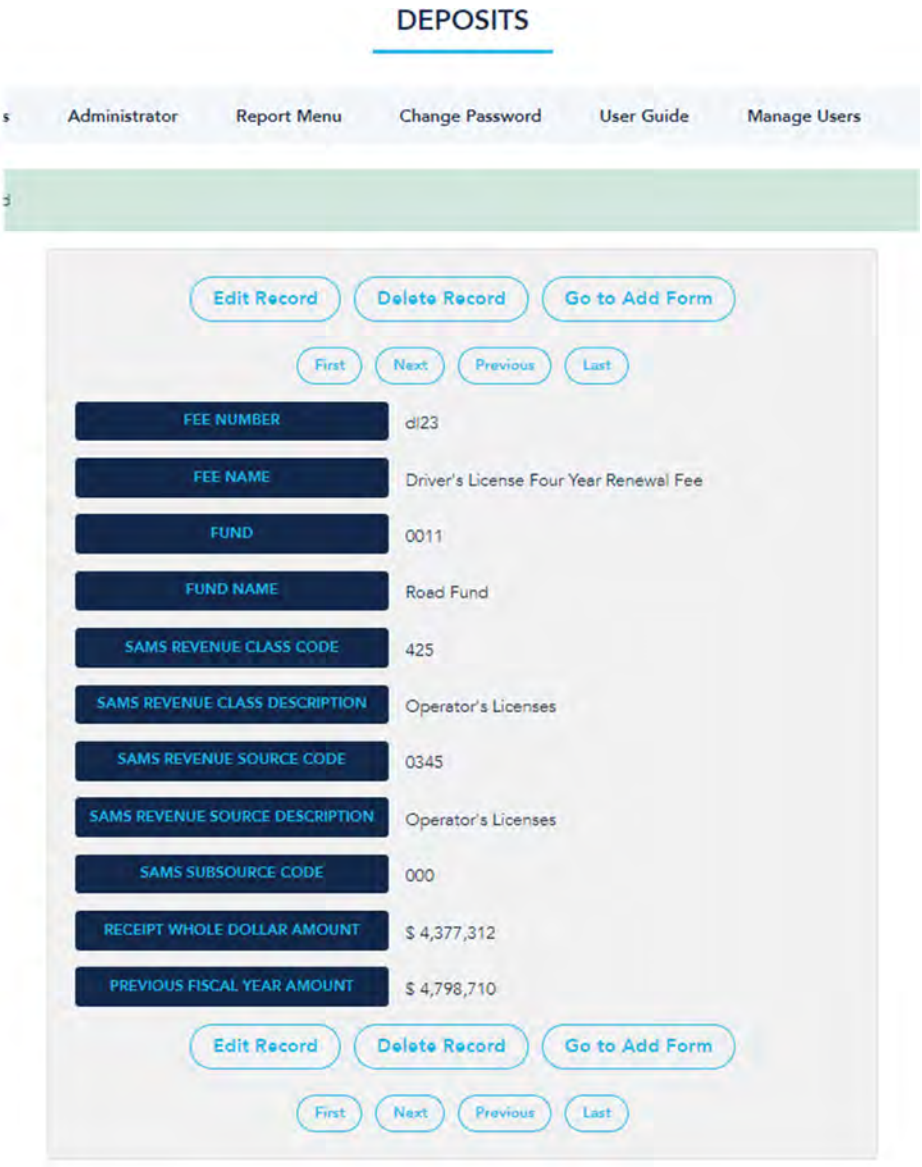
(10) Go to the "Rates" screen. Describe the basis for determining the fee rate. If not set by statute, specify the methodology used to determine the fee rate. Enter the rate classification describing how the fee is levied (e.g., per license issued, per credit hour) and, for fees with multiple rates, 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.

