

# TRADITIONAL BUDGETARY FINANCIAL REPORT

ILLINOIS

FISCAL YEAR 2019



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

[ILLINOISCOMPTROLLER.GOV](http://ILLINOISCOMPTROLLER.GOV)

# Table of Contents

	Page
<b>Fiscal Year 2019</b>	
<b>Traditional Budgetary Financial Report</b>	
Illinois' Funds System .....	3
<b>General Funds</b>	
General Funds Revenues.....	4
Twenty Year History of Revenues.....	4
Analysis of Revenues .....	5
Where the Fiscal Year 2019 Dollar Came From .....	6
Fifty Year History of Cash Receipts from State Sources.....	7
General Funds Expenditures .....	8
Twenty Year History of Expenditures.....	8
Analysis of Expenditures .....	9
Where the Fiscal Year 2019 Dollar Was Spent.....	10
General Funds Summary of Transactions .....	11
Twenty Year History of End of Month Available Cash Balances .....	12
<b>Appropriated Funds</b>	
Appropriated Funds Revenues.....	13
Analysis of Revenues .....	14
Appropriated Funds Expenditures.....	15
Analysis of Warrants Issued .....	16
Appropriated Funds Summary of Transactions.....	17
Ten Year History of Cash Receipts, Appropriations, and Warrants Issued by Fund Group.....	18
All Funds Summary of Transactions .....	19
Independent Auditors' Report .....	20-22
<b>Financial Statements and Supplemental Schedules</b>	
Statement of Fund Balances – Budgetary Basis.....	24

# Table of Contents

## Financial Statements and Supplemental Schedules (Continued)

Statement of Revenues and Expenditures – Budgetary Basis .....	25
Notes to Financial Statements .....	26-28
Schedule of Changes in Fund Balances – Appropriated Funds – Budgetary Basis .....	29–38
Schedule of Changes in Fund Balances - Non–Appropriated Funds - Budgetary Basis.....	39–40
Schedule of Appropriations, Expenditures, and Lapsed Balances – Budgetary Basis.....	41–51
Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	52-54
Schedule of Findings – Government Auditing Standards.....	55-56

Printed by Authority of the State of Illinois  
By the State of Illinois  
12/19– 60 Job No. 44037  
Cost per Copy \$2.72



## Illinois' Funds System

There were 729 active individual funds in the Illinois Office of Comptroller's Statewide Accounting Management System (SAMS) at the end of fiscal year 2019.

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 2019, as shown in the Schedule of Appropriations, Expenditures and Lapsed Balances, the General Assembly passed and the Governor approved appropriations totaling \$106.152 billion from 568 individual funds. Total warrants issued – or, actual spending – charged to these appropriations amounted to \$79.659 billion, with another \$3.991 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 2019 totaled \$37.234 billion, or 35.1% of total appropriations from all funds. Warrants charged against these appropriations totaled \$36.387 billion, or 45.7% of total warrants issued against all appropriations.

Due to the continued extraordinary amount and type of payables on June 30, 2019, 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 2019. 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 2019 totaled \$40.195 billion

74.7% of General Funds revenues came from the two major tax sources:

53.8%, or \$21.625 billion, came from state income taxes: individual (\$19.236 billion, or 47.9%) and corporate (\$2.389 billion, or 5.9%). Per 35 ILCS 5/901(e), the Education Assistance Fund receives 7.3% of net income taxes (\$1.677 billion in fiscal year 2019). 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 \$739 million of net income taxes.

20.9%, or \$8.409 billion, came from state sales taxes.

Of the remaining 25.3% of General Funds revenues:

9.0%, or \$3.600 billion, came from federal sources, with the largest part representing reimbursements for health and social services spending.

16.3%, or \$6.561 billion, came from other state sources, including \$863 million from public utility taxes, \$731 million from Lottery Fund transfers, \$700 million from Treasurer's Investments transfers, \$396 million from insurance taxes and fees, \$388 million from inheritance taxes, \$361 million from cigarette taxes, \$348 million from transfers from the Build Illinois Fund, \$327 million from transfers from the Income Tax Refund Fund, \$269 million from riverboat gambling transfers, \$250 million from interfund borrowing transfers, \$247 million from corporate franchise taxes and fees, and \$244 million from the Cook County intergovernmental transfer.

Total General Funds revenues in fiscal year 2019 *declined* over total revenues in fiscal year 2018 by \$1.256 billion (3.0%). This total takes into account \$1.479 billion in the three funds that were statutorily designated as General Funds beginning in fiscal year 2018: \$740 million in the Commitment to Human Services Fund, \$739 million in the Fund for the Advancement of Education, and less than \$12,000 in the Budget Stabilization Fund. Not accounting for these three funds, total General Funds revenues decreased by \$1.461 billion (3.6%). Over the past 20 fiscal years, total General Funds revenues have experienced an average annual increase of \$926 million (\$852 million if the additional funds are excluded), including the high of a \$12.046 billion gain in fiscal year 2018 (\$10.772 billion excluding the three additional funds), and the low of a \$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 \$630 million (\$335 million excluding the three additionally designated funds). Base revenues, which do not include \$700 million in Treasurer's Investments, \$250 million in interfund borrowing, and \$50 million in Treasurer's Investments – Contingency Fund Exchange, decreased by \$1.723 billion, or 4.2%, from fiscal year 2018. Not accounting for the three additional funds (same amounts as discussed in total revenues), base revenues decreased by \$1.928 billion, or 4.9%.

### 20-Year History General Funds Revenues (millions)

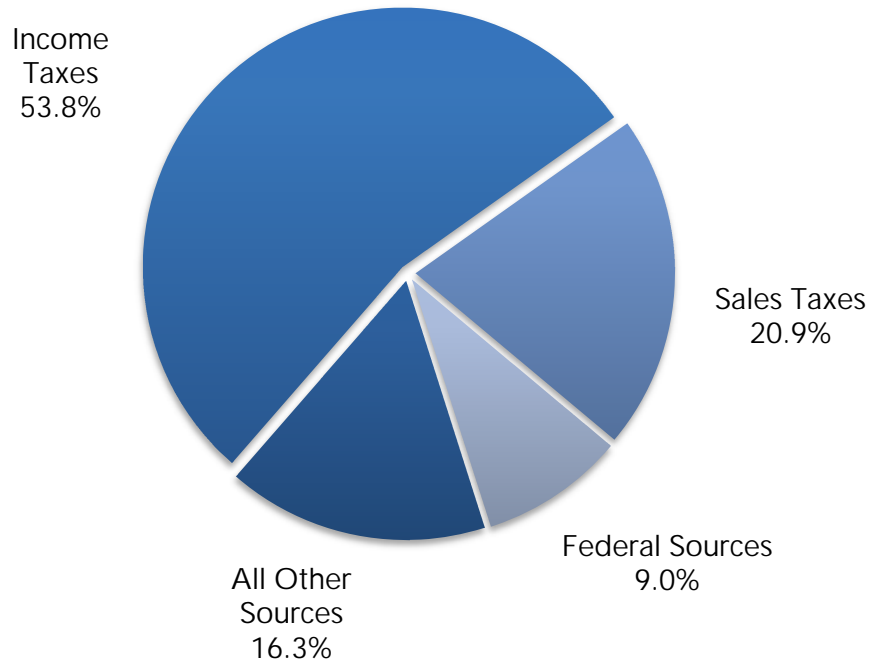
Fiscal Year	Total Revenues	Change		Fiscal Year	Total Revenues	Change	
		Amount	Percent			Amount	Percent
2000	\$23,250	\$+1,576	+7.3%	2010	\$30,329	\$(1,791)	(5.6)%
2001	24,106	+856	+3.7	2011	33,797	+3,468	+11.4
2002	23,605	(501)	(2.1)	2012	34,072	+275	+0.8
2003	24,987	+1,382	+5.9	2013	36,603	+2,531	+7.4
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)

GENERAL FUNDS ANALYSIS OF REVENUES  
(millions)

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019 Increase or Decrease Amount	FY 2019 Percent	FY 2019 Where the Dollar Came From
<b>STATE SOURCES:</b>								
<b>CASH RECEIPTS:</b>								
Income Taxes								
Individual.....	\$ 15,433	\$ 12,890	\$ 12,737	\$ 17,725	\$ 19,236	\$ 1,511	8.5 %	
Corporate.....	2,686	1,972	1,328	2,017	2,389	372	18.4	
Total, Income Taxes.....	18,119	14,862	14,065	19,742	21,625	1,883	9.5	53.8 %
Sales Taxes.....	8,030	8,063	8,043	7,810	8,409	599	7.7	20.9
Other Sources								
Public Utility Taxes.....	1,006	926	884	896	863	(33)		
Insurance Tax & Fees.....	353	398	391	432	396	(36)		
Inheritance Tax (gross).....	333	306	261	358	388	30		
Cigarette Taxes.....	353	353	353	344	361	17		
Corporate Franchise Tax & Fees.....	211	207	207	207	247	40		
Cook County Intergovernmental Transfer	244	244	244	244	244	0		
Liquor Gallonage Taxes.....	167	170	171	172	172	0		
Investment Income.....	25	24	36	79	145	66		
Other Taxes, Licenses, Fees & Earnings	735	574	725	719	710	(9)		
Total, Other Sources.....	3,427	3,202	3,272	3,451	3,526	75	2.2	8.8
<b>TOTAL, CASH RECEIPTS.....</b>	<b>\$ 29,576</b>	<b>\$ 26,127</b>	<b>\$ 25,380</b>	<b>\$ 31,003</b>	<b>\$ 33,560</b>	<b>\$ 2,557</b>	<b>8.2 %</b>	<b>83.5 %</b>
<b>TRANSFERS IN FROM OTHER STATE FUNDS:</b>								
Lottery Fund.....	\$ 678	\$ 677	\$ 720	\$ 719	\$ 731	12		
Treasurer's Investments.....	0	0	0	0	700	700		
Build Illinois Fund.....	337	316	320	328	348	20		
Income Tax Refund Fund.....	63	77	4	1	327	326		
State Gaming Fund.....	292	277	270	272	269	(3)		
Interfund Borrowing.....	454	0	0	533	250	(283)		
Capital Projects Fund.....	185	60	35	440	190	(250)		
State Whistleblower Reward and Protection Fund.....	6	9	10	10	62	52		
Treasurer's Investments - Contingency Fund Exchange.....	0	0	0	0	50	50		
Warrant Escheat Fund.....	11	10	9	9	22	13		
McCormick Place Expansion Project Fund..	0	25	14	7	22	15		
Metropolitan Exposition Auditorium & Office Building Fund.....	14	17	13	12	15	3		
Underground Storage Tank Fund.....	0	0	0	0	10	10		
Illinois Sports Facilities.....	0	9	48	6	9	3		
Solid Waste Management Fund.....	0	0	0	0	5	5		
Protest Fund.....	18	11	3	2	3	1		
Budget Stabilization Fund.....	275	125	0	0	0	0		
Income Tax Bond Fund.....	0	0	0	2,500	0	\$ (2,500)		
Budget Implementation Acts.....	1,284	0	0	269	0	(269)		
Hospital Provider Fund.....	80	80	80	80	0	(80)		
All Other Funds.....	13	13	16	22	22	0		
<b>TOTAL, TRANSFERS IN.....</b>	<b>\$ 3,710</b>	<b>\$ 1,706</b>	<b>\$ 1,542</b>	<b>\$ 5,210</b>	<b>\$ 3,035</b>	<b>\$ (2,175)</b>	<b>(41.7) %</b>	<b>7.5 %</b>
<b>TOTAL, STATE SOURCES.....</b>	<b>\$ 33,286</b>	<b>\$ 27,833</b>	<b>\$ 26,922</b>	<b>\$ 36,213</b>	<b>\$ 36,595</b>	<b>\$ 382</b>	<b>1.1 %</b>	<b>91.0 %</b>
<b>FEDERAL SOURCES:</b>								
<b>CASH RECEIPTS:</b>								
Department of Healthcare and Family Services.....								
	\$ 3,180	\$ 2,512	\$ 2,288	\$ 4,985	\$ 3,335	\$ (1,650)		
Department of Human Services.....								
	109	110	156	246	190	(56)		
All Other Agencies.....								
	7	3	7	6	5	(1)		
<b>TOTAL, CASH RECEIPTS.....</b>	<b>\$ 3,296</b>	<b>\$ 2,625</b>	<b>\$ 2,451</b>	<b>\$ 5,237</b>	<b>\$ 3,530</b>	<b>\$ (1,707)</b>		
<b>TRANSFERS IN:</b>								
Federal Trust Funds.....								
	\$ 35	\$ 40	\$ 32	\$ 1	\$ 70	\$ 69		
<b>TOTAL, FEDERAL SOURCES.....</b>	<b>\$ 3,331</b>	<b>\$ 2,665</b>	<b>\$ 2,483</b>	<b>\$ 5,238</b>	<b>\$ 3,600</b>	<b>\$ (1,638)</b>	<b>(31.3) %</b>	<b>9.0 %</b>
<b>TOTAL, REVENUES.....</b>	<b>\$ 36,617</b>	<b>\$ 30,498</b>	<b>\$ 29,405</b>	<b>\$ 41,451</b>	<b>\$ 40,195</b>	<b>\$ (1,256)</b>	<b>(3.0) %</b>	<b>100.0 %</b>
Transfer from Budget Stabilization Fund...	275	125	0	0	0	0		
Interfund Borrowing.....	454	0	0	533	250	(283)		
Treasurer's Investments.....	0	0	0	0	700	700		
Treasurer's Investments - Contingency Fund Exchange.....	0	0	0	0	50	50		
<b>TOTAL, BASE REVENUES.....</b>	<b>\$ 35,888</b>	<b>\$ 30,373</b>	<b>\$ 29,405</b>	<b>\$ 40,918</b>	<b>\$ 39,195</b>	<b>\$ (1,723)</b>	<b>(4.2) %</b>	

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 2019 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 Gallage				
1970	\$ 741	1,006	138	141	65	71	27	67	44	73	2,373	
1971	1,007	1,009	151	149	60	51	20	63	43	59	2,612	
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	

\* For comparative purposes: excludes Corporate Personal Property Replacement Taxes in fiscal 1980 (\$391 million); includes amnesty taxes in fiscal 1985, fiscal 1986, fiscal 2004 and fiscal year 2011; 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) and fiscal year 2011 (\$1.3 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 \$40.267 billion in fiscal year 2019

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 2019 from the General Funds was Education, with expenditures of \$16.432 billion, or 40.8% of total General Funds spending. Spending for elementary and secondary education (including teachers' retirement funds contributions) accounted for \$13.206 billion, or 80.4% of this spending program, with the remaining \$3.226 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 \$13.281 billion, or 33.0% of General Funds spending. The Department of Healthcare and Family Services accounted for more than half these expenditures.

