

TRADITIONAL BUDGETARY FINANCIAL REPORT

FOR FISCAL YEAR 2021

ILLINOIS

ILLINOISCOMPTRROLLER.GOV



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

1868

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Illinois' Funds System

There were 743 active individual funds in the Illinois Office of Comptroller's Statewide Accounting Management System (SAMS) at the end of fiscal year 2021.

For reporting purposes, these funds are segregated into two major categories: Appropriated Funds and Non-Appropriated Funds.

The Appropriated Funds category is further broken down into eight related fund groups: General, Highway, Special State, Bond-Financed, Debt Service, Federal Trust, Revolving, and State Trust funds. Historically, the General Funds and Special State Funds have included individual funds that have not had appropriations (authority to spend), but were either supporting expenditures from another appropriated fund or subject to appropriation. Several individual funds within the Special State, Federal Trust, and State Trust fund groups also reflect spending from appropriation and no-appropriation accounts pursuant to statute.

The Non-Appropriated Funds category is composed of Federal Trust funds and State Trust funds.

In fiscal year 2021, as shown in the Schedule of Appropriations, Expenditures and Lapsed Balances, the General Assembly passed – and the Governor approved – appropriations totaling \$171.046 billion from 586 individual funds. Total warrants issued – or, actual spending – charged to these appropriations amounted to \$93.687 billion, with another \$2.592 billion issued against no-appropriation accounts under the Appropriated Funds category.

The State's largest and most important fund group is the General Funds. Appropriations from the General Funds in fiscal year 2021 totaled \$40.695 billion, or 23.8% of total appropriations from all funds. Warrants charged against these appropriations totaled \$37.460 billion, or 40.0% of total warrants issued against all appropriations.

Due to the continued extraordinary amount and types of payables on June 30, 2021, the term "lapse period spending" was changed to "lapse period transactions." "Lapse period spending" included expenditures for vouchers payable on June 30 and vouchers presented during the lapse period. Currently, June 30 payables also include intergovernmental payments, the movement of monies between funds by appropriation (voucher/receipt) and statutory transfers (transfers-in and transfers-out). These receipts and transfers, which on a cash basis are posted to the next fiscal year, have been combined with "lapse period spending" to create "lapse period transactions."

This report is divided into two sections. The first section looks at transactions in the General Funds, followed by transactions in Appropriated Funds (including General Funds), as these funds represent the Illinois state budget for fiscal year 2021. At the end of this section is a summary of transactions in all funds (Appropriated and Non-Appropriated).

The second section of the report consists of the financial statements prepared on a budgetary basis.

General Funds Revenues

General Funds revenues in fiscal year 2021 totaled \$47.250 billion

75.0% of General Funds revenues came from two major tax sources:

55.2%, or \$26.088 billion, came from state income taxes: \$22.525 billion, or 47.7%, from the individual tax and \$3.563 billion, or 7.5%, from the corporate tax. Per 35 ILCS 5/901(e), the Education Assistance Fund receives 7.3% of net income taxes (\$2.030 billion in fiscal year 2021). Per formulas established under 35 ILCS 5/901(f), the Fund for the Advancement of Education and the Commitment to Human Services Fund each received \$809 million of net income taxes.

19.8%, or \$9.368 billion, came from state sales taxes.

Of the remaining 25.0% of General Funds revenues:

10.0%, or \$4.744 billion, came from federal sources, the largest portion reflecting reimbursements for health and social services spending.

15.0%, or \$7.050 billion, came from other state sources, including \$1.998 billion from the Coronavirus Urgent Remediation Emergency (CURE) Borrowing Fund transfers, \$777 million from Lottery Fund transfers, \$752 million from public utility taxes, \$480 million from insurance tax and fees, \$450 million from inheritance taxes, \$400 million from Treasurer's Investments transfers, \$322 million from corporate franchise tax and fees, \$281 million from cigarette taxes, \$281 million from transfers from the Income Tax Refund Fund, \$263 million from transfers from the Build Illinois Fund, and \$244 million from the Cook County intergovernmental transfer.

Total General Funds revenues in fiscal year 2021 *increased* compared to total revenues in fiscal year 2020 by \$7.130 billion, or 17.8%. This total takes into account \$1.637 billion in the three funds statutorily designated as General Funds in fiscal year 2018: \$809 million in the Commitment to Human Services Fund, \$809 million in the Fund for the Advancement of Education, and \$19 million in the Budget Stabilization Fund. Not accounting for these three funds, total General Funds revenues increased by \$6.818 billion, or 17.6%. Over the past 20 fiscal years, total General Funds revenues have experienced an average annual increase of \$1.157 billion (\$1.075 billion if the three additional funds are excluded), including the high-point \$12.046 billion gain in fiscal year 2018 (\$10.772 billion excluding the three additional funds), and the low-point \$6.119 billion loss in fiscal year 2016. Over the past five fiscal years, total General Funds revenues have experienced an average annual increase of \$3.350 billion (\$3.023 billion excluding the three additionally designated funds). Base revenues for fiscal year 2021, which do not include \$400 million in Treasurer's Investments, increased by \$8.790 billion (or 23.1%) from fiscal year 2020. Not accounting for the three additional funds (same amounts as discussed in total revenues), base revenues increased by \$7.280 billion, or 19.2%.

20-Year History General Funds Revenues (millions)

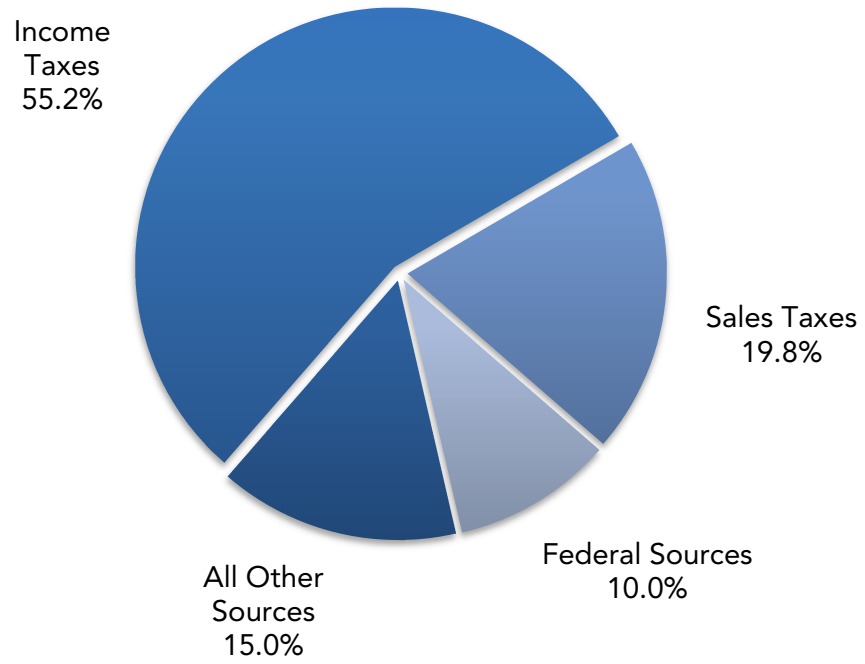
Fiscal Year	Total Revenues	Change		Fiscal Year	Total Revenues	Change	
		Amount	Percent			Amount	Percent
2002	\$23,605	\$(201)	(2.1)%	2012	\$34,072	+\$275	+0.8%
2003	24,987	+1,382	+5.9	2013	36,603	+2,531	+7.4
2004	27,049	+2,062	+8.3	2014	37,043	+440	+1.2
2005	28,183	+1,134	+4.2	2015	36,617	(426)	(1.2)
2006	28,635	+452	+1.6	2016	30,498	(6,119)	(16.7)
2007	30,272	+1,637	+5.7	2017	29,405	(1,093)	(3.6)
2008	33,838	+3,566	+11.8	2018	41,451	+12,046	+41.0
2009	32,120	(1,718)	(5.1)	2019	40,195	(1,256)	(3.0)
2010	30,329	(1,791)	(5.6)	2020	40,120	(75)	(0.2)
2011	33,797	+3,468	11.4	2021	47,250	+7,130	+17.8

GENERAL FUNDS ANALYSIS OF REVENUES
(millions)

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021 Increase or Decrease Amount	FY 2021 Where the Dollar Came From Percent	FY 2021 Where the Dollar Came From Percent
STATE SOURCES:								
CASH RECEIPTS:								
Income Taxes								
Individual.....	\$ 12,737	\$ 17,725	\$ 19,236	\$ 18,471	\$ 22,525	\$ 4,054	21.9 %	
Corporate.....	1,328	2,017	2,389	2,081	3,563	1,482	71.2	
Total, Income Taxes.....	14,065	19,742	21,625	20,552	26,088	5,536	26.9	55.2 %
Sales Taxes.....	8,043	7,810	8,409	8,255	9,368	1,113	13.5	19.8
Short-term Borrowing.....	0	0	0	1,198	0	(1,198)	N/A	0.0
Other Sources								
Public Utility Taxes.....	884	896	863	831	752	(79)		
Insurance Tax & Fees.....	391	432	396	361	480	119		
Inheritance Tax (gross).....	261	358	388	283	450	167		
Corporate Franchise Tax & Fees.....	207	207	247	210	322	112		
Cigarette Taxes.....	353	344	361	267	281	14		
Cook County Intergovernmental Transfer	244	244	244	244	244	0		
Liquor Gallonage Taxes.....	171	172	172	177	177	0		
Investment Income.....	36	79	145	137	57	(80)		
Other Taxes, Licenses, Fees & Earnings	725	719	710	760	339	(421)		
Total, Other Sources.....	3,272	3,451	3,526	3,270	3,102	(168)	(5.1)	6.6
TOTAL, CASH RECEIPTS.....	\$ 25,380	\$ 31,003	\$ 33,560	\$ 33,275	\$ 38,558	\$ 5,283	15.9 %	81.6 %
TRANSFERS IN FROM OTHER STATE FUNDS:								
Coronavirus Urgent Remediation Emergency								
Borrowing Fund.....	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,998	\$ 1,998		
Lottery Fund.....	720	719	731	630	777	147		
Treasurer's Investments.....	0	0	700	400	400	0		
Income Tax Refund Fund.....	4	1	327	617	281	(336)		
Build Illinois Fund.....	320	328	348	321	263	(58)		
Cannabis Regulation Fund.....	0	0	0	18	71			
Metropolitan Exposition Auditorium &								
Office Building Fund.....	13	12	15	29	32	3		
Warrant Escheat Fund.....	9	9	22	23	26	3		
Capital Projects Fund.....	35	440	190	443	20	(423)		
McCormick Place Expansion Project Fund..	14	7	22	27	19	(8)		
Underground Storage Tank Fund.....	0	0	10	10	10	0		
State Whistleblower Reward								
and Protection Fund.....	10	10	62	26	6	(20)		
Solid Waste Management Fund.....	0	0	5	5	5	0		
Protest Fund.....	3	2	3	0	4	4		
Interfund Borrowing.....	0	533	250	462	0	(462)		
State Gaming Fund.....	270	272	269	195	0	(195)		
Budget Implementation Acts.....	0	269	0	60	0	(60)		
Illinois Sports Facilities.....	48	6	9	9	0	(9)		
Income Tax Bond Fund.....	0	2,500	0	0	0	0		
Hospital Provider Fund.....	80	80	0	0	0	0		
Treasurer's Investments - Contingency								
Fund Exchange.....	0	0	50	0	0	0		
All Other Funds.....	16	22	22	19	36	17		
TOTAL, TRANSFERS IN.....	\$ 1,542	\$ 5,210	\$ 3,035	\$ 3,294	\$ 3,948	\$ 654	19.9 %	8.4 %
TOTAL, STATE SOURCES.....	\$ 26,922	\$ 36,213	\$ 36,595	\$ 36,569	\$ 42,506	\$ 5,937	16.2 %	90.0 %
FEDERAL SOURCES:								
CASH RECEIPTS:								
Department of Healthcare								
and Family Services.....	\$ 2,288	\$ 4,985	\$ 3,335	\$ 3,265	\$ 4,041	\$ 776		
Department of Human Services.....	156	246	190	258	277	19		
All Other Agencies.....	7	6	5	6	5	(1)		
TOTAL, CASH RECEIPTS.....	\$ 2,451	\$ 5,237	\$ 3,530	\$ 3,529	\$ 4,323	\$ 794		
TRANSFERS IN:								
Federal Trust Funds.....	\$ 32	\$ 1	\$ 70	\$ 22	\$ 421	\$ 399		
TOTAL, FEDERAL SOURCES.....	\$ 2,483	\$ 5,238	\$ 3,600	\$ 3,551	\$ 4,744	\$ 1,193	33.6 %	10.0 %
TOTAL, REVENUES.....	\$ 29,405	\$ 41,451	\$ 40,195	\$ 40,120	\$ 47,250	\$ 7,130	17.8 %	100.0 %
Short-term Borrowing.....	0	0	0	1,198	0	(1,198)		
Interfund Borrowing.....	0	533	250	462	0	(462)		
Treasurer's Investments.....	0	0	700	400	400	0		
Treasurer's Investments - Contingency								
Fund Exchange.....	0	0	50	0	0	0		
TOTAL, BASE REVENUES.....	\$ 29,405	\$ 40,918	\$ 39,195	\$ 38,060	\$ 46,850	\$ 8,790	23.1 %	

Note: Beginning with fiscal year 2018 (pursuant to Public Act 100-0023) the number of funds that make up the state's General Funds was expanded from four to seven; therefore, the General Funds now reflect the four original funds (General Revenue Fund, General Revenue-Common School Special Account Fund, Education Assistance Fund, and Common School Fund) and three additional funds (Fund for the Advancement of Education, Commitment to Human Services Fund, and Budget Stabilization Fund).

GENERAL FUNDS
WHERE THE FISCAL YEAR 2021 DOLLAR CAME FROM



FIFTY YEAR HISTORY
GENERAL FUNDS
CASH RECEIPTS FROM STATE SOURCES
(millions)

Fiscal Year	Major Taxes									Investment Income	All Other	Total
	Income	Sales	Public Utility	Cigarette	Inheritance	Insurance	Corporation Franchise	Liquor Gallorage				
1972	1,131	1,093	167	156	65	53	25	72	33	76	2,871	
1973	1,251	1,181	184	150	88	51	22	74	46	89	3,136	
1974	1,413	1,351	202	158	81	53	26	74	82	94	3,534	
1975	1,580	1,482	241	157	76	60	26	78	101	88	3,889	
1976	1,687	1,666	274	167	72	75	26	77	57	111	4,212	
1977	1,965	1,813	329	164	86	86	27	76	48	100	4,694	
1978	2,117	2,003	372	180	115	94	33	76	57	96	5,143	
1979	2,392	2,185	429	175	140	95	36	77	98	94	5,721	
1980	2,610	2,368	455	172	126	94	37	77	160	108	6,207 *	
1981	2,727	2,322	530	177	145	91	41	77	163	110	6,383	
1982	2,866	2,322	586	169	162	74	42	75	143	121	6,560	
1983	2,799	2,383	635	169	143	107	43	73	95	253	6,700 *	
1984	3,727	2,639	629	162	109	117	64	72	119	171	7,809 *	
1985	3,458	3,120	646	162	63	116	56	70	147	184	8,022 *	
1986	3,547	3,236	636	190	57	124	61	69	126	173	8,219 *	
1987	3,958	3,255	575	247	83	137	74	67	93	248	8,737 *	
1988	4,161	3,509	561	245	84	135	75	68	92	173	9,103	
1989	4,285	3,728	597	232	98	168	79	65	137	163	9,552	
1990	4,552	3,827	684	316	108	165	87	64	161	182	10,146	
1991	4,820	3,863	690	314	113	170	85	64	128	189	10,436	
1992	5,054	3,986	703	305	123	213	83	59	80	472	11,078 *	
1993	5,296	4,094	735	313	170	186	93	59	59	618	11,623 *	
1994	5,702	4,371	784	300	159	157	90	59	60	1,028	12,710 *	
1995	6,231	4,651	743	300	182	159	102	57	121	732	13,278 *	
1996	6,647	4,798	833	300	187	160	101	58	133	454	13,671 *	
1997	7,224	4,992	873	300	199	146	121	57	144	445	14,501	
1998	7,983	5,274	912	346	250	91	118	58	182	370	15,584	
1999	8,347	5,609	1,019	403	347	208	117	58	212	445	16,765	
2000	8,923	6,027	1,116	400	348	209	139	128	233	476	17,999	
2001	9,032	5,958	1,146	400	361	246	146	124	274	686	18,373	
2002	8,274	6,051	1,104	400	329	272	159	123	135	795	17,642	
2003	8,079	6,059	1,006	400	237	313	142	123	66	2,413	18,838 *	
2004	8,208	6,331	1,079	400	222	362	163	127	55	1,035	17,982 *	
2005	9,151	6,595	1,056	450	310	342	181	147	73	1,850	20,155 *	
2006	10,063	7,092	1,074	400	272	317	181	152	153	1,829	21,533 *	
2007	11,158	7,136	1,131	350	264	310	193	156	204	1,689	22,591 *	
2008	12,180	7,215	1,157	350	373	298	225	158	212	3,176	25,344 *	
2009	10,933	6,773	1,168	350	288	334	201	158	81	3,098	23,384 *	
2010	9,871	6,308	1,089	355	243	322	208	159	26	2,003	20,584 *	
2011	13,076	6,833	1,147	355	122	316	207	157	28	1,979	24,220 *	
2012	17,973	7,226	995	354	235	345	192	164	21	745	28,250	
2013	19,715	7,355	1,033	353	293	334	205	165	20	748	30,221	
2014	19,806	7,676	1,013	353	276	333	203	165	20	868	30,713	
2015	18,119	8,030	1,006	353	333	353	211	167	25	979	29,576	
2016	14,862	8,063	926	353	306	398	207	170	24	818	26,127	
2017	14,065	8,043	884	353	261	391	207	171	36	969	25,380	
2018	19,742	7,810	896	344	358	432	207	172	79	963	31,003	
2019	21,625	8,409	863	361	388	396	247	172	145	954	33,560	
2020	20,552	8,255	831	267	283	361	210	177	137	2,202	33,275 *	
2021	26,088	9,368	752	281	450	480	322	177	57	583	38,558	

* For comparative purposes: excludes Corporate Personal Property Replacement Taxes in fiscal 1980 (\$391 million); includes amnesty taxes in fiscal 1985, fiscal 1986, fiscal 2004, fiscal 2011, and fiscal year 2020; includes short-term borrowing in fiscal 1983 (\$150 million), fiscal 1984 (\$50 million), fiscal 1987 (\$100 million), fiscal 1992 (\$185 million), fiscal 1993 (\$300 million), fiscal 1994 (\$600 million), fiscal 1995 (\$300 million), fiscal 1996 (\$200 million), fiscal 2003 (\$1.675 billion), fiscal 2005 (\$765 million), fiscal 2006 (\$1.0 billion), fiscal 2007 (\$900 million), fiscal 2008 (\$2.4 billion), fiscal 2009 (\$2.4 billion), fiscal 2010 (\$1.250 billion), fiscal 2011 (\$1.3 billion), and fiscal year 2020 (\$1.198 billion).

Note: Beginning with fiscal year 2018 (pursuant to Public Act 100-0023) the number of funds that make up the state's General Funds was expanded from four to seven, therefore, the General Funds now reflect the four original funds (General Revenue Fund, General Revenue-Common School Special Account Fund, Education Assistance Fund, and Common School Fund) and three additional funds (Fund for the Advancement of Education, Commitment to Human Services Fund, and Budget Stabilization Fund).

General Funds Expenditures

Total General Funds expenditures amounted to \$44.527 billion in fiscal year 2021

The General Funds are used to provide a major portion of expenditures for education, health and social services, and the overall administrative expenses of state government.

The largest spending program in fiscal year 2021 from the General Funds was Education, with expenditures of \$18.164 billion, or 40.8% of total General Funds spending. Spending for elementary and secondary education (including teachers' retirement funds contributions) accounted for \$14.417 billion, or 79.4% of this spending program, with the remaining \$3.747 billion spent on higher education (universities [including retirement], community colleges, and scholarships).

The second-largest spending program was Health and Social Services, with total expenditures of \$14.047 billion, or 31.6% of General Funds spending. The Department of Healthcare and Family Services accounted for more than half these expenditures.

Spending for other programs of \$7.166 billion, or 16.0% of spending, included expenditures of \$4.390 billion for General Government, \$2.557 billion for Public Protection and Justice, \$152 million for Employment and Economic Development, and \$66 million for Environment and Business Regulation.

Transfers-out from the General Funds to other state funds comprised \$5.200 billion, or 11.7% of General Funds expenditures. Nearly 72% of this amount was for General Obligation bond debt service costs.

Total General Funds expenditures in fiscal year 2021 increased by \$4.568 billion, or 11.4% over fiscal year 2020. This total includes \$1.263 billion from the three funds statutorily designated as General Funds in fiscal year 2018: of that \$1.263 billion, \$669 million was from the Commitment to Human Services Fund, \$594 million was from the Fund for the Advancement of Education, and just over \$1,000 was from the Budget Stabilization Fund. Not accounting for the three additional funds, total General Funds expenditures increased by \$4.822 billion, or 12.5%. Base spending (excluding the repayment of borrowing and Treasurer's Investments) increased by \$2.712 billion, or 6.8% when compared to fiscal year 2020 (excluding the three additional funds results in an increase of \$2.966 billion), with increases of \$1.260 billion for Health and Social Services, \$497 million for Education, \$116 million for General Government, and \$41 million for Public Protection and Justice.

The General Funds balance on a budgetary basis (available cash balance on June 30 less lapse period transactions) was negative \$2.804 billion at the end of fiscal year 2021, an improvement of \$2.947 billion from the balance of negative \$5.751 billion at the end of fiscal year 2020.