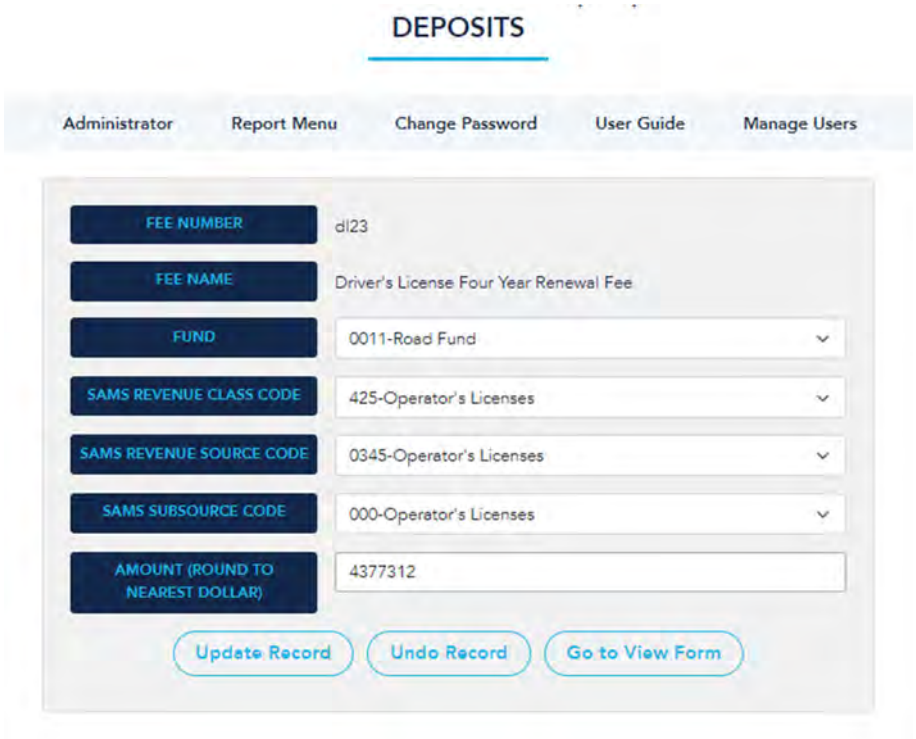
(11) Go to the "Deposits" screen. A separate record needs to be completed for each SAMS receipt account (an account has a unique fund, class, and source number). For each receipt account receiving fee revenues, enter (a) the four-digit SAMS fund number; (b) the SAMS revenue class code; (c) the SAMS revenue 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.


DEPOSITS
Administrator
Report Menu
Change Password
User Guide
Manage Users
Edit Record
Delete Record
Go to Add Form
First
Next
Previous
Last
FEE NUMBER
dl23
FEE NAME
Driver's License Four Year Renewal Fee
FUND
0011
FUND NAME
Road Fund
SAMS REVENUE CLASS CODE
425
SAMS REVENUE CLASS DESCRIPTION
Operator's Licenses
SAMS REVENUE SOURCE CODE
0345
SAMS REVENUE SOURCE DESCRIPTION
Operator's Licenses
SAMS SUBSOURCE CODE
000
RECEIPT WHOLE DOLLAR AMOUNT
$ 4,377,312
PREVIOUS FISCAL YEAR AMOUNT
$ 4,798,710
Edit Record
Delete Record
Go to Add Form
First
Next
Previous
Last



REFERENCE CONTENTS

(12) When all the data has been accurately entered, submit the report by pressing the “Submit Report” button.

FILING INSTRUCTIONS:

The annual fee data must be submitted to the Comptroller’s Office by August 1 of each year.

STATUTE REFERENCE

The statutory authority requiring State agencies to file reports of State liabilities held at the agencies, commonly referred to as Debt Transparency Act reports, is contained in the State Finance Act (30 ILCS 105/9.08):

(a) Each State agency shall provide a report to the State Comptroller identifying: (i) current State liabilities held at the agency, by fund source; (ii) whether the liabilities are appropriated; and (iii) an estimate of interest penalties accrued under the State Prompt Payment Act under criteria prescribed by the State Comptroller. The report shall be provided monthly in a time and form prescribed by the State Comptroller in which the State Comptroller may provide a waiver to the monthly reporting requirement if a State agency does not have State liabilities.

(b) As soon as possible after receiving a report from a State agency under subsection (a) of this Section, the State Comptroller shall post on his or her public-facing website the amount reported by the State agency.

(c) For purposes of this Section, "State agency" means: all executive branch officers, boards, commissions and agencies created by the Constitution; all officers, departments, boards, commissions, agencies, institutions, authorities, universities, bodies politic and corporate of the State; and administrative units or corporate outgrowths of the State government which are created by or pursuant to statute, other than units of local government and their officers, school districts and boards of election commissioners; and all administrative units and corporate outgrowths of the above and as may be created by executive order of the Governor. "State agency" does not include any officer, department, board, commission, agency, unit, or authority of the legislative or judicial branch.