Spending for other programs of \$6.674 billion, or 16.6% of spending, included expenditures of \$4.047 billion for General Government, \$2.467 billion for Public Protection and Justice, \$79 million for Environment and Business Regulation, and \$70 million for Employment and Economic Development.

Transfers-out from the General Funds to other state funds comprised \$3.906 billion, or 9.7% of General Funds expenditures. Approximately 69% of this amount was for General Obligation bond debt service costs.

Total General Funds expenditures in fiscal year 2019 increased by \$1.276 billion, or 3.3% more than spending in fiscal year 2018. This total takes into account \$1.241 billion in the three new General Funds designated in fiscal year 2018: \$641 million out of the Fund for the Advancement of Education, \$600 million out of the Commitment to Human Services Fund, and more than negative \$2,000 out of the Budget Stabilization Fund. Not accounting for the three new funds, total General Funds expenditures increased by \$1.269 billion, or 3.4%. Base spending (excluding the repayment of borrowing and Treasurer's Investments) was \$644 million, or 1.7% more than fiscal year 2018 (\$637 million excluding the three new funds), with increases of \$868 million for Education, \$239 million for Health and Social Services, \$230 million for General Government, and a decrease of \$340 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 \$5.713 billion at the end of fiscal year 2019, a decrease of \$15 million from the balance of negative \$5.698 billion at the end of fiscal year 2018.

### 20-Year History General Funds Expenditures (millions)

Fiscal Year	Total Expenditures	Change		Fiscal Year	Total Expenditures	Change	
		Amount	Percent			Amount	Percent
2000	\$22,976	\$+1,449	+6.7%	2010	\$32,751	\$(2,208)	(6.3)%
2001	24,583	+1,607	+7.0	2011	32,384	(367)	(1.1)
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

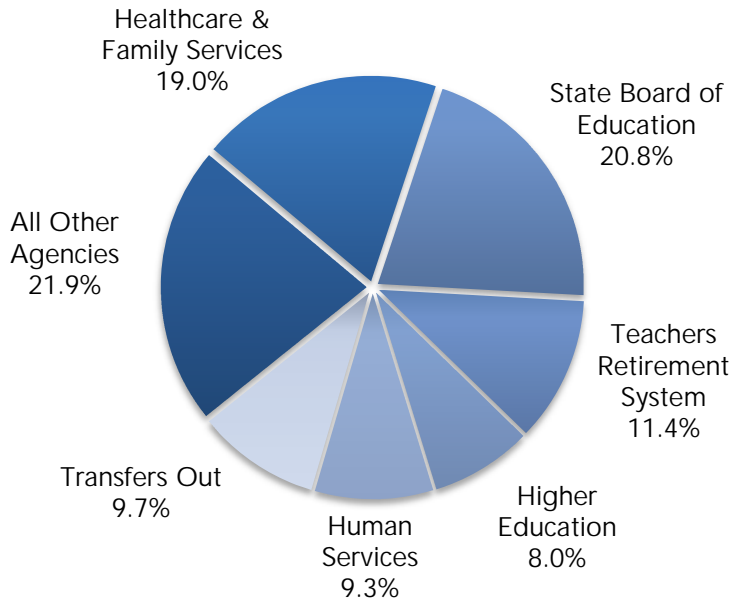
GENERAL FUNDS ANALYSIS OF EXPENDITURES  
(millions)

WARRANTS ISSUED:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019		FY 2019 Where the Dollar Was Spent
						Increase or Amount	Decrease Percent	
<b>BY AGENCY:</b>								
State Board of Education.....	\$ 6,545	\$ 6,507	\$ 7,211	\$ 8,201	\$ 8,376	\$ 175	2.1 %	20.8 %
Healthcare and Family Services.....	6,525	6,090	5,972	7,601	7,633	32	0.4	19.0
Teachers Retirement System.....	3,479	3,851	4,096	4,210	4,592	382	9.1	11.4
Human Services.....	3,363	3,153	3,283	3,640	3,740	100	2.7	9.3
Higher Education Agencies:								
Universities Retirement System.....	1,352	1,416	1,506	1,418	1,445	27	1.9	
University of Illinois.....	644	180	651	583	595	12	2.1	
Student Assistance Commission.....	375	176	365	407	436	29	7.1	
Community College Board.....	338	76	239	204	211	7	3.4	
Southern Illinois University.....	200	57	200	181	184	3	1.7	
All Other.....	382	134	398	348	355	7	2.0	
Total, Higher Education Agencies.....	3,291	2,039	3,359	3,141	3,226	85	2.7	8.0
All Other Agencies:								
Central Management Services.....	1,608	28	182	1,960	2,101	141	7.2	
Corrections.....	1,310	888	1,076	1,890	1,519	(371)	(19.6)	
State Employees Retirement System....	1,149	1,367	1,309	1,319	1,395	76	5.8	
Aging.....	880	646	590	893	919	26	2.9	
Children and Family Services.....	672	619	684	746	780	34	4.6	
Judicial Agencies.....	497	502	502	511	521	10	2.0	
State Police.....	254	223	219	258	265	7	2.7	
Secretary of State.....	292	196	231	249	257	8	3.2	
Other Agencies.....	909	653	710	790	1,063	273	34.6	
Total, All Other Agencies.....	7,571	5,122	5,503	8,616	8,820	204	2.4	21.9
Prior Year Adjustments.....	(11)	(12)	(3)	(28)	(26)	2	N/A	(0.1)
<b>BY CATEGORY:</b>								
Awards and Grants.....	\$ 20,828	\$ 19,859	\$ 21,014	\$ 23,341	\$ 24,224	\$ 883	3.8 %	60.2 %
Operations.....	9,938	6,899	8,402	12,059	12,148	89	0.7	30.2
Permanent Improvements and Highway Construction.....	8	4	8	4	10	6	150.0	0.0
Refunds.....	0	0	0	5	5	0	N/A	0.0
Prior Year Adjustments.....	(11)	(12)	(3)	(28)	(26)	2	N/A	(0.1)
<b>BY FUNCTION:</b>								
Education.....	\$ 13,377	\$ 12,409	\$ 14,679	\$ 15,564	\$ 16,432	\$ 868	5.6 %	40.8 %
Health and Social Services.....	11,627	10,643	10,676	13,042	13,281	239	1.8	33.0
General Government.....	3,397	1,879	2,058	3,817	4,047	230	6.0	10.1
Public Protection and Justice.....	2,210	1,749	1,921	2,807	2,467	(340)	(12.1)	6.1
Environment and Business Regulation....	85	52	53	66	79	13	19.7	0.2
Employment and Economic Development....	73	30	37	104	70	(34)	(32.7)	0.2
Transportation.....	5	0	0	4	6	2	N/A	0.0
Refunds.....	0	0	0	5	5	0	N/A	0.0
Prior Year Adjustments.....	(11)	(12)	(3)	(28)	(26)	2	N/A	(0.1)
TOTAL, WARRANTS ISSUED.....	\$ 30,763	\$ 26,750	\$ 29,421	\$ 35,381	\$ 36,361	\$ 980	2.8 %	90.3 %
TRANSFERS OUT.....	4,858	4,576	4,636	3,610	3,906	296	8.2	9.7
TOTAL, EXPENDITURES.....	\$ 35,621	\$ 31,326	\$ 34,057	\$ 38,991	\$ 40,267	\$ 1,276	3.3 %	100.0 %
Repayment of Interfund Borrowing.....	0	0	15	128	10	(118)	N/A	
Treasurer's Investments.....	0	0	0	0	700	700	N/A	
Treasurer's Investments - Contingency Fund Exchange.....	0	0	0	0	50	50	N/A	
Transfer to Budget Stabilization Fund....	275	125	0	0	0	0	N/A	
TOTAL, BASE EXPENDITURES.....	\$ 35,346	\$ 31,201	\$ 34,042	\$ 38,863	\$ 39,507	\$ 644	1.7 %	

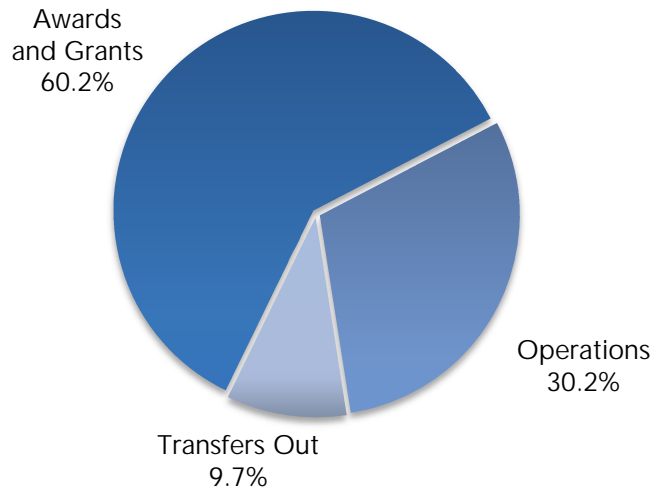
Note: Beginning with fiscal year 2018 (pursuant to Public Act 100-0023) the number of funds that make up the state's General Funds was expanded from four to seven; therefore, the General Funds now reflect the four original funds (General Revenue Fund, General Revenue-Common School Special Account Fund, 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 2019 DOLLAR WAS SPENT

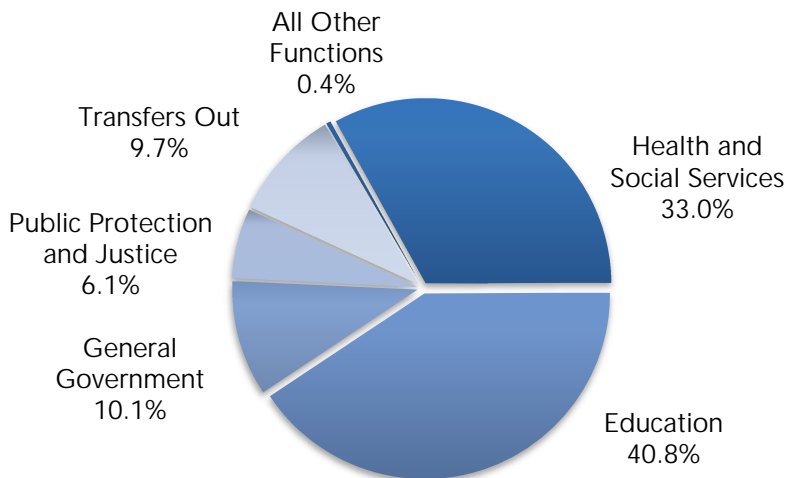
### By Agency



### By Category



### By Function



## GENERAL FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2019

(millions)

## AVAILABLE BALANCE CONCEPT

## BUDGETARY BALANCE CONCEPT

## BEGINNING BALANCES

\$ 125 .....Available Cash Balance on June 30, 2018

Less Lapse Period - Warrants Issued from  
Fiscal Year 2018 Appropriations and  
Fiscal Year 2018 Transfers Out:

Operations.....	\$ 1,418
Awards and Grants.....	485
Permanent Improvements.....	1
Vouchers Payable (June 30).....	3,218
Net Transfers Payable (June 30)..<	<u>701</u>
Total.....	\$ 5,823

**Fund Balance - Budgetary Basis to begin**

**Fiscal Year 2019..... \$ (5,698)**

## PLUS REVENUES

	State Sources:		
	Cash Receipts:		
\$ 21,625 .....	Income Taxes .....	\$ 21,625	
8,409 .....	Sales Taxes .....	8,409	
3,526 .....	Other Sources .....	3,528	
<u>3,035</u> .....	Transfers In .....	<u>3,090</u>	
\$ 36,595 .....	Total, State Sources .....	\$ 36,652	
	Federal Sources:		
\$ 3,530 .....	Cash Receipts .....	\$ 3,530	
<u>70</u> .....	Transfers In .....	<u>70</u>	
\$ 3,600 .....	Total, Federal Sources .....	\$ 3,600	
\$ 40,195 .....	<b>Total, Revenues .....</b>	<b>\$ 40,252</b>	