20-Year History General Funds Expenditures (millions)

Fiscal Year	Total Expenditures	Change		Fiscal Year	Total Expenditures	Change	
		Amount	Percent			Amount	Percent
2002	\$25,125	+\$542	+2.2%	2012	\$34,373	+\$1,989	+6.1%
2003	24,861	(264)	(1.1)	2013	35,643	+1,270	+3.7
2004	26,365	+1,504	+6.0	2014	36,976	+1,333	+3.7
2005	28,247	+1,882	+7.1	2015	35,621	(1,355)	(3.7)
2006	28,452	+205	+0.7	2016	31,326	(4,295)	(12.1)
2007	30,116	+1,664	+5.8	2017	34,057	+2,731	+8.7
2008	34,537	+4,421	+14.7	2018	38,991	+4,934	+14.5
2009	34,959	+422	+1.2	2019	40,267	+1,276	+3.3
2010	32,751	(2,208)	(6.3)	2020	39,959	(308)	(0.8)
2011	32,384	(367)	(1.1)	2021	44,527	+4,568	+11.4

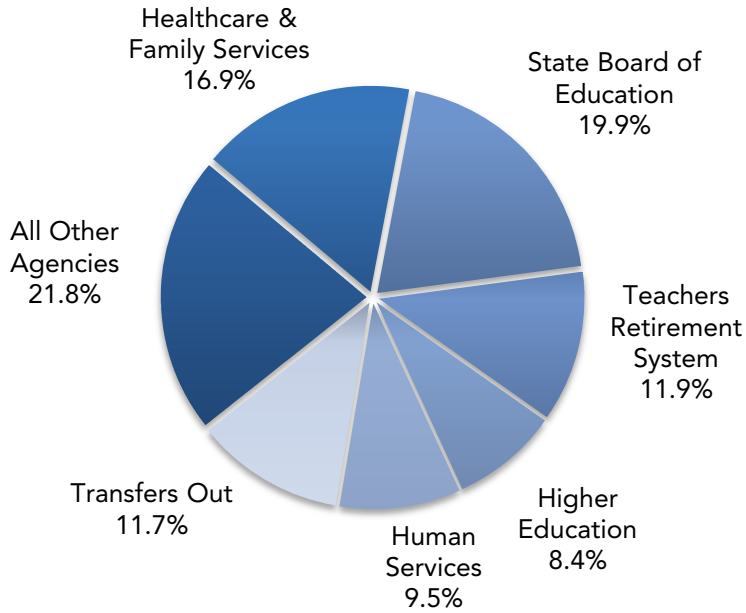
GENERAL FUNDS ANALYSIS OF EXPENDITURES
(millions)

WARRANTS ISSUED:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021		FY 2021 Where the Dollar Was Spent
						Increase or Amount	Decrease Percent	
BY AGENCY:								
State Board of Education.....	\$ 7,211	\$ 8,201	\$ 8,376	\$ 8,886	\$ 8,873	\$ (13)	(0.1) %	19.9 %
Healthcare and Family Services.....	5,972	7,601	7,633	6,743	7,548	805	11.9	16.9
Teachers Retirement System.....	4,096	4,210	4,592	4,946	5,278	332	6.7	11.9
Human Services.....	3,283	3,640	3,740	4,001	4,228	227	5.7	9.5
Higher Education Agencies:								
Universities Retirement System.....	1,506	1,418	1,445	1,644	1,785	141	8.6	
University of Illinois.....	651	583	595	622	622	0	0.0	
Student Assistance Commission.....	365	407	436	499	530	31	6.2	
Community College Board.....	239	204	211	247	244	(3)	(1.2)	
Southern Illinois University.....	200	181	184	193	194	1	0.5	
All Other.....	398	348	355	373	372	(1)	(0.3)	
Total, Higher Education Agencies.....	3,359	3,141	3,226	3,578	3,747	169	4.7	8.4
All Other Agencies:								
Central Management Services.....	182	1,960	2,101	2,082	2,078	(4)	(0.2)	
State Employees Retirement System....	1,309	1,319	1,395	1,638	1,705	67	4.1	
Corrections.....	1,076	1,890	1,519	1,490	1,502	12	0.8	
Aging.....	590	893	919	984	1,055	71	7.2	
Children and Family Services.....	684	746	780	839	999	160	19.1	
Judicial Agencies.....	502	511	521	580	609	29	5.0	
State Police.....	219	258	265	277	271	(6)	(2.2)	
Secretary of State.....	231	249	257	257	268	11	4.3	
Other Agencies.....	710	790	1,063	1,079	1,216	137	12.7	
Total, All Other Agencies.....	5,503	8,616	8,820	9,226	9,703	477	5.2	21.8
Prior Year Adjustments.....	(3)	(28)	(26)	(17)	(50)	(33)	N/A	(0.1)
BY CATEGORY:								
Awards and Grants.....	\$ 21,014	\$ 23,341	\$ 24,224	\$ 24,917	\$ 26,212	\$ 1,295	5.2 %	58.9 %
Operations.....	8,402	12,059	12,148	12,456	13,156	700	5.6	29.5
Permanent Improvements and Highway Construction.....	8	4	10	7	8	1	14.3	0.0
Refunds.....	0	5	5	0	1	1	N/A	0.0
Prior Year Adjustments.....	(3)	(28)	(26)	(17)	(50)	(33)	N/A	(0.1)
BY FUNCTION:								
Education.....	\$ 14,679	\$ 15,564	\$ 16,432	\$ 17,667	\$ 18,164	\$ 497	2.8 %	40.8 %
Health and Social Services.....	10,676	13,042	13,281	12,787	14,047	1,260	9.9	31.6
General Government.....	2,058	3,817	4,047	4,274	4,390	116	2.7	9.9
Public Protection and Justice.....	1,921	2,807	2,467	2,516	2,557	41	1.6	5.7
Employment and Economic Development....	37	104	70	73	152	79	108.2	0.3
Environment and Business Regulation....	53	66	79	63	66	3	4.8	0.1
Refunds.....	0	5	5	0	1	1	N/A	0.0
Transportation.....	0	4	6	0	0	0	N/A	0.0
Prior Year Adjustments.....	(3)	(28)	(26)	(17)	(50)	(33)	N/A	(0.1)
TOTAL, WARRANTS ISSUED.....	\$ 29,421	\$ 35,381	\$ 36,361	\$ 37,363	\$ 39,327	\$ 1,964	5.3 %	88.3 %
TRANSFERS OUT.....	4,636	3,610	3,906	2,596	5,200	2,604	100.3	11.7
TOTAL, EXPENDITURES.....	\$ 34,057	\$ 38,991	\$ 40,267	\$ 39,959	\$ 44,527	\$ 4,568	11.4 %	100.0 %
Repayment of Interfund Borrowing.....	15	128	10	280	127	(153)	N/A	
Treasurer's Investments.....	0	0	700	0	800	800	N/A	
Treasurer's Investments - Contingency Fund Exchange.....	0	0	50	0	0	0	N/A	
Repayment of Short-Term Borrowing.....	0	0	0	0	1,209	1,209	N/A	
TOTAL, BASE EXPENDITURES.....	\$ 34,042	\$ 38,863	\$ 39,507	\$ 39,679	\$ 42,391	\$ 2,712	6.8 %	

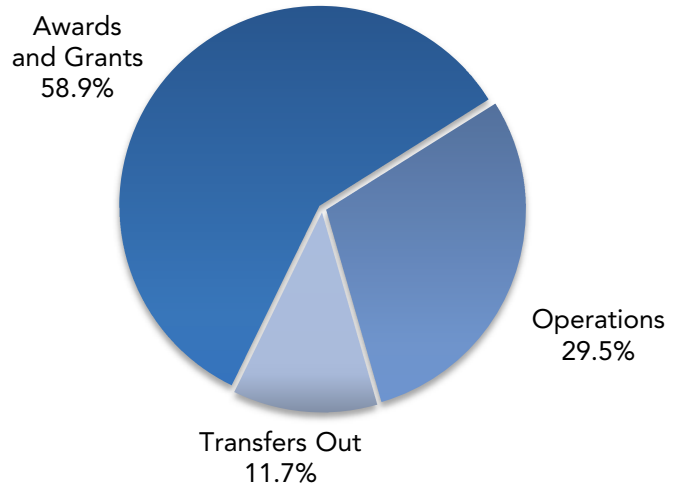
Note: Beginning with fiscal year 2018 (pursuant to Public Act 100-0023) the number of funds that make up the state's General Funds was expanded from four to seven; therefore, the General Funds now reflect the four original funds (General Revenue Fund, General Revenue-Common School Special Account Fund, Education Assistance Fund, and Common School Fund) and three additional funds (Fund for the Advancement of Education, Commitment to Human Services Fund, and Budget Stabilization Fund).

GENERAL FUNDS WHERE THE FISCAL YEAR 2021 DOLLAR WAS SPENT

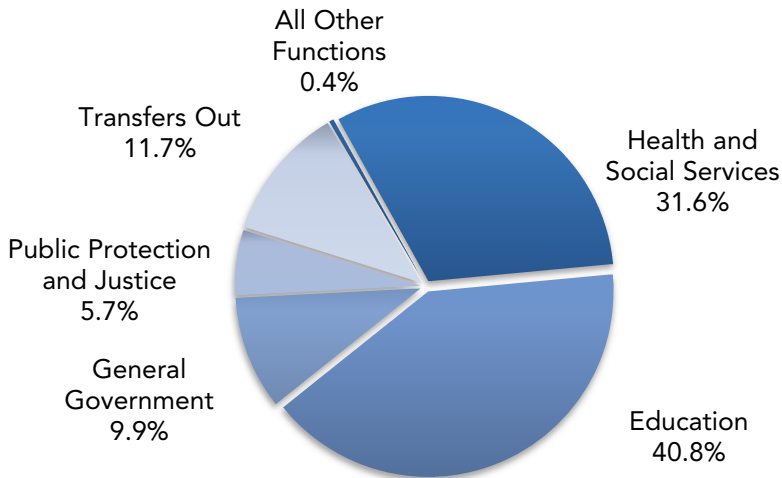
By Agency



By Category



By Function



GENERAL FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2021

(millions)

AVAILABLE BALANCE CONCEPT

BUDGETARY BALANCE CONCEPT

BEGINNING BALANCES

\$ 531 Available Cash Balance on June 30, 2020

Less Lapse Period - Warrants Issued from
Fiscal Year 2020 Appropriations and
Fiscal Year 2020 Transfers Out:

Operations.....	\$ 477
Awards and Grants.....	1,066
Permanent Improvements.....	2
Receipt Adjustment (June 30).....	0
Vouchers Payable (June 30).....	3,910
Net Transfers Payable (June 30).....	<u>827</u>
Total.....	\$ 6,282

Fund Balance - Budgetary Basis to begin

Fiscal Year 2021..... \$ (5,751)

PLUS REVENUES

State Sources:

Cash Receipts:

\$ 26,088	Income Taxes	\$ 26,088
9,368	Sales Taxes	9,368
3,102	Other Sources	3,102
<u>3,948</u>	Transfers In	<u>4,172</u>
\$ 42,506	Total, State Sources	\$ 42,730

Federal Sources:

Cash Receipts

Transfers In

\$ 4,323	Cash Receipts	\$ 4,323
<u>421</u>	Transfers In	<u>421</u>
\$ 4,744	Total, Federal Sources	\$ 4,744

\$ 47,250 Total, Revenues \$ 47,474

LESS EXPENDITURES

From FY 2021 Appropriations and Lapse Period
Spending from FY 2020 Appropriations

From Fiscal Year 2021 Appropriations

\$ 12,726	Operations	\$ 13,156
26,270	Awards and Grants	26,212
1	Refunds	1
8	Permanent Improvements	8
2,199	Vouchers Payable Adjustment	0
<u>(50)</u>	Prior Year Adjustments	<u>(50)</u>
\$ 41,154	Total, Warrants Issued	\$ 39,327
<u>5,652</u>	Transfers Out	<u>5,200</u>
\$ 46,806	Total, Expenditures	\$ 44,527

EQUALS ENDING BALANCES

\$ 975 Available Cash Balance on June 30, 2021

Less Lapse Period - Warrants Issued from
Fiscal Year 2021 Appropriations and
Fiscal Year 2021 Transfers Out:

Operations.....	\$ 907
Awards and Grants.....	1,008
Permanent Improvements.....	2
Receipt Adjustment (June 30).....	0
Vouchers Payable (June 30).....	1,712
Net Transfers Payable (June 30).....	<u>150</u>
Total.....	\$ 3,779

Fund Balance - Budgetary Basis to begin

Fiscal Year 2022..... \$ (2,804)

TWENTY YEAR HISTORY

GENERAL FUNDS

END OF MONTH AVAILABLE CASH BALANCES

(millions)

<u>Month</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
July.....	\$ 916	\$ 473	\$ 536	\$ 513	\$ 727	\$ 712	\$ 676	\$ 301	\$ 393	\$ 256
August.....	485	336	437	297	708	623	596	164	198	116
September...	386	274	319	292	600	597	761	188	207	166
October.....	351	179	258	340	572	454	892	214	137	132
November....	257	125	256	191	537	520	539	109	151	180
December....	211	163	346	251	486	429	589	215	150	186
January.....	215	140	303	236	537	485	537	251	222	202
February....	125	118	182	162	493	299	327	108	106	138
March.....	145	124	339	303	486	303	210	191	362	130
April.....	357	214	490	317	537	241	324	123	304	283
May.....	292	260	134	360	385	616	374	242	153	372
June.....	256	317	182	497	590	642	141	280	130	469

<u>Month</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
July.....	\$ 636	\$ 129	\$ 101	\$ 214	\$ 70	\$ 228	\$ 1114	\$ 400	\$ 671	\$ 694
August.....	283	181	231	228	164	201	1042	374	552	667
September...	265	154	162	115	291	309	581	502	847	862
October.....	215	274	255	231	342	167	562	421	757	684
November....	203	150	159	212	276	247	420	239	335	603
December....	144	138	204	142	298	163	502	190	396	722
January.....	173	177	244	220	266	329	825	520	530	588
February....	224	154	138	204	365	326	324	259	313	469
March.....	215	134	169	205	510	433	414	308	594	697
April.....	175	251	277	324	256	555	646	678	726	793
May.....	79	205	294	279	283	687	354	531	246	999
June.....	40	154	74	621	246	1077	125	466	531	975

Appropriated Funds Revenues

Total Appropriated Funds revenues were \$104.073 billion in fiscal year 2021

Together with revenues and expenditures from the General Funds, transactions in the remainder of the Appropriated Funds group make up the Illinois State Budget.

Because General Funds revenues account for close to half of total Appropriated Funds revenues, the two major state tax sources to the General Funds are also important revenue sources under Appropriated Funds.

In fiscal year 2021, \$30.808 billion, or 29.6% of Appropriated Funds revenues, came from individual and corporate income taxes, while \$11.374 billion, or 10.9%, came from state sales taxes.

Another \$28.731 billion, or 27.6%, came from federal sources. Of this total, \$4.348 billion, or 15.1%, was directed to the General Funds (including reimbursements for Medicaid and other social services expenditures), while the state received \$1.812 billion for highway purposes. Of the remaining \$22.571 billion, \$14.730 billion was directed to Special State Funds, \$7.308 billion was deposited into the numerous Federal Trust Funds in the State Treasury, and \$533 billion went to all other funds.

Bond sales of \$4.500 billion accounted for 4.3% of Appropriated Funds revenues. This includes \$1.998 billion in CURE borrowing through the Federal Reserve's Municipal Liquidity Facility.

The remaining \$28.660 billion, or 27.6% of Appropriated Funds revenues, included \$3.918 billion from health care provider assessment fees and taxes (which includes the new Managed Care Organization provider assessment), \$3.697 billion from transfers by warrant, \$2.761 billion from corporate personal property replacement taxes, \$2.380 billion from the motor fuel tax, \$1.691 billion from motor vehicle and operators licenses, \$1.528 billion from lottery tickets and licenses, \$1.262 billion from public utility taxes, \$917 million from cigarette taxes, \$625 million from insurance taxes and fees, \$593 million from video gaming taxes, \$479 million from inheritance tax, \$409 million from optional health insurance deductions, and \$8.400 billion from various other sources.

Fiscal year 2021 total Appropriated Funds revenues increased by \$15.686 billion, or 17.7%, compared to fiscal year 2020. Specifically, state sources increased by \$9.840 billion, federal sources increased by \$3.321 billion, and bond sales increased by \$2.525 billion.

State revenue source increases were attributed to the extension of the 2020 income tax filing deadline from April 15 to July 15, crossing fiscal years, and consumer spending (partially due to federal stimulus checks) improved sales tax collections.

Income tax revenues increased by \$6.551 billion, or 27.0% (individual income tax receipts increased by \$4.694 billion and corporate income tax receipts increased by \$1.857 billion); sales taxes grew by \$1.437 billion, corporate personal property replacement taxes increased by \$880 million; and lottery tickets and licenses increased by \$364 million.

Strong improvement in state sources were complemented by increased federal sources (\$3.321 billion, or 13.1%). Consequently, Appropriated Funds total revenues reflect an overall increase of \$15.686 billion, or 17.7%, when compared to fiscal year 2020.

The average annual increase in Appropriated Funds revenues (excluding short-term borrowing and the State Employees' Retirement System Fund) over the past five fiscal years is \$7.739 billion (a \$2.340 billion increase in fiscal year 2017, \$17.558 billion increase in fiscal year 2018, \$3.803 billion decrease in fiscal year 2019, \$5.718 billion increase in fiscal year 2020 and \$16.884 billion increase in fiscal year 2021).

APPROPRIATED FUNDS ANALYSIS OF REVENUES
(millions)

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021		FY 2021 Where the Dollar Came From
						Increase or Amount	Decrease Percent	
STATE SOURCES:								
CASH RECEIPTS:								
Income Taxes (gross)								
Individual.....	\$ 15,385	\$ 20,785	\$ 22,604	\$ 21,658	\$ 26,352	\$ 4,694	21.7 %	
Corporate.....	1,614	2,610	3,029	2,599	4,456	1,857	71.5	
Total, Income Taxes (gross).....	16,999	23,395	25,633	24,257	30,808	6,551	27.0	29.6 %
Sales Taxes.....	9,053	9,297	10,094	9,937	11,374	1,437	14.5	10.9
Short-Term Borrowing.....	0	0	0	1,198	0	(1,198)	N/A	0.0
Other State Sources								
Health Care Provider Assessment								
Fees & Taxes.....	2,238	2,343	2,496	3,590	3,918	328		
Fund Transfers.....	849	3,413	4,236	4,176	3,697 *	(479)		
Corporate Personal Property								
Replacement Taxes.....	1,922	1,790	1,935	1,881	2,761	880		
Motor Fuel Tax (gross).....	1,348	1,368	1,351	2,319	2,380	61		
Motor Vehicle & Operators Licenses....	1,585	1,483	1,599	1,458	1,691	233		
Lottery Tickets & Licenses.....	1,341	1,510	1,330	1,164	1,528	364		
Public Utility Taxes.....	1,423	1,409	1,415	1,347	1,262	(85)		
Cigarette Taxes.....	782	764	769	851	917	66		
Insurance Tax & Fees.....	519	552	512	470	625	155		
Revolving Funds.....	678	533	666	579	614 *	35		
Video Gaming Tax.....	360	421	479	449	593	144		
Inheritance Tax (gross).....	278	381	413	301	479	178		
Optional Health Insurance Deductions..	340	332	340	345	409	64		
Corporate Franchise Tax & Fees.....	215	216	257	219	332	113		
Liquor Gallonage Taxes.....	294	296	297	303	312	9		
Recreational Cannabis.....	0	0	0	67	246	179		
County Intergovernmental Transfers....	244	244	244	244	244	0		
Riverboat Gambling Taxes & Fees.....	485	477	464	365	225	(140)		
Tobacco Settlement.....	105	227	138	128	145	17		
Sports Wagering.....	0	0	0	7	113	106		
Investment Income.....	83	163	256	237	101	(136)		
Hotel Tax.....	273	281	296	251	94	(157)		
State Employees Retirement System Fund	0	2,607	2,774	0	0	0		
Other Taxes, Licenses, Fees & Earnings	4,583	4,758	4,322	4,535	5,604 *	1,069		
Total, Other State Sources.....	19,945	25,568	26,589	25,286	28,290	3,004	11.9	27.2
TOTAL, CASH RECEIPTS.....	\$ 45,997	\$ 58,260	\$ 62,316	\$ 60,678	\$ 70,472	\$ 9,794	16.1 %	67.7 %
TRANSFERS IN FROM OTHER STATE FUNDS:								
Unclaimed Property Trust Fund.....	\$ 158	\$ 221	\$ 250	\$ 229	\$ 281	\$ 52		
State Whistleblower Reward								
and Protection Fund.....	10	10	62	26	6	(20)		
Child Support Enforcement Trust Fund....	30	16	23	23	47	24		
Warrant Escheat Fund.....	9	9	22	23	26	3		
Protest Fund.....	5	3	3	0	7	7		
All Other Funds.....	7	80	96	23	3	(20)		
TOTAL, TRANSFERS IN.....	\$ 219	\$ 339	\$ 456	\$ 324	\$ 370	\$ 46	14.2 %	0.4 %
TOTAL, STATE SOURCES.....	\$ 46,216	\$ 58,599	\$ 62,772	\$ 61,002	\$ 70,842	\$ 9,840	16.1 %	68.1 %
FEDERAL SOURCES:								
CASH RECEIPTS:								
General Funds.....	\$ 2,451	\$ 5,237	\$ 3,530	\$ 3,529	\$ 4,323	\$ 794		
Highway Funds.....	1,558	1,276	1,262	1,649	1,812	163		
Special State Funds.....	9,683	9,837	9,735	11,793	14,730	2,937		
Federal Trust Funds.....	4,545	4,337	4,500	4,655	7,283	2,628		
All Other Funds.....	233	230	337	3,733	533	(3,200)		
TOTAL, CASH RECEIPTS.....	\$ 18,470	\$ 20,917	\$ 19,364	\$ 25,359	\$ 28,681	\$ 3,322		
TRANSFERS IN:								
Social Services Block Grant Fund:								
General Funds.....	\$ 32	\$ 1	\$ 70	\$ 22	\$ 25	\$ 3		
Federal Trust Funds.....	21	22	34	29	25	(4)		
TOTAL, TRANSFERS IN.....	\$ 53	\$ 23	\$ 104	\$ 51	\$ 50	\$ (1)		
TOTAL, FEDERAL SOURCES.....	\$ 18,523	\$ 20,940	\$ 19,468	\$ 25,410	\$ 28,731	\$ 3,321	13.1 %	27.6 %
SALE OF BONDS:								
Bond Proceeds.....	\$ 1,783	\$ 8,342	\$ 1,174	\$ 1,975	\$ 4,226	\$ 2,251		
Refunding Bond Proceeds.....	1,194	0	831	0	274	274		
TOTAL, SALE OF BONDS.....	\$ 2,977	\$ 8,342	\$ 2,005	\$ 1,975	\$ 4,500	\$ 2,525	127.8 %	4.3 %
TOTAL, REVENUES - APPROPRIATED FUNDS.....	\$ 67,716	\$ 87,881	\$ 84,245	\$ 88,387	\$ 104,073	\$ 15,686	17.7 %	100.0 %
Short-Term Borrowing	0	0	0	1,198	0	(1,198)	N/A	
TOTAL, BASE REVENUES.....	\$ 67,716	\$ 87,881	\$ 84,245	\$ 87,189	\$ 104,073	\$ 16,884	19.4 %	

* Include receipts from intergovernmental vouchers payable on June 30 processed during the lapse period.

Appropriated Funds Expenditures

Total Appropriated Funds expenditures amounted to \$100.978 billion in fiscal year 2021

For comparative purposes, the following analysis and table on page 16 exclude transfers-out.

The largest spending agency from Appropriated Funds was the Department of Healthcare and Family Services with expenditures of \$28.853 billion, or 28.6% of fiscal year 2021 appropriated expenditures. Of this total, \$27.584 billion, or 95.6%, was expended primarily for medical assistance.

The second-largest spending agency was the State Board of Education with expenditures of \$12.177 billion, or 12.1% of appropriated spending. Approximately \$7.217 billion, or 59.3%, of this total was for general apportionment payments to local school districts.

Expenditures by the Department of Revenue totaled \$8.477 billion, or 8.4% of appropriated expenditures, in fiscal year 2021. Included in this total was \$3.351 billion for refunds, \$2.136 billion for payments to local governments from the Local Government Distributive Fund (primarily a portion of net state income taxes), and \$1.908 billion from the Personal Property Tax Replacement Fund.

Spending by the Department of Human Services was \$6.610 billion, or 6.5% of appropriated spending. Of this total, \$5.219 billion, or 79.0%, was spent for various grant programs.

Department of Central Management Services spending totaled \$5.843 billion, or 5.8% of appropriated spending. About \$5.074 billion, or 86.8% of this total, was spent on employee health insurance.

Department of Transportation expenditures totaled \$6.922 billion, or 6.9% of total spending from Appropriated Funds. About \$2.629 billion, or 38.0% of this total, was for highway construction.

Expenditures by the State Treasurer's Office totaled \$5.760 billion, or 5.7% of total appropriated expenditures. About \$5.711 billion, or 99.2% of State Treasurer's Office total, was for debt service.