PURPOSE

The purpose of Debt Transparency Act reports is to provide information required to satisfy the monthly state agency reporting requirement as specified in the State Finance Act 30 ILCS 105/9.08. This data will be summarized in a publication to be issued by the Illinois Office of Comptroller.

GENERAL

State agencies and universities are required to report monthly, among other items: the current liabilities held at the agency, the major fund source of the liabilities, whether the liabilities are appropriated and, if applicable, the estimated Prompt Payment Interest or Timely Pay Interest accrued.

Debt Transparency Act reports should be submitted to the Illinois Office of Comptroller in Excel format using only the appropriate SCO-961 form (available on the Comptroller's website at illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms) and rounded to the nearest thousand dollars, not reported in thousands of dollars (e.g., $12,745,890 should be reported as $12,746,000).

To maintain uniformity and consistency among agency submissions, which are posted on the Office of Comptroller's website, only SCO-961 forms provided by the Office of Comptroller should be used and submitted to the Office of Comptroller. Forms should not be modified or altered beyond entering the required data and explanatory information. Reports should not be submitted in PDF format.

The data submitted to the Office of Comptroller is intended to capture agency liabilities as of the last day of the reporting period (i.e., the last business day of the month).

Reports are due on the 10th calendar day of each month. If the 10th calendar day falls on a State holiday and/or weekend, the report is due the business day prior to that State holiday and/or weekend.

The report should be sent via email to dtareport@illinoiscomptroller.gov. The subject of the email should be "Debt Transparency Act Report" and the body of the email should include the following fields: agency name, agency number, agency contact person, and agency contact phone

number. The Excel report should be attached to the email. If the agency is reporting $0 liabilities, that should be noted in the body of the email, and the Excel attachment is not required.

The formatting of the Debt Transparency Act report should be followed, with columns corresponding to the SCO-961 form, as explained below. Submissions that do not follow the format prescribed by the Office of Comptroller in this manual may be considered non-compliant.

CONTENTS

Column A: Major Fund Source – Agencies should report their liabilities held at the agency as one of the three following major fund sources: General Funds (as defined in 15 ILCS 20/50-40), Federal Funds or All Other Funds (also see SAMS Manual procedures 09.50.10 – 09.50.55). Agencies should report their total liabilities in the major fund source row. Additionally, if any single, individual fund has more than $1 million in liabilities in any column as of the reporting period date, the fund must be disclosed on a separate row in the report.

Column B: Agency Liabilities –This column should include all current liabilities of at least $500 in total held at the agency as of the last day of the reporting period, regardless of whether the agency has sufficient appropriation to cover the liability. Liabilities associated with continuing or non-appropriations should also be included in the agency's liabilities. For the purposes of this report, a liability is recognized when the agency is in receipt of an invoice/bill or other documentation containing sufficient information necessary to process a payment. Although the assignment of an appropriation is not required to be considered a liability, the fund or funds from which the payment(s) will be made will need to be specified. If the fund is not determinable at the reporting period date, the liability should be assigned to the most likely fund from which it will be paid.

Intergovernmental payments (including Revolving Fund payments) and agency liabilities that have been initiated into the Court of Claims process should be included in each agency's individual report. Payroll liabilities (including accrued vacation and sick pay) should not be included.

Column C: Late Payment Interest – This column should include Prompt Payment Interest payments (30 ILCS 540) or Timely Pay Interest payments (215 ILCS 5/368a) when the associated warrants have already been issued by the Illinois Office of Comptroller and the agency has not sent the interest vouchers to the Illinois Office of Comptroller. These Prompt Payment Interest and Timely Pay Interest payments should not be included in Columns B, G, H, I, J or K.

Column D: Estimated Pending Liabilities – An estimate of any fund liabilities over $1 million incurred by the State but not yet properly invoiced to the State should be reported as pending liabilities. Agencies should develop an estimation technique with documented procedures that can be reviewed by the Illinois Office of Comptroller upon request or by the agency's auditors. Agencies should use the Narrative section of the SCO-961 form to describe the estimation technique used or provide any other relevant explanations or comments. The estimated liabilities in Column D should not be included in Column B.

Column D should not include Prompt Payment Interest or Timely Pay Interest calculated on vouchers that are still held by the agency. This Prompt Payment Interest should be reported in columns G, H, I and J, and the Timely Pay Interest should be reported in Column K.