## LESS EXPENDITURES

From FY 2019 Appropriations and Lapse Period  
Spending from FY 2018 Appropriations

From Fiscal Year 2019 Appropriations

\$ 12,723 .....	Operations .....	\$ 12,148
24,223 .....	Awards and Grants .....	24,224
5 .....	Refunds .....	5
5 .....	Permanent Improvements .....	10
(1,075) .....	Vouchers Payable Adjustment .....	0
<u>(27)</u> .....	Prior Year Adjustments .....	<u>(26)</u>
\$ 35,854 .....	Total, Warrants Issued .....	\$ 36,361
<u>4,000</u> .....	Transfers Out .....	<u>3,906</u>
\$ 39,854 .....	<b>Total, Expenditures .....</b>	<b>\$ 40,267</b>

## EQUALS ENDING BALANCES

\$ 466 .....Available Cash Balance on June 30, 2019

Less Lapse Period - Warrants Issued from  
Fiscal Year 2019 Appropriations and  
Fiscal Year 2019 Transfers Out:

Operations.....	\$ 844
Awards and Grants.....	486
Permanent Improvements.....	5
Receipt Adjustment (June 30).....	(2)
Vouchers Payable (June 30).....	4,293
Net Transfers Payable (June 30)..<	<u>553</u>
Total.....	\$ 6,179

**Fund Balance - Budgetary Basis to begin**

**Fiscal Year 2020..... \$ (5,713)**

TWENTY YEAR HISTORY

GENERAL FUNDS

END OF MONTH AVAILABLE CASH BALANCES

(millions)

<u>Month</u>	<u>FY 2000</u>	<u>FY 2001</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>
July.....	\$ 1534	\$ 1342	\$ 916	\$ 473	\$ 536	\$ 513	\$ 727	\$ 712	\$ 676	\$ 301
August.....	1107	817	485	336	437	297	708	623	596	164
September...	1180	986	386	274	319	292	600	597	761	188
October.....	931	599	351	179	258	340	572	454	892	214
November....	791	410	257	125	256	191	537	520	539	109
December....	485	294	211	163	346	251	486	429	589	215
January.....	784	503	215	140	303	236	537	485	537	251
February....	556	272	125	118	182	162	493	299	327	108
March.....	605	285	145	124	339	303	486	303	210	191
April.....	954	577	357	214	490	317	537	241	324	123
May.....	1482	750	292	260	134	360	385	616	374	242
June.....	1517	1126	256	317	182	497	590	642	141	280

<u>Month</u>	<u>FY 2010</u>	<u>FY 2011</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>
July.....	\$ 393	\$ 256	\$ 636	\$ 129	\$ 101	\$ 214	\$ 70	\$ 228	\$ 1114	\$ 400
August.....	198	116	283	181	231	228	164	201	1042	374
September...	207	166	265	154	162	115	291	309	581	502
October.....	137	132	215	274	255	231	342	167	562	421
November....	151	180	203	150	159	212	276	247	420	239
December....	150	186	144	138	204	142	298	163	502	190
January.....	222	202	173	177	244	220	266	329	825	520
February....	106	138	224	154	138	204	365	326	324	259
March.....	362	130	215	134	169	205	510	433	414	308
April.....	304	283	175	251	277	324	256	555	646	678
May.....	153	372	79	205	294	279	283	687	354	531
June.....	130	469	40	154	74	621	246	1077	125	466

## Appropriated Funds Revenues

### Total Appropriated Funds revenues were \$84.245 billion in fiscal year 2019

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 nearly 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 2019, \$25.633 billion, or 30.4% of Appropriated Funds revenues, came from individual and corporate income taxes, while \$10.094 billion, or 12.0%, came from the state sales taxes.

Another \$19.468 billion, or 23.1%, came from federal sources. Of this total, \$3.600 billion, or 18.5%, was directed to the General Funds (including reimbursements for Medicaid and other social services expenditures), while the state received \$1.262 billion for highway purposes. Of the remaining \$14.606 billion, \$9.735 billion was directed to Special State Funds, \$4.534 billion was deposited into the numerous Federal Trust Funds in the State Treasury, and \$337 million went to all other funds.

Bond sales of \$2.005 billion accounted for 2.4% of Appropriated Funds revenues.

The remaining \$27.045 billion, or 32.1% of Appropriated Funds revenues, included \$4.236 billion from transfers by warrant, \$2.774 billion from the State Employees Retirement System, \$2.376 billion from health care provider assessment fees and taxes; \$1.935 billion from corporate personal property replacement taxes; \$1.599 billion from motor vehicle and operators licenses; \$1.415 billion from public utility taxes; \$1.351 billion from the motor fuel tax; \$1.330 billion from lottery tickets and licenses; \$769 million from cigarette taxes; \$512 million from insurance taxes and fees; \$474 million from video gaming tax; \$469 million from riverboat gambling taxes and fees; \$413 million from inheritance taxes; and \$7.392 billion from various other sources.

Fiscal year 2019 total Appropriated Funds revenues decreased by \$3.636 billion, or 4.1% compared to fiscal year 2018. Specifically, state sources increased by \$4.173 billion, federal sources decreased by \$1.472 billion, and the sale of bonds decreased by \$6.337 billion.

Revenue increases in state sources were impacted by continued growth in taxable income and online retailers continuing to come into compliance with the law requiring sales tax remittance.

Income taxes increased by \$2.238 billion, or 9.6% (individual income tax receipts increased by \$1.819 billion and corporate income tax receipts grew by \$419 million), transfers by warrant increased \$823 million, sales taxes grew by \$797 million, health care provider assessment fees and taxes increased \$171 million, and the State Employees Retirement System Fund increased by \$167 million.

Although state sources reflected growth in receipts, those gains were completely offset by the reductions in the sale of bonds (\$6.337 billion or 76.0%) and federal sources (\$1.472 billion or 7.0%). These reductions are a direct result of the one-time nature of the special bond proceeds and the use of those proceeds to bolster federal sources in fiscal year 2018. Consequently, Appropriated Funds total revenues reflect an overall reduction of \$3.636 billion, or 4.1%, when compared to fiscal year 2018.

The average annual increase in Appropriated Funds revenues (excluding the State Employees Retirement System Fund) over the past five fiscal years is \$1.566 billion (\$2.286 billion decrease in fiscal year 2015, \$5.977 billion decrease in fiscal year 2016, \$2.340 billion increase in fiscal year 2017, \$17.558 billion increase in fiscal year 2018, and \$3.803 billion decrease in fiscal year 2019).

APPROPRIATED FUNDS ANALYSIS OF REVENUES  
(millions)

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019 Increase or Decrease Amount	FY 2019 Percent	FY 2019 Where the Dollar Came From
<b>STATE SOURCES:</b>								
<b>CASH RECEIPTS:</b>								
Income Taxes (gross)								
Individual.....	\$ 17,682	\$ 15,301	\$ 15,385	\$ 20,785	\$ 22,604	\$ 1,819	8.8 %	
Corporate.....	3,132	2,339	1,614	2,610	3,029	419	16.1	
Total, Income Taxes (gross).....	20,814	17,640	16,999	23,395	25,633	2,238	9.6	30.4 %
Sales Taxes.....	9,908	9,073	9,053	9,297	10,094	797	8.6	12.0
<b>Other State Sources</b>								
Fund Transfers.....	2,882	460	849	3,413	4,236 *	823		
State Employees Retirement System Fund	0	0	0	2,607	2,774	167		
Health Care Provider Assessment								
Fees & Taxes.....	1,961	1,952	2,138	2,205	2,376	171		
Corporate Personal Property								
Replacement Taxes.....	1,786	1,628	1,922	1,790	1,935	145		
Motor Vehicle & Operators Licenses....	1,539	1,552	1,585	1,483	1,599	116		
Public Utility Taxes.....	1,510	1,417	1,423	1,409	1,415	6		
Motor Fuel Tax (gross).....	1,326	1,354	1,348	1,368	1,351	(17)		
Lottery Tickets & Licenses.....	1,589	1,308	1,341	1,510	1,330	(180)		
Cigarette Taxes.....	862	845	782	764	769	5		
Revolving Funds.....	606	242	678	533	666 *	133		
Insurance Tax & Fees.....	466	515	519	552	512	(40)		
Video Gaming Tax.....	235	302	356	417	474	57		
Riverboat Gambling Taxes & Fees.....	520	494	489	482	469	(13)		
Inheritance Tax (gross).....	355	325	278	381	413	32		
Optional Health Insurance Deductions..	376	352	340	332	340	8		
Liquor Gallonage Taxes.....	283	288	294	296	297	1		
Hotel Tax.....	257	264	273	281	296	15		
Corporate Franchise Tax & Fees.....	219	216	215	216	257	41		
Investment Income.....	52	52	83	163	256	93		
County Intergovernmental Transfers....	244	244	244	244	244	0		
Tobacco Settlement.....	120	84	105	227	138	(89)		
Other Taxes, Licenses, Fees & Earnings	4,186	4,403	4,683	4,895	4,442 *	(453)		
Total, Other State Sources.....	21,374	18,297	19,945	25,568	26,589	1,021	4.0	31.6
TOTAL, CASH RECEIPTS.....	\$ 52,096	\$ 45,010	\$ 45,997	\$ 58,260	\$ 62,316	\$ 4,056	7.0 %	74.0 %
<b>TRANSFERS IN FROM OTHER STATE FUNDS:</b>								
Unclaimed Property Trust Fund.....	\$ 197	\$ 158	\$ 158	\$ 221	\$ 250	\$ 29		
State Whistleblower Reward								
and Protection Fund.....	6	9	10	10	62	52		
Treasurer's Investments - Contingency								
Fund Exchange.....	0	0	0	0	50	50		
Child Support Enforcement Trust Fund....	33	48	30	16	23	7		
Warrant Escheat Fund.....	11	10	9	9	22	13		
RTA Sales Tax Fund.....	0	0	0	23	14	(9)		
Home Rule Municipal Retailers'								
Occupation Tax Fund.....	0	0	0	21	13	(8)		
Home Rule County Retailers'								
Occupation Tax Fund.....	0	0	0	17	10	(7)		
Protest Fund.....	28	19	5	3	3	0		
Budget Implementation Acts.....	215	0	0	0	0	0		
All Other Funds.....	3	5	7	19	9	(10)		
TOTAL, TRANSFERS IN.....	\$ 493	\$ 249	\$ 219	\$ 339	\$ 456	\$ 117	34.5 %	0.5 %
<b>TOTAL, STATE SOURCES.....</b>	<b>\$ 52,589</b>	<b>\$ 45,259</b>	<b>\$ 46,216</b>	<b>\$ 58,599</b>	<b>\$ 62,772</b>	<b>\$ 4,173</b>	<b>7.1 %</b>	<b>74.5 %</b>
<b>FEDERAL SOURCES:</b>								
<b>CASH RECEIPTS:</b>								
General Funds.....	\$ 3,296	\$ 2,625	\$ 2,451	\$ 5,237	\$ 3,530	\$ (1,707)		
Highway Funds.....	1,721	1,537	1,558	1,276	1,262	(14)		
Special State Funds.....	8,808	10,049	9,683	9,837	9,735	(102)		
Federal Trust Funds.....	4,541	4,547	4,545	4,337	4,500	163		
All Other Funds.....	296	205	233	230	337	107		
TOTAL, CASH RECEIPTS.....	\$ 18,662	\$ 18,963	\$ 18,470	\$ 20,917	\$ 19,364	\$ (1,553)		
<b>TRANSFERS IN:</b>								
Social Services Block Grant Fund:								
General Funds.....	\$ 35	\$ 40	\$ 32	\$ 1	\$ 70	\$ 69		
Federal Trust Funds.....	25	30	21	22	34	12		
TOTAL, TRANSFERS IN.....	\$ 60	\$ 70	\$ 53	\$ 23	\$ 104	\$ 81		
<b>TOTAL, FEDERAL SOURCES.....</b>	<b>\$ 18,722</b>	<b>\$ 19,033</b>	<b>\$ 18,523</b>	<b>\$ 20,940</b>	<b>\$ 19,468</b>	<b>\$ (1,472)</b>	<b>(7.0) %</b>	<b>23.1 %</b>
<b>SALE OF BONDS:</b>								
Bond Proceeds.....	\$ 42	\$ 1,084	\$ 1,783	\$ 8,342	\$ 1,174	\$ (7,168)		
Refunding Bond Proceeds.....	0	0	1,194	0	831	831		
TOTAL, SALE OF BONDS.....	\$ 42	\$ 1,084	\$ 2,977	\$ 8,342	\$ 2,005	\$ (6,337)	(76.0) %	2.4 %
<b>TOTAL, REVENUES - APPROPRIATED FUNDS.....</b>	<b>\$ 71,353</b>	<b>\$ 65,376</b>	<b>\$ 67,716</b>	<b>\$ 87,881</b>	<b>\$ 84,245</b>	<b>\$ (3,636)</b>	<b>(4.1) %</b>	<b>100.0 %</b>

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

## Appropriated Funds Expenditures

### Total Appropriated Funds expenditures amounted to \$83.494 billion in fiscal year 2019

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

The largest spending agency from Appropriated Funds was the Department of Healthcare and Family Services with expenditures of \$21.319 billion, or 25.5% of fiscal year 2019 appropriated expenditures. Of this total, \$20.272 billion, or 95.1%, was expended primarily for medical assistance.