Teachers' Retirement System expenditures totaled \$5.437 billion, or 5.4% of total appropriated spending.

Spending by Higher Education agencies totaled \$4.236 billion, or 4.2% of appropriated spending in fiscal year 2021. The State Universities Retirement System spent about \$2.000 billion, or 47.2% of this total.

Expenditures by the State Employees' Retirement System totaled \$1.778 billion, or 1.8% of appropriated expenditures.

Spending by all other agencies in fiscal year 2021 totaled \$14.973 billion, or 14.8% of appropriated spending. Seven agencies' spending each exceeded \$700 million: the Department of Corrections at \$1.613 billion, the Department of Commerce and Economic Opportunity at \$1.548 billion, the Department of Children and Family Services at \$1.303 billion, the Department on Aging at \$1.144 billion, the Illinois Emergency Management Agency at \$1.093 billion, the Department of Public Health at \$953 million, and the Environmental Protection Agency at \$743 million.

The larger increases in spending included \$4.503 billion by the Department of Healthcare and Family Services, \$2.602 billion by the State Treasurer's Office, \$2.388 billion by the Department of Revenue, \$1.252 billion by the Department of Transportation, \$929 million by the Department of Commerce and Economic Opportunity, and \$873 million by the State Board of Education.

Total warrants issued from Appropriated Funds in fiscal year 2021 increased by \$15.316 billion, or 17.9% more than spending in fiscal year 2020.

The budgetary basis fund balance (available cash balance on June 30 less lapse period transactions) in Appropriated Funds was \$6.358 billion at the end of fiscal year 2021, which is \$3.085 billion more than the adjusted budgetary basis fund balance of \$3.273 billion at the end of fiscal year 2020.

APPROPRIATED FUNDS ANALYSIS OF WARRANTS ISSUED
(millions)

WARRANTS ISSUED:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021		FY 2021 Where the Dollar Was Spent
						Increase or Decrease Amount	Percent	
BY AGENCY:								
Healthcare and Family Services.....	\$ 18,588	\$ 21,166	\$ 21,319	\$ 24,350	\$ 28,853	\$ 4,503	18.5 %	28.6 %
State Board of Education.....	9,762	10,460	10,639	11,304	12,177	873	7.7	12.1
Revenue.....	5,965	5,912	6,243	6,089	8,477	2,388	39.2	8.4
Human Services.....	5,461	5,436	5,622	5,996	6,610	614	10.2	6.5
Central Management Services.....	4,280	9,198	6,006	5,955	5,843	(112)	(1.9)	5.8
Transportation.....	5,538	4,905	4,705	5,670	6,922	1,252	22.1	6.9
Treasurer.....	4,774	3,500	5,285	3,158	5,760	2,602	82.4	5.7
Teachers Retirement System.....	4,096	4,211	4,593	5,211	5,437	226	4.3	5.4
Higher Education Agencies:								
Universities Retirement System...	1,676	1,633	1,659	1,859	2,000	141	7.6	
University of Illinois.....	656	589	600	629	629	0	0.0	
Student Assistance Commission...	699	567	560	607	606	(1)	(0.2)	
Community College Board.....	431	342	353	393	407	14	3.6	
Southern Illinois University.....	201	182	186	195	195	0	0.0	
All Other.....	408	355	360	378	399	21	5.6	
Total, Higher Education Agencies...	4,071	3,668	3,718	4,061	4,236	175	4.3	4.2
State Employees Retirement System..	1,309	3,989	4,203	1,718	1,778	60	3.5	1.8
All Other Agencies:								
Corrections.....	1,275	1,949	1,583	1,538	1,613	75	4.9	
Commerce and Economic Opportunity	639	498	576	619	1,548	929	150.1	
Children and Family Services.....	1,076	1,085	1,153	1,239	1,303	64	5.2	
Aging.....	1,256	954	988	1,065	1,144	79	7.4	
Illinois Emergency								
Management Agency.....	144	111	131	579	1,093	514	88.8	
Public Health.....	374	383	441	570	953	383	67.2	
Environmental Protection.....	955	938	869	743	743	0	0.0	
Lottery.....	616	799	666	471	696	225	47.8	
Innovation and Technology.....	358	319	315	491	657	166	33.8	
Judicial Agencies.....	511	526	530	593	619	26	4.4	
Governor's Office of								
Management and Budget.....	869	505	534	523	566	43	8.2	
State Police.....	432	489	555	571	564	(7)	(1.2)	
Employment Security.....	194	236	221	237	427	190	80.2	
Secretary of State.....	352	374	388	383	395	12	3.1	
Capital Development Board.....	172	153	211	252	368	116	46.0	
Natural Resources.....	232	253	271	276	291	15	5.4	
Metropolitan Pier and								
Exposition Authority.....	202	156	208	200	152	(48)	(24.0)	
All Other.....	1,288	1,416	1,678	1,836	1,841	5	0.3	
Total, All Other Agencies.....	10,945	11,144	11,318	12,186	14,973	2,787	22.9	14.8
Prior Year Adjustments.....	(54)	(61)	(157)	(36)	(88)	(52)	N/A	(0.1)
BY CATEGORY:								
Awards and Grants.....	\$ 47,314	\$ 50,268	\$ 51,833	\$ 54,963	\$ 64,420	\$ 9,457	17.2 %	63.8 %
Operations.....	17,170	24,512	21,162	22,040	23,986	1,946	8.8	23.8
Debt Service.....	5,603	3,960	5,760	3,622	6,266	2,644	73.0	6.2
Refunds.....	2,319	2,767	2,728	2,446	3,378	932	38.1	3.3
Highway/Waterway Construction.....	2,279	1,947	1,942	2,370	2,642	272	11.5	2.6
Permanent Improvements.....	104	135	226	257	374	117	45.5	0.4
Prior Year Adjustments.....	(54)	(61)	(157)	(36)	(88)	(52)	N/A	(0.1)
BY FUNCTION:								
Health and Social Services.....	\$ 26,883	\$ 29,126	\$ 29,583	\$ 33,397	\$ 39,022	\$ 5,625	16.8 %	38.6 %
Education.....	17,985	18,408	19,224	20,851	22,163	1,312	6.3	22.0
General Government.....	11,210	18,518	15,939	13,588	15,492	1,904	14.0	15.3
Transportation.....	5,539	4,905	4,705	5,670	6,922	1,252	22.1	6.9
Debt Service.....	5,603	3,960	5,760	3,622	6,266	2,644	73.0	6.2
Public Protection and Justice.....	2,598	3,385	3,052	3,530	3,545	15	0.4	3.5
Refunds.....	2,319	2,767	2,728	2,446	3,378	932	38.1	3.4
Employment and Economic Development	1,164	1,048	1,157	1,207	2,253	1,046	86.7	2.2
Environment and Business Regulation	1,488	1,472	1,503	1,387	2,025	638	46.0	2.0
Prior Year Adjustments.....	(54)	(61)	(157)	(36)	(88)	(52)	N/A	(0.1)
TOTAL, WARRANTS ISSUED.....	\$ 74,735	\$ 83,528	\$ 83,494	\$ 85,662	\$ 100,978	\$ 15,316	17.9 %	100.0 %

APPROPRIATED FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2021

(millions)

AVAILABLE BALANCE CONCEPT

BUDGETARY BALANCE CONCEPT

BEGINNING BALANCES

\$ 12,285 Available Cash Balance on June 30, 2020

Lapse Period Transactions - Lapse
Period Warrants Charged to FY 2020
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 1,716
Awards and Grants.....	3,040
Refunds.....	5
Highway/Waterway Construction....	4
Permanent Improvements.....	2
Receipt Adjustment (June 30)....	(1,547)
Net Transfers Payable (June 30)..	57
Vouchers Payable (June 30).....	<u>5,779</u>
Total.....	\$ 9,056

	Fund Balance - Budgetary Basis to begin Fiscal Year 2021.....	\$ 3,229
<u>3</u>	Adjustment for Fund Classification Changes.....	<u>44</u>
\$ 12,288	Adjusted Balances	\$ 3,273

PLUS REVENUES

\$ 70,803	State Sources:	
	Cash Receipts	\$ 70,472
<u>370</u>	Transfers In	<u>370</u>
\$ 71,173	Total, State Sources	\$ 70,842

\$ 28,681	Federal Sources:	
	Cash Receipts	\$ 28,681
<u>50</u>	Transfers In	<u>50</u>
\$ 28,731	Total, Federal Sources	\$ 28,731

\$ 4,500	Sale of Bonds	\$ 4,500
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\$ 104,404	Total, Revenues	\$ 104,073
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LESS EXPENDITURES

From FY 2021 Appropriations and Lapse Period
Spending from FY 2020 Appropriations

From Fiscal Year 2021 Appropriations

\$ 23,658	Operations	\$ 23,986
64,107	Awards and Grants	64,420
2,643	Highway/Waterway Construction	2,642
3,382	Refunds	3,378
6,266	Debt Service	6,266
374	Permanent Improvements	374
2,923	Vouchers Payable Adjustment	0
<u>(88)</u>	Prior Year Adjustments	<u>(88)</u>
\$ 103,265	Total, Warrants Issued	\$ 100,978
<u>14</u>	Transfers Out	<u>10</u>
\$ 103,279	Total, Expenditures	\$ 100,988

EQUALS ENDING BALANCES

\$ 13,413 Available Cash Balance on June 30, 2021

Lapse Period Transactions - Lapse
Period Warrants Charged to FY 2021
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 2,044
Awards and Grants.....	3,352
Refunds.....	1
Highway/Waterway Construction....	3
Permanent Improvements.....	2
Receipt Adjustment (June 30)....	(1,216)
Net Transfers Payable (June 30)..	13
Vouchers Payable (June 30).....	<u>2,856</u>
Total.....	\$ 7,055

Fund Balance - Budgetary Basis to begin Fiscal Year 2022.....	\$ 6,358
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APPROPRIATED FUNDS TEN YEAR HISTORY
(millions)

Fund Group	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
CASH RECEIPTS										
General Funds.....	\$ 31,886	\$ 34,332	\$ 34,580	\$ 32,872	\$ 28,752	\$ 27,831	\$ 36,240	\$ 37,091	\$ 36,803	\$ 42,881
Highway Funds.....	4,256	4,094	4,225	4,538	4,410	4,452	4,062	4,136	5,606	6,505
Special State Funds.....	16,961	19,334	21,574	24,701	23,157	24,233	33,956	29,198	30,830	38,763
Bond Financed Funds.....	2,145	2,038	4,227	0	1,084	1,133	1,302	559	1,597	2,034
Debt Service Funds.....	2,595	734	835	798	835	2,304	960	2,182	1,215	1,679
Federal Trust Funds.....	5,274	4,970	5,148	4,856	4,846	4,825	4,581	4,700	4,855	7,440
Revolving Funds.....	627	539	618	534	335	617	409	559	252	509
State Trust Funds.....	4,335	4,535	4,593	2,614	1,741	1,951	5,037	4,887	5,307	2,626
TOTAL, CASH RECEIPTS...	\$ 68,079	\$ 70,576	\$ 75,800	\$ 70,913	\$ 65,160	\$ 67,346	\$ 86,547	\$ 83,312	\$ 86,465	\$ 102,437
APPROPRIATIONS										
General Funds.....	\$ 29,584	\$ 30,848	\$ 32,146	\$ 31,799	\$ 28,536	\$ 31,783	\$ 36,179	\$ 37,234	\$ 39,113	\$ 40,695
Highway Funds.....	8,888	8,284	8,387	8,093	8,070	7,954	8,507	8,999	16,965	17,590
Special State Funds.....	23,925	28,679	31,649	33,710	33,550	39,982	36,166	36,216	41,114	47,785
Bond Financed Funds.....	15,372	13,948	11,387	9,882	4,346	4,955	4,534	7,559	28,130	29,584
Debt Service Funds.....	5,371	3,545	3,600	4,285	3,536	5,237	3,960	5,850	3,626	6,301
Federal Trust Funds.....	9,479	8,026	8,160	8,058	8,288	8,752	8,282	8,401	12,239	26,545
Revolving Funds.....	946	981	953	905	927	1,468	938	1,217	1,227	1,231
State Trust Funds.....	750	857	931	638	604	625	605	676	688	1,315
TOTAL, APPROPRIATIONS..	\$ 94,315	\$ 95,168	\$ 97,213	\$ 97,370	\$ 87,857	\$ 100,756	\$ 99,171	\$ 106,152	\$ 143,102	\$ 171,046
WARRANTS ISSUED										
General Funds.....	\$ 29,209	\$ 30,293	\$ 31,479	\$ 30,763	\$ 26,750	\$ 29,421	\$ 35,381	\$ 36,361	\$ 37,363	\$ 39,327
Highway Funds.....	3,836	3,598	3,626	3,728	4,039	3,748	3,813	3,707	4,532	4,905
Special State Funds.....	17,808	21,079	22,512	25,285	22,356	28,298	29,366	27,276	30,859	35,556
Bond Financed Funds.....	2,134	2,655	2,394	2,226	777	1,352	531	574	1,319	1,940
Debt Service Funds.....	5,187	3,330	3,589	4,050	3,536	5,212	3,960	5,760	3,622	6,266
Federal Trust Funds.....	5,090	4,969	5,061	4,781	4,906	4,787	4,597	4,721	5,117	9,881
Revolving Funds.....	685	716	704	681	546	733	699	705	818	963
State Trust Funds.....	3,924	4,173	4,298	2,257	1,248	1,184	5,181	4,389	2,032	2,140
TOTAL, WARRANTS ISSUED.	\$ 67,873	\$ 70,813	\$ 73,663	\$ 73,771	\$ 64,158	\$ 74,735	\$ 83,528	\$ 83,493	\$ 85,662	\$ 100,978

ALL FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2021

(millions)

AVAILABLE BALANCE CONCEPT

BUDGETARY BALANCE CONCEPT

BEGINNING BALANCES

\$ 14,749Available Cash Balance on June 30, 2020

Lapse Period Transactions - Lapse
Period Warrants Charged to FY 2020
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 1,785
Awards and Grants.....	3,041
Refunds.....	6
Permanent Improvements.....	2
Highway/Waterway Construction....	4
Receipt Adjustment (June 30).....	(1,902)
Vouchers Payable (June 30).....	<u>5,872</u>
Total.....	\$ 8,808

Fund Balance - Budgetary Basis to begin	
Fiscal Year 2021.....	\$ 5,941

PLUS CASH RECEIPTS

\$ 30,808	State Sources:	
16,048	Income Taxes (gross)	\$ 30,808
126,457	Sales Taxes	16,048
5,000	Other State Sources	126,055
\$ 178,313	Sale of Bonds	<u>5,000</u>
	Total, State Sources	\$ 177,911
\$ 29,303	Federal Sources	\$ 29,303
\$ 207,616	Total, Cash Receipts	\$ 207,214

LESS WARRANTS ISSUED

Warrants Charged to FY 2021 and Lapse Period
Warrants Charged FY 2020

Warrants Charged to FY 2021

\$ 107,324	Operations	\$ 107,641
81,296	Awards and Grants	81,696
3,767	Highway/Waterway Construction	3,765
3,733	Refunds	3,733
6,723	Debt Service	6,723
378	Permanent Improvements	378
2,909	Vouchers Payable Adjustment	0
(91)	Prior Year Adjustments	<u>(91)</u>
\$ 206,039	Total, Warrants Issued	\$ 203,845

EQUALS ENDING BALANCES

\$ 16,326Available Cash Balance on June 30, 2021

Lapse Period Transactions - Lapse
Period Warrants Charged to FY 2021
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 2,103
Awards and Grants.....	3,440
Refunds.....	5
Permanent Improvements.....	2
Highway/Waterway Construction....	3
Receipt Adjustment (June 30).....	(1,500)
Vouchers Payable (June 30).....	<u>2,963</u>
Total.....	\$ 7,016

Fund Balance - Budgetary Basis to begin	
Fiscal Year 2022.....	\$ 9,310

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INDEPENDENT AUDITOR'S REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited the accompanying financial statements for the State of Illinois, which comprise the statement of fund balances-budgetary basis and the statement of revenues and expenditures-budgetary basis for the fiscal year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities' management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the State of Illinois (State Comptroller Act). The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities' management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described more fully in Note 1, the financial statements are prepared by the State of Illinois, Office of Comptroller – Fiscal Office Responsibilities using accounting practices prescribed or permitted by the State of Illinois (State Comptroller Act), which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the State Comptroller Act.

The effects on the financial statements of the variances between these regulatory accounting practices described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the State of Illinois as of June 30, 2021, or changes in financial position or, where applicable, its cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund balances, and the revenues and expenditures, for the fiscal year ended June 30, 2021, of the State of Illinois, in accordance with the basis of accounting described in Note 1.

Emphasis of Matter

At June 30, 2021, the budgetary basis deficit of the General Funds was \$2,803,539,534. The end of the year deficit represented approximately 7% of the total General Funds appropriated spending for fiscal year 2021. The budgetary basis deficit was funded primarily through subsequent fiscal year revenues. Accordingly, the funding of the \$2.8 billion deficit that existed at the conclusion of fiscal year 2021 reduced subsequent year revenues available for operations and programs of the state and increased the amount of future revenue that must be utilized for debt repayment.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of the State of Illinois, which comprise the statement of fund balances-budgetary basis and statement of revenues and expenditures-budgetary basis for the fiscal year ended June 30, 2021 and the related notes to the financial statements.

The accompanying supplemental schedules of changes in fund balances – appropriated funds – budgetary basis, changes in fund balances – nonappropriated funds – budgetary basis, and appropriations, expenditures, and lapsed balances – budgetary basis (accompanying supplementary information) and the Illinois’ Funds System, General Funds, Appropriated Funds, and All Funds Summary of Transactions data listed in the Table of Contents (accompanying other information) are presented for purposes of additional analysis and are not a required part of the financial statements.

The accompanying supplementary information is the responsibility of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1.

The accompanying other information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2021, on our consideration of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control over financial reporting and compliance.

Sikich LLP

Decatur, Illinois
December 16, 2021

Financial

Statements

and

Supplemental

Schedules

STATE OF ILLINOIS
STATEMENT OF FUND BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

	Total (memorandum only)	Appropriated Funds			Non-Appropriated Funds		
		Total	General	Other	Total	Federal	State
Fund Balances - Budgetary Basis, June 30, 2020	\$ 5,940,732,337.03	\$ 3,229,048,028.35	\$ (5,751,487,485.64)	\$ 8,980,535,513.99	\$ 2,711,684,308.68	\$ 442,402.71	\$ 2,711,241,905.97
Adjustments for Changes in Fund Classifications	0.00	43,602,190.63	0.00	43,602,190.63	(43,602,190.63)	0.00	(43,602,190.63)
Adjusted Fund Balances - Budgetary Basis, June 30, 2020	\$ 5,940,732,337.03	\$ 3,272,650,218.98	\$ (5,751,487,485.64)	\$ 9,024,137,704.62	\$ 2,668,082,118.05	\$ 442,402.71	\$ 2,667,639,715.34
Cash Receipts	205,714,471,303.85	102,437,237,415.27	42,880,975,415.36	59,556,261,999.91	103,277,233,888.58	50,454,857.06	103,226,779,031.52
Expenditures Paid*	195,328,720,888.86	92,719,988,796.86	35,698,194,068.13	57,021,794,728.73	102,608,732,092.00	162,772.74	102,608,569,319.26
Net Transfers	0.00	423,530,029.26	(456,381,718.72)	879,911,747.98	(423,530,029.26)	(50,155,000.00)	(373,375,029.26)
Available Cash Balances, June 30, 2021	\$ 16,326,482,752.02	\$ 13,413,428,866.65	\$ 974,912,142.87	\$ 12,438,516,723.78	\$ 2,913,053,885.37	\$ 579,487.03	\$ 2,912,474,398.34
Transactions* - Lapse Period	7,016,097,429.91	7,055,690,423.22	3,778,451,676.97	3,277,238,746.25	(39,592,993.31)	79,486.02	(39,672,479.33)
Fund Balances - Budgetary Basis, June 30, 2021	\$ 9,310,385,322.11	\$ 6,357,738,443.43	\$ (2,803,539,534.10)	\$ 9,161,277,977.53	\$ 2,952,646,878.68	\$ 500,001.01	\$ 2,952,146,877.67

* See Note 2.

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF ILLINOIS
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

	Total (memorandum only)		Appropriated Funds			Non-Appropriated Funds		
	Total	General	Other	Total		Federal	State	
				General	Other			
REVENUES:								
State Sources:								
Income Taxes.....	\$ 30,808,391,551.84	\$ 26,088,123,753.36	\$ 4,719,854,733.78	\$ 413,064.70	\$ 0.00	\$ 413,064.70		
Sales Taxes.....	16,047,492,823.30	9,368,104,915.43	2,006,386,428.92	4,673,001,478.95	0.00	4,673,001,478.95		
Sale of Bonds.....	4,999,988,176.50	0.00	4,500,205,176.50	499,783,000.00	0.00	499,783,000.00		
Other State Sources.....	126,055,566,181.22	3,101,699,818.77	25,187,814,685.84	97,766,051,676.61	0.00	97,766,051,676.61		
Federal Sources.....	29,303,090,911.71	4,323,305,204.31	24,357,799,458.33	621,986,249.07	50,454,857.06	571,531,392.01		
TOTAL, REVENUES.....	\$ 207,214,529,644.57	\$ 42,881,233,691.87	\$ 60,772,060,483.37	\$ 103,561,235,469.33	\$ 50,454,857.06	\$ 103,510,780,612.27		
EXPENDITURES:								
General Government.....	\$ 107,407,102,813.76	\$ 4,389,962,564.75	\$ 11,101,921,254.06	\$ 91,915,218,994.95	\$ 0.00	\$ 91,915,218,994.95		
Health and Social Services.....	39,410,762,511.86	14,046,758,308.26	24,974,973,915.67	389,030,287.93	0.00	389,030,287.93		
Education.....	29,840,286,660.72	18,164,090,484.62	3,998,697,463.65	7,677,498,712.45	0.00	7,677,498,712.45		
Debt Service.....	6,722,824,700.44	0.00	6,265,993,377.07	456,831,323.37	0.00	456,831,323.37		
Transportation.....	8,428,789,980.03	0.00	6,922,381,931.47	1,506,408,048.56	0.00	1,506,408,048.56		
Public Protection and Justice.....	3,723,633,511.86	2,556,792,777.95	988,327,109.54	178,513,624.37	242,258.76	178,271,365.61		
Refunds (Taxes and other).....	3,732,802,132.00	529,088.55	3,377,784,873.92	354,488,169.53	0.00	354,488,169.53		
Environment and Business Regulation.....	2,045,879,537.22	66,229,823.24	1,959,116,654.27	20,533,059.71	0.00	20,533,059.71		
Employment and Economic Development.....	2,624,250,320.60	152,412,911.33	2,100,237,017.13	371,600,392.14	0.00	371,600,392.14		
Voided Warrants Issued in Prior Years.....	(91,455,509.00)	(49,794,296.31)	(37,880,871.38)	(3,780,341.31)	0.00	(3,780,341.31)		
TOTAL, EXPENDITURES.....	\$ 203,844,876,659.49	\$ 39,326,981,662.39	\$ 61,651,552,725.40	\$ 102,866,342,271.70	\$ 242,258.76	\$ 102,866,100,012.94		
TRANSFERS:								
From Other Funds.....	\$ 25,705,051,133.64	\$ 12,939,267,382.33	\$ 12,628,438,642.04	\$ 137,345,109.27	\$ 0.00	\$ 137,345,109.27		
To Other Funds.....	25,705,051,133.64	13,545,571,460.27	11,611,806,127.10	547,673,546.27	50,155,000.00	497,518,546.27		
NET TRANSFERS.....	\$ 0.00	\$ (606,304,077.94)	\$ 1,016,632,514.94	\$ (410,328,437.00)	\$ (50,155,000.00)	\$ (360,173,437.00)		
NET CHANGE IN FUND BALANCES - BUDGETARY BASIS.....	\$ 3,369,652,985.08	\$ 2,947,947,951.54	\$ 137,140,272.91	\$ 284,564,760.63	\$ 57,598.30	\$ 284,507,162.33		

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF ILLINOIS

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The Illinois State Comptroller is the chief fiscal control officer of the State of Illinois and is responsible for maintaining the State's central fiscal accounting records. The Illinois Office of Comptroller provides (1) an accounting control over monies in the State Treasury and (2) a control over the issuance of warrants for payment of agencies' expenditures including ascertaining that sufficient appropriations and fund balances exist before payments are made.