Intergovernmental payments (including Revolving Fund payments) should be included in each agency's individual report. Payroll liabilities (including accrued vacation and sick pay) should not be included.

Column E: Estimated to be submitted within 10 days – In this column, identify the portion of liabilities from columns B, C and D that are anticipated to be submitted to the Office of Comptroller for payment processing within 10 days after the conclusion of the respective reporting period.

Column F: Insufficiently Appropriated (Unappropriated Liabilities) – This column should report any projected shortfalls in appropriations for the current fiscal year relative to the expected liabilities (including anticipated payroll costs) estimated for the fiscal year. These shortfalls may result in the need for supplemental appropriations to pay all liabilities in the current fiscal year. For example, an agency expects to incur $250,000 of liabilities from the General Revenue Fund for fiscal year 2022, but it only has $235,000 in appropriation authority. The agency would report $15,000 in Column F. This amount can include estimated shortfalls in the current fiscal year that are expected to result from insufficient appropriations in prior fiscal years. This column is not intended for non-appropriated activity. If a shortfall is reported during any reporting period, an explanation is to be provided in the Narrative section on the SCO-961 form.

Columns G, H, I, J and K: Estimated Late Payment Interest Penalties – These columns should include Prompt Payment Interest or Timely Pay Interest calculated on vouchers that are still held by the agency. The interest should be calculated to the end of the reporting period. Prompt Payment Interest should be reported as to the age of the associated vouchers in the applicable column: Column G – Interest owed on vouchers aged between 91 and 120 days late; Column H – between 121 and 180 days late; Column I – between 181 and 365 days late; and

Column J – more than 365 days late. Timely Pay Interest should be reported in Column K for associated vouchers more than 30 days late. Agencies reporting Timely Pay Interest should complete the SCO-961A form to provide additional details on the interest. The form is available on the Comptroller's website at illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms.

Variance Analysis: If a separately reported fund from Column B or Column D has either a negative variance or a positive variance from the prior reporting period that is greater than $10 million, agencies must provide an explanation in the Variance Analysis section of the form. Agencies may also use this section to further explain any other variations in their Debt Transparency Act report.

Narrative: This section can be used to explain any estimation techniques used or to provide any other relevant explanations or comments the agency wishes to include.

Variance Analysis and Narrative example text: Example text for variance analysis and narrative is provided in the sample SCO-961 forms on the Office of Comptroller's website. If your agency requires a variance analysis or narrative for the respective reporting period, please revise text accordingly. If your agency has no variance analysis or narrative for the respective period, the lines of example text should be reported as N/A.

Universities: Due to unique funding, the Office of Comptroller has provided separate reporting requirements for state universities. Universities should complete the SCO-961B form available on the Comptroller's website at illinoiscomptroller.gov/state-agencies/bulletins-forms/accounting-forms.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Exhibit 33.17.20-A
(21-002)
SAMPLE FORM

Agency Name: Department of Illinois
Agency Number: 400
Reporting Period Ending: October 31, 2019

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only** [1]
400	**General Funds***	**$27,000,000**	**$120,000**	**$4,991,000**	**$500,000**	**$0**	**$25,000**	**$10,000**	**$5,000**	**$6,000**	**$0**
400	0001	$25,000,000	$100,000	$2,450,000	$250,000	$0	$25,000	$10,000	$5,000	$6,000	$0
400	0005	$2,000,000	$20,000	$2,541,000	$250,000	$0	$0	$0	$0	$0	$0
400											
400	**Federal Funds***	**$500,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
400	XXXX										
400											
400	**All Other Funds***	**$4,735,000**	**$50,000**	**$26,000**	**$5,000**	**$0**	**$100,000**	**$160,000**	**$40,000**	**$2,000**	**$0**
400	0907	$4,735,000	$50,000	$26,000	$5,000	$0	$100,000	$160,000	$40,000	$2,000	$0
400											
400	**Totals**	**$32,235,000**	**$170,000**	**$5,017,000**	**$505,000**	**$0**	**$125,000**	**$170,000**	**$45,000**	**$8,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

The reason for 60% increase in GRF liabilities from the prior month is due to a quarterly increase in expenditures.

Narrative

The methodology for estimation of Column D is based on a monthly average of the last 12 months of expenditures of this nature.