The second-largest spending agency was the State Board of Education with expenditures of \$10.639 billion, or 12.8% of appropriated spending. About \$6.836 billion, or 64.3%, of this total was for general apportionment payments to local school districts.

Expenditures by the Department of Revenue totaled \$6.243 billion, or 7.5% of appropriated expenditures, in fiscal year 2019. Included in this total was \$2.470 billion for refunds, \$1.650 billion for payments to local governments from the Local Government Distributive Fund (primarily a portion of net state income taxes), and \$1.391 billion from the Personal Property Tax Replacement Fund.

Department of Central Management Services spending totaled \$6.006 billion, or 7.2% of appropriated spending. About \$5.300 billion, or 88.2% of this total, was spent on employee health insurance.

Spending by the Department of Human Services was \$5.622 billion, or 6.7% of appropriated spending. Of this total, \$4.326 billion, or 76.9%, was spent for various grant programs.

Expenditures by the State Treasurer's Office totaled \$5.285 billion, or 6.3% of total appropriated expenditures. About \$5.237 billion or 99.1% of this total was for debt service.

Department of Transportation expenditures totaled \$4.705 billion, or 5.6% of total spending from Appropriated Funds. About \$1.938 billion, or 41.2% of this total, was for highway construction.

Teachers' Retirement System expenditures totaled \$4.593 billion, or 5.5% of total appropriated spending.

Expenditures by the State Employees' Retirement System totaled \$4.203 billion, or 5.0% of appropriated expenditures.

Spending by Higher Education agencies totaled \$3.718 billion, or 4.5% of appropriated spending in fiscal year 2019. The State Universities Retirement System spent about \$1.659 billion, or 44.6% of this total.

Spending by all other agencies in fiscal year 2019 totaled \$11.318 billion, or 13.6% of appropriated spending. Four agencies' spending exceeded \$800 million each: the Department of Corrections at \$1.583 billion, the Department of Children and Family Services at \$1.153 billion, the Department on Aging at \$988 million, and the Environmental Protection Agency at \$869 million.

The larger increases in spending included \$1.785 billion by the State Treasurer's Office, \$382 million by the Teachers' Retirement System, \$331 million by the Department of Revenue, \$214 million by the State Employees' Retirement System, \$186 million by the Department of Human Services, \$179 million by the State Board of Education, and \$153 million by the Department of Healthcare and Family Services. These increases were offset by reductions in spending by the Department of Central Management Services (\$3.192 billion).

Total warrants issued from Appropriated Funds in fiscal year 2019 decreased by \$34 million, which is comparatively similar to spending in fiscal year 2018, with a negligible percentage change.

The budgetary basis fund balance (available cash balance on June 30 less lapse period transactions) in Appropriated Funds was \$775 million at the end of fiscal year 2019, which is \$657 million more than the adjusted budgetary basis fund balance of \$118 billion at the end of fiscal year 2018.



APPROPRIATED FUNDS ANALYSIS OF WARRANTS ISSUED  
(millions)

WARRANTS ISSUED:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019		FY 2019 Where the Dollar Was Spent
						Increase Amount	or Decrease Percent	
<b>BY AGENCY:</b>								
Healthcare and Family Services.....	\$ 17,808	\$ 17,790	\$ 18,588	\$ 21,166	\$ 21,319	\$ 153	0.7 %	25.5 %
State Board of Education.....	8,910	9,338	9,762	10,460	10,639	179	1.7	12.8
Revenue.....	7,087	5,674	5,965	5,912	6,243	331	5.6	7.5
Central Management Services.....	5,092	1,396	4,280	9,198	6,006	(3,192)	(34.7)	7.2
Human Services.....	5,903	5,067	5,461	5,436	5,622	186	3.4	6.7
Treasurer.....	3,591	3,096	4,774	3,500	5,285	1,785	51.0	6.3
Transportation.....	5,747	5,563	5,538	4,905	4,705	(200)	(4.1)	5.6
Teachers Retirement System.....	3,479	3,851	4,096	4,211	4,593	382	9.1	5.5
State Employees Retirement System..	1,149	1,367	1,309	3,989	4,203	214	5.4	5.0
Higher Education Agencies:								
Universities Retirement System...	1,549	1,606	1,676	1,633	1,659	26	1.6	
University of Illinois.....	649	185	656	589	600	11	1.9	
Student Assistance Commission...	564	368	699	567	560	(7)	(1.2)	
Community College Board.....	381	116	431	342	353	11	3.2	
Southern Illinois University.....	201	58	201	182	186	4	2.2	
All Other.....	392	139	408	355	360	5	1.4	
Total, Higher Education Agencies...	3,736	2,472	4,071	3,668	3,718	50	1.4	4.5
All Other Agencies:								
Corrections.....	1,386	956	1,275	1,949	1,583	(366)	(18.8)	
Children and Family Services.....	1,118	1,087	1,076	1,085	1,153	68	6.3	
Aging.....	1,032	711	1,256	954	988	34	3.6	
Environmental Protection.....	645	848	955	938	869	(69)	(7.4)	
State Lottery.....	948	542	616	799	666	(133)	(16.6)	
Commerce and Economic Opportunity	990	512	639	498	576	78	15.7	
State Police.....	338	350	432	489	555	66	13.5	
Judicial Agencies.....	504	511	511	526	530	4	0.8	
Governor's Office of								
Management and Budget.....	503	477	869	505	534	29	5.7	
Public Health.....	406	348	374	383	441	58	15.1	
Secretary of State.....	426	311	352	374	388	14	3.7	
Natural Resources.....	310	174	232	253	271	18	7.1	
Employment Security.....	228	205	194	236	221	(15)	(6.4)	
Metropolitan Pier and								
Exposition Authority.....	181	188	202	156	208	52	33.3	
Capital Development Board.....	674	51	172	153	211	58	37.9	
Illinois Emergency								
Management Agency.....	174	147	144	111	131	20	18.0	
All Other.....	1,458	1,180	1,646	1,735	1,993	258	14.9	
Total, All Other Agencies.....	11,321	8,598	10,945	11,144	11,318	174	1.6	13.6
Prior Year Adjustments.....	(52)	(54)	(54)	(61)	(157)	(96)	N/A	(0.2)
<b>BY CATEGORY:</b>								
Awards and Grants.....	\$ 46,755	\$ 43,653	\$ 47,314	\$ 50,268	\$ 51,833	\$ 1,565	3.1 %	62.1 %
Operations.....	17,512	12,077	17,170	24,512	21,162	(3,350)	(13.7)	25.3
Debt Service.....	4,050	3,536	5,603	3,960	5,760	1,800	45.5	6.9
Refunds.....	2,526	2,178	2,319	2,767	2,728	(39)	(1.4)	3.3
Highway/Waterway Construction.....	2,656	2,732	2,279	1,947	1,942	(5)	(0.3)	2.3
Permanent Improvements.....	324	36	104	135	226	91	67.4	0.3
Prior Year Adjustments.....	(52)	(54)	(54)	(61)	(157)	(96)	N/A	(0.2)
<b>BY FUNCTION:</b>								
Health and Social Services.....	\$ 26,376	\$ 25,132	\$ 26,883	\$ 29,126	\$ 29,583	\$ 457	1.6 %	35.4 %
Education.....	16,422	15,674	17,985	18,408	19,224	816	4.4	23.0
General Government.....	13,147	7,654	11,210	18,518	15,939	(2,579)	(13.9)	19.1
Debt Service.....	4,050	3,536	5,603	3,960	5,760	1,800	45.5	6.9
Transportation.....	5,746	5,563	5,539	4,905	4,705	(200)	(4.1)	5.6
Public Protection and Justice.....	2,677	2,178	2,598	3,385	3,052	(333)	(9.8)	3.7
Refunds.....	2,526	2,178	2,319	2,767	2,728	(39)	(1.4)	3.3
Environment and Business Regulation	1,337	1,324	1,488	1,472	1,503	31	2.1	1.8
Employment and Economic Development	1,542	973	1,164	1,048	1,157	109	10.4	1.4
Prior Year Adjustments.....	(52)	(54)	(54)	(61)	(157)	(96)	N/A	(0.2)
<b>TOTAL, WARRANTS ISSUED.....</b>	<b>\$ 73,771</b>	<b>\$ 64,158</b>	<b>\$ 74,735</b>	<b>\$ 83,528</b>	<b>\$ 83,494</b>	<b>\$ (34)</b>	<b>(0.0) %</b>	<b>100.0 %</b>

## APPROPRIATED FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2019

(millions)

## AVAILABLE BALANCE CONCEPT

## BUDGETARY BALANCE CONCEPT

## BEGINNING BALANCES

\$ 9,368 ..... Available Cash Balance on June 30, 2018

Lapse Period Transactions - Lapse  
Period Warrants Charged to FY 2018  
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 3,994
Awards and Grants.....	2,000
Refunds.....	60
Highway/Waterway Construction...	3
Permanent Improvements.....	1
Receipt Adjustment (June 30)....	(1,200)
Net Transfers Payable (June 30)..	8
Vouchers Payable (June 30).....	<u>4,410</u>
Total.....	\$ 9,276

Fund Balance - Budgetary Basis to begin Fiscal Year 2019..... \$ 92

(44) .....	Adjustment for Fund Classification Changes.....	26
\$ 9,324 .....	<b>Adjusted Balances</b> .....	\$ 118

## PLUS REVENUES

\$ 61,943 .....	State Sources:	
456 .....	Cash Receipts .....	\$ 62,316
\$ 62,399 .....	Transfers In .....	456
	<b>Total, State Sources</b> .....	\$ 62,772

\$ 19,364 .....	Federal Sources:	
104 .....	Cash Receipts .....	\$ 19,364
\$ 19,468 .....	Transfers In .....	104
	<b>Total, Federal Sources</b> .....	\$ 19,468

\$ 2,005 .....	Sale of Bonds .....	\$ 2,005
----------------	---------------------	----------

\$ 83,872 .....	<b>Total, Revenues</b> .....	\$ 84,245
-----------------	------------------------------	-----------

## LESS EXPENDITURES

From FY 2019 Appropriations and Lapse Period  
Spending from FY 2018 Appropriations

From Fiscal Year 2019 Appropriations

\$ 23,204 .....	Operations .....	\$ 21,162
51,543 .....	Awards and Grants .....	51,833
1,942 .....	Highway/Waterway Construction .....	1,942
2,787 .....	Refunds .....	2,728
5,760 .....	Debt Service .....	5,760
222 .....	Permanent Improvements .....	226
(2,067) .....	Vouchers Payable Adjustment .....	0
(157) .....	Prior Year Adjustments .....	(157)
\$ 83,234 .....	<b>Total, Warrants Issued</b> .....	\$ 83,494
50 .....	Transfers Out .....	94
\$ 83,284 .....	<b>Total, Expenditures</b> .....	\$ 83,588

## EQUALS ENDING BALANCES

\$ 9,912 ..... Available Cash Balance on June 30, 2019

Lapse Period Transactions - Lapse  
Period Warrants Charged to FY 2019  
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 1,704
Awards and Grants.....	2,290
Refunds.....	2
Highway/Waterway Construction...	3
Permanent Improvements.....	5
Receipt Adjustment (June 30)....	(1,395)
Net Transfers Payable (June 30)..	52
Vouchers Payable (June 30).....	<u>6,476</u>
Total.....	\$ 9,137

Fund Balance - Budgetary Basis to begin Fiscal Year 2020..... \$ 775

## APPROPRIATED FUNDS TEN YEAR HISTORY

(millions)