The Treasurer is custodian of the State's cash and investments and is accountable for the balances in many separate funds, which are either in the State Treasury or outside the State Treasury.

The Illinois Office of Comptroller's control over funds in the State Treasury is maintained through the following procedures: (1) receipts can be ordered into the State Treasury only by the Illinois Office of Comptroller; (2) expenditures can be made from the State Treasury only by warrants issued by the Illinois Office of Comptroller; and (3) transfers between funds in the State Treasury must be approved by the Illinois Office of Comptroller.

Accounting control for funds outside the State Treasury, composed primarily of the Treasurer's clearing accounts, is the responsibility of other State agencies. Further, the Illinois Office of Comptroller is not responsible for determining that all cash received by State agencies is deposited into the State Treasury, or for determining that all State agencies' internal accounting controls and procedures are such that expenditures represent payments for goods and services received by agencies.

B. Financial Reporting Entity

The State of Illinois is a "primary government" whose financial statements consist of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The financial statements include all funds, elected offices, departments and agencies, as well as boards, commissions, authorities and universities for which the State's elected officials are financially accountable. Financial accountability exists when the State's governing body appoints a majority of an organization's governing board and (1) the State can impose its will upon the organization or (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burdens on the State.

The State's governing body consists of the legislative, executive and judicial branches of government. The legislative branch is controlled by an elected General Assembly composed of a 59-member Senate and a 118-member House of Representatives. The executive branch consists of the Governor (the chief executive of the State), Lieutenant Governor, Attorney General, Secretary of State, Comptroller and Treasurer. The judicial branch is composed of a seven-member Supreme Court, five Appellate Court districts, and 24 Circuit Court judicial districts.

The primary government, which consists of organizations that make up the State's legal entity, is the nucleus of the State's reporting entity and is generally the focal point for users of the financial statements. Component units are legally separate organizations for which the State is financially accountable. The financial statements include all the funds of the "primary government" and its "component units" held in the State Treasury.

C. Basis of Presentation

This presentation is not in accordance with Generally Accepted Accounting Principles (GAAP) and does not include all the assets and liabilities of the State. The accounts of the State are organized on the basis of funds, each of which is considered to be a separate accounting entity. For the purpose of this report,

these funds are segregated into two major categories – Appropriated Funds and Non-Appropriated Funds – and four sub-categories as follows:

Appropriated Funds:

General:

Prior to fiscal year 2018, General Funds on a budgetary basis consisted of four funds: the General Revenue Fund, the Common School Fund, the Education Assistance Fund and the General Revenue-Common School Special Account Fund. Beginning in fiscal year 2018, pursuant to Public Act 100-0023 (15 ILCS 20/50-40), the General Funds consist of seven funds: the General Revenue Fund, the Common School Fund, the Education Assistance Fund, the General Revenue-Common School Special Account Fund, the Fund for the Advancement of Education, the Commitment to Human Services Fund and the Budget Stabilization Fund. The major portion of expenditures for health and social services, education, and the overall administrative expenditures of the State are paid from the General Funds.

Other:

Other Appropriated Funds consist of the remaining funds that received an appropriation or are considered either supporting expenditures from another appropriated fund or subject to appropriation. These include the Highway, Special State, Bond Financed, Debt Service, and Revolving Funds. Federal Trust and State Trust Funds are included if they received an appropriation.

Non-Appropriated Funds:

Federal:

These trust funds are for specific federal programs or for receiving block grants, which are distributed to other funds.

State:

These trust funds that do not have appropriations are for various purposes. Many are used to account for the distribution of local tax monies collected by the State and for other specific purposes such as retirement system fund activities.

D. Measurement Focus/Basis of Accounting

The measurement focus and the basis of accounting used in the financial statements are not in accordance with GAAP. For such information, see the *Annual Comprehensive Financial Report*. "Measurement focus" refers to what is being measured; "basis of accounting" refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

To comply with certain statutory reporting requirements prescribed by the Illinois General Assembly, the financial statements presented herein have been prepared on a basis of accounting used by the State of Illinois for budgetary purposes. The measurement focus is to compare the resources available in a given fiscal year to the expenditures (whether established through actions of the Legislature and Governor, court order, consent decree, or as a matter of State statute) for that fiscal year.

On the Statement of Fund Balances – Budgetary Basis, "Cash Receipts" consist of cash ordered into the State Treasury by the Illinois Office of Comptroller during the fiscal year, except those receipts related to intergovernmental transactions approved on or prior to June 30 but not made until after June 30. "Expenditures Paid" consist of all payments (whether electronically or by warrant) paid by the Illinois Office of Comptroller through June 30. "Transfers" in and out consist of the movement of monies between funds as approved, ordered, and paid by the Illinois Office of Comptroller during the fiscal year, except those transfers accounted for in the prior year lapse period transactions. "Lapse Period Transactions" consist of expenditures recorded during the July 1 through September 30 period following the fiscal year (pursuant to Public Act 102-0016) for payment of obligations incurred on or before June 30, including outstanding vouchers payable on June 30, receipts relating to intergovernmental receipts approved for payment by June 30, and transfers-in and transfers-out that were approved and ordered by the Illinois Office of Comptroller during the fiscal year but were not paid because cash was unavailable. In addition, Public Act 102-0291 extended the lapse period to October 31 for specific medical assistance

expenditures by the Department of Healthcare and Family Services, the Department of Human Services, and the Department of Veterans' Affairs.

On the Statement of Revenues and Expenditures – Budgetary Basis, “Revenues” consist of all cash (1) ordered into the State Treasury by the Illinois Office of Comptroller during the fiscal year and (2) relating to intergovernmental receipts approved for payment by June 30 for which cash was unavailable. “Expenditures” consist of all payments (whether electronically or by warrant) recorded by the Illinois Office of Comptroller for the fiscal year. “Transfers” in and out consist of all movement of monies between funds as approved and ordered by the Illinois Office of Comptroller during the fiscal year.

Accordingly, since the amounts reported as receipts/expenditures on the budgetary basis are not on the cash basis, prior year lapse period transactions are recorded in the current fiscal year cash activity, and current year lapse period transactions recorded on the budgetary basis are reported in the following fiscal year's cash activity. Also, depending on available cash resources, the fiscal year's payments extend past September 30.

The budgetary basis fund balance represents available resources (beginning balance and revenues) minus expenditures, including any prior year adjustments, for the fiscal year. A positive fund balance at June 30 represents the amount of resources available for use in subsequent years. A negative fund balance at June 30 indicates that expenditures for the fiscal year exceeded available resources. A negative fund balance requires the use of next year's revenues to pay prior year expenditures.

The available cash balance does not represent the State of Illinois' fund balances as measured on the budgetary basis of accounting. It is included only as a point of reference and simply represents the amount of cash on hand at June 30 available to satisfy the remaining current year obligations (lapse period expenditures).

E. Reclassifications

Certain funds' classification as to appropriated or non-appropriated changed between fiscal years 2020 and 2021. Such classification changes had no effect on the funds' reported income and expenditures.

2. LAPSE PERIOD TRANSACTIONS

Due in part to the State's cash position not allowing for payments to be made timely, the financial statements in the current year report lapse period transactions, which include \$2,962,664,216.65 in vouchers payable on June 30 (of which \$1,500,058,340.72 was for intergovernmental transactions); \$5,553,491,553.98 in vouchers presented during the lapse period; \$1,500,058,340.72 in receivables related to intergovernmental transactions; and \$2,920,452,481.47 in statutory transfers receivable to some funds and payable from other funds at June 30. In addition to these statutory transfers, other statutory transfers were not paid at or during allotted times provided by statute due to the State's cash position.

3. CONTINGENCIES

The State of Illinois is involved in certain lawsuits and other legal proceedings. The results of these lawsuits and other proceedings against the State cannot currently be predicted with certainty. Any adverse decisions from lawsuits or other legal proceedings would be settled by an appropriation to a specific agency or to the Illinois Court of Claims.

4. SUBSEQUENT EVENTS

After June 30, 2021, the State issued the following bonds:

Build Illinois Bonds:

- On September 8, 2021, the State issued Build Illinois Bonds (Sales Tax Revenue Bonds), Junior Obligation Series A September 2021 in the amount of \$130 million.
- On September 29, 2021, the State issued Build Illinois Bonds (Sales Tax Revenue Bonds), Junior Obligation Taxable Series B September 2021 and Junior Obligation Tax-Exempt Refunding Series C September 2021 in the amount of \$362.7 million.

General Obligation Bonds:

- On December 15, 2021, the State issued General Obligation Bonds, Series December 2021 A and B in the amount of \$400 million.

STATE OF ILLINOIS
 SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Code	Fund Group and Fund	Add:		Deduct:		Fund Balance - Budgetary Basis June 30, 2021	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2021
		Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)			
0001	General Revenue	(5,095,029,430.92)	36,658,589,018.41	10,495,578,235.58	24,277,516,578.12	264,173,994.57	3,705,981,161.02	(3,441,807,166.45)
0005	General Revenue - Common School Special Account	93,078,063.30	2,437,857,054.80	2,531,721,108.78	(708,375.00)	0.00	0.00	0.00
0007	Education Assistance	(228,279,739.62)	2,030,840,486.28	77,615.68	1,602,299,332.92	192,981,639.90	8,068,825.90	184,912,814.00
0412	Common School	(623,699,499.24)	1,336,289,306.91	7,511,200.00	8,615,595,021.00	0.00	5,411,164.00	(5,411,164.00)
0640	Fund for the Advancement of Education	49,029,733.14	808,697,655.24	46,221.00	584,020,621.00	263,662,276.05	0.00	263,662,276.05
0644	Commitment to Human Services	49,264,383.78	808,697,655.24	1,121.67	609,475,081.55	248,384,246.14	58,989,519.96	189,394,726.18
0686	Budget Stabilization	4,149,003.92	4,238.48	17,741,202.69	(4,221.46)	3,709,986.21	1,006.09	5,708,980.12
	Total, General Funds	(5,751,487,485.64)	42,880,975,415.36	13,052,881,801.05	35,698,194,068.13	974,912,142.87	3,778,451,676.97	(2,803,539,534.10)
0011	Highway Funds: Road	422,002,848.67	3,644,332,644.62	836,223,951.28	2,506,035,483.37	1,261,417,282.33	104,671,331.71	1,156,745,950.62
0902	State Construction Account	318,112,759.42	545,648,044.80	129,461.00	1,238,464,832.24	389,613,199.02	0.00	589,613,199.02
0012	Motor Fuel Tax	88,730,164.41	1,196,684,292.50	1,052,927,995.97	118,689,994.20	120,729,918.78	4,925,801.08	115,804,117.70
0013	Countries	(11,008,457.90)	170,110,922.73	0.00	159,102,464.83	0.00	15,677,691.07	(15,677,691.07)
0414	Municipalities	(15,438,882.70)	238,573,159.30	0.00	223,134,276.60	0.00	21,987,278.82	(21,987,278.82)
0415	Townships and Road Districts	(4,996,412.34)	77,208,299.40	0.00	72,211,887.06	0.00	7,115,638.71	(7,115,638.71)
0952	Transportation Renewal	50,038,106.32	1,118,797,634.68	743,630,997.63	326,396,654.71	98,808,088.66	31,618,588.37	67,189,500.29
0964	Regional Transportation Authority	170,952,349.18	0.00	0.00	63,459,589.96	304,336,258.58	0.00	304,336,258.58
0965	Downstate Mass Transportation	18,994,705.47	0.00	0.00	0.00	40,866,205.41	0.00	40,866,205.41
0019	Capital Improvement	74,208,171.27	92,324,500.00	3,003,737.00	11,744,110.17	151,784,824.10	0.00	151,784,824.10
	Grade Crossing Protection							
	Total, Highway Funds	1,111,595,351.80	6,505,462,616.60	2,934,798,870.47	4,719,239,313.14	2,567,555,776.88	185,996,329.76	2,381,559,447.12
0892	Special State Funds: Abandoned Residential Property	7,364,609.13	1,855,278.51	0.00	90,464.15	9,129,423.49	7,423,366.00	1,706,057.49
0860	Municipality Relief	941,294.59	138,250.00	0.00	181,131.22	898,413.37	0.00	898,413.37
0035	Academic Quality Assurance	5,244.35	838,478.87	0.00	817,000.00	26,723.22	0.00	26,723.22
0106	Access to Justice	2,368.40	0.00	0.00	0.00	2,368.40	0.00	2,368.40
0982	Accessible Electronic Information Service	135,045.09	416,683.81	125,651.90	13,638.06	412,418.94	0.00	412,418.94
0046	Aeronautics	829,952.09	27,673.00	0.00	338.94	857,286.15	96.71	857,189.44
0326	African-American HIV/AIDS Response	265.22	0.00	0.00	0.00	265.22	0.00	265.22
0512	After-School Rescue	50,364.91	0.00	0.00	0.00	50,364.91	0.00	50,364.91
0146	Aggregate Operations Regulatory	260,436.36	198,031.14	806.00	257,682.39	199,979.11	20,726.28	179,252.83
0045	Agricultural Premium	(11,887,328.06)	467,621.37	19,820,421.92	7,868,363.47	410,850.76	10,024,931.36	(9,614,080.60)
0466	Agriculture in the Classroom	48,075.00	147,450.00	0.00	139,975.00	55,550.00	0.00	55,550.00
0669	Airport Land Loan Revolving	99,351.76	361.68	0.00	0.00	99,713.44	0.00	99,713.44
0422	Alternate Fuels	2,749,055.01	2,080,880.00	0.00	224,800.00	4,605,135.01	0.00	4,605,135.01
0738	Alternative Compliance Market Account	99,846.43	364.16	0.00	0.00	100,210.59	0.00	100,210.59
0020	Alzheimer's Awareness	11,103.00	933,404.00	0.00	910,527.00	33,880.00	33,980.00	826,387.14
0060	Aizheimer's Awareness	519,247.13	0.00	307,140.01	0.00	826,387.14	0.00	826,387.14
0334	Ambulance Revolving Loan	25,885.94	477,846.50	0.00	503,490.87	241.57	0.00	241.57
0051	Amusement Ride and Patron Safety	581,575.20	113,100.02	0.00	324,763.12	369,913.12	5,352.39	364,560.73
0273	Anna Veterans Home	3,305,712.26	3,331,567.54	14,618.00	4,079,433.16	2,841,485.60	571,944.22	2,269,541.38
0386	Appraisal Administration	1,370,687.16	841,950.21	12,421.19	608,651.47	1,612,321.09	50,854.21	1,561,466.88
0224	Asbestos Abatement	6,488.09	0.00	0.00	0.00	6,488.09	0.00	6,488.09
0100	Assistance to the Homeless	990,165.47	473,920.72	0.00	436,172.92	1,027,913.22	40,825.03	987,088.19
0702	Assisted Living and Shared Housing Regulatory	1,509,868.56	500,686.20	5,900.00	2,647,541.02	788,782.17	148,961.62	639,820.55
0505	Athletics Supervision and Regulation	259,326.48	0.00	0.00	0.00	259,326.48	0.00	259,326.48
0542	Attorney General Court Ordered and Voluntary Compliance Payment Projects	29,909,868.85	21,591,281.16	17,446.00	15,145,483.51	36,338,220.50	2,362,049.05	33,976,171.45
0958	Attorney General Sex Offender Awareness, Training, and Education	154,587.71	103,508.55	0.00	242,126.25	15,970.01	0.00	15,970.01
0333	Attorney General Tobacco	480,774.51	3,500,000.00	0.00	2,918,702.87	1,062,071.64	29,848.29	1,032,223.35
0600	Attorney General Whistleblower Reward and Protection	14,697,757.64	1,900,020.12	0.00	9,969,037.07	6,621,396.69	315,150.62	6,306,246.07
0801	Attorney General's State Projects and Court Ordered Distribution	41,246,385.55	9,297,701.73	20,291.00	19,079,003.87	31,444,792.41	619,535.29	30,825,257.12
0342	Audit Expense	45,446,831.11	2,580,150.00	675,385.00	17,604,017.37	37,062,040.74	(12,108,519.76)	49,170,560.50
0458	Autism Awareness	0.00	23,000.00	0.00	23,000.00	0.00	0.00	0.00
0399	Autism Care	39,260.40	0.00	0.00	0.00	39,260.40	0.00	39,260.40
0228	Autism Research Checkoff	4,236.92	18.47	0.00	0.00	4,255.39	0.00	4,255.39
0766	Autism Research Checkoff	48,109.85	176.94	0.00	0.00	48,286.79	0.00	48,286.79
0795	BHE Data and Research Cost Recovery	11,329,693.82	0.00	0.00	0.00	11,329,693.82	0.00	11,329,693.82
0464	Bank and Trust Company	17,750.00	19,744,482.26	3,997,378.41	12,558,543.47	14,520,361.39	521,623.38	13,998,737.81
0214	Boy Scout and Girl Scout	1,921,334.47	20,225.00	550.00	18,825.00	19,150.00	0.00	19,150.00
0960	Brownfields Redevelopment	5,444,834.34	44,977.07	668,840,759.29	(166,500.00)	1,968,016.18	164,527.39	1,803,488.79
0109	CDLIS/AAWAnet/MWTTIS Trust	4,362,441.00	39,483,905.18	1,770.00	4,216,290.30	5,689,215.04	67,811.57	5,621,403.47
0898	Cannabis Business Development	26,935,141.05	13,091,174.65	0.00	376,459.29	39,649,856.41	164,365.87	39,485,490.54
0908	Cannabis Expungement	812,795.11	0.00	0.00	2,532,559.89	1,340,651.85	0.00	1,340,651.85

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Code	Fund Group and Fund	Receipts		Deduct:		Fund Balance - Budgetary Basis June 30, 2021
		Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)	
	Special State Funds: (Continued)					
0912	Cannabis Regulation.....	185,999,628.60	2,707.76	160,997,667.02	9,596,718.53	4,966,688.18
0215	Capital Development Board Revolving.....	5,778,392.06	11,501.60	2,224.00	3,113,394.28	573,337.48
0149	Capital Restoration Trust.....	0.00	0.00	0.00	0.00	0.00
	Care Provider Fund for Persons with a Developmental Disability.....	42,110,327.26	1,044.00	5,445.00	38,733,444.45	98,935.75
0344	Carolyn Adams Ticket for The Cure Grant.....	655,515.52	0.00	0.00	3,701,620.64	3,701,620.64
0208	Cemetery Oversight Licensing and Disciplinary.....	2,470,425.34	0.00	4,432.53	3,953,500.69	41,432.53
0833	Cemetery Relief.....	1,452.82	0.00	0.00	399,519.35	399,519.35
0435	Charitable Trust Stabilization.....	524,029.71	0.00	0.00	812,038.66	20,000.00
0567	Charter Schools Revolving Loan.....	26,832.78	0.00	0.00	26,832.78	0.00
0639	Chicago Police Memorial Foundation.....	393,959.33	0.00	0.00	699,957.00	0.00
0223	Chicago State University Education Improvement.....	8,137.23	0.00	5,211.00	130,334.18	0.00
0624	Chicago Travel Industry Promotion.....	265,721.99	0.00	0.00	156,539.29	73,714.82
0934	Child Abuse Prevention.....	10,923.68	0.00	0.00	265,238.71	483.28
	Child Labor and Day and Temporary Labor Services Enforcement.....	785,150.00	0.00	2,300.00	11,753.81	0.00
0357	Child Support Administrative.....	85,089,546.83	47,000,205.00	673,388.00	1,197,038.77	20,206.52
0757	Childhood Cancer Research.....	70,702.27	0.00	0.00	3,191,258.26	7,931,011.69
0178	Children's Wellness Charities.....	0.00	0.00	0.00	70,702.27	0.00
0091	Clean Air Act Permit.....	12,595,759.93	1,749.12	6,766.00	9,582,194.78	256,744.01
	Coal Combustion Residual Surface Impoundment Financial Assurance.....	0.00	0.00	0.00	0.00	0.00
0981	Coal Mining Regulatory.....	297,916.77	0.00	0.00	533,251.54	9,331.17
0147	Coal Technology Development Assistance.....	5,279,152.74	0.00	11,280.00	14,964,599.30	391,980.47
0925	Community Association Manager Licensing and Disciplinary.....	829,439.63	0.00	0.00	841,150.03	0.00
0113	Community Health Center Care.....	111,827.67	400,000.00	0.00	548,846.18	0.00
0718	Community Mental Health Medicaid Trust.....	35,842,901.06	5,001,735.00	10,138.00	11,036,772.24	5,407,531.31
0288	Community Water Supply Laboratory.....	730,797.12	0.00	3,748.00	755,384.88	47,624.30
0075	Compassionate Use of Medical Cannabis.....	35,887,736.34	0.00	0.00	46,884,034.61	1,347,498.90
0343	Comptroller's Administrative.....	523,245.25	0.00	0.00	2,118,685.59	24,935.76
0547	Conservation Police Operations Assistance.....	884,415.71	0.00	0.00	1,677,715.98	55,476.00
0844	Continuing Legal Education Trust.....	10,633.33	0.00	0.00	23,033.23	8,840.02
	Coronavirus Urgent Remediation Emergency Borrowing.....	1,997,778,000.00	0.00	1,997,778,000.00	0.00	0.00
0411	Corporate Franchise Tax Refund.....	4,133,740.63	0.00	0.00	3,580,806.06	0.00
0380	County Provider Trust.....	2,962,720,799.74	0.00	3,979,453.00	17,037,817.79	29,843,855.46
0434	Court of Claims Administration and Grant.....	63,535.53	0.00	0.00	60,495.96	2,489.42
0243	Credit Union.....	2,015,771.71	0.00	1,032,645.36	2,916,144.80	103,651.47
0863	Cycle Rider Safety Training.....	4,173,251.48	0.00	6,882.00	12,914,300.95	5,273.48
0220	DCFS Children's Services.....	407,707,776.80	0.00	988,907.00	201,029,099.79	84,064,688.36
0956	DUI Prevention and Education.....	901,412.66	0.00	0.00	901,412.66	0.00
0635	Death Certificate Surcharge.....	466,389.05	206,250.85	3,800.00	689,551.32	41,488.31
0539	Death Penalty Abolition.....	2,790,839.59	4,500,000.00	0.00	6,347,603.69	200,631.04
	Department of Business Services Special Operations.....	5,959,930.55	0.00	5,399,171.00	14,082,266.33	445,061.61
0523	Department of Corrections Reimbursement and Education.....	19,211,615.37	79,800,000.00	86,330.00	35,906,471.20	9,095,960.64
0797	Department of Human Rights Special.....	162,668.11	0.00	0.00	179,679.74	17,391.39
	Department of Human Rights Training and Development.....	90,323.01	0.00	0.00	90,918.90	1,995.00
0509	Department of Human Services Community Services.....	33,132,809.91	44,338,312.07	4,757.00	49,747,541.61	1,225,016.97
0888	and Investigation.....	1,697,367.98	10,553.31	1,053,590.00	1,523,700.14	18,034.07
0198	Diabetes Research Checkoff.....	229,895.91	180,248.87	0.00	411,227.33	31,250.00
0770	Digital Divide Elimination.....	490,700.81	0.00	0.00	493,377.16	17,703.61
0082	Distance Learning.....	90,231.46	0.00	0.00	184,047.60	38.93
	Division of Corporations Registered Limited Liability Partnership.....	1,118,718.53	0.00	518,665.00	1,121,763.46	3,970.25
0499	Domestic Violence.....	416,813.73	0.00	0.00	333,277.73	0.00
0528	Domestic Violence Abuser Services.....	158,431.21	0.00	0.00	188,076.84	0.00
0865	Domestic Violence Shelter and Service.....	617,187.92	0.00	0.00	574,505.13	108,750.56
0648	Downstate Public Transportation.....	100,588,067.66	(103,853,804.63)	42,630.00	52,784,186.83	(69,641,329.04)
0559	Downstate Transit Improvement.....	19,821,065.29	0.00	1,807.00	16,994,003.85	122,422,515.87
0821	Drum Shop.....	9,605,685.75	0.00	35,400.00	12,464,334.55	874,341.07
0182	Drivers' Education Administration.....	4,324,128.78	0.00	0.00	5,993,079.53	68,972.39
0031	Drivers' Education.....	(6,433,174.60)	14,340,208.25	1,351.00	3,911,378.01	11,999,974.92
0728	Drug Rebate.....	(23,159,618.14)	914,307,918.16	21,955.00	160,289,243.69	59,201,335.08
0878	Drug Traffic Prevention.....	130,751.69	0.00	0.00	196,147.13	0.00
0368	Drug Treatment.....	1,624,973.34	3,158,857.02	6,508.00	1,716,820.40	1,716,820.40
0276	Drunk and Drugged Driving Prevention.....	166,809.02	58.00	17,100.00	5,904,195.78	164,374.20
0548	DryCleaner Environmental Response Trust.....	874,736.67	0.00	0.00	627,737.22	24,000.00
0918	Ducks Unlimited.....	12,350.00	0.00	0.00	1,195,801.50	78,234.91
0398	EMS Assistance.....	19,360.30	147.00	0.00	14,900.00	0.00
					471,956.40	211,393.93
					260,562.47	