Exhibit 33.17.20-B
(20-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name:
Agency Number: XXX
Reporting Period Ending:

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only** [1]
XXX	**General Funds***	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
XXX	XXXX										
XXX											
XXX	**Federal Funds***	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
XXX	XXXX										
XXX											
XXX	**All Other Funds***	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
XXX	XXXX										
XXX											
XXX	**Totals**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Example: The reason for 60% increase in GRF Liabilities from the prior month is due to delay in grant funding.

Narrative

Example: The methodology for estimation of Column D is based on a monthly average of the last 12 months of expenditures of this nature.

Exhibit 33.17.20-C
(25-001)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Timely Pay

Agency Name:
Agency Number: XXX
Reporting Period Ending:

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only**
XXX	**General Funds***	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
XXX	XXXX										
XXX											
XXX	**Federal Funds***	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
XXX	XXXX										
XXX											
XXX	**All Other Funds***	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
XXX	XXXX										
XXX											
XXX	**Totals**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

			Late Interest Reporting (Timely Pay Detail)					
Agency Number	**Major Fund Source**		**Estimated Timely Pay Interest Penalties (between 31 and 60 days late)**	**Estimated Timely Pay Interest Penalties (between 61 and 90 days late)**	**Estimated Timely Pay Interest Penalties (between 91 and 120 days late)**	**Estimated Timely Pay Interest Penalties (between 121 and 180 days late)**	**Estimated Timely Pay Interest Penalties (between 181 and 365 days late)**	**Estimated Timely Pay Interest Penalties (more than 365 days late)**
XXX	**General Funds***		$0	$0	$0	$0	$0	$0
XXX	XXXX							
XXX								
XXX	**Federal Funds***		$0	$0	$0	$0	$0	$0
XXX	XXXX							
XXX								
XXX	**All Other Funds***		$0	$0	$0	$0	$0	$0
XXX	XXXX							
XXX								
XXX	**Totals**		$0	$0	$0	$0	$0	$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Variance Analysis

Example: The reason for 60% increase in GRF Liabilities from the prior month is due to delay in grant funding.

Narrative

Example: The methodology for estimation of Column D is based on a monthly average of the last 12 months of expenditures of this nature.

SCO-961A

Exhibit 33.17.20-D
(21-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name:
Agency Number: XXX
Reporting Period Ending:

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**					**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**			
Agency Number	**Major Fund Source**	**University Current FY Appropriation**	**University Current FY Vouchered to IOC**	**% of Current FY Appropriation Vouchered to IOC**	**Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY**	**Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**
XXX	**General Funds***	**$0**	**$0**	**#DIV/0!**	**#VALUE!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXX	XXXX										
XXX											
XXX	**Federal Funds***	**$0**	**$0**	**#DIV/0!**	**#VALUE!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXX	XXXX										
XXX											
XXX	**All Other Funds***	**$0**	**$0**	**#DIV/0!**	**#VALUE!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXX	XXXX										
XXX											
XXX	**Totals**	**$0**	**$0**	**#DIV/0!**	**#VALUE!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

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, 2021 are due October 31, 2022 for progress through September 30, 2022.

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 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 2:

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 3:

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 that reflects the entire contract amount including all renewal options.

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.

Exhibit 33.18.20-A
(21-001)
SAMPLE FORM

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

IT Milestone Report

(SAMPLE ONLY - blank C-20 can be found at https://illinoiscomptroller.gov/agencies/resource-library/accounting-forms/)

Contract in Effect <12 months ☐	Contract Complete-Final Report ☒	Progress Report as of:
Agency Number: 360	Agency Name: Illinois Office of Comptroller	Report Date: September 30, 2019
Contract Number: 0123456789		Contract Term: July 1, 2017 – June 30, 2025
Vendor Name: IT Solutions Inc.		Lifetime Contract Amount: $5,500,000.00
Conflict of Interest Disclosures for all Involved Individuals? ☒ Yes ☐ No If no, attach explanation.		Business Enterprise Program (BEP) Goal? ☒ Yes ☐ No If no, attach explanation.

Description of Milestone/Deliverable	Due Date	Actual Completion Date	Projected Completion Date	Comments – Required if Due Date Was Not Met
Phase 1 Project/Design Plan Project kick-off Site Survey	12/31/2018	12/27/2018		
Implementation	2/10/2019	2/10/2019		
Data Conversion & Mapping	6/30/2019	6/30/2019		

PURPOSE

The purpose of the Public Accountability Report (PAR) is to provide information on the service efforts, costs, and accomplishments of state agencies and universities and their major programs. This report is to be submitted annually to the Illinois Office of Comptroller (IOC) as part of the year-end reporting package. The PAR is due to the IOC by December 15.