Fund Group	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
<b>CASH RECEIPTS</b>										
General Funds.....	\$ 26,424	\$ 29,548	\$ 31,886	\$ 34,332	\$ 34,580	\$ 32,872	\$ 28,752	\$ 27,831	\$ 36,240	\$ 37,091
Highway Funds.....	4,480	4,403	4,256	4,094	4,225	4,538	4,410	4,452	4,062	4,136
Special State Funds.....	19,570	22,145	16,961	19,334	21,574	24,701	23,157	24,233	33,956	29,198
Bond Financed Funds.....	3,489	1,191	2,145	2,038	4,227	0	1,084	1,133	1,302	559
Debt Service Funds.....	1,840	572	2,595	734	835	798	835	2,304	960	2,182
Federal Trust Funds.....	4,949	5,095	5,274	4,970	5,148	4,856	4,846	4,825	4,581	4,700
Revolving Funds.....	525	545	627	539	618	534	335	617	409	559
State Trust Funds.....	3,598	4,106	4,335	4,535	4,593	2,614	1,741	1,951	5,037	4,887
<b>TOTAL, CASH RECEIPTS...</b>	<b>\$ 64,875</b>	<b>\$ 67,605</b>	<b>\$ 68,079</b>	<b>\$ 70,576</b>	<b>\$ 75,800</b>	<b>\$ 70,913</b>	<b>\$ 65,160</b>	<b>\$ 67,346</b>	<b>\$ 86,547</b>	<b>\$ 83,312</b>
<b>APPROPRIATIONS</b>										
General Funds.....	\$ 27,198	\$ 26,079	\$ 29,584	\$ 30,848	\$ 32,146	\$ 31,799	\$ 28,536	\$ 31,783	\$ 36,179	\$ 37,234
Highway Funds.....	9,219	8,826	8,888	8,284	8,387	8,093	8,070	7,954	8,507	8,999
Special State Funds.....	22,566	24,488	23,925	28,679	31,649	33,710	33,550	39,982	36,166	36,216
Bond Financed Funds.....	18,750	17,420	15,372	13,948	11,387	9,882	4,346	4,955	4,534	7,559
Debt Service Funds.....	5,942	4,617	5,371	3,545	3,600	4,285	3,536	5,237	3,960	5,850
Federal Trust Funds.....	10,377	10,429	9,479	8,026	8,160	8,058	8,288	8,752	8,282	8,401
Revolving Funds.....	895	896	946	981	953	905	927	1,468	938	1,217
State Trust Funds.....	743	737	750	857	931	638	604	625	605	676
<b>TOTAL, APPROPRIATIONS..</b>	<b>\$ 95,690</b>	<b>\$ 93,492</b>	<b>\$ 94,315</b>	<b>\$ 95,168</b>	<b>\$ 97,213</b>	<b>\$ 97,370</b>	<b>\$ 87,857</b>	<b>\$ 100,756</b>	<b>\$ 99,171</b>	<b>\$ 106,152</b>
<b>WARRANTS ISSUED</b>										
General Funds.....	\$ 26,301	\$ 25,447	\$ 29,209	\$ 30,293	\$ 31,479	\$ 30,763	\$ 26,750	\$ 29,421	\$ 35,381	\$ 36,361
Highway Funds.....	4,003	3,686	3,836	3,598	3,626	3,728	4,039	3,748	3,813	3,707
Special State Funds.....	16,785	17,474	17,808	21,079	22,512	25,285	22,356	28,298	29,366	27,276
Bond Financed Funds.....	1,328	1,969	2,134	2,655	2,394	2,226	777	1,352	531	574
Debt Service Funds.....	5,875	4,596	5,187	3,330	3,589	4,050	3,536	5,212	3,960	5,760
Federal Trust Funds.....	5,254	5,258	5,090	4,969	5,061	4,781	4,906	4,787	4,597	4,721
Revolving Funds.....	677	655	685	716	704	681	546	733	699	705
State Trust Funds.....	4,207	4,331	3,924	4,173	4,298	2,257	1,248	1,184	5,181	4,389
<b>TOTAL, WARRANTS ISSUED.</b>	<b>\$ 64,430</b>	<b>\$ 63,416</b>	<b>\$ 67,873</b>	<b>\$ 70,813</b>	<b>\$ 73,663</b>	<b>\$ 73,771</b>	<b>\$ 64,158</b>	<b>\$ 74,735</b>	<b>\$ 83,528</b>	<b>\$ 83,493</b>

## ALL FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2019

(millions)

## AVAILABLE BALANCE CONCEPT

## BUDGETARY BALANCE CONCEPT

## BEGINNING BALANCES

\$ 12,236 .....Available Cash Balance on June 30, 2018

Lapse Period Transactions - Lapse  
Period Warrants Charged to FY 2018  
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 4,069
Awards and Grants.....	2,005
Refunds.....	61
Permanent Improvements.....	1
Highway/Waterway Construction....	3
Receipt Adjustment (June 30).....	(1,210)
Vouchers Payable (June 30).....	<u>4,410</u>
Total.....	\$ 9,339

<b>Fund Balance - Budgetary Basis to begin</b>	
<b>Fiscal Year 2019.....</b>	<b>\$ 2,897</b>

## PLUS CASH RECEIPTS

\$ 25,635 .....	State Sources:	
14,773 .....	Income Taxes (gross) .....	\$ 25,635
101,401 .....	Sales Taxes .....	14,773
2,005 .....	Other State Sources .....	101,756
\$ 143,814 .....	Sale of Bonds .....	<u>2,005</u>
	Total, State Sources .....	\$ 144,169
\$ 19,473 .....	Federal Sources .....	\$ 19,473
\$ 163,287 .....	<b>Total, Cash Receipts .....</b>	<b>\$ 163,642</b>

## LESS WARRANTS ISSUED

Warrants Charged to FY 2019 and Lapse Period  
Warrants Charged FY 2018

Warrants Charged to FY 2019

\$ 88,156 .....	Operations .....	\$ 85,837
64,874 .....	Awards and Grants .....	65,161
2,913 .....	Highway/Waterway Construction .....	2,910
3,083 .....	Refunds .....	3,025
6,152 .....	Debt Service .....	6,152
233 .....	Permanent Improvements .....	237
(2,256) .....	Vouchers Payable Adjustment .....	0
(71) .....	Prior Year Adjustments .....	<u>(71)</u>
\$ 163,084 .....	<b>Total, Warrants Issued .....</b>	<b>\$ 163,251</b>

## EQUALS ENDING BALANCES

\$ 12,439 .....Available Cash Balance on June 30, 2019

Lapse Period Transactions - Lapse  
Period Warrants Charged to FY 2019  
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 1,749
Awards and Grants.....	2,291
Refunds.....	3
Permanent Improvements.....	6
Highway/Waterway Construction....	1
Receipt Adjustment (June 30).....	(1,564)
Vouchers Payable (June 30).....	<u>6,665</u>
Total.....	\$ 9,151

<b>Fund Balance - Budgetary Basis to begin</b>	
<b>Fiscal Year 2020.....</b>	<b>\$ 3,288</b>



## INDEPENDENT AUDITORS' 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 of the State of Illinois, which comprise the statement of fund balances-budgetary basis and the statement of revenues and expenditures-budgetary basis for the year ended June 30, 2019, 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 the 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 the 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.

### ***Auditors' 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.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

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 the Comptroller – Fiscal Officer 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, 2019, or changes in financial position or, where applicable, its cash flows for the year then ended.

#### **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 year ended June 30, 2019, of the State of Illinois, in accordance with the basis of accounting described in Note 1.

#### **Emphasis of Matter**

At June 30, 2019, the deficit of the General Funds was \$5,713,123,602. The end of the year deficit represented approximately 16% of total General Funds appropriated spending for fiscal year 2019. The budgetary basis deficit was funded primarily through subsequent fiscal year revenues. Accordingly, the funding of the \$5.71 billion deficit that existed at the conclusion of fiscal year 2019 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 year ended June 30, 2019 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 are presented for purposes of additional analysis and are not a required part of the financial statements.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

The 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 are the responsibility of the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' management and were derived from and relate 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 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 are 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 Illinois' Funds System, General Funds, Appropriated Funds, and All Funds Summary of Transactions data listed in the Table of Contents were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2019, on our consideration of the State of Illinois, Office of the 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 the 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 the Comptroller – Fiscal Officer Responsibilities' internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Peoria, Illinois  
December 12, 2019

Financial

Statements

and

Supplemental

Schedules



STATE OF ILLINOIS  
STATEMENT OF FUND BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2019

	Total (memorandum only)	Appropriated Funds			Non-Appropriated Funds		
		Total	General	Other	Total	Federal	State
Fund Balances - Budgetary Basis, June 30, 2018	\$ 2,896,931,822.01	\$ 92,268,528.16	\$ (5,697,887,952.65)	\$ 5,790,156,480.81	\$ 2,804,663,293.85	\$ 313,467.45	\$ 2,804,349,826.40
Adjustments for Changes in Fund Classifications	0.00	25,610,189.79	0.00	25,610,189.79	(25,610,189.79)	(55,284.47)	(25,554,905.32)
Adjusted Fund Balances - Budgetary Basis, June 30, 2018	\$ 2,896,931,822.01	\$ 117,878,717.95	\$ (5,697,887,952.65)	\$ 5,815,766,670.60	\$ 2,779,053,104.06	\$ 258,182.98	\$ 2,778,794,921.08
Cash Receipts	162,077,325,759.64	82,290,426,172.51	37,090,779,421.74	45,199,646,750.77	79,786,899,587.13	105,315,834.45	79,681,583,752.68
Expenditures Paid*	152,535,680,147.00	73,013,718,113.49	30,733,104,392.50	42,280,613,720.99	79,521,962,033.51	851,965.68	79,521,110,067.83
Net Transfers	0.00	516,916,506.72	(194,148,568.67)	711,065,075.39	(516,916,506.72)	(104,082,236.00)	(412,834,270.72)
Available Cash Balances, June 30, 2019	\$ 12,438,577,434.65	\$ 9,911,503,283.69	\$ 465,638,507.92	\$ 9,445,864,775.77	\$ 2,527,074,150.96	\$ 639,815.75	\$ 2,526,434,335.21
Transactions* - Lapse Period	9,150,249,285.68	9,136,100,465.60	6,178,762,109.62	2,957,338,355.98	14,148,820.08	359,789.06	13,789,031.02
Fund Balances - Budgetary Basis, June 30, 2019	\$ 3,288,328,148.97	\$ 775,402,818.09	\$ (5,713,123,601.70)	\$ 6,488,526,419.79	\$ 2,512,925,330.88	\$ 280,026.69	\$ 2,512,645,304.19

\* 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, 2019

	Total		Appropriated Funds			Non-Appropriated Funds		
	(memorandum only)	Total	General	Other	Total	Federal	State	
<b>REVENUES:</b>								
State Sources:								
Income Taxes.....	\$ 25,635,284,959.86	\$ 25,633,130,784.01	\$ 21,624,476,233.62	\$ 4,008,654,550.39	\$ 2,154,175.85	\$ 0.00	\$ 2,154,175.85	
Sales Taxes.....	14,773,102,848.02	10,093,799,953.53	8,409,328,078.55	1,684,471,874.98	4,679,302,894.49	0.00	4,679,302,894.49	
Sale of Bonds.....	2,004,939,934.77	2,004,939,934.77	0.00	2,004,939,934.77	0.00	0.00	0.00	
Other State Sources.....	101,755,448,599.27	26,589,797,775.89	3,528,481,034.44	23,061,316,741.45	75,165,650,823.38	0.00	75,165,650,823.38	
Federal Sources.....	19,473,281,955.59	19,364,276,503.49	3,530,574,662.93	15,833,701,840.56	109,005,452.10	105,315,834.45	3,689,617.65	
<b>TOTAL, REVENUES.....</b>	<b>\$ 163,642,058,297.51</b>	<b>\$ 83,685,944,951.69</b>	<b>\$ 37,092,860,009.54</b>	<b>\$ 46,593,084,942.15</b>	<b>\$ 79,956,113,345.82</b>	<b>\$ 105,315,834.45</b>	<b>\$ 79,850,797,511.37</b>	
<b>EXPENDITURES:</b>								
General Government.....	\$ 86,118,769,023.00	\$ 15,938,538,438.61	\$ 4,047,494,482.48	\$ 11,891,043,956.13	\$ 70,180,230,584.39	\$ 223,572.60	\$ 70,180,007,011.79	
Health and Social Services.....	29,873,978,635.11	29,582,770,258.10	13,281,277,602.22	16,301,492,655.88	291,208,377.01	0.00	291,208,377.01	
Education.....	26,178,141,945.63	19,224,130,920.80	16,432,297,743.30	2,791,833,177.50	6,954,011,024.83	0.00	6,954,011,024.83	
Debt Service.....	6,151,983,471.47	5,760,443,968.75	0.00	5,760,443,968.75	391,539,502.72	0.00	391,539,502.72	
Transportation.....	6,064,897,165.16	4,705,371,762.92	5,692,076.93	4,699,679,685.99	1,359,525,402.24	0.00	1,359,525,402.24	
Public Protection and Justice.....	3,214,186,837.02	3,051,667,088.60	2,466,634,112.20	585,032,976.40	162,519,748.42	989,633.54	161,530,114.88	
Refunds (taxes and other).....	3,024,464,315.91	2,728,349,563.16	4,908,245.32	2,723,441,317.84	296,114,752.75	0.00	296,114,752.75	
Environment and Business Regulation.....	1,530,778,266.05	1,502,854,946.23	78,572,835.14	1,424,282,111.09	27,923,319.82	0.00	27,923,319.82	
Employment and Economic Development.....	1,164,220,903.01	1,156,693,997.92	70,076,197.23	1,086,617,800.69	7,526,905.09	0.00	7,526,905.09	
Voided Warrants Issued in Prior Years.....	(70,758,591.81)	(157,436,164.71)	(26,324,370.84)	(131,111,793.87)	86,677,572.90	(1,451.40)	86,679,024.30	
<b>TOTAL, EXPENDITURES.....</b>	<b>\$ 163,250,661,970.55</b>	<b>\$ 83,493,384,780.38</b>	<b>\$ 36,360,628,923.98</b>	<b>\$ 47,132,755,856.40</b>	<b>\$ 79,757,277,190.17</b>	<b>\$ 1,211,754.74</b>	<b>\$ 79,756,065,435.43</b>	
<b>TRANSFERS:</b>								
From Other Funds.....	\$ 19,083,778,783.27	\$ 18,844,679,215.23	\$ 10,088,314,008.74	\$ 8,756,365,206.49	\$ 239,099,568.04	\$ 0.00	\$ 239,099,568.04	
To Other Funds.....	19,083,778,783.27	18,379,715,286.40	10,835,780,743.35	7,543,934,543.05	704,063,496.87	104,082,236.00	599,981,260.87	
<b>NET TRANSFERS.....</b>	<b>\$ 0.00</b>	<b>\$ 464,963,928.83</b>	<b>\$ (747,466,734.61)</b>	<b>\$ 1,212,430,663.44</b>	<b>\$ (464,963,928.83)</b>	<b>\$ (104,082,236.00)</b>	<b>\$ (360,881,692.83)</b>	
<b>NET CHANGE IN FUND BALANCES – BUDGETARY BASIS.....</b>	<b>\$ 391,396,326.96</b>	<b>\$ 657,524,100.14</b>	<b>\$ (15,235,649.05)</b>	<b>\$ 672,759,749.19</b>	<b>\$ (266,127,773.18)</b>	<b>\$ 21,843.71</b>	<b>\$ (266,149,616.89)</b>	

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 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. As of fiscal year 2018, pursuant to Public Act 100-0023 (15 ILCS 20/50-40), the General Funds now 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 *Comprehensive Annual 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 subsequent July 1 through October 31 period (pursuant to Public Act 101-0010) 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 97-0691 extended the lapse period to December 31 for specific medical assistance expenditures by the Department of Healthcare and Family Services.