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Fund Balance - Budgetary Basis June 30, 2021
		June 30, 2020	June 30, 2021	Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)	
0527	Special State Funds: (Continued)							
0389	Sex Offender Management Board.....	112,707.07	38,596.48		100,000.00	0.00	7,079.69	244,223.86
0158	Sexual Assault Services.....	76,037.16	133,912.28		0.00	0.00	0.00	209,949.44
0854	Sexual Assault Services and Prevention.....	453,250.60	268,201.44		0.00	0.00	0.00	721,452.04
0468	Share the Road.....	8,092.00	39,689.00		0.00	0.00	44,980.00	2,801.00
0387	Sheet Metal Workers International Association of Illinois.....	20,541.00	3,485.00		0.00	0.00	6,000.00	18,026.00
0886	Small Business Environmental Assistance.....	(145,831.05)	473,081.53		2,173.00	1,988.00	164,164.65	61,547.84
0895	Snowmobile Trail Establishment.....	632,810.55	162,774.00		0.00	0.00	156,577.38	639,007.17
0078	Soil and Water Conservation District.....	419.25	0.00		0.00	0.00	419.25	419.25
0949	Solid Waste Management.....	8,148,101.83	21,963,021.97	463.61	7,046,289.00	7,046,289.00	11,334,059.39	1,746,231.94
0249	Sound-Reducing Windows and Doors Replacement.....	0.00	3,523,070.05		1,500,000.00	1,500,000.00	0.00	9,985,007.08
0320	South Suburban Airport Improvement.....	0.00	0.00		0.00	0.00	0.00	3,523,070.05
0355	South Suburban Brownfields Redevelopment.....	(28,244,880.25)	152,454,777.00		247.00	3,388.00	41,959,174.58	(41,959,173.85)
0623	Special Olympics Illinois.....	0.00	16,335.00		0.00	0.00	0.00	0.00
0073	Special Olympics Illinois and Special Children's Charities.....	1,139,806.32	1,345,400.45		0.00	0.00	1,000,000.00	1,485,206.77
0132	Specialized Services for Survivors of Human Trafficking.....	6,240.00	5,277.90		0.00	0.00	0.00	0.00
0714	Spinal Cord Injury Paralysis Cure Research Trust.....	21,911.34	78,602.23		339,200.00	0.00	0.00	439,713.57
0968	Sports Wagering.....	0.00	112,576,366.29		0.00	66,156,900.40	3,515,254.72	42,484,541.54
0899	St. Jude Children's Research.....	16.19	0.00		0.00	0.00	0.00	16.19
0186	State and Local Sales Tax Reform.....	86,348,915.48	823,263,714.11		1,500,000.00	569,330,908.42	123,928,318.58	198,453,136.31
0514	State Asset Forfeiture.....	1,625,893.98	945,464.32		0.00	1,213.00	1,791,577.41	662,078.87
0928	State Aviation Program.....	5,128,432.20	6,541,551.96		0.00	0.00	8,146,914.11	8,146,914.11
0039	State Boating Act.....	838,013.15	5,730,487.04		5,040,000.00	0.00	11,335,044.29	1,502,518.12
0674	State Charter School Commission.....	259,678.51	0.00		0.00	259,678.51	0.00	0.00
0417	State College and University Trust.....	141,573.57	267,950.00		0.00	0.00	250,169.00	159,354.57
0152	State Crime Laboratory.....	6,089,358.94	7,970,408.89		3,504,822.67	2,462.00	4,401,085.27	13,161,042.83
0293	State Furbearer.....	597,003.46	81,514.34		26,435.59	0.00	0.00	704,953.39
0129	State Gaming.....	13,483,986.76	202,353,415.40		95,474.63	86,665,462.00	100,526,543.71	28,740,872.08
0471	State Library.....	23,634.69	4,215.63		0.00	0.00	4,965.00	22,885.32
0711	State Lottery.....	21,787,279.45	1,518,183,252.11		261,690.58	776,645,905.00	670,765,597.08	92,820,720.06
0953	State Migratory Waterfowl Stamp.....	4,664,439.87	900,532.41		0.00	0.00	1,007,404.35	4,557,567.93
0500	State Military Justice.....	80,000.00	0.00		0.00	0.00	0.00	80,000.00
0537	State Offender DNA Identification System.....	666,767.20	1,498,185.35		0.00	1,075.00	1,442,167.41	721,710.14
0782	State Parking Facility Maintenance.....	128,242.85	183,392.00		0.00	0.00	60,616.48	3,110.28
0040	State Parks.....	(1,510,640.65)	11,315,178.36		4,940.94	0.00	8,135,959.67	1,673,518.98
0353	State Pheasant.....	3,890,780.85	12,357,552.76		280,972,131.00	500,000.00	227,945,819.02	64,883,864.74
0222	State Police DUI.....	188,204.69	246,214.73		132,177.95	0.00	(678.26)	4,257,695.79
0209	State Police Firearm Services.....	4,022,939.71	20,988,896.10		0.00	839.00	16,617,239.61	434,258.68
0887	State Police Law Enforcement Administration.....	4,889,187.71	7,180,067.55		0.00	4,981.00	8,389,615.20	7,324,367.82
0166	State Police Merit Board Public Safety.....	974,312.84	2,185,735.61		0.00	0.00	6,444,598.09	1,032,463.74
0817	State Police Operations Assistance.....	4,304,088.99	9,953,243.13		220,866.51	0.00	1,189,347.28	109,844.25
0906	State Police Services.....	14,474,312.52	28,200,957.59		76,674.05	155,760.00	8,152,346.69	5,912,926.80
0846	State Police Steegang-Related Crime.....	0.00	202.94		0.00	0.00	21,798,479.83	1,411,423.01
0246	State Police Vehicle Maintenance.....	2,411,784.20	10,110,158.14		0.00	5,514.00	95.00	107.94
0328	State Police Whistleblower Reward and Protection.....	149,197.48	744,779.92		0.00	0.00	1,147,511.79	9,213,504.73
0705	State Police Wireless Service Emergency.....	206,202.44	165,886.06		3,475,573.42	2,822.00	2,148,353.93	893,977.40
0265	State Rail Freight Loan Repayment.....	4,006,002.86	812,739.76		0.00	0.00	35,111.73	545,021.27
0306	State Small Business Credit Initiative.....	28,198,910.96	10,349,969.69		0.00	0.00	0.00	246,188.64
0373	State Treasurer's Bank Services Trust.....	23,143,127.29	0.00		(16,875,000.00)	15,061.00	5,873,869.40	4,818,742.62
0745	State's Attorney Appellate Prosecutor's County.....	3,143,574.16	1,789,420.00		0.00	0.00	5,816,446.78	32,859,950.23
0612	Stroke Data Collection.....	49,885.40	219,202,961.66		543,835.71	0.00	2,428,267.20	49,481.15
0104	Stroke Data Management.....	2,488,667.75	44,688.00		0.00	0.00	161,186,853.65	31,188,126.14
0550	Supplemental Low Income Energy Assistance.....	59,338,684.66	98,816,595.75		75,632.19	68,016.00	103,727,091.59	94,573.40
0496	Support Our Troops.....	33,025.00	47,250.00		0.00	0.00	64,975.00	3,047,836.07
0428	Supreme Court Historic Preservation.....	733,378.90	1,503,912.00		0.00	0.00	701,375.78	1,350.11
0030	TOMA Consumer Protection.....	10,182,272.58	4,554,002.83		19.00	0.00	14,636,294.41	50,348,091.87
0241	Tanning Facility Permit.....	125,565.22	457.41		0.00	0.00	0.00	15,300.00
0370	Tattoo and Body Piercing Establishment Registration.....	429,271.58	545,625.00		1,836.95	0.00	32,025.39	1,534,603.15
0384	Tax Compliance and Administration.....	6,700,141.46	76,240,195.41		54,444.05	394,013.00	62,754,957.17	14,636,294.41
0310	Tax Recovery.....	2,403,980.43	1,335,061.68		0.00	0.00	1,977,913.06	126,022.63
0016	Teacher Certificate Fee Revolving.....	7,216,942.14	3,854,425.00		0.00	200.00	2,712,129.85	11,700.00
0605	Temporary Relocation Expenses Revolving Grant.....	481,214.77	6,006.68		0.00	0.00	(6,819.61)	73,434.23
0752	Thriving Youth Income Tax Checkoff.....	65,211.72	0.00		0.00	0.00	0.00	9,896,589.38
0733	Tobacco Settlement Recovery.....	25,885,519.54	285,822,380.99		2,255.00	4,825.00	234,624,474.76	1,749,695.84

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Table with columns: Fund Code, Fund Group and Fund, Fund Balance - Budgetary Basis June 30, 2020, Receipts Ordered Into Treasury, Add: Transfers From Other Funds, Deduct: Transfers To Other Funds, Expenditures (a), Available Cash Balance June 30, 2021, Lapse Period (b) Transactions, Fund Balance - Budgetary Basis June 30, 2021. Rows include various fund categories like Federal Trust Funds, Department of Insurance, and various federal and state programs.

Total, Federal Trust Funds..... \$ 2,319,467,419.29 \$ 7,440,332,078.39 \$ 850,420,563.83 \$ 1,036,781,709.89 \$ 8,628,209,496.71 \$ 1,253,124,808.17 \$ (307,895,953.26)

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - NON-APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Code	Fund Group and Fund	Add:		Deduct:		Available Cash Balance June 30, 2021	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2021
		Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)			
0992	State Trust Funds: (Concluded)							
0919	Loan Loss Reserve.....	0.00	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00
0939	Local Cannabis Aviator Excise Tax Trust.....	46,650,626.18	0.00	0.00	34,081,549.79	12,569,076.39	0.00	12,569,076.39
0193	Local Government Aviation Trust.....	2,688,808.19	0.00	0.00	5,780,991.93	5,783,835.62	0.00	5,783,835.62
0189	Local Government Health Insurance Reserve.....	37,505,210.86	0.00	3,430.00	34,037,185.71	6,835,027.57	2,426,225.89	4,408,801.68
0941	Local Government Tax.....	1,969,278,247.58	0.00	0.00	1,870,186,088.49	376,469,786.26	0.00	376,469,786.26
0841	MPEA Grants.....	619,179.24	0.00	0.00	642,983.20	0.00	0.00	0.00
0837	Metro East Mass Transit District Tax.....	35,928,309.01	0.00	0.00	33,531,438.82	9,026,160.99	0.00	9,026,160.99
0868	Metropolitan Pier and Exposition Authority Trust.....	826,908.08	0.00	0.00	53,417,727.23	92,527.66	0.00	92,527.66
0967	Municipal Automobile Renting Tax.....	5,122,663.18	0.00	0.00	4,687,971.59	1,687,971.59	0.00	1,687,971.59
0125	Municipal Motor Fuel Tax.....	3,854,673.04	0.00	0.00	3,085,929.98	768,743.06	0.00	768,743.06
0069	Municipal Wireless Service Emergency.....	6,612,077.49	0.00	0.00	6,612,127.98	1,398,886.27	0.00	1,398,886.27
0088	Natural Heritage Endowment Trust.....	355.82	340,000.00	0.00	0.00	426,508.68	0.00	426,508.68
0088	Non-Home Rule Municipal Retailers' Occupation Tax.....	168,020,045.28	0.00	0.00	158,588,123.04	38,586,276.88	0.00	38,586,276.88
0263	Payroll Consolidation.....	5,166,613,934.22	0.00	0.00	5,166,613,934.22	0.00	0.00	0.00
0401	Private Vehicle Use Home Rule.....	20,180,845.98	0.00	0.00	18,527,158.23	5,161,502.49	0.00	5,161,502.49
0785	Protest.....	1,019,638.56	0.00	6,864,740.02	12,236,465.24	67,832,020.67	0.00	67,832,020.67
0812	Quarter Horse Purse.....	40,500.00	0.00	0.00	100,000.00	40,500.00	0.00	40,500.00
0629	RITA Sales Tax.....	159,234,712.71	127,797,614.61	0.00	1,291,363,845.65	216,752,851.28	(3,442.02)	216,756,293.30
0436	Rate Adjustment.....	9,103,555.91	0.00	0.00	12,281,488.41	8,866,971.37	(48,325.70)	8,915,297.07
0498	Real Estate Recovery.....	1,079,427.87	0.00	0.00	1,468,634.59	1,468,634.59	0.00	1,468,634.59
0431	Safety Responsibility.....	1,816,929.35	0.00	125,330.00	685,586.96	2,565,268.39	0.00	2,565,268.39
0295	School Facility Occupation Tax.....	26,384,265.30	2,649.00	0.00	164,279,179.21	43,462,495.47	(1,408.00)	43,462,495.47
0890	Second Injury.....	827,579.96	0.00	0.00	918,168.59	716,140.10	13,148.90	717,548.10
0274	Secretary of State Internagency Grant.....	241,841.89	0.00	1,918.00	3,023,943.18	215,980.71	0.00	202,831.81
0274	Secretary of State Internagency Plan.....	609,902.39	0.00	0.00	116,486,568.75	31,955,173.62	3,114.87	31,952,058.75
0294	Self-Insurers Administration.....	105,652.46	0.00	0.00	71,783.13	12,937.72	12,937.72	58,845.41
0848	Self-Insurers Security.....	17,062,456.77	0.00	63,750.00	1,703,173.83	16,159,149.01	15,205.56	16,143,943.45
0204	Settlement Fund - Illinois Chamber of Commerce v. Filan.....	13,143,638.19	0.00	0.00	2,172,824.08	10,970,814.11	238,838.76	10,731,975.35
0229	Social Security Administration.....	5,805,026.20	0.00	0.00	522,419.39	5,339,268.56	(32.19)	5,339,300.75
0217	Sports Facilities Tax Trust.....	2,816,991.03	0.00	0.00	6,776,293.49	2,893,792.54	0.00	2,893,792.54
0602	Standardbred Purse.....	152,037.94	0.00	0.00	684,200.00	428,762.64	460,295.00	(31,532.36)
0788	State Cooperative Extension Service Trust.....	2,446,248.00	0.00	46,989.00	10,160,480.00	6,531,041.00	9,275,207.00	(2,744,166.00)
0479	State Employees Retirement Excess Benefit.....	555,546.33	0.00	0.00	579,770.16	316,249.82	0.00	316,249.82
0835	State Employees Retirement System.....	428,159,759.78	112,610.55	91,955.00	3,004,433,157.99	322,992,718.05	4,935,716.20	318,057,001.85
0717	State Fair Promotional Activities.....	341.05	0.00	0.00	0.00	341.05	0.00	341.05
0658	State Metro-East Park and Recreation District.....	1,064,674.11	0.00	0.00	4,942,074.05	1,406,610.14	0.00	1,406,610.14
0932	State Off-Set Claims.....	6,349,916.92	0.00	0.00	83,546,582.57	16,984,699.85	(33,958.96)	17,018,658.81
0703	State Treasurer Court Ordered Escrow.....	604,053.97	0.00	0.00	0.00	606,259.93	0.00	606,259.93
0230	State Whistleblower Reward and Protection.....	166,426.89	0.00	6,366,820.99	5,408,299.64	3,248,946.46	374,223.13	2,874,723.33
0583	Supreme Court Special State Projects.....	80,117.18	0.00	0.00	70,221.15	109,896.03	0.00	109,896.03
0203	Tax Suspense Trust.....	61.25	0.00	0.00	159,143.97	99,250.00	3,250.00	96,000.00
0789	Teacher Health Insurance Security.....	163,121,436.55	0.00	32,423.00	385,339,149.70	32,302,339.87	(254,363,000.52)	286,665,640.39
0482	Teachers Retirement Excess Benefit.....	23,989,887.29	0.00	4,494.00	57,933,623.48	16,128,493.77	(5,000,000.00)	21,128,493.77
0473	Teachers Retirement System.....	(847,759.80)	6,203.00	537,286.00	7,527,732,787.05	134,406.82	1,155,010.88	(1,020,604.06)
0775	Unclassified Property Trust.....	146,529,720.46	0.00	280,652,078.00	181,172,329.80	92,799,887.88	3,137,603.32	89,662,284.56
0501	Veterans' Affairs Library Grant.....	133.50	0.00	0.00	21,670.39	28,463.11	22,005.82	6,457.29
0485	Veterans' Affairs State Projects.....	(35,468.63)	0.00	25,530,266.08	12,854,655.38	5,373,472.94	0.00	5,373,472.94
0651	Warrant Escheat.....	500,000.00	0.00	0.00	0.00	4,353.74	0.00	4,353.74
	Watershed Park.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total, State Trust Funds.....	2,667,639,715.34	124,143,517.01	497,518,546.27	102,608,569,319.26	2,912,474,398.34	(39,672,479.33)	2,952,146,877.67
	TOTAL, NON-APPROPRIATED FUNDS.....	2,668,082,118.05	103,277,233,888.58	547,673,546.27	102,608,732,092.00	2,913,053,885.37	(39,592,993.31)	2,952,646,878.68

* Change in fund name or fund classification.
(a) Expenditures from non-appropriated funds include SAMS adjustments totaling \$3,780,341.31 including receipt adjustments and warrants issued in prior fiscal years which were returned (refunds) or voided during the current fiscal year.
(b) Lapse period transactions include intergovernmental transfers by warrant (receipts) of \$284,001,580.75 and transfers in of \$13,201,592.26.

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
GENERAL FUNDS:					
General Revenue*	0001	\$ 29,179,225,886.00	\$ 26,031,603,780.91	\$ 1,853,065,885.38	\$ 1,294,556,219.71
Common School	0412	8,620,595,321.00	8,620,595,321.00	0.00	0.00
Education Assistance	0007	1,610,340,873.00	1,603,548,844.93	4,991,279.90	1,800,748.17
Fund for the Advancement of Education	0640	594,020,700.00	594,020,700.00	0.00	0.00
Commitment to Human Services	0644	690,918,332.00	609,959,620.53	58,989,519.96	21,969,191.51
Budget Stabilization Fund	0686	1,007.00	0.00	1,006.09	0.91
TOTAL, GENERAL FUNDS		\$ 40,695,102,119.00	\$ 37,459,728,267.37	\$ 1,917,047,691.33	\$ 1,318,326,160.30
OTHER APPROPRIATED FUNDS:					
Highway Funds:					
Road	0011	\$ 8,856,133,057.00	\$ 2,508,208,997.81	\$ 104,671,331.71	\$ 6,243,252,727.48
State Construction Account	0902	5,735,889,393.00	1,238,338,631.80	0.00	4,497,550,761.20
Motor Fuel Tax					
State	0012	172,440,021.00	118,824,642.18	4,925,801.08	48,689,577.74
Counties	0413	205,983,800.00	159,102,464.83	15,677,691.07	31,203,644.10
Municipalities	0414	287,256,200.00	223,134,276.60	21,987,278.82	42,134,644.58
Townships and Road Districts	0415	93,385,000.00	72,211,887.06	7,115,638.71	14,057,474.23
Transportation Renewal	0952	394,250,000.00	326,396,654.71	31,618,588.37	36,234,756.92
Regional Transportation Authority					
Capital Improvement	0964	1,367,586,000.00	63,459,589.96	0.00	1,304,126,410.04
Downstate Mass Transportation					
Capital Improvement	0965	151,954,000.00	0.00	0.00	151,954,000.00
Grade Crossing Protection	0019	324,664,205.00	11,744,110.17	0.00	312,920,094.83
Total, Highway Funds		17,589,541,676.00	4,721,421,255.12	185,996,329.76	12,682,124,091.12
Special State Funds:					
Abandoned Residential Property					
Municipality Relief	0892	8,000,000.00	150,129.00	7,423,366.00	426,505.00
Academic Quality Assurance	0660	600,000.00	181,131.22	0.00	418,868.78
Access to Justice	0035	1,400,000.00	817,000.00	0.00	583,000.00
Adeline Jay Geo-Karis					
Illinois Beach Marina	0982	450,000.00	13,658.06	0.00	436,341.94
Aeronautics	0046	5,000.00	338.94	96.71	4,564.35
After-School Rescue	0512	200,000.00	0.00	0.00	200,000.00
Aggregate Operations Regulatory	0146	354,600.00	258,238.77	20,726.28	75,634.95
Agricultural Premium	0045	29,204,399.00	7,945,452.78	13,948,561.76	7,310,384.46
Agriculture in the Classroom	0466	140,000.00	140,000.00	0.00	0.00
Alternate Fuels	0422	3,450,000.00	225,000.00	0.00	3,225,000.00
Alternative Compliance Market Account	0738	150,000.00	0.00	0.00	150,000.00
Alzheimer's Awareness	0020	1,500,000.00	910,504.00	33,980.00	555,516.00
Alzheimer's Disease Research, Care, and Support					
Care, and Support	0060	250,000.00	0.00	0.00	250,000.00
Ambulance Revolving Loan*	0334	550,000.00	503,490.87	0.00	46,509.13
Amusement Ride and Patron Safety	0051	338,400.00	325,217.74	5,352.39	7,829.87
Anna Veterans Home	0273	6,530,100.00	4,092,339.81	571,944.22	1,865,815.97
Appraisal Administration	0386	1,194,300.00	610,174.19	26,204.81	557,921.00
Assistance to the Homeless	0100	500,000.00	443,764.97	40,825.03	15,410.00
Assisted Living and Shared Housing Regulatory					
Housing Regulatory	0702	2,800,000.00	2,650,767.02	148,961.62	271.36
Athletics Supervision and Regulation	0505	20,000.00	0.00	0.00	20,000.00
Attorney General Court Ordered and Voluntary Compliance Payment Projects					
Court Ordered and Voluntary Compliance Payment Projects	0542	18,200,000.00	15,178,322.85	2,362,049.05	659,628.10
Attorney General Sex Offender Awareness, Training, and Education					
Awareness, Training, and Education	0958	325,000.00	242,156.25	0.00	82,843.75
Attorney General Tobacco	0533	3,000,000.00	2,925,587.18	29,848.29	44,564.53
Attorney General Whistleblower Reward and Protection					
Reward and Protection	0600	10,500,000.00	9,982,207.42	315,150.62	202,641.96
Attorney General's State Projects and Court Ordered Distribution					
Court Ordered Distribution	0801	20,702,110.00	19,107,734.18	619,535.29	974,840.53
Audit Expense	0342	31,352,370.00	17,613,379.54	8,118,483.24	5,620,507.22
Autism Awareness	0458	50,000.00	23,000.00	0.00	27,000.00
Autism Care	0399	50,000.00	0.00	0.00	50,000.00
Autism Research Checkoff	0228	25,000.00	0.00	0.00	25,000.00
Autoimmune Disease Research	0469	50,000.00	0.00	0.00	50,000.00
BHE Data and Research Cost Recovery	0766	30,000.00	0.00	0.00	30,000.00
Bank and Trust Company	0795	18,731,300.00	12,592,327.47	521,623.58	5,617,348.95
Boy Scout and Girl Scout	0464	25,000.00	18,825.00	0.00	6,175.00