The IOC has developed an Internet-based reporting system for collecting data from state agencies and universities. The reporting system is available through the Comptroller's Public Accountability Report Portal.

GENERAL

The Public Accountability Report is consistent with expectations and other reporting requirements regarding performance measurement already existing in Illinois state statutes. The Fiscal Control and Internal Auditing Act (30 ILCS 10/1001, *et seq*.) requires controls to ensure "resources are utilized efficiently, effectively, and in compliance with applicable law." (30 ILCS 10/3001(1)) It is not possible to demonstrate efficiency or effectiveness without appropriate measures of efforts, costs, and accomplishments. Additionally, the Civil Administrative Code of Illinois requires "an annual accountability report" from each department of state government listed in 20 ILCS 5/5-15. (15 ILCS 20/50-15)

As stipulated in Public Act 86-1415 (15 ILCS 405/6.01), effective September 11, 1990, the Comptroller is responsible for defining financial reporting requirements for Illinois state agencies:

> *The Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies.… These standards and principles shall be known as the Generally Accepted Accounting Standards and Principles for Illinois State Government, and shall, whenever possible, be compatible with any similar nationally existing generally accepted accounting standards and principles for government.*

The core mission of the IOC is to provide quality fiscal information. It is the position of the IOC that fiscal information that consists solely of *financial* information is lacking an acceptable level of quality. Such financial information must be coupled with *non-financial* information (i.e., information on service efforts and accomplishments) if the financial information is to be meaningful.

The Governmental Accounting Standards Board (GASB) is the highest source of accounting and financial reporting guidance for state and local governments and retains ultimate authority over all external financial reporting by governmental entities. GASB's Suggested Guidelines for Voluntary Reporting of Service Efforts and Accomplishments (SEA) Performance Information "are intended to help state and local governments that choose to communicate SEA performance information to citizens, elected officials, and other interested parties to do so effectively.... The reporting of SEA performance information better meets the needs of users of governmental financial information by enhancing both accountability and transparency of those governments who choose to report this information." (GASB News Release, July 14, 2010)

GASB's Suggested Guidelines are a useful reference for preparing an agency's PAR. This guidance includes the characteristics that agencies should strive for in performance data: relevance, understandability, comparability, timeliness, consistency, and reliability. It also includes criteria for indicators and other useful information.

In general, the IOC does not establish the performance indicators, measures, or standards for an agency's PAR. State agencies are typically expected to develop valid and generally accepted SEA-type indicators for approval by the IOC, which may advise and direct agencies on reporting for specific programs or services; gather the data required for the indicators; and report performance results in the form prescribed herein. It is assumed that a significant amount of information is already available for reporting using the SEA model based on the statutory provisions and requirements previously cited.

Agencies should not intermingle SEA-type information from different programs or services, but should prepare separate reports for each distinct agency function, program, or service being reported.

Agencies should also be able to substantiate their reports by maintaining adequate and appropriate documentation to support their mission statements, goals, objectives, and performance measures. This would include such elements as statutory or other authoritative sources for programs, mission statements, goals and objectives, definitions of performance indicators and data, the data collection and reporting process, the data storage and retrieval environment, etc.

REPORTING DATES

State agencies and universities report SEA information annually to the IOC, as prescribed in the following instructions, according to the schedule below:

By **September 15**, agencies and universities submit for the approval of the IOC a list of all programs that have been modified since the most recently published PAR. Agencies and universities will also submit for the approval of the IOC a list of any modifications or additions in specific performance measures (input indicators, output indicators, outcome indicators, efficiency indicators, and external benchmarks) that the agency proposes for each of the programs to be included in the PAR. Prior fiscal year indicators are only allowed to be deleted at the discretion of the IOC. (This information is to be submitted on a worksheet provided by the IOC. See Exhibit 33.20.20-A.)

By **December 15**, agencies and universities submit their final SEA data to the IOC using the PAR Portal on the IOC website.

Failure to submit these reports by the deadlines could result in a delinquency letter to the Office of the Auditor General.