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 October 31.

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 2018 and 2019. Such classification changes had no effect on the funds’ reported income and expenditures.

## 2. LAPSE PERIOD TRANSACTIONS

Due 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 \$6,665,187,773.04 in vouchers payable on June 30 (of which \$1,564,732,537.87 was for intergovernmental transactions), \$4,049,794,050.51 in vouchers presented during the lapse period, \$1,564,732,537.87 in receivables related to intergovernmental transactions, and \$3,413,129,867.30 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, 2019, the State issued the following bonds:

General Obligation Bonds:

- On November 21, 2019, the State issued General Obligation Bonds, Series November 2019 A, B, and C in the amount of \$750 million.

Revenue Bonds:

- On July 11, 2019, the Illinois Toll Highway Authority issued Toll Highway Senior Revenue Bonds, Series 2019 A in the amount of \$300 million.
- On November 14, 2019, the Illinois Toll Highway Authority issued Toll Highway Senior Revenue Refunding Bonds, Series 2019 B in the amount of \$225.2 million.

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Available Cash Balance June 30, 2019	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2019
		June 30, 2018	June 30, 2019	Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)			
0001	General Revenue	(5,364,788,738.53)	31,585,542,909.38	1,845,793,728.63	7,759,405,808.11	20,237,618,844.99	69,523,246.38	5,571,937,648.26	(5,502,414,401.88)	
0005	General Revenue - Common School Special Account	29,832,778.13	2,210,334,466.50	37.31	2,194,620,531.30	0.00	45,546,750.64	0.00	45,546,750.64	
0007	Education Assistance	7,362,146.91	1,677,274,722.58	268,640,651.70	8,761,681.00	1,937,582,943.80	6,932,896.39	5,522,084.00	1,410,812.39	
0412	Common School	(431,125,054.90)	138,669,448.89	7,655,022,047.10	433,663.00	7,321,732,690.80	40,400,082.29	596,060,018.20	(555,659,930.91)	
0640	Fund for the Advancement of Education	29,423,676.38	739,408,517.78	1,144.00	130,528.00	641,436,534.87	127,266,275.09	0.00	127,266,275.09	
0644	Commitment to Human Services	27,734,470.48	739,537,711.54	0.00	122,475.00	594,737,897.56	172,411,809.66	5,240,216.76	167,171,592.90	
0686	Budget Stabilization	3,672,769.08	11,645.07	3,500,000.00	3,631,491.00	(4,519.32)	3,557,442.47	2,142.40	3,553,300.07	
	Total, General Funds	(5,697,887,952.65)	37,090,779,421.74	9,772,957,608.74	9,967,106,177.41	30,733,104,392.50	465,638,507.92	6,178,762,109.62	(5,713,123,601.70)	
	Highway Funds:									
0011	Road	546,964,569.36	2,352,061,377.77	406,347,009.65	694,679,315.73	2,269,053,132.62	341,640,508.43	87,913,179.82	253,727,328.61	
0902	State Construction Account	580,586,123.77	506,477,953.67	493,127,755.00	270,106,236.00	628,653,545.20	681,552,051.24	0.00	681,552,051.24	
	Motor Fuel Tax									
0012	State	100,345,068.27	1,277,388,354.97	0.00	1,145,239,304.34	123,480,400.10	109,013,718.80	5,999,317.86	103,014,400.94	
0413	Countries	(15,382,281.19)	0.00	201,582,888.38	0.00	186,200,607.19	14,735,538.61	14,735,538.61	(14,735,538.61)	
0414	Municipalities	(21,572,979.33)	0.00	282,711,220.25	0.00	261,138,240.92	20,665,951.03	20,665,951.03	(20,665,951.03)	
0415	Townships and Road Districts	(6,981,560.93)	0.00	91,492,490.64	0.00	84,510,929.71	6,688,023.66	6,688,023.66	(6,688,023.66)	
0019	Grade Crossing Protection	73,747,448.59	0.00	92,932,500.00	53,002,379.00	17,987,388.94	95,690,180.65	0.00	95,690,180.65	
	Total, Highway Funds	1,257,708,388.54	4,135,927,686.41	1,568,298,863.92	2,163,027,235.07	3,571,006,244.68	1,227,896,459.12	136,002,010.98	1,091,894,448.14	
	Special State Funds:									
0892	Abandoned Residential Property	3,692,581.00	6,532,869.68	0.00	0.00	176,001.00	10,049,449.68	8,280,400.00	1,769,049.68	
0660	Municipality Relief	1,355,619.86	233,775.00	0.00	0.00	378,723.81	1,210,671.05	13,081.40	1,197,589.65	
0035	Academic Quality Assurance	94,240.04	1,066,233.04	0.00	0.00	935,000.00	225,473.08	225,000.00	473.08	
0106	Accessible Electronic Information Service	2,368.40	0.00	0.00	0.00	0.00	2,368.40	0.00	2,368.40	
0982	Adeline Jay Geo-Karis Illinois Beach Marina	92,215.43	310,525.73	0.00	113,699.54	44,886.10	244,155.52	4,682.04	239,473.48	
0046	Aeronautics	724,322.21	30,909.00	0.00	0.00	1,383.43	753,847.78	314.80	753,532.98	
0326	African-American HIV/AIDS Response	50,364.91	0.00	0.00	0.00	0.00	265.22	0.00	265.22	
0312	After-School Rescue	299,336.00	219,779.21	0.00	2,150.00	273,430.72	50,364.91	0.00	50,364.91	
0446	Aggregate Operations Regulatory	9,399,755.65	1,418,426.23	(1,923,007.09)	0.00	3,252,425.36	243,184.49	40,400.46	202,784.03	
0045	Agricultural Premium	15,650.00	131,625.00	0.00	0.00	100,000.00	47,275.00	10,000.00	37,275.00	
0466	Agriculture in the Classroom	2,059.08	2,059.08	0.00	0.00	0.00	97,594.26	0.00	97,594.26	
0669	Airport Land Loan Revolving	95,539.18	1,925,820.00	0.00	0.00	225,000.00	2,579,795.01	0.00	2,579,795.01	
0422	Alternate Fuels	878,975.01	4,461.67	0.00	0.00	115,147.01	132,662.78	34,852.99	97,809.79	
0738	Alternative Compliance Market Account	243,348.12	3,875.00	0.00	0.00	0.00	17,158.00	15,000.00	2,158.00	
0020	Alzheimer's Awareness	235,278.08	0.00	198,872.50	0.00	423,095.01	4,540.61	4,540.61	418,554.40	
0060	Alzheimer's Disease Research	0.00	272,006.99	0.00	0.00	11,055.57	971.63	0.00	971.63	
0334	Ambulance Revolving Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0029	American Red Cross	710,687.17	290,631.12	0.00	0.00	269,791.48	731,526.61	16,494.36	715,032.45	
0051	Amusement Ride and Patron Safety	3,576,141.13	3,506,144.13	0.00	8,050.00	4,724,661.46	2,349,573.82	727,583.21	1,621,990.61	
0273	Anna Veterans Home	1,378,005.03	848,729.39	0.00	1,562,659.00	575,187.32	86,868.12	48,582.26	40,305.86	
0386	Appraisal Administration	500.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	
0087	Arsonist Registration	6,488.09	0.00	0.00	0.00	0.00	6,488.09	0.00	6,488.09	
0224	Asbestos Abatement	651,425.28	1,401,664.59	0.00	4,400.00	1,299,442.43	922,995.04	0.00	922,995.04	
0100	Assistance to the Homeless	1,764,566.36	77,889.32	0.00	128,460.00	30,188.25	1,862,388.52	6,686.28	1,862,388.52	
0702	Assisted Living and Shared Housing Regulatory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0505	Athletics Supervision and Regulation	0.00	22,263,841.19	0.00	14,421.00	13,632,668.89	22,956,262.10	430,273.45	22,525,988.65	
	Attorney General Court Ordered and Voluntary Compliance Payment Projects									
0542	Attorney General Sex Offender Awareness, Training, and Education	377,239.61	178,189.00	0.00	0.00	250,000.00	305,428.61	0.00	305,428.61	
0958	Attorney General Tobacco	451,603.28	3,003,032.65	0.00	0.00	2,474,724.84	979,911.09	5,697.57	974,213.52	
0533	Attorney General Whistleblower Reward and Protection	5,957,756.89	16,161,964.29	0.00	9,220.00	5,813,543.45	16,296,957.73	107,792.31	16,189,165.42	
0600	Audit Expense	42,011,933.82	3,309,701.20	8,086,800.70	580,689.00	17,862,480.47	34,945,326.25	(11,131,143.69)	46,076,469.94	
0342	Autism Awareness	28,050.00	22,050.00	0.00	0.00	42,500.00	7,600.00	7,500.00	100.00	
0458	Autism Care	39,260.40	85.71	0.00	0.00	0.00	39,260.40	0.00	39,260.40	
0399	Autism Research Checkoff	4,072.97	994.71	0.00	0.00	0.00	4,158.68	0.00	4,158.68	
0228	Autoimmune Disease Research	46,264.20	0.00	0.00	0.00	0.00	47,258.91	0.00	47,258.91	
0469	BHE Data and Research Cost Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0766	BHE Data and Research Cost Recovery	16,858,848.37	20,515,687.56	0.00	7,817,719.00	12,732,986.98	16,823,829.95	825,477.30	15,998,352.65	
0795	Bank and Trust Company	19,500.00	20,850.00	0.00	0.00	20,200.00	20,150.00	0.00	20,150.00	
0464	Boy Scout and Girl Scout	1,798,903.56	759,115.26	0.00	715,929,306.91	892,219.76	1,665,799.06	188.93	1,665,610.13	
0214	Brownfields Redevelopment	0.00	676,463,636.14	39,465,670.77	0.00	0.00	5,807,836.17	149,111.03	5,658,725.14	
0960	Build Illinois	5,403,978.90	4,698,295.00	28.00	2,495.00	4,291,970.73	12,529,470.74	490,803.13	12,038,667.61	
0109	CDLIS/AMVNet/WWITS Trust	5,514,941.64	7,832,328.00	1,292.00	2,600.00	816,490.90	1,069.86	0.00	1,069.86	
0215	Capital Restoration Board Revolving	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0149	Care Provider Fund for Persons with a Developmental Disability	196,281.52	41,693,444.83	1,520.00	6,003.00	27,170,305.92	14,714,937.43	197,473.38	14,517,464.05	
0344	Carrollyn Adams Ticket for The Cure Grant	2,062,799.03	1,809,341.26	0.00	0.00	640,878.03	2,739,329.14	0.00	2,739,329.14	
0208	Cemetery Oversight Licensing and Disciplinary	3,339,007.80	1,609,341.26	0.00	362,303.66	640,878.03	4,145,167.37	28,641.44	4,116,525.93	