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Brownfields Redevelopment.....	0214 ...	6,000,000.00	0.00	164,527.39	5,835,472.61
Build Illinois.....	0960 ...	200,000.00	0.00	0.00	200,000.00
CDLIS/AAMVAnet/NMVTIS Trust.....	0109 ...	4,652,413.00	4,218,268.30	67,811.57	366,333.13
Cannabis Business Development.....	0898 ...	18,000,000.00	376,459.29	164,365.87	17,459,174.84
Cannabis Expungement.....	0908 ...	3,025,000.00	2,532,559.89	0.00	492,440.11
Cannabis Regulation.....	0912 ...	18,406,100.00	9,596,718.53	4,966,688.18	3,842,693.29
Capital Development Board Revolving.....	0215 ...	13,623,118.00	3,114,500.60	573,337.48	9,935,279.92
Care Provider Fund for Persons with a Developmental Disability.....	0344 ...	46,225,700.00	38,733,923.20	98,935.75	7,392,841.05
Carolyn Adams Ticket For The Cure Grant.....	0208 ...	2,000,000.00	0.00	0.00	2,000,000.00
Cemetery Oversight Licensing and Disciplinary.....	0792 ...	1,368,500.00	781,624.13	41,432.53	545,443.34
Charitable Trust Stabilization.....	0435 ...	2,000,000.00	1,090,337.26	20,000.00	889,662.74
Charter Schools Revolving Loan.....	0567 ...	200,000.00	0.00	0.00	200,000.00
Chicago Police Memorial Foundation.....	0639 ...	700,000.00	700,000.00	0.00	0.00
Chicago State University Education Improvement	0223 ...	3,000,000.00	2,926,285.18	73,714.82	0.00
Chicago Travel Industry Promotion.....	0624 ...	12,261,500.00	265,238.71	0.00	11,996,261.29
Child Abuse Prevention.....	0934 ...	50,000.00	0.00	0.00	50,000.00
Child Labor and Day and Temporary Labor Services Enforcement.....	0357 ...	651,781.00	546,432.07	20,206.52	85,142.41
Child Support Administrative.....	0757 ...	195,016,872.00	122,505,577.30	28,501,211.69	44,010,083.01
Childhood Cancer Research.....	0172 ...	75,000.00	0.00	0.00	75,000.00
Children's Wellness Charities.....	0178 ...	50,000.00	0.00	0.00	50,000.00
Clean Air Act Permit.....	0091 ...	20,255,029.00	12,449,609.39	256,744.01	7,548,675.60
Coal Combustion Residual Surface Impoundment Financial Assurance.....	0981 ...	50,000,000.00	0.00	0.00	50,000,000.00
Coal Mining Regulatory.....	0147 ...	255,000.00	142,571.45	9,331.17	103,097.38
Coal Technology Development Assistance...	0925 ...	8,150,800.00	4,687,987.87	391,889.47	3,070,922.66
Community Association Manager Licensing and Disciplinary.....	0829 ...	393,700.00	0.00	0.00	393,700.00
Community Health Center Care.....	0113 ...	350,000.00	0.00	0.00	350,000.00
Community Mental Health Medicaid Trust...	0718 ...	92,902,400.00	59,909,045.36	5,407,531.31	27,585,823.33
Community Water Supply Laboratory.....	0288 ...	1,200,000.00	752,552.39	47,624.30	399,823.31
Compassionate Use of Medical Cannabis....	0075 ...	12,315,310.00	6,766,807.36	1,347,498.90	4,201,003.74
Comptroller's Administrative.....	0543 ...	1,500,000.00	394,363.66	24,935.76	1,080,700.58
Conservation Police Operations Assistance.....	0547 ...	1,250,000.00	22,123.20	55,476.00	1,172,400.80
Continuing Legal Education Trust.....	0844 ...	100,000.00	41,759.45	8,840.02	49,400.53
Corporate Franchise Tax Refund*.....	0380 ...	220,610.00	220,609.28	0.00	0.72
County Provider Trust.....	0329 ...	3,126,000,000.00	2,938,113,698.62	29,843,855.46	158,042,445.92
Court of Claims Administration and Grant.....	0434 ...	450,000.00	60,681.54	2,489.42	386,829.04
Credit Union.....	0243 ...	4,126,085.00	2,537,626.64	103,651.47	1,484,806.89
Cycle Rider Safety Training.....	0863 ...	16,430,986.00	2,792,816.61	5,273.48	13,632,895.91
DCFS Children's Services.....	0220 ...	396,636,174.00	220,241,069.75	84,064,688.36	92,330,415.89
DUI Prevention and Education.....	0956 ...	450,000.00	0.00	0.00	450,000.00
Death Certificate Surcharge.....	0635 ...	2,950,000.00	1,561,604.84	41,488.31	1,346,906.85
Death Penalty Abolition.....	0539 ...	4,874,300.00	943,284.36	200,631.04	3,730,384.60
Department of Business Services Special Operations.....	0363 ...	13,506,200.00	10,629,647.05	445,061.61	2,431,491.34
Department of Corrections Reimbursement and Education.....	0523 ...	165,003,125.00	75,894,072.37	9,093,485.64	80,015,566.99
Department of Human Rights Special.....	0797 ...	501,858.00	76,891.37	17,391.39	407,575.24
Department of Human Rights Training and Development.....	0778 ...	100,000.00	0.00	1,995.00	98,005.00
Department of Human Services Community Services.....	0509 ...	92,000,000.00	34,420,664.03	1,225,016.97	56,354,319.00
Design Professionals Administration and Investigation.....	0888 ...	919,700.00	535,260.58	18,034.07	366,405.35
Diabetes Research Checkoff.....	0198 ...	250,000.00	0.00	31,250.00	218,750.00
Digital Divide Elimination.....	0770 ...	500,000.00	0.00	17,703.61	482,296.39
Distance Learning.....	0082 ...	100,000.00	30,183.86	38.93	69,777.21
Division of Corporations Registered Limited Liability Partnership.....	0167 ...	181,400.00	69,280.07	3,970.25	108,149.68
Domestic Violence.....	0499 ...	400,000.00	376,110.00	0.00	23,890.00
Domestic Violence Abuser Services.....	0528 ...	100,000.00	0.00	0.00	100,000.00
Domestic Violence Shelter and Service....	0865 ...	952,200.00	446,605.82	108,750.56	396,843.62

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Downstate Public Transportation.....	0648 ...	454,110,800.00	159,554,814.71	34,212,475.59	260,343,509.70
Downstate Transit Improvement.....	0559 ...	27,322,318.00	2,825,254.44	0.00	24,497,063.56
Dram Shop.....	0821 ...	11,624,493.00	7,166,342.69	874,341.07	3,583,809.24
Driver Services Administration.....	0182 ...	2,500,000.00	1,539,898.25	68,972.39	891,129.36
Drivers Education.....	0031 ...	16,000,000.00	15,999,966.56	0.00	33.44
Drug Rebate.....	0728 ...	1,300,200,000.00	1,230,965,596.38	59,201,335.08	10,033,068.54
Drug Traffic Prevention.....	0878 ...	525,000.00	111,839.68	0.00	413,160.32
Drug Treatment.....	0368 ...	8,110,800.00	2,165,593.01	1,716,820.40	4,228,386.59
Drunk and Drugged Driving Prevention....	0276 ...	3,243,639.00	1,148,264.21	164,374.20	1,931,000.59
Drycleaner Environmental Response Trust..	0548 ...	3,200,000.00	985,839.74	78,234.91	2,135,925.35
Ducks Unlimited.....	0918 ...	20,000.00	20,000.00	0.00	0.00
EMS Assistance.....	0398 ...	1,001,521.00	79,409.01	211,393.93	710,718.06
Economic Research and Information.....	0023 ...	150,000.00	0.00	0.00	150,000.00
Electronic Health Record Incentive.....	0503 ...	50,000,000.00	6,358,002.00	42,500.00	43,599,498.00
Emergency Planning and Training.....	0173 ...	105,000.00	0.00	0.00	105,000.00
Emergency Public Health.....	0240 ...	5,400,000.00	2,635,619.78	1,295,709.67	1,468,670.55
Employee Classification.....	0446 ...	150,226.00	17,609.03	2,516.82	130,100.15
Energy Efficiency Trust.....	0571 ...	2,000,000.00	0.00	0.00	2,000,000.00
Environmental Laboratory Certification...	0336 ...	540,000.00	366,468.62	1,922.19	171,609.19
Environmental Protection Permit and Inspection.....	0944 ...	16,909,503.00	8,793,505.91	106,897.27	8,009,099.82
Epilepsy Treatment and Education					
Grants-in-Aid.....	0197 ...	30,000.00	0.00	0.00	30,000.00
Equity in Long-term Care Quality.....	0371 ...	3,500,000.00	0.00	0.00	3,500,000.00
Estate Tax Refund*.....	0121 ...	12,838,104.00	12,838,103.01	0.00	0.99
Explosives Regulatory.....	0145 ...	232,000.00	181,358.57	13,457.41	37,184.02
Facility Licensing.....	0118 ...	3,000,160.00	2,280,426.13	259,647.35	460,086.52
Fair and Exposition.....	0245 ...	900,000.00	101,840.39	0.00	798,159.61
Family Responsibility.....	0322 ...	200,000.00	157,494.94	6,740.28	35,764.78
Federal Asset Forfeiture.....	0520 ...	2,500,000.00	517,449.90	0.00	1,982,550.10
Federal High Speed Rail Trust.....	0433 ...	677,865,188.00	7,994,383.70	0.00	669,870,804.30
Federal Workforce Training.....	0913 ...	300,000,000.00	134,850,860.40	9,532,279.13	155,616,860.47
Feed Control.....	0369 ...	2,767,700.00	1,671,099.19	71,902.42	1,024,698.39
Fertilizer Control.....	0290 ...	1,643,042.00	1,476,981.88	61,136.94	104,923.18
Financial Institution.....	0021 ...	7,246,959.00	5,652,642.11	243,782.71	1,350,534.18
Fire Prevention.....	0047 ...	43,375,251.00	31,302,362.59	5,932,711.27	6,140,177.14
Fire Truck Revolving Loan*.....	0572 ...	3,000,000.00	2,538,167.52	0.00	461,832.48
Firearm Dealer License Certification....	0893 ...	5,000,000.00	635,090.49	74,725.56	4,290,183.95
Food and Drug Safety.....	0014 ...	300,549.00	5,435.58	54,733.42	240,380.00
Foreclosure Prevention Program.....	0891 ...	5,500,000.00	175,147.00	26,955.00	5,297,898.00
Foreclosure Prevention Program					
Graduated.....	0119 ...	4,500,000.00	112,069.00	40,091.00	4,347,840.00
Foreign Language Interpreter.....	0597 ...	708,800.00	11,702.75	5,675.00	691,422.25
Fraternal Order of Police.....	0867 ...	17,000.00	17,000.00	0.00	0.00
General Assembly Computer					
Equipment Revolving.....	0155 ...	1,600,000.00	26,945.92	0.00	1,573,054.08
General Assembly Operations Revolving....	0196 ...	1,050,000.00	75.00	448,065.00	601,860.00
General Obligation Bond Rebate.....	0107 ...	1,000,000.00	0.00	0.00	1,000,000.00
General Professions Dedicated.....	0022 ...	7,274,500.00	6,074,385.80	430,540.36	769,573.84
George Bailey Memorial.....	0409 ...	100,000.00	0.00	0.00	100,000.00
Golden Apple Scholars of Illinois.....	0753 ...	100,000.00	0.00	52,853.00	47,147.00
Governor's Administrative.....	0926 ...	500,000.00	389,815.81	24,086.99	86,097.20
Governor's Grant.....	0947 ...	2,489,600.00	1,528,785.83	50,159.88	910,654.29
Group Home Loan Revolving.....	0025 ...	200,000.00	20,000.00	6,000.00	174,000.00
Guardianship and Advocacy.....	0297 ...	2,998,434.00	2,139,933.18	241,542.24	616,958.58
Hazardous Waste.....	0828 ...	17,661,760.00	10,425,928.09	214,407.29	7,021,424.62
Hazardous Waste Research.....	0840 ...	500,000.00	442,050.82	57,949.18	0.00
Health and Human Services Medicaid					
Trust.....	0365 ...	47,082,500.00	41,421,357.03	314,508.82	5,346,634.15
Health Facility Plan Review.....	0524 ...	2,227,000.00	1,666,792.92	103,269.57	456,937.51
Health Insurance Reserve.....	0907 ...	5,000,000,000.00	2,745,969,502.26	135,432,010.44	2,118,598,487.30
Healthcare Provider Relief.....	0793 ...	11,966,747,588.00	10,058,290,578.05	479,506,739.22	1,428,950,270.73
Healthy Smiles.....	0654 ...	400,000.00	154,049.74	0.00	245,950.26
Hearing Instrument Dispenser Examining and Disciplinary.....	0938 ...	100,000.00	0.00	0.00	100,000.00
Heartsaver AED.....	0135 ...	50,000.00	0.00	0.00	50,000.00
Help Illinois Vote.....	0206 ...	45,321,300.00	19,972,344.52	1,650,825.46	23,698,130.02
High Speed Rail Rolling Stock.....	0839 ...	30,000,000.00	0.00	0.00	30,000,000.00
Historic Property Administration.....	0659 ...	250,000.00	145,405.97	6,622.93	97,971.10

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Home Care Services Agency Licensure.....	0287 ...	1,546,400.00	1,528,613.95	10,158.97	7,627.08
Home Inspector Administration.....	0746 ...	114,800.00	78,247.28	3,310.04	33,242.68
Home Services Medicaid Trust.....	0120 ...	246,029,500.00	219,075,906.61	15,303,751.94	11,649,841.45
Homelessness Prevention Revenue.....	0889 ...	1,000,000.00	353,876.00	(30,905.00)	677,029.00
Horse Racing.....	0632 ...	5,961,800.00	3,828,196.48	420,733.51	1,712,870.01
Hospice.....	0586 ...	33,000.00	0.00	3,000.00	30,000.00
Hospital Licensure.....	0068 ...	2,400,000.00	796,310.09	88,244.65	1,515,445.26
Hospital Provider.....	0346 ...	3,605,200,000.00	3,580,687,314.24	18,945,644.51	5,567,041.25
Housing for Families.....	0181 ...	50,000.00	0.00	0.00	50,000.00
Hunger Relief.....	0706 ...	250,000.00	0.00	0.00	250,000.00
ICCB Federal Trust.....	0350 ...	525,000.00	120,387.22	18,105.75	386,507.03
ICCB Research and Technology.....	0070 ...	100,000.00	0.00	0.00	100,000.00
ICJIA Violence Prevention.....	0184 ...	402,800.00	237,694.02	0.00	165,105.98
ISAC Accounts Receivable.....	0242 ...	300,000.00	162,928.44	0.00	137,071.56
Illinois Adoption Registry and Medical Information Exchange.....	0638 ...	200,000.00	0.00	0.00	200,000.00
Illinois Affordable Housing Trust.....	0286 ...	99,723,700.00	29,125,339.36	23,042,934.33	47,555,426.31
Illinois and Michigan Canal.....	0570 ...	30,000.00	1,949.00	0.00	28,051.00
Illinois Animal Abuse.....	0744 ...	4,000.00	0.00	0.00	4,000.00
Illinois Capital Revolving Loan.....	0973 ...	2,000,000.00	0.00	0.00	2,000,000.00
Illinois Charity Bureau.....	0549 ...	2,000,000.00	1,478,142.89	4,482.36	517,374.75
Illinois Clean Water.....	0731 ...	19,476,753.00	14,515,923.71	539,759.08	4,421,070.21
Illinois Community College Board Contracts and Grants.....	0339 ...	29,000,000.00	13,956,599.44	4,107,148.29	10,936,252.27
Illinois Department of Agriculture Laboratory Services Revolving.....	0024 ...	40,000.00	9,395.72	0.00	30,604.28
Illinois Equity.....	0974 ...	300,000.00	0.00	0.00	300,000.00
Illinois Fire Fighters' Memorial.....	0510 ...	275,000.00	1,081.89	121,783.38	152,134.73
Illinois Fisheries Management.....	0199 ...	2,200,000.00	743,171.83	156,817.34	1,300,010.83
Illinois Forestry Development.....	0905 ...	20,694,718.00	4,261,673.69	57,122.42	16,375,921.89
Illinois Gaming Law Enforcement.....	0085 ...	2,328,400.00	1,164,255.15	179,869.67	984,275.18
Illinois Habitat.....	0391 ...	12,090,616.00	2,674,058.49	0.00	9,416,557.51
Illinois Health Facilities Planning.....	0238 ...	2,800,000.00	1,356,016.84	113,140.48	1,330,842.68
Illinois Historic Sites.....	0538 ...	4,605,567.00	1,800,316.45	347,991.10	2,457,259.45
Illinois Independent Tax Tribunal.....	0169 ...	282,600.00	199,977.42	48,526.54	34,096.04
Illinois Mathematics and Science Academy Income.....	0768 ...	3,925,000.00	362,025.28	28,461.06	3,534,513.66
Illinois Military Family Relief.....	0725 ...	5,250,000.00	716,500.00	29,000.00	4,504,500.00
Illinois National Guard Armory Construction.....	0927 ...	75,000,000.00	0.00	0.00	75,000,000.00
Illinois Nurses Foundation.....	0028 ...	25,000.00	25,000.00	0.00	0.00
Illinois Pan Hellenic Trust.....	0584 ...	75,000.00	0.00	74,528.31	471.69
Illinois Police Association.....	0655 ...	120,000.00	120,000.00	0.00	0.00
Illinois Power Agency Operations.....	0425 ...	11,735,142.00	5,191,865.09	1,152,555.34	5,390,721.57
Illinois Power Agency Renewable Energy Resources.....	0836 ...	50,000,000.00	14,833,016.81	1,691,185.80	33,475,797.39
Illinois Professional Golfers Association Foundation Junior Golf.....	0463 ...	55,000.00	55,000.00	0.00	0.00
Illinois Racing Quarter Horse Breeders... ..	0631 ...	30,000.00	0.00	0.00	30,000.00
Illinois Route 66 Heritage Project.....	0594 ...	225,000.00	225,000.00	0.00	0.00
Illinois School Asbestos Abatement.....	0175 ...	1,200,000.00	520,426.45	41,589.34	637,984.21
Illinois Sheriffs' Association Scholarship and Training.....	0032 ...	5,000.00	5,000.00	0.00	0.00
Illinois Sports Facilities.....	0225 ...	68,237,300.00	38,500,000.00	0.00	29,737,300.00
Illinois State Crime Stoppers Association.....	0513 ...	7,800.00	0.00	0.00	7,800.00
Illinois State Dental Disciplinary.....	0823 ...	1,174,800.00	967,580.04	40,678.39	166,541.57
Illinois State Fair.....	0438 ...	8,306,424.00	460,874.72	143,529.43	7,702,019.85
Illinois State Medical Disciplinary.....	0093 ...	4,793,800.00	3,637,631.61	210,199.76	945,968.63
Illinois State Pharmacy Disciplinary.....	0057 ...	1,978,000.00	1,607,736.86	88,416.23	281,846.91
Illinois State Podiatric Disciplinary....	0954 ...	102,000.00	100,610.00	0.00	1,390.00
Illinois State Police Memorial Park.....	0034 ...	700,000.00	700,000.00	0.00	0.00
Illinois Student Assistance Commission Contracts and Grants.....	0677 ...	10,000,000.00	2,855.62	0.00	9,997,144.38
Illinois Telecommunications Access Corporation.....	0364 ...	3,000,000.00	241,067.21	42,986.14	2,715,946.65
Illinois Underground Utility Facilities Damage Prevention.....	0127 ...	316,000.00	301,000.00	15,000.00	0.00
Illinois Veterans Assistance.....	0236 ...	2,000,000.00	594,381.43	209.76	1,405,408.81