INSTRUCTIONS

State agencies and universities should use the online PAR Portal on the IOC website, https://pareporting.illinoiscomptroller.gov/login, for reporting SEA information. Please note that this link will only be active for the period during which submissions are accepted for the respective fiscal year. Information requested is as follows:

1) Agency or University: Indicate the name of the agency or university, department, board, or commission submitting the report.

2) Program Name: Identify the program under which the performance data are grouped or classified.

3) Source of Funds: Identify the state fund or funds supporting the program or service.

4) Statutory Authority: Cite the statute from which authority is derived for the program and its mission and goals.

5) Mission Statement: Provide a general statement of the program's purpose and reason for being as derived from its origin (statute or other authoritative source). A mission statement should define what the program aims to do, why, and for whom.

6) Goals: Provide broad, but clear statements of intent that project the general outcomes the program was designed to accomplish. Goals anticipate the outcome indicators (see below) but are not as specific or measurable.

7) Objectives: Provide specific measurable objectives in support of the goals that describe the end results that a service or program is expected to accomplish in each time period.

8) Performance Indicators: The report form provides for definition of performance indicators and reporting of performance data. First, indicate the specific performance indicators for each category of indicator (input, output, outcome, etc.). Then, provide the specific data for each performance indicator for each year applicable. Also report the targets that were set for each indicator for the current fiscal year and establish targets for the ensuing fiscal year. The categories of indicators include:

Measures of Accomplishments

9) Input Indicators: These are measures of the financial and non-financial resources applied in providing services (e.g., total expenditures, total appropriated expenditures, full-time equivalents, etc.). All SEA reports should identify at a minimum the total dollar value of resources provided to the program or service being reported.

10) Output Indicators: These are measures of the number of units produced or services provided by a program (sometimes referred to as activity or workload measures). They are measures of the quantity of the work produced (e.g., the number of students enrolled or clients served, the number of projects completed, etc.).

Measures of Efforts

11) Outcome Indicators: These are measures of the results achieved, at least in part, because of the services provided (e.g., percent of lane-miles of road maintained in a certain condition, the change in students' test scores, level of customer satisfaction, etc.).

Measures Relating Efforts to Accomplishments

12) Efficiency Indicators: These are measures of the cost per unit of output or outcome (e.g., cost per lane-mile of road repaired, cost per student graduated, etc.).

Other Measures

13) External Benchmarks: For comparative purposes, a program's outcome and efficiency indicators should be presented, where possible, in conjunction with similar measures of a comparable program, a regional or national average, or an established industry or federal standard. These measures should come from an authoritative source.

14) Explanatory Information: Provide any explanatory information that helps clarify the specific performance information reported. Particular emphasis should be placed on outcomes. Agencies that claim "cost savings" or "jobs created" may use this part of the report to present their methodologies for making those calculations. Other types of explanatory information might include:

- Environmental, external, or other factors that can influence performance or help explain the context for the reported performance, including factors over which the agency has little or no control (e.g., demographics) and factors substantially within the control of the agency (e.g., staffing patterns);
- The limitations of the performance measurement system or specific performance measures;
- Information that comments on or helps explain the specific level of performance; and
- Information on actions that may alter or affect performance in the future.

15) Agency Narrative: Provide a brief narrative comprised of:

a) A summary table of all the agency's programs with their associated expenditures and average monthly staffing, summing to the totals of the agency as a whole;
b) A brief description of the agency's mission; and
c) A brief description of the agency's key programs and performance.

Exhibit 33.20.20-A
(26-002)

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Public Accountability Report 2026 Program and Indicator Worksheet

Due Date: September 15, 2026

Please go to https://par.illinoiscomptroller.gov to review your agency's data from the previous fiscal year.

1. If programs and indicators will stay the same as the previous year, place an X here: ☐
2. If programs and indicators need changes, provide them in the data entry form below. Use additional sheets if necessary.

Agency data will still have to be entered in the PAR Portal before December 15, 2026.

Agency: **Information provided by:**	**Date Sent:**

PROGRAM NAME	**ACTION** **(e.g., Add, Delete, Modify, etc.) State reason for deletion/modification.**

PROGRAM NAME	**INDICATOR TYPE (e.g., Input, Output, Outcome/External Benchmarks, etc.)**	**INDICATOR NAME**	**ACTION (e.g., Add, Delete, Modify, etc.) State reason for deletion/modification.**

Please email the completed form by September 15, 2026 to PAR@illinoiscomptroller.gov.