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Fund Balance - Budgetary Basis				
		June 30, 2018	June 30, 2019	Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)	Cash Balance	Lapse Period (b) Transactions	June 30, 2019		
	Special State Funds (Continued):											
0833	Cemetery Relief.....	281,882.13	7,745.89	0.00	101,391.66	0.00	0.00	391,019.68	0.00	391,019.68		
0435	Charitable Trust Stabilization.....	2,759,577.69	530,878.33	0.00	0.00	0.00	1,134,064.23	2,156,391.79	17,466.13	2,138,925.66		
0567	Charter Schools Revolving Loan.....	26,832.78	0.00	0.00	0.00	0.00	0.00	26,832.78	0.00	26,832.78		
0639	Chicago Police Memorial Foundation.....	31,324.00	54,781.53	0.00	0.00	0.00	45,000.00	41,005.53	0.00	41,005.53		
0223	Chicago State University Education Improvement.....	30,359.00	33,633.77	1,600,000.00	0.00	4,233.00	1,102,337.76	557,482.01	497,682.24	59,799.77		
0624	Chicago Travel Industry Promotion.....	465,237.77	11,598,222.28	0.00	0.00	0.00	11,374,000.00	689,460.05	0.00	689,460.05		
0934	Child Abuse Prevention.....	(1,061.55)	1,392.91	0.00	0.00	0.00	0.00	331.36	0.00	331.36		
0757	Child Labor and Day and Temporary Labor Services Enforcement.....	757,587.46	706,145.00	0.00	0.00	700.00	566,909.49	896,122.97	24,181.64	871,941.33		
0357	Child Support Administrative.....	(13,308,553.52)	114,822,149.81	23,000,055.00	0.00	1,254,899.00	122,507,361.91	751,390.38	4,134,746.00	(3,383,355.62)		
0172	Childhood Cancer Research.....	70,702.27	0.00	0.00	0.00	0.00	0.00	70,702.27	0.00	70,702.27		
0178	Children's Wellness Charities.....	36,232.28	0.00	0.00	0.00	0.00	0.00	36,232.28	0.00	36,232.28		
0091	Clean Air Act Permit.....	7,937,213.72	11,937,768.95	0.00	0.00	3,300.00	10,572,561.18	9,302,421.49	367,991.75	8,934,429.74		
0147	Coal Mining Regulatory.....	203,568.24	236,736.74	0.00	0.00	0.00	71,754.18	365,250.80	6,280.54	358,970.26		
0925	Coal Technology Development Assistance.....	12,409,673.05	5,353,369.41	0.00	0.00	5,700.00	4,070,565.91	13,686,776.55	319,477.64	13,367,298.91		
0829	and Disciplinary.....	525,305.22	114,180.00	0.00	0.00	399,614.00	0.00	239,871.22	47.59	239,823.63		
0113	Community Health Center Care.....	194,239.31	127,006.20	0.00	0.00	0.00	0.00	321,245.51	0.00	321,245.51		
0718	Community Mental Health Medicaid Trust.....	47,385,013.91	44,749,638.19	2,652.00	0.00	9,897.00	49,456,097.37	42,671,329.73	1,112,162.85	41,559,166.88		
0288	Community Water Supply Laboratory.....	1,110,597.01	830,895.15	0.00	0.00	3,100.00	854,276.01	1,084,116.15	34,234.47	1,049,881.68		
0075	Compassionate Use of Medical Cannabis.....	12,195,089.73	17,560,503.24	0.00	0.00	3,338,782.00	7,133,812.60	19,282,998.37	996,734.54	18,286,263.83		
0543	Comptroller's Administrative.....	1,717,142.51	733,533.64	0.00	0.00	0.00	454,626.61	1,996,049.54	83,231.29	1,912,818.25		
0547	Conservation Police Operations Assistance.....	(10,022.22)	812,824.49	0.00	0.00	0.00	28,140.98	774,661.29	546,877.66	227,783.63		
0844	Continuing Legal Education Trust.....	54,934.52	69,608.82	0.00	0.00	0.00	32,144.12	32,144.12	7,000.00	25,144.12		
0380	Corporate Franchise Tax Refund.....	288,575.98	4,121,657.67	0.00	0.00	188,576.00	1,881,612.93	2,340,044.72	0.00	2,340,044.72		
0329	County Provider Trust.....	16,968,742.66	2,055,673,337.78	0.00	0.00	0.00	2,025,803,589.70	46,838,490.74	83,470,992.67	(36,632,501.93)		
0434	Court of Claims Administration and Grant.....	3,039.76	97,551.30	0.00	0.00	0.00	100,591.06	1,368,807.73	7,138.41	1,155,951.56		
0243	Credit Union.....	2,074,284.75	4,170,871.30	0.00	0.00	2,100,557.00	2,775,791.32	1,368,807.73	212,856.17	1,155,951.56		
0066	Curing Childhood Cancer.....	5,750.00	0.00	0.00	0.00	0.00	0.00	5,750.00	0.00	5,750.00		
0865	Cycle Rider Safety Training.....	13,463,399.53	4,058,360.36	0.00	0.00	21,284.00	4,745,811.90	12,754,663.99	20,597.48	12,734,066.51		
0220	DCFS Children's Services.....	57,230,642.09	355,841,386.14	0.00	0.00	1,209,973.00	279,849,600.69	132,012,454.54	92,068,169.11	39,944,285.43		
0635	Death Certificate Surcharge.....	740,521.24	1,769,205.00	0.00	0.00	4,800.00	1,715,231.29	789,694.95	90,985.20	698,709.75		
0539	Death Penalty Abolition.....	5,805,945.22	0.00	1,346.00	0.00	0.00	19,805.74	5,787,485.48	775,936.22	5,011,549.26		
0363	Department of Business Services.....	9,417,789.54	15,568,364.00	150.00	0.00	8,676,827.00	10,512,383.63	5,797,092.91	491,106.27	5,305,986.64		
0523	Department of Corrections Reimbursement and Education.....	11,234,025.67	35,112,346.75	0.00	0.00	129,189.00	8,512,951.30	37,704,231.72	27,256,768.01	10,447,463.71		
0797	Department of Human Rights Special and Development.....	299,716.87	146,925.00	0.00	0.00	0.00	237,306.65	209,335.22	14,964.78	194,370.44		
0509	Department of Human Services Community Services and Development.....	86,756.68	16,518.67	0.00	0.00	0.00	19,884.21	83,391.14	1,758.39	81,632.75		
0888	Department of Human Services Community Services and Investigation.....	1,393,937.99	1,482,456.63	0.00	0.00	1,208,003.00	754,747.12	913,644.50	35,767.36	877,877.14		
0198	Diabetes Research Checkoff.....	255,539.09	5,412.16	116,284.08	0.00	0.00	0.00	377,235.33	0.00	377,235.33		
0770	Digital Divide Elimination.....	469,912.57	4,980.46	0.00	0.00	0.00	(7,251.76)	482,144.79	0.00	482,144.79		
0771	Digital Divide Elimination Infrastructure.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0082	Distance Learning.....	80,158.74	120,000.00	0.00	0.00	0.00	60,598.84	139,559.90	860.00	138,699.90		
0167	Division of Corporations Registered Limited Liability Partnership.....	660,451.80	597,460.00	0.00	0.00	288,500.00	96,567.12	872,844.68	3,675.47	869,169.21		
0499	Domestic Violence.....	348,625.73	348,542.00	0.00	0.00	0.00	299,500.00	397,667.73	500.00	397,167.73		
0528	Domestic Violence Abuser Services.....	101,570.02	25,199.42	0.00	0.00	0.00	0.00	126,769.44	0.00	126,769.44		
0865	Domestic Violence Shelter and Service.....	812,143.56	433,858.48	0.00	0.00	0.00	485,376.90	760,625.14	44,282.01	716,343.13		
0648	Domestic Violence Shelter and Service.....	110,488,689.62	209,235,008.39	(103,853,804.63)	0.00	32,074.00	181,571,792.50	34,266,026.88	(77,695,253.12)	111,961,280.00		
0559	Downstate Transit Improvement.....	32,888,048.48	0.00	0.00	0.00	1,251.00	8,779,068.45	24,107,729.03	0.00	24,107,729.03		
0821	Drain Shop.....	10,931,972.92	11,122,540.97	0.00	0.00	29,114.00	5,209,458.20	16,815,941.69	315,580.38	16,500,361.31		
0182	Driver Services Administration.....	2,731,607.19	2,437,372.00	33.00	0.00	897.00	876,603.47	4,291,511.72	49,286.98	4,242,246.74		
0031	Drivers Education.....	(2,284,933.21)	17,147,239.46	47.00	0.00	1,417.00	14,062,471.28	798,485.05	4,687,490.40	(3,889,005.35)		
0728	Drug Rebate.....	138,839,795.56	605,167,688.34	376,075,156.73	0.00	21,941.00	1,043,194,495.58	76,866,204.05	6,358,336.02	70,507,868.03		
0878	Drug Traffic Prevention.....	154,292.34	115,841.86	0.00	0.00	0.00	120,000.00	150,134.20	24,506.88	125,627.32		
0368	Drug Treatment.....	(162,036.60)	2,800,531.11	183.00	0.00	7,727.00	2,158,681.86	472,268.65	360,154.37	112,114.28		
0276	Drunk and Drugged Driving Prevention.....	7,942.91	1,413,390.00	75.00	0.00	18,100.00	1,373,198.15	30,039.76	201,575.26	(171,535.50)		
0548	DryCleaner Environmental Response Trust.....	1,354,656.09	1,873,398.76	0.00	0.00	0.00	1,940,939.88	1,287,114.97	155,001.09	1,132,113.88		
0918	Ducks Unlimited.....	11,175.00	20,775.00	0.00	0.00	0.00	20,000.00	11,950.00	0.00	11,950.00		
0398	EMS Assistance.....	(41,470.15)	896,688.18	0.00	0.00	0.00	675,955.79	179,312.24	176,872.87	2,439.37		
0023	Economic Research and Information.....	27,273.64	0.00	0.00	0.00	0.00	0.00	27,273.64	0.00	27,273.64		
0503	Electronic Health Record Incentive.....	(495,123.76)	18,549,122.00	12.00	0.00	657.00	18,025,477.00	27,876.24	1,408,167.00	(1,380,290.76)		
0675	Electronics Recycling.....	383,034.85	25,627.37	0.00	0.00	374,294.31	0.00	34,367.91	0.00	34,367.91		
0173	Emergency Planning and Training.....	75,169.73	40,700.00	0.00	0.00	0.00	44,711.08	71,158.65	0.00	71,158.65		
0240	Emergency Public Health.....	1,636,470.52	4,335,011.55	0.00	0.00	7,200.00	1,682,289.49	4,281,289.49	1,746,064.48	2,535,225.01		
0446	Employee Classification.....	172,322.96	14,186.77	0.00	0.00	0.00	21,490.33	165,019.40	869.83	164,149.57		
0531	Energy Efficiency Portfolio Standards.....	192,223.83	126,046.01	0.00	0.00	126,046.00	0.00	192,223.84	192,223.84	0.00		
0571	Energy Efficiency Trust.....	2,644,869.20	3,891,648.00	0.00	0.00	0.00	0.00	6,536,517.20	8,099.02	6,536,517.20		
0336	Environmental Laboratory Certification.....	145,550.58	410,435.72	0.00	0.00	400.00	371,410.41	184,517.89	0.00	176,076.87		