STATE OF ILLINOIS
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FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Illinois Veterans' Rehabilitation.....	0036 ...	6,147,641.00	5,723,695.87	140,001.59	283,943.54
Illinois Wildlife Preservation.....	0909 ...	4,242,319.00	648,183.39	35,400.00	3,558,735.61
Illinois Workers' Compensation					
Commission Operations.....	0534 ...	34,018,835.00	26,455,765.07	2,731,171.20	4,831,898.73
Illinois Works.....	0966 ...	25,000,000.00	0.00	0.00	25,000,000.00
Income Tax Refund*.....	0278 ...	3,317,545,118.00	3,317,545,116.96	0.00	1.04
Indigent BAIID.....	0451 ...	300,000.00	89,240.41	32,100.33	178,659.26
Industrial Hemp Regulatory.....	0862 ...	500,000.00	0.00	0.00	500,000.00
Insurance Financial Regulation.....	0997 ...	24,340,000.00	18,060,450.67	1,124,614.25	5,154,935.08
Insurance Premium Tax Refund*.....	0378 ...	4,246,372.00	4,246,371.79	0.00	0.21
Insurance Producer Administration.....	0922 ...	25,222,600.00	18,321,360.34	1,134,036.30	5,767,203.36
International and Promotional.....	0984 ...	300,000.00	2,046.00	300.00	297,654.00
International Brotherhood of Teamsters...	0803 ...	7,500.00	7,500.00	0.00	0.00
International Tourism.....	0621 ...	5,575,000.00	2,894,240.21	228,397.92	2,452,361.87
Interpreters for the Deaf.....	0449 ...	202,800.00	168,766.74	7,798.93	26,234.33
Juvenile Rehabilitation Services					
Medicaid Matching.....	0575 ...	1,000,000.00	2,586.30	0.00	997,413.70
LEADS Maintenance.....	0536 ...	1,000,000.00	746,659.82	76.23	253,263.95
Landfill Closure and Post-Closure.....	0945 ...	400,000.00	0.00	0.00	400,000.00
Large Business Attraction.....	0975 ...	500,000.00	0.00	0.00	500,000.00
LaSalle Veterans Home.....	0272 ...	23,749,626.00	12,212,519.37	1,422,352.60	10,114,754.03
Law Enforcement Camera Grant.....	0356 ...	3,400,000.00	114,071.80	1,646,023.77	1,639,904.43
Lawyers' Assistance Program.....	0769 ...	1,032,500.00	746,350.00	0.00	286,150.00
Lead Poisoning Screening, Prevention, and Abatement.....					
	0360 ...	15,315,175.00	5,870,601.35	967,475.21	8,477,098.44
Lieutenant Governor's Grant.....	0924 ...	100,000.00	0.00	0.00	100,000.00
Live and Learn.....	0026 ...	21,400,000.00	12,293,815.33	8,135,881.20	970,303.47
Livestock Management Facilities.....	0430 ...	50,104.00	18,579.90	31,524.10	0.00
Lobbyist Registration Administration.....	0044 ...	1,769,500.00	1,052,749.69	66,034.30	650,716.01
Local Government Distributive*.....	0515 ...	2,210,241,041.00	2,076,441,903.63	59,058,178.60	74,740,958.77
Local Government Video					
Gaming Distributive.....	0842 ...	130,000,000.00	74,603,131.68	(9,038.28)	55,405,906.60
Local Tourism.....	0969 ...	22,590,000.00	62,829.95	0.00	22,527,170.05
Long Term Care Monitor/Receiver.....	0285 ...	28,004,619.00	23,610,482.40	1,961,823.05	2,432,313.55
Long Term Care Ombudsman.....	0698 ...	2,600,000.00	684,943.85	298,687.14	1,616,369.01
Long-Term Care Provider.....	0345 ...	506,102,705.00	329,045,450.54	41,370,315.08	135,686,939.38
Low-Level Radioactive Waste					
Facility Development and Operation.....	0942 ...	650,000.00	427,146.26	14,961.41	207,892.33
Mammogram.....	0599 ...	117,000.00	90,000.00	23,944.00	3,056.00
Mandatory Arbitration.....	0262 ...	29,158,673.00	1,347,316.39	(34,341.31)	27,845,697.92
Manteno Veterans Home.....	0980 ...	39,532,791.00	25,151,997.84	2,560,812.57	11,819,980.59
Marine Corps Scholarship.....	0760 ...	155,000.00	155,000.00	0.00	0.00
Master Mason.....	0508 ...	37,500.00	37,500.00	0.00	0.00
McCormick Place Expansion Project.....	0377 ...	213,873,700.00	95,085,484.25	0.00	118,788,215.75
Medicaid Buy-In Program Revolving.....	0740 ...	646,800.00	291,867.51	21,177.73	333,754.76
Medicaid Fraud and Abuse Prevention.....	0237 ...	100,045.00	0.00	45.00	100,000.00
Medical Interagency Program.....	0720 ...	70,200,000.00	15,160,651.40	2,136,898.77	52,902,449.83
Medical Special Purposes Trust.....	0808 ...	23,300,000.00	2,025,379.00	460,900.00	20,813,721.00
Mental Health.....	0050 ...	130,484,546.00	77,087,767.76	6,140,471.84	47,256,306.40
Mental Health Reporting.....	0148 ...	7,750,000.00	1,196,640.09	1,267,476.59	5,285,883.32
Metabolic Screening and Treatment.....	0920 ...	21,392,424.00	13,712,267.36	4,307,170.80	3,372,985.84
Metropolitan Pier and Exposition					
Authority Incentive.....	0814 ...	14,464,696.00	14,464,696.00	0.00	0.00
Military Affairs Trust.....	0043 ...	1,000,000.00	29,205.07	21,574.19	949,220.74
Money Follows the Person					
Budget Transfer.....	0522 ...	11,010,000.00	73,390.00	0.00	10,936,610.00
Money Laundering Asset Recovery.....	0816 ...	2,000,000.00	0.00	0.00	2,000,000.00
Monitoring Device Driving Permit					
Administration Fee.....	0453 ...	2,400,159.00	1,550,263.16	3,154.94	846,740.90
Motor Carrier Safety Inspection.....	0649 ...	2,600,000.00	1,997,682.32	0.00	602,317.68
Motor Fuel and Petroleum Standards.....	0289 ...	50,000.00	27,313.42	0.00	22,686.58
Motor Vehicle License Plate.....	0622 ...	20,000,063.00	12,983,523.18	1,247,782.19	5,768,757.63
Motor Vehicle Review Board.....	0323 ...	275,300.00	228,561.12	9,937.44	36,801.44
Motor Vehicle Theft Prevention and					
Insurance Verification Trust.....	0156 ...	20,000,000.00	6,474,039.56	112,306.20	13,413,654.24
Multiple Sclerosis Research.....	0429 ...	1,000,000.00	188,045.73	106,993.89	704,960.38
National Guard and Naval Militia Grant...	0721 ...	20,000.00	0.00	0.00	20,000.00
Natural Areas Acquisition.....	0298 ...	31,016,551.00	8,939,358.17	1,206,172.82	20,871,020.01
Nuclear Safety Emergency Preparedness....	0796 ...	35,660,897.00	17,779,183.29	2,174,975.58	15,706,738.13

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Nursing Dedicated and Professional.....	0258 ...	4,406,600.00	3,149,495.23	122,177.08	1,134,927.69
Octave Chanute Aerospace Heritage.....	0662 ...	30,000.00	30,000.00	0.00	0.00
Off-Highway Vehicle Trails.....	0574 ...	1,885,800.00	782,495.33	0.00	1,103,304.67
Offender Registration.....	0535 ...	500,000.00	241,983.15	10,482.71	247,534.14
Oil and Gas Resource Management.....	0231 ...	500,000.00	0.00	0.00	500,000.00
Open Space Lands Acquisition and Development.....	0299 ...	84,809,121.00	17,771,410.80	83,852.22	66,953,857.98
Optometric Licensing and Disciplinary Board.....	0259 ...	321,900.00	227,765.71	9,765.64	84,368.65
Organ Donor Awareness.....	0716 ...	200,000.00	0.00	0.00	200,000.00
Ovarian Cancer Awareness.....	0459 ...	13,000.00	13,000.00	0.00	0.00
Over Dimensional Load Police Escort.....	0652 ...	1,000,000.00	348,248.45	25,252.33	626,499.22
Park and Conservation.....	0962 ...	194,657,955.00	41,536,926.90	3,556,472.96	149,564,555.14
Park District Youth Program.....	0585 ...	28,000.00	28,000.00	0.00	0.00
Partners for Conservation.....	0608 ...	17,918,998.00	10,357,490.53	3,703,842.09	3,857,665.38
Partners for Conservation Projects.....	0609 ...	2,870,637.00	0.00	0.00	2,870,637.00
Pawnbroker Regulation.....	0562 ...	222,400.00	164,700.31	8,570.91	49,128.78
Penny Severns Breast, Cervical, and Ovarian Cancer Research.....	0015 ...	600,049.00	0.00	48.74	600,000.26
Personal Property Tax Replacement*.....	0802 ...	2,155,443,689.00	2,142,001,081.70	7,768,347.80	5,674,259.50
Pesticide Control.....	0576 ...	7,881,700.00	5,826,622.17	410,110.53	1,644,967.30
Pet Population Control.....	0764 ...	250,225.00	172,182.02	78,042.98	0.00
Plugging and Restoration.....	0137 ...	2,429,724.00	1,286,703.38	148,887.42	994,133.20
Plumbing Licensure and Program.....	0372 ...	3,953,718.00	2,498,051.02	1,233,812.77	221,854.21
Police Memorial Committee.....	0598 ...	850,000.00	850,000.00	0.00	0.00
Police Training Board Services.....	0517 ...	100,000.00	0.00	0.00	100,000.00
Pollution Control Board.....	0277 ...	27,004.00	0.00	3.16	27,000.84
Prescription Pill and Drug Disposal.....	0665 ...	150,000.00	119,082.17	27,832.52	3,085.31
Presidential Library and Museum Operating.....	0776 ...	2,687,050.00	370,046.96	351,974.76	1,965,028.28
Prisoner Review Board Vehicle and Equipment.....	0366 ...	140,000.00	58,470.55	7,692.94	73,836.51
Private Business and Vocational Schools Quality Assurance.....	0751 ...	650,000.00	269,600.98	4,233.97	376,165.05
Private College Academic Quality Assurance.....	0661 ...	100,000.00	40,322.12	578.36	59,099.52
Private Sewage Disposal Program.....	0790 ...	250,000.00	187,448.04	49,545.71	13,006.25
Professional Regulation Evidence.....	0192 ...	300.00	0.00	0.00	300.00
Professions Indirect Cost.....	0218 ...	46,271,491.00	25,957,500.82	3,126,216.38	17,187,773.80
Prostate Cancer Research.....	0626 ...	30,000.00	0.00	0.00	30,000.00
Provider Inquiry Trust.....	0341 ...	500,000.00	313,742.30	0.00	186,257.70
Public Health Laboratory Services Revolving.....	0340 ...	5,001,515.00	2,331,899.41	608,878.45	2,060,737.14
Public Health Water Permit.....	0256 ...	100,000.00	20,107.50	6,694.38	73,198.12
Public Infrastructure Construction Loan Revolving.....	0993 ...	2,250,000.00	0.00	0.00	2,250,000.00
Public Pension Regulation.....	0546 ...	3,288,400.00	1,238,570.94	32,086.46	2,017,742.60
Public Transportation.....	0627 ...	569,701,600.00	325,805,728.93	164,227,727.11	79,668,143.96
Public Utility.....	0059 ...	32,317,711.00	26,434,154.39	1,424,084.82	4,459,471.79
Quality of Life Endowment.....	0437 ...	1,000,000.00	0.00	226,308.97	773,691.03
Quincy Veterans Home.....	0619 ...	33,306,004.00	24,773,432.06	2,330,682.54	6,201,889.40
Radiation Protection.....	0067 ...	11,559,200.00	6,449,923.18	1,031,510.74	4,077,766.08
Rail Freight Loan Repayment.....	0936 ...	1,099,581.00	0.00	0.00	1,099,581.00
Real Estate License Administration.....	0850 ...	6,892,700.00	5,506,849.97	230,364.82	1,155,485.21
Real Estate Research and Education.....	0849 ...	34,000.00	28,000.00	6,000.00	0.00
Rebuild Illinois Projects.....	0972 ...	530,225,000.00	0.00	0.00	530,225,000.00
Regional Transportation Authority Occupation and Use Tax Replacement*.....	0187 ...	72,036,030.00	72,036,029.46	0.00	0.54
Registered Certified Public Accountants' Administration and Disciplinary.....	0151 ...	654,500.00	570,810.83	24,369.88	59,319.29
Regulatory Evaluation and Basic Enforcement.....	0388 ...	150,000.00	35,895.18	0.00	114,104.82
Renewable Energy Resources Trust.....	0564 ...	6,000,000.00	6,000,000.00	0.00	0.00
Rental Housing Support Program.....	0150 ...	26,750,000.00	6,561,341.99	14,735,315.00	5,453,343.01
Residential Finance Regulatory.....	0244 ...	3,844,400.00	3,235,468.47	139,489.69	469,441.84
Roadside Habitat Monarch.....	0489 ...	25,000.00	0.00	0.00	25,000.00
Rotary Club.....	0454 ...	4,000.00	0.00	4,000.00	0.00
Rural/Downstate Health Access.....	0048 ...	100,000.00	78,326.37	7,740.23	13,933.40
Safe Bottled Water.....	0115 ...	50,000.00	4,293.21	44,203.94	1,502.85

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Salmon.....	0042 ...	389,700.00	246,028.21	10,883.23	132,788.56
Savings Bank Regulatory.....	0579 ...	605,800.00	75,270.93	3,192.27	527,336.80
School District Emergency					
Financial Assistance.....	0130 ...	1,000,000.00	0.00	0.00	1,000,000.00
School Infrastructure.....	0568 ...	223,737,588.00	675,742.26	342.50	223,061,503.24
School STEAM Grant Program.....	0987 ...	2,500,000.00	0.00	0.00	2,500,000.00
School Technology Revolving Loan.....	0569 ...	7,500,000.00	0.00	0.00	7,500,000.00
Scott's Law.....	0979	2,000,000.00	0.00	0.00	2,000,000.00
Secretary of State DUI Administration....	0732 ...	3,500,000.00	2,483,452.72	94,523.15	922,024.13
Secretary of State Evidence.....	0374 ...	5,000.00	0.00	140.00	4,860.00
Secretary of State Identification					
Security and Theft Prevention.....	0480 ...	17,500,000.00	10,442,947.34	883,256.07	6,173,796.59
Secretary of State Police DUI.....	0758 ...	15,000.00	0.00	0.00	15,000.00
Secretary of State Police Services.....	0759 ...	700,000.00	630,384.89	4,070.73	65,544.38
Secretary of State Special					
License Plate.....	0185 ...	4,877,100.00	3,405,502.82	75,568.02	1,396,029.16
Secretary of State Special Services.....	0483 ...	35,162,339.00	19,512,229.56	937,462.72	14,712,646.72
Secretary of State's Grant.....	0948 ...	300,120.00	46,673.37	618.20	252,828.43
Securities Audit and Enforcement.....	0362 ...	9,798,400.00	6,817,772.49	286,683.41	2,693,944.10
Securities Investors Education.....	0292 ...	1,500,000.00	186,737.69	0.00	1,313,262.31
Senior Citizens Real Estate Deferred					
Tax Revolving.....	0930 ...	6,500,000.00	3,053,935.76	0.00	3,446,064.24
September 11th.....	0588 ...	500,000.00	54,524.43	88,825.42	356,650.15
Sex Offender Management Board.....	0527 ...	100,000.00	7,049.69	0.00	92,950.31
Sexual Assault Services.....	0389 ...	100,400.00	0.00	0.00	100,400.00
Sexual Assault Services and Prevention...	0158 ...	600,000.00	0.00	600,000.00	0.00
Share the Road.....	0854 ...	45,000.00	45,000.00	0.00	0.00
Sheet Metal Workers International					
Association of Illinois.....	0468 ...	6,000.00	6,000.00	0.00	0.00
Small Business Environmental Assistance..	0387 ...	500,000.00	164,989.23	101,722.99	233,287.78
Snowmobile Trail Establishment.....	0866 ...	622,221.00	156,577.38	0.00	465,643.62
Solid Waste Management.....	0078 ...	18,376,900.00	11,359,484.88	1,746,231.94	5,271,183.18
Sound-Reducing Windows and					
Doors Replacement.....	0949 ...	15,000,000.00	0.00	0.00	15,000,000.00
South Suburban Airport Improvement.....	0249 ...	1,000,000.00	0.00	0.00	1,000,000.00
South Suburban Brownfields Redevelopment.	0320 ...	4,000,000.00	0.00	0.00	4,000,000.00
Special Education Medicaid Matching.....	0355 ...	200,000,000.00	124,206,755.02	41,959,174.58	33,834,070.40
Special Olympics Illinois.....	0623 ...	50,000.00	16,335.00	0.00	33,665.00
Special Olympics Illinois and Special					
Children's Charities.....	0073 ...	1,000,000.00	1,000,000.00	0.00	0.00
Specialized Services for Survivors of					
Human Trafficking.....	0132 ...	100,000.00	0.00	0.00	100,000.00
Spinal Cord Injury Paralysis Cure					
Research Trust.....	0714 ...	500,000.00	0.00	0.00	500,000.00
Sports Wagering.....	0968 ...	17,000,000.00	3,515,254.72	419,669.63	13,065,075.65
St. Jude Children's Research.....	0899 ...	3,500.00	0.00	0.00	3,500.00
State and Local Sales Tax Reform.....	0186 ...	159,500,000.00	123,928,318.58	19,400,266.28	16,171,415.14
State Asset Forfeiture.....	0514 ...	4,001,171.00	1,791,577.41	116,489.02	2,093,104.57
State Aviation Program.....	0928 ...	40,000,000.00	3,523,070.05	0.00	36,476,929.95
State Boating Act.....	0039 ...	34,166,174.00	11,366,264.99	1,502,518.12	21,297,390.89
State College and University Trust.....	0417 ...	351,000.00	250,169.00	10,000.00	90,831.00
State Crime Laboratory.....	0152 ...	11,021,526.00	4,401,085.27	4,169,599.30	2,450,841.43
State Furbearer.....	0293 ...	541,092.00	0.00	0.00	541,092.00
State Gaming.....	0129 ...	221,522,421.00	100,638,048.70	11,862,198.75	109,022,173.55
State Library.....	0471 ...	24,300.00	4,965.00	0.00	19,335.00
State Lottery.....	0711 ...	2,262,317,185.00	670,815,726.52	25,928,767.78	1,565,572,690.70
State Migratory Waterfowl Stamp.....	0953 ...	5,471,887.00	1,007,404.35	0.00	4,464,482.65
State Military Justice.....	0500 ...	100,000.00	0.00	0.00	100,000.00
State Offender DNA Identification					
System.....	0537 ...	3,400,000.00	1,442,167.41	97,610.67	1,860,221.92
State Parking Facility Maintenance.....	0782 ...	300,000.00	60,616.48	3,110.28	236,273.24
State Parks.....	0040 ...	26,389,441.00	8,156,518.17	2,754,670.33	15,478,252.50
State Pensions.....	0054 ...	232,132,000.00	227,982,699.94	1,570,520.20	2,578,779.86
State Pheasant.....	0353 ...	3,703,516.00	139,170.64	0.00	3,564,345.36
State Police DUI.....	0222 ...	1,450,000.00	0.00	0.00	1,450,000.00
State Police Firearm Services.....	0209 ...	22,014,985.00	16,618,638.59	1,065,047.38	4,331,299.03
State Police Law Enforcement					
Administration.....	0887 ...	10,000,000.00	6,444,598.09	1,032,463.74	2,522,938.17
State Police Merit Board Public Safety...	0166 ...	3,432,900.00	1,194,108.61	109,844.25	2,128,947.14

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Concluded):					
State Police Operations Assistance.....	0817 ...	27,010,407.00	8,152,626.52	5,912,926.80	12,944,853.68
State Police Services.....	0906 ...	41,200,013.00	21,798,479.83	1,411,423.01	17,990,110.16
State Police Streetgang-Related Crime....	0846 ...	10,000.00	95.00	0.00	9,905.00
State Police Vehicle.....	0246 ...	16,000,000.00	1,146,868.79	2,155,411.82	12,697,719.39
State Police Vehicle Maintenance.....	0328 ...	700,000.00	0.00	0.00	700,000.00
State Police Whistleblower Reward and Protection.....	0705 ...	18,000,000.00	2,148,488.93	545,021.27	15,306,489.80
State Police Wireless Service Emergency..	0637 ...	700,000.00	35,111.73	246,188.64	418,699.63
State Rail Freight Loan Repayment.....	0265 ...	10,000,000.00	0.00	0.00	10,000,000.00
State Small Business Credit Initiative...	0506 ...	30,000,000.00	5,874,313.05	938,495.75	23,187,191.20
State Treasurer's Bank Services Trust....	0373 ...	8,100,000.00	5,819,405.28	1,438,454.28	842,140.44
State's Attorneys Appellate Prosecutor's County.....	0745 ...	3,444,100.00	2,428,267.20	49,481.15	966,351.65
Statewide 9-1-1.....	0612 ...	230,000,310.00	161,186,893.64	31,188,126.14	37,625,290.22
Stroke Data Collection.....	0104 ...	150,000.00	0.00	0.00	150,000.00
Subtitle D Management.....	0089 ...	2,829,800.00	1,797,300.37	1,350.11	1,031,149.52
Supplemental Low Income Energy Assistance.....	0550 ...	165,000,000.00	103,802,627.56	4,087,713.14	57,109,659.30
Support Our Troops.....	0496 ...	65,000.00	65,000.00	0.00	0.00
Supreme Court Historic Preservation.....	0428 ...	4,500,000.00	702,547.35	1,312.06	3,796,140.59
Supreme Court Special Purposes.....	0030 ...	13,793,900.00	0.00	0.00	13,793,900.00
Tanning Facility Permit.....	0370 ...	300,900.00	56,707.94	11,700.00	232,492.06
Tattoo and Body Piercing Establishment Registration.....	0327 ...	556,713.00	352,400.39	73,434.23	130,878.38
Tax Compliance and Administration.....	0384 ...	103,023,466.00	62,860,510.62	9,949,221.37	30,213,734.01
Tax Recovery.....	0310 ...	2,000,000.00	1,761,129.05	228,217.22	10,653.73
Teacher Certificate Fee Revolving.....	0016 ...	6,000,876.00	2,713,305.45	147,981.90	3,139,588.65
Temporary Relocation Expenses Revolving Grant.....	0605 ...	1,000,000.00	0.00	0.00	1,000,000.00
Thriving Youth Income Tax Checkoff.....	0752 ...	150,000.00	0.00	0.00	150,000.00
Tobacco Settlement Recovery.....	0733 ...	254,328,500.00	234,739,592.72	6,814,150.52	12,774,756.76
Tourism Promotion.....	0763 ...	62,544,500.00	38,055,645.27	3,942,778.15	20,546,076.58
Traffic and Criminal Conviction Surcharge.....	0879 ...	21,114,200.00	9,551,011.11	4,349,506.38	7,213,682.51
Transportation Regulatory.....	0018 ...	19,359,058.00	10,645,874.32	683,483.72	8,029,699.96
Transportation Safety Highway Hire-back..	0589 ...	200,000.00	200,000.00	0.00	0.00
Trauma Center.....	0397 ...	19,010,000.00	4,299,052.61	1,864,931.23	12,846,016.16
Underground Resources Conservation Enforcement.....	0261 ...	3,268,900.00	1,529,898.87	124,856.52	1,614,144.61
Underground Storage Tank.....	0072 ...	63,152,624.00	27,920,436.83	4,039,097.95	31,193,089.22
University Grant.....	0418 ...	110,000.00	99,950.00	0.00	10,050.00
University of Illinois Hospital Services.....	0136 ...	375,000,000.00	193,971,605.39	14,631,010.90	166,397,383.71
Used Tire Management.....	0294 ...	12,934,100.00	7,168,132.86	181,456.86	5,584,510.28
VW Settlement Environmental Mitigation...	0819 ...	89,072,300.00	0.00	0.00	89,072,300.00
Vehicle Inspection.....	0963 ...	26,349,600.00	13,230,558.31	2,247,640.89	10,871,400.80
Violent Crime Victims Assistance.....	0929 ...	6,500,000.00	6,094,096.77	290,863.52	115,039.71
Wage Theft Enforcement.....	0885 ...	100,000.00	0.00	0.00	100,000.00
Water Revolving.....	0270 ...	2,495,028,672.00	522,616,274.21	523,255.74	1,971,889,142.05
Weights and Measures.....	0163 ...	7,456,759.00	4,914,220.35	344,693.51	2,197,845.14
Wildlife and Fish.....	0041 ...	165,164,797.00	68,748,224.32	5,658,637.36	90,757,935.32
Wildlife Prairie Park.....	0504 ...	70,924.00	0.00	923.82	70,000.18
Wireless Carrier Reimbursement.....	0613 ...	3,000,000.00	919,759.38	243,824.84	1,836,415.78
Workforce, Technology, and Economic Development.....	0552 ...	2,000,000.00	15,716.19	1,131.00	1,983,152.81
Youth Alcoholism and Substance Abuse Prevention.....	0128 ...	2,050,000.00	1,952,154.00	0.00	97,846.00
Youth Drug Abuse Prevention.....	0910 ...	560,000.00	0.00	329,999.00	230,001.00
Total, Special State Funds.....		47,785,338,782.00	33,998,837,108.95	1,571,001,398.45	12,215,500,274.60
Bond Financed Funds:					
Anti-Pollution.....	0551 ...	185,000,000.00	46,000,000.00	0.00	139,000,000.00
Build Illinois Bond.....	0971 ...	6,301,469,691.00	146,409,123.74	192,918.89	6,154,867,648.37
Capital Development.....	0141 ...	9,598,510,464.00	474,442,460.07	121,837.60	9,123,946,166.33
Multi-modal Transportation Bond.....	0959 ...	4,582,000,000.00	42,887,712.44	0.00	4,539,112,287.56
School Construction.....	0143 ...	361,313,659.00	489,921.94	0.00	360,823,737.06
State Pension Obligation Acceleration Bond*.....	0825 ...	252,319,592.00	252,319,590.53	0.00	1.47

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Bond Financed Funds (Concluded):					
Transportation Bond, Series A.....	0553 ...	6,415,790,508.00	790,168,282.42	0.00	5,625,622,225.58
Transportation Bond, Series B.....	0554 ...	1,480,178,397.00	54,040,052.40	0.00	1,426,138,344.60
Transportation Bond Series D.....	0695 ...	407,141,092.00	139,863,458.88	0.00	267,277,633.12
Total, Bond Financed Funds.....		29,583,723,403.00	1,946,620,602.42	314,756.49	27,636,788,044.09
Debt Service Funds:					
Build Illinois B. R. & I.*.....	0970 ...	583,770,998.00	549,258,890.24	0.00	34,512,107.76
General Obligation B. R. & I.*.....	0101 ...	5,711,160,583.00	5,711,160,580.58	0.00	2.42
Illinois Civic Center B. R. & I.	0105 ...	6,000,000.00	5,573,906.25	0.00	426,093.75
Total, Debt Service Funds.....		6,300,931,581.00	6,265,993,377.07	0.00	34,938,203.93
Federal Trust Funds:					
Abandoned Mined Lands Reclamation					
Council Federal Trust.....	0991 ...	62,899,962.00	7,096,007.04	523,107.43	55,280,847.53
Agriculture Federal Projects.....	0826 ...	3,111,770.00	732,591.56	404,459.49	1,974,718.95
Agriculture Pesticide Control Act.....	0689 ...	670,000.00	406,104.86	15,221.24	248,673.90
Alcoholism and Substance Abuse.....	0646 ...	61,500,000.00	26,553,806.69	15,857,349.76	19,088,843.55
Attorney General Federal Grant.....	0988 ...	1,000,000.00	654,624.79	54,993.43	290,381.78
BHE Federal Grants.....	0983 ...	36,500,000.00	18,420,286.24	4,225,274.27	13,854,439.49
Career and Technical Education.....	0772 ...	22,070,693.00	9,366,447.32	9,349,075.29	3,355,170.39
Commerce and Community Affairs					
Assistance.....	0636 ...	19,000,000.00	4,957,247.96	1,874,453.90	12,168,298.14
Community Development/Small Cities					
Block Grant.....	0875 ...	260,000,000.00	38,446,878.42	769,146.10	220,783,975.48
Community Developmental Disability					
Services Medicaid Trust.....	0142 ...	122,500,000.00	65,798,850.67	260,405.62	56,440,743.71
Community Mental Health Services					
Block Grant.....	0876 ...	29,035,200.00	23,036,165.23	365,506.46	5,633,528.31
Community Services Block Grant.....	0871 ...	118,104,796.00	42,230,124.75	2,181,078.10	73,693,593.15
Council on Developmental Disabilities					
Federal Trust.....	0131 ...	4,704,800.00	2,561,169.02	337,881.44	1,805,749.54
Court of Claims Federal Grant.....	0687 ...	10,000,000.00	208,267.60	0.00	9,791,732.40
Court of Claims Federal Recovery					
Victim Compensation Grant.....	0843 ...	3,000.00	0.00	318.60	2,681.40
Criminal Justice Trust.....	0488 ...	171,790,438.00	72,826,482.52	20,708,153.60	78,255,801.88
DCEO Energy Projects.....	0820 ...	5,000,000.00	0.00	13,750.78	4,986,249.22
DCFS Federal Projects.....	0566 ...	10,511,600.00	2,614,073.43	244,155.60	7,653,370.97
DHS Federal Projects.....	0592 ...	88,127,600.00	20,475,465.79	10,980,265.09	56,671,869.12
DHS Special Purpose Trust.....	0408 ...	2,211,984,814.00	269,766,772.02	24,993,091.61	1,917,224,950.37
DNR Federal Projects.....	0894 ...	45,559,409.00	8,035,489.66	249,642.65	37,274,276.69
Department of Insurance Federal Trust....	0673 ...	284,200.00	0.00	97,731.25	186,468.75
Department of Labor Federal					
Indirect Cost.....	0255 ...	400,000.00	108,562.24	0.00	291,437.76
Department of Labor Federal Projects.....	0724 ...	2,000,000.00	1,187,655.14	38,863.82	773,481.04
Employment and Training.....	0347 ...	485,000,000.00	375,006,371.01	38,121,613.51	71,872,015.48
Energy Administration.....	0737 ...	25,000,000.00	9,643,862.01	3,684,371.67	11,671,766.32
Federal Agricultural Marketing Services..	0439 ...	30,000.00	0.00	0.00	30,000.00
Federal Aid Disaster.....	0491 ...	975,100,000.00	244,638,101.22	778,507.24	729,683,391.54
Federal Civil Preparedness					
Administrative.....	0497 ...	2,732,400.00	438,562.94	63,646.51	2,230,190.55
Federal Congressional Teacher					
Scholarship Program.....	0092 ...	100,000.00	0.00	0.00	100,000.00
Federal Energy.....	0859 ...	6,000,000.00	2,445,635.86	573,802.47	2,980,561.67
Federal Industrial Services.....	0726 ...	3,000,000.00	1,767,408.31	103,576.84	1,129,014.85
Federal/State/Local Airport.....	0095 ...	729,393,212.00	511,268,022.16	0.00	218,125,189.84
Federal Mass Transit Trust.....	0853 ...	148,847,121.00	55,083,656.70	0.00	93,763,464.30
Federal Student Incentive Trust.....	0701 ...	13,300,000.00	1,916,919.47	759,958.84	10,623,121.69
Federal Student Loan.....	0663 ...	190,000,000.00	50,020,198.98	10,292,347.30	129,687,453.72
Federal Support Agreement Revolving.....	0333 ...	40,443,008.00	23,519,857.44	2,660,210.15	14,262,940.41
Federal Surface Mining Control and Reclamation.....					
	0765 ...	5,012,600.00	2,932,051.41	250,126.02	1,830,422.57
Federal Title III Social Security and Employment Service.....					
	0052 ...	429,152,126.00	237,157,434.67	54,492,379.89	137,502,311.44
Federal Title IV Fire Protection Assistance.....					
	0670 ...	2,411,825.00	668,187.96	0.00	1,743,637.04
Federal Unemployment Compensation					
Special Administration.....	0055 ...	2,100,000.00	636,221.89	115,266.95	1,348,511.16

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Federal Trust Funds (Concluded):					
Fire Prevention Division.....	0580 ...	1,000,000.00	368,220.06	154,186.78	477,593.16
Flood Control Land Lease.....	0443 ...	1,000,000.00	724,657.07	16,417.53	258,925.40
Forest Reserve.....	0086 ...	500,000.00	0.00	43,576.08	456,423.92
GI Education.....	0447 ...	2,195,600.00	1,074,452.71	57,734.26	1,063,413.03
Gaining Early Awareness and Readiness for Undergraduate Programs.....	0394 ...	3,516,800.00	3,087,704.74	0.00	429,095.26
Homeland Security Emergency Preparedness Trust.....	0710 ...	335,918,400.00	76,736,700.01	30,971,422.63	228,210,277.36
ICCB Adult Education.....	0692 ...	28,907,750.00	13,002,822.00	8,311,988.49	7,592,939.51
Illinois Arts Council Federal Grant.....	0657 ...	1,530,000.00	1,440,124.35	(1,470.61)	91,346.26
Illinois State Police Federal Projects...	0904 ...	20,000,000.00	9,171,910.32	1,703,291.55	9,124,798.13
Indoor Radon Mitigation.....	0191 ...	1,200,000.00	309,418.84	29,505.21	861,075.95
Intra-Agency Services.....	0883 ...	19,209,200.00	10,125,429.69	868,388.52	8,215,381.79
Juvenile Justice Trust.....	0911 ...	3,000,000.00	941,728.27	341,807.40	1,716,464.33
Library Services.....	0470 ...	7,100,000.00	5,845,040.03	766,937.09	488,022.88
Local Coronavirus Urgent Remediation Emergency.....	0325 ...	992,200,000.00	220,822,682.16	0.00	771,377,317.84
Local Initiative.....	0762 ...	22,754,400.00	10,657,939.16	6,741,070.89	5,355,389.95
Low Income Home Energy Assistance Block Grant.....	0870 ...	330,000,000.00	242,017,993.50	5,045,633.37	82,936,373.13
Maternal and Child Health Services Block Grant.....	0872 ...	31,253,209.00	10,032,289.56	8,446,743.46	12,774,175.98
Mines and Minerals Underground Injection Control.....	0077 ...	360,000.00	123,421.50	12,499.76	224,078.74
National Flood Insurance Program.....	0855 ...	650,000.00	395,049.32	70,781.78	184,168.90
Nuclear Civil Protection Planning.....	0484 ...	30,000,000.00	1,025,849.01	42,348.14	28,931,802.85
Old Age Survivors Insurance.....	0495 ...	116,801,929.00	64,854,129.68	3,225,907.30	48,721,892.02
Prevention and Treatment of Alcoholism and Substance Abuse Block Grant.....	0013 ...	86,593,726.00	48,719,954.01	12,772,799.54	25,100,972.45
Preventive Health and Health Services Block Grant.....	0873 ...	6,231,800.00	2,309,726.56	518,683.03	3,403,390.41
Public Health Federal Projects.....	0838 ...	4,000,000.00	614,534.34	18,012.44	3,367,453.22
Public Health Services.....	0063 ...	1,858,099,150.00	568,023,453.70	93,575,151.53	1,196,500,544.77
Rehabilitation Services Elementary and Secondary Education Act.....	0798 ...	1,384,100.00	366,976.47	49,346.01	967,777.52
SBE Federal Agency Services.....	0560 ...	31,222,538.00	8,421,066.34	1,110,509.02	21,690,962.64
SBE Federal Department of Agriculture...	0410 ...	1,082,404,700.00	761,063,609.47	53,335,763.02	268,005,327.51
SBE Federal Department of Education.....	0561 ...	10,800,621,159.00	1,482,673,322.20	369,505,633.79	8,948,442,203.01
Secretary of State Federal Projects.....	0176 ...	500,000.00	84,985.77	3,370.22	411,644.01
Senior Health Insurance Program.....	0396 ...	2,700,000.00	1,225,226.03	29,540.61	1,445,233.36
Services for Older Americans.....	0618 ...	286,805,300.00	70,376,264.07	13,469,657.60	202,959,378.33
Special Federal Grant Projects.....	0090 ...	300,000.00	0.00	0.00	300,000.00
Special Projects Division.....	0607 ...	4,794,800.00	2,811,021.75	30,890.69	1,952,887.56
State Coronavirus Urgent Remediation Emergency.....	0324 ...	3,434,000,000.00	1,763,821,448.76	(4,222,928.91)	1,674,401,480.15
Student Loan Operating.....	0664 ...	61,053,700.00	12,429,165.60	726,270.52	47,898,263.88
Supreme Court Federal Projects.....	0269 ...	4,000,000.00	693,715.02	123,981.91	3,182,303.07
Tennessee Valley Authority Local Trust...	0861 ...	500,000.00	219,610.71	0.00	280,389.29
U.S. Environmental Protection.....	0065 ...	68,208,700.00	30,102,939.70	4,923,263.44	33,182,496.86
USDA Women, Infants and Children.....	0700 ...	308,748,630.00	172,248,236.26	11,533,394.62	124,966,999.12
Vocational Rehabilitation.....	0081 ...	199,871,040.00	116,929,866.43	14,650,302.47	68,290,871.10
Wholesome Meat.....	0476 ...	9,608,903.00	5,952,690.03	543,070.47	3,113,142.50
Total, Federal Trust Funds.....		26,545,126,108.00	7,854,470,940.18	844,985,214.57	17,845,669,953.25
Revolving Funds:					
Air Transportation.....	0309 ...	50,000.00	19,340.58	211.08	30,448.34
Facilities Management.....	0314 ...	290,699,192.00	182,385,841.98	36,150,389.69	72,162,960.33
Grant Accountability and Transparency....	0407 ...	4,029,830.00	2,838,722.18	390,703.34	800,404.48
Professional Services.....	0317 ...	48,517,700.00	34,182,109.18	3,628,636.34	10,706,954.48
State Garage.....	0303 ...	71,949,000.00	40,629,933.08	8,907,174.51	22,411,892.41
Technology Management.....	0304 ...	650,585,860.00	441,435,168.42	102,754,701.21	106,395,990.37
Workers' Compensation.....	0332 ...	118,516,200.00	78,985,043.47	4,527,758.35	35,003,398.18
Working Capital.....	0301 ...	46,530,919.00	24,146,657.25	3,799,241.43	18,585,020.32
Total, Revolving Funds.....		1,230,878,701.00	804,622,816.14	160,158,815.95	266,097,068.91
State Trust Funds:					
AML Reclamation Set Aside.....	0257 ...	1,500,000.00	8,490.00	0.00	1,491,510.00
Agricultural Master.....	0440 ...	1,200,000.00	900,572.04	283,645.11	15,782.85
CDB Contributory Trust.....	0617 ...	7,513,343.00	0.00	0.00	7,513,343.00

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2021

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2021	Lapse Period	
OTHER APPROPRIATED FUNDS (Concluded):					
State Trust Funds (Concluded):					
Criminal Justice Information Projects....	0335 ...	49,000,000.00	4,227,845.96	2,062,035.80	42,710,118.24
DCFS Special Purposes Trust.....	0582 ...	4,011,800.00	621,664.92	92,787.65	3,297,347.43
DHS Private Resources.....	0690 ...	710,000.00	0.00	0.00	710,000.00
DHS Recoveries Trust.....	0921 ...	27,563,281.00	7,706,251.48	281,013.28	19,576,016.24
DHS State Projects.....	0642 ...	61,168,000.00	59,346,246.42	563,711.36	1,258,042.22
DHS Technology Initiative.....	0211 ...	10,000,000.00	4,959,736.77	2,287,140.28	2,753,122.95
DNR Special Projects.....	0884 ...	2,212,200.00	0.00	0.00	2,212,200.00
Department on Aging State Projects.....	0830 ...	345,000.00	0.00	0.00	345,000.00
Disaster Response and Recovery.....	0667 ...	500,000,000.00	159,667,084.69	56,642,134.28	283,690,781.03
EPA Special State Projects Trust.....	0074 ...	1,450,000.00	138,260.95	14,541.43	1,297,197.62
Early Intervention Services Revolving....	0502 ...	195,300,000.00	128,336,860.32	10,611,634.23	56,351,505.45
Environmental Protection Trust.....	0845 ...	5,300,000.00	2,000,000.00	0.00	3,300,000.00
Group Insurance Premium.....	0457 ...	105,452,100.00	78,560,746.97	15,761,388.36	11,129,964.67
High School Equivalency Testing.....	0161 ...	100,000.00	36,308.73	4,263.95	59,427.32
ICJIA Violence Prevention Special Projects.....	0318 ...	1,000,000.00	0.00	0.00	1,000,000.00
ISBE Teacher Certificate Institute.....	0159 ...	2,208,900.00	693,501.80	12,951.03	1,502,447.17
Illinois Power Agency Trust.....	0424 ...	2,427,400.00	1,657,252.42	0.00	770,147.58
Illinois State Museum.....	0194 ...	100,000.00	28,750.31	4,030.95	67,218.74
Injured Workers' Benefit*.....	0179 ...	1,729,348.00	1,729,347.46	0.00	0.54
Land and Water Recreation.....	0465 ...	17,053,090.00	1,858,192.00	0.00	15,194,898.00
Land Reclamation.....	0858 ...	6,473,668.00	76,433.52	0.00	6,397,234.48
MPEA Reserve.....	0578 ...	42,000,000.00	42,000,000.00	0.00	0.00
Municipal Telecommunications.....	0719 ...	12,000.00	0.00	0.00	12,000.00
Narcotics Profit Forfeiture.....	0951 ...	1,900,000.00	806,768.32	40,258.21	1,052,973.47
Natural Resources Restoration Trust.....	0831 ...	1,000,000.00	226,545.96	15,790.90	757,663.14
Oil Spill Response.....	0774 ...	50,000.00	0.00	30,000.00	20,000.00
Pollution Control Board State Trust.....	0207 ...	50,000.00	0.00	50,000.00	0.00
Public Aid Recoveries Trust.....	0421 ...	172,458,656.00	112,398,387.19	17,343,641.00	42,716,627.81
Public Health Special State Projects.....	0896 ...	60,663,415.00	8,991,034.80	1,199,635.76	50,472,744.44
Regulatory.....	0291 ...	63.00	0.00	62.25	0.75
Sheffield February 1982 Agreed Order.....	0882 ...	275,000.00	20,596.87	8,429.31	245,973.82
State Board of Education Special Purpose Trust.....	0144 ...	18,323,377.00	5,011,738.46	588,505.10	12,723,133.44
State Employees Deferred Compensation Plan.....	0755 ...	1,601,148.00	797,777.26	84,221.50	719,149.24
State Treasurer's Administrative.....	0103 ...	13,200,000.00	12,044,893.98	279,417.18	875,688.84
Total, State Trust Funds.....		1,315,351,789.00	634,851,289.60	108,261,238.92	572,239,260.48
TOTAL, OTHER APPROPRIATED FUNDS.....		\$ 130,350,892,040.00	\$ 56,226,817,389.48	\$ 2,870,717,754.14	\$ 71,253,356,896.38
TOTAL, APPROPRIATED FUNDS.....		\$ 171,045,994,159.00	\$ 93,686,545,656.85	\$ 4,787,765,445.47	\$ 72,571,683,056.68

* Includes continuing appropriation.

(a) These amounts include only expenditures against fiscal year 2021 appropriations.

(b) \$43,210,108,751.00 has been reappropriated to fiscal year 2022.



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INDEPENDENT AUDITOR’S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the State of Illinois, which comprise the statement of fund balances-budgetary basis and statement of revenues and expenditures-budgetary basis for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ basic financial statements, and we have issued our report thereon dated December 16, 2021. Because the financial statements were prepared using regulatory accounting practices that differ from accounting principles generally accepted in the United States of America, the report expressed an adverse opinion as to whether the statements were presented fairly in accordance with accounting principles generally accepted in the United States of America. However, the report also stated that the financial statements referred to above present fairly, in all material respects, the fund balances, and the revenues and expenditures for the fiscal year ended June 30, 2021, of the State of Illinois in accordance with the regulatory accounting practices of the State of Illinois (State Comptroller Act).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ statement of fund balances-budgetary basis and statement of revenues and expenditures-budgetary basis are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under

Government Auditing Standards and which is described in the accompany Schedule of Findings as item 2021-001.

Internal Control Over Financial Reporting

Management of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois. Office of Comptroller – Fiscal Officer Responsibilities’ internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ Response to the Finding

The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ response to the finding identified in our audit is described in the accompanying Schedule of Findings. The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government*

Auditing standards in considering the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Decatur, Illinois
December 16, 2021

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
FISCAL OFFICER RESPONSIBILITIES
SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*
Year Ended June 30, 2021

2021-001 **FINDING** (Late payment of statutorily mandated transfers)

The Illinois Office of Comptroller (Office) did not ensure all statutorily mandated transfers between State funds were made within established timeframes, as required.

The Office had a system in place to identify and record inter-fund transfers it was required to make. During the fiscal year ended June 30, 2021, the Office timely recorded, within the Statewide Accounting Management System (SAMS), the receivables and related payables for transfers of money in the State Treasury to be made between State of Illinois' funds. However, not all transfers were made timely. During fiscal year 2021, we noted 346 transfers between State funds made greater than 30 days after the statutorily mandated transfer date. Transfers made between one and 30 days after the statutorily mandated transfer date were excluded from the information provided in the following table. The following summary concerning late payment of statutorily mandated transfers highlights the delays of making such transfers in fiscal year 2021 compared to fiscal year 2020 and fiscal year 2019:

	Fiscal Year 2021	Fiscal Year 2020**	Fiscal Year 2019**
Number of late transfers	346 transfers (185 from GRF)	323 transfers (170 from GRF)	335 transfers (233 from GRF)
Range of days transfers were late	31 to 398 days*	31 to 443 days*	31 to 448 days*
Total volume of late transfers, in \$	\$1.28 billion (\$355 million from GRF)	\$1.20 billion (\$339 million from GRF)	\$1.27 billion (\$630 million from GRF)
Late transfers outstanding and paid after June 30	\$1.07 billion (\$162 million from GRF)	\$999.41 million (\$275 million from GRF)	\$1.20 billion (\$570 million from GRF)

*Analysis prepared as of October 19, 2021 for fiscal years 2021, 2020, and 2019.

**Denotes information from the prior year finding.

Also, during fiscal year 2021, we noted 127 late transfers, totaling \$2.00 billion, between State funds made between one and 30 days after the statutorily mandated transfer date.

Furthermore, the following table contains the number and amount of late transfers still outstanding as of October 19, 2021, relating to fiscal years 2021, 2020, 2019, 2018, and 2017.

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017
Number of late transfers outstanding as of 10/19/2021	204	111	83	6	16
Amount of late transfers outstanding as of 10/19/2021	\$1.01 billion	\$651 million	\$415 million	\$113 million	\$122 million

The transfers noted above are mandated by various State statutes that contain the required funds, amounts, and timeline. This finding was first reported during the fiscal year 2009 financial audit.

Office management stated, as they did during the prior examinations, due to continued fiscal circumstances outside the control of the Office, the Office must continue to engage in cash management strategies maximizing the use of limited state funds while also attempting to minimize the consequences of not having enough resources to address various pending vouchers and transfers being held. Further, some statutory provisions relating to transfers contain language such as “as soon as practical” or “as soon as possible” which management feels should give them more time to complete the transfers and the Office believes this language in the statute acknowledges transfers may require to be cash managed.

Failure to make inter-fund transfers within applicable timeframes represents noncompliance with State law, and untimely transfers of monies may have delayed the receiving fund’s use of appropriated funds. (Finding Code No. 2021-001, 2020-001, 2019-001, 2018-001, 2017-001, 2016-001, 2015-001, 2014-001, 2013-001, 12-1, 11-1, 10-1, 09-1)

RECOMMENDATION

We recommend the Office make transfers within timeframes established by applicable statute. While we realize that the lack of available funds in the State Treasury requires prioritization and cash management decisions, we recommend the Office continue in its efforts to make transfers in as timely a manner as possible.

OFFICE RESPONSE

The Office accepts the recommendation. The Office will make efforts to transfer funds more timely; however, daily management of cash flow for timely payments to vendors will also factor into the effort.