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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Code	Fund Group and Fund	Add:		Deduct:		Fund Balance - Budgetary Basis June 30, 2018	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)	Available Cash Balance June 30, 2019	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2019
		Receipts Ordered Into Treasury										
	Special State Funds (Continued):											
0339	Illinois Community College Board Contracts and Grants.....	339,017.92	0.00	0.00	0.00	(22,384.39)	0.00	0.00	75,969.24	240,664.29	98,724.74	141,939.55
0024	Illinois Department of Agriculture Laboratory Services Revolving.....	85,639.00	2,512.00	0.00	0.00	(31,779.21)	2,512.00	0.00	(28,771.15)	85,142.94	2,738.79	82,404.15
0532	Illinois Department of Corrections Parole Division Offender Supervision.....	2,101.48	0.00	0.00	0.00	22,205.68	0.00	0.00	0.00	24,307.16	0.00	24,307.16
0800	Illinois EMS Memorial Scholarship and Training.....	24.00	0.00	0.00	0.00	12,480.00	0.00	0.00	0.00	12,504.00	0.00	12,504.00
0974	Illinois Equity.....	459,514.18	0.00	0.00	0.00	385,742.40	0.00	0.00	0.00	845,256.58	0.00	845,256.58
0510	Illinois Fire Fighters' Memorial.....	557,256.00	0.00	0.00	0.00	6,351,853.00	0.00	0.00	46,029.58	6,863,079.42	92,104.66	6,770,974.76
0199	Illinois Fisheries Management.....	1,802,395.40	0.00	0.00	0.00	426,681.34	0.00	0.00	866,815.81	1,362,270.93	629,340.71	732,920.22
0905	Illinois Forestry Development.....	3,223,365.93	0.00	0.00	0.00	823,627.13	0.00	0.00	2,402,333.10	1,644,659.96	24,562.52	1,620,097.44
0085	Illinois Gaming Law Enforcement.....	1,760,329.57	0.00	0.00	0.00	1,587,563.02	0.00	4,195.00	1,587,563.02	710,522.49	0.00	1,620,097.44
0391	Illinois Health Law Enforcement.....	1,137,691.32	0.00	0.00	0.00	8,044,786.72	0.00	159,282.82	280,193.47	8,743,001.56	0.00	8,743,001.56
0238	Illinois Health Facilities Planning.....	1,934,066.72	0.00	0.00	0.00	1,934,066.72	0.00	14,500.00	1,371,809.32	2,475,941.11	107,891.25	2,368,049.86
0538	Illinois Historic Sites.....	867,241.94	0.00	0.00	0.00	644,837.96	0.00	12,100.00	598,958.96	901,021.20	10,611.96	890,409.24
0169	Illinois Independent Tax Tribunal.....	94,086.07	0.00	0.00	0.00	2,059,988.53	0.00	9,323.00	326,888.99	12,053.43	314,835.56	314,835.56
0768	Illinois Mathematics and Science Academy Income.....	2,291,202.23	94.00	0.00	0.00	1,805,365.00	0.00	1,447,277.95	2,894,683.81	2,714,253.36	219,013.78	2,675,670.03
0725	Illinois Military Family Relief.....	1,805,365.00	0.00	0.00	0.00	159,723.87	0.00	0.00	238,557.00	727,063.54	8,500.00	727,063.54
0028	Illinois National Guard Armory Construction.....	23,640.00	0.00	0.00	0.00	3,020.00	0.00	0.00	15,000.00	11,660.00	11,080.00	580.00
0584	Illinois Nurses Foundation.....	96,099.22	0.00	0.00	0.00	66,300.00	0.00	0.00	162,399.22	55,036.00	55,036.00	107,363.22
0655	Illinois Pan Hellenic Trust.....	59,141.00	0.00	0.00	0.00	113,327.00	0.00	0.00	110,000.00	62,468.00	0.00	62,468.00
0077	Illinois Police Association.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0038	Protective Association.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0425	Illinois Police K-9 Memorial.....	1,881,574.48	0.00	0.00	0.00	4,958,642.74	0.00	0.00	2,635,083.31	4,205,133.91	704,159.85	3,500,974.06
	Illinois Power Agency Renewable Energy Resources.....	115,384.00	0.00	0.00	0.00	56,447,540.26	0.00	0.00	3,733,080.66	52,829,843.60	2,686,260.27	50,143,583.33
0463	Illinois Professional Golfers Association Foundation Junior Golf.....	52,392.00	0.00	0.00	0.00	39,372.00	0.00	0.00	63,000.00	28,764.00	12,000.00	16,764.00
0631	Illinois Racing Quarter Horse Breeders.....	11,172.38	0.00	0.00	0.00	70,237.78	0.00	0.00	4,344.40	77,065.76	0.00	77,065.76
0594	Illinois Route 66 Heritage Project.....	208,225.00	0.00	0.00	0.00	57,575.00	0.00	0.00	160,000.00	105,800.00	40,000.00	65,800.00
0175	Illinois School Asbestos Abatement and Training.....	483,057.26	0.00	0.00	0.00	395,518.62	0.00	4,800.00	336,957.11	536,818.77	25,672.56	511,146.21
0032	Illinois Sheriffs' Association Scholarship and Training.....	3,835.00	0.00	0.00	0.00	1,662.00	0.00	0.00	1,000.00	4,497.00	0.00	4,497.00
0225	Illinois Sports Facilities.....	9,169,000.00	0.00	0.00	0.00	2,002,509.67	0.00	0.00	57,000,000.00	9,155,000.00	0.00	9,155,000.00
0708	Illinois Standardbred Breeders.....	7,749.79	0.00	0.00	0.00	7,749.79	0.00	0.00	845,988.31	320,727.53	(2,024,896.92)	2,345,624.45
0513	Illinois State Crime Stoppers Association.....	7,479.79	0.00	0.00	0.00	0.00	0.00	0.00	7,479.79	0.00	0.00	7,479.79
0823	Illinois State Dental Disciplinary.....	922,038.09	0.00	0.00	0.00	3,162,584.12	0.00	894,407.00	622,586.13	4,762,630.01	33,437.44	4,729,192.57
0438	Illinois State Fair.....	7,895,920.59	30,011.00	0.00	0.00	38,150,452.32	30,011.00	7,297.00	5,501,836.14	5,571,836.14	712,710.81	4,859,125.33
0093	Illinois State Medical Disciplinary.....	4,511,462.66	0.00	0.00	0.00	2,182,328.66	0.00	10,756,065.00	2,933,550.12	28,972,299.86	148,106.01	28,824,193.85
0057	Illinois State Pharmacy Disciplinary.....	480,205.18	0.00	0.00	0.00	2,620,079.32	0.00	1,865,984.00	1,407,950.50	3,372,372.34	89,485.57	3,283,886.77
0934	Illinois State Podiatric Disciplinary.....	20,685.00	0.00	0.00	0.00	37,876.52	0.00	152,947.00	100,382.64	753,122.03	159.71	753,122.03
0034	Illinois State Police Memorial Park.....	2,855.62	0.00	0.00	0.00	1,102,147.57	0.00	0.00	20,000.00	38,561.52	0.00	38,561.52
0677	Commission Contracts and Grants.....	619,966.38	0.00	0.00	0.00	2,190,921.15	0.00	0.00	508,341.11	2,855.62	0.00	2,855.62
0364	Illinois Telecommunications Access Corporation.....	3,150.00	(799,448.68)	0.00	0.00	0.00	9,477.70	0.00	508,341.11	107,850.44	107,850.44	(107,850.44)
0709	Illinois Thoroughbred Breeders.....	258,192.44	0.00	0.00	0.00	14,425.56	0.00	0.00	83,061.17	2,737,765.29	(2,654,704.12)	2,737,765.29
0127	Illinois Underground Utility Facilities Damage Prevention.....	25,330.00	0.00	0.00	0.00	859,110.59	0.00	0.00	116,518.00	147,737.50	0.00	147,737.50
0236	Illinois Veterans Assistance.....	5,877,665.07	0.00	0.00	0.00	3,150.00	0.00	0.00	1,409,784.12	230,149.00	0.00	1,179,635.12
0102	Illinois Veterans' Homes.....	275.00	0.00	0.00	0.00	0.00	0.00	0.00	717,485.88	3,863.00	0.00	4,582,533.12
0036	Illinois Veterans' Rehabilitation.....	2,620,079.32	0.00	0.00	0.00	0.00	0.00	0.00	275.00	275.00	0.00	275.00
0909	Illinois Wildlife Preservation.....	307,379.00	0.00	0.00	0.00	2,620,079.32	0.00	31,634.00	2,395,956.71	274,853.00	(7,883,398.25)	8,158,251.25
0534	Illinois Workers' Compensation Commission Operations.....	11,429,363.64	0.00	0.00	0.00	28,878,192.93	0.00	2,004,758.00	25,308,911.40	12,993,887.17	2,122,045.67	10,871,841.50
0953	Income Tax Bond.....	327,124,902.21	0.00	0.00	0.00	14,425.56	0.00	0.00	616,965,103.74	616,965,103.74	0.00	616,965,103.74
0278	Industrial BAID.....	258,192.44	0.00	0.00	0.00	0.00	0.00	0.00	2,445,755,876.37	65,657.20	0.00	(12,229.12)
0451	Industrial Hemp Regulatory.....	25,194,336.87	0.00	0.00	0.00	0.00	0.00	0.00	190,338.80	497,625.00	65,657.20	497,625.00
0997	Insurance Financial Regulation.....	1,865,552.53	0.00	0.00	0.00	22,816,937.03	0.00	1,154,878.00	16,002,825.03	30,853,570.87	1,981,885.61	28,871,685.26
0378	Insurance Premium Tax Refund.....	32,752,568.01	0.00	0.00	0.00	0.00	0.00	0.00	1,700,832.41	2,035,186.12	0.00	2,035,186.12
0922	Insurance Producer Administration.....	32,752,568.01	0.00	0.00	0.00	0.00	0.00	0.00	15,802,205.40	44,780,263.46	2,979,161.16	41,801,102.30
0233	Intercity Passenger Rail.....	327,477.00	0.00	0.00	0.00	0.00	0.00	0.00	175,057.29	(155,900.00)	0.00	330,957.29
0984	International and Promotional.....	39,662.50	0.00	0.00	0.00	3,404.56	0.00	0.00	42,893.93	10,328.50	0.00	32,565.43
0803	International Brotherhood of Teamsters.....	1,225.00	0.00	0.00	0.00	0.00	0.00	0.00	4,700.00	3,700.00	0.00	3,700.00
0621	International Tourism.....	4,889,275.70	0.00	0.00	0.00	5,999,080.58	0.00	21,766.00	6,443,741.10	701,188.10	0.00	5,742,553.00
0449	Interpreters for the Deaf.....	579,355.39	0.00	0.00	0.00	177,923.83	0.00	0.00	609,397.42	20,929.07	0.00	589,058.35
0575	Juvenile Rehabilitation Services Medicaid Matching.....	(2,280.68)	0.00	0.00	0.00	12,835.00	0.00	0.00	10,552.14	2.18	0.00	2.18
0164	Korean War Memorial Construction.....	772.00	0.00	0.00	0.00	324.00	0.00	0.00	896.00	896.00	0.00	896.00
0536	LEADS Maintenance.....	590,770.33	0.00	0.00	0.00	1,591,787.69	0.00	1,050.00	1,088,422.44	1,093,085.58	144,760.25	948,325.33
0945	Landfill Closure and Post-Closure.....	322,876.04	0.00	0.00	0.00	0.00	0.00	0.00	322,876.04	322,876.04	0.00	322,876.04

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Fund Balance - Budgetary Basis				
		June 30, 2018	June 30, 2019	Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)	Available Cash Balance June 30, 2019	Lapse Period (b) Transactions	June 30, 2019		
	Special State Funds (Continued):											
0975	Large Business Attraction.....	350,561.67	7,534.91	7,534.91	0.00	0.00	0.00	358,096.58	0.00	358,096.58		
0272	LaSalle Veterans Home.....	7,664,838.12	12,420,481.93	12,420,481.93	0.00	0.00	9,744,170.95	10,304,890.10	2,055,534.50	8,249,355.60		
0356	Law Enforcement Camera Grant.....	1,093,762.71	2,393,612.29	2,393,612.29	0.00	0.00	94,295.00	3,393,080.00	2,392,805.23	1,000,274.77		
0769	Lawyers' Assistance Program.....	746,392.00	746,392.00	746,392.00	0.00	0.00	746,392.00	746,392.00	0.00	746,392.00		
0360	Lead Poisoning Screening, Prevention, and Abatement.....	5,617,679.63	5,863,997.00	5,863,997.00	0.00	0.00	8,992,337.40	2,486,439.23	150,267.05	2,336,172.18		
0026	Live and Learn.....	2,769,606.31	0.00	0.00	6,968,288.00	10,805.00	8,877,646.95	849,442.36	(2,026,579.27)	2,876,021.63		
0430	Livestock Management Facilities.....	92,430.31	23,190.00	23,190.00	218.00	0.00	26,574.33	89,263.98	23,425.67	65,838.31		
0044	Lobbyist Registration Administration.....	2,201,731.41	1,248,600.00	1,248,600.00	1,000,014.00	1,109,521.00	1,006,514.82	2,434,309.59	38,408.53	2,395,901.06		
0515	Local Government Distributive.....	66,342,373.94	1,341,655,864.23	1,341,655,864.23	309,448,002.22	113,119.00	1,596,571,394.29	120,761,727.10	53,024,717.50	67,737,009.60		
0842	Local Government Video Gaming Distributive.....	6,254,252.34	78,946,399.33	78,946,399.33	0.00	0.00	77,814,260.10	7,386,391.57	(403.43)	7,386,795.00		
0969	Local Tourism.....	6,973,295.38	19,434,058.44	19,434,058.44	0.00	0.00	20,792,500.00	5,551,655.82	0.00	5,551,655.82		
0285	Long Term Care Monitor/Receiver.....	6,799,131.39	13,985,632.29	13,985,632.29	4,000,000.00	143,600.00	21,134,402.53	3,506,561.45	1,964,757.39	1,541,804.06		
0698	Long Term Care Provider.....	2,252,229.37	59,123.23	1,250,000.00	30,000,123.00	20,006,761.00	978,705.26	2,582,647.04	65,630.94	2,517,016.10		
0345	Low-Level Radioactive Waste Facility Closure, Post-Closure Care and Compensation.....	(38,455,040.75)	45.81	0.00	0.00	0.00	314,249,040.11	12,839,019.07	33,713,402.78	(20,874,383.71)		
0943	Low-Level Radioactive Waste Facility Development and Operation.....	2,032.29	650,921.59	650,921.59	0.00	0.00	395,373.62	699,914.56	9,762.98	690,151.58		
0942	Mammogram.....	444,366.59	117,194.00	117,194.00	0.00	0.00	60,000.00	57,194.00	54,338.00	2,856.00		
0599	Mandatory Arbitration.....	21,095,312.34	4,560,108.73	4,560,108.73	0.00	0.00	2,817,302.13	22,838,118.94	70,083.96	22,768,034.98		
0262	Manteno Veterans Home.....	18,264,968.49	20,232,918.08	20,232,918.08	68,288.00	0.00	14,647,384.77	23,782,213.80	3,036,560.39	20,745,653.41		
0980	Marine Corps Scholarship.....	64,107.00	145,121.00	145,121.00	0.00	0.00	120,000.00	89,228.00	25,000.00	64,228.00		
0508	Master Mason.....	0.00	38,488.50	38,488.50	0.00	0.00	26,500.00	11,988.50	11,091.00	897.50		
0377	McComick Place Expansion Project.....	0.00	218,746,074.20	218,746,074.20	0.00	0.00	196,596,323.71	1,531,395.93	22,961.33	1,508,434.60		
0740	Medicaid Buy-In Program Revolving.....	1,054,513.82	602,761.73	602,761.73	0.00	0.00	125,879.62	34,798.89	34,798.89	0.00		
0237	Medicaid Fraud and Abuse Prevention.....	34,798.89	0.00	0.00	0.00	0.00	0.00	43,866.59	4,817,926.14	(6,420,965.31)		
0720	Medical Interagency Program.....	(9,724,788.53)	35,576,005.55	35,576,005.55	15.00	0.00	75,349.62	908,103.12	6,464,831.90	(3,909,823.02)		
0908	Medical Special Purposes Trust.....	(32,589,733.26)	35,573,186.00	35,573,186.00	0.00	0.00	0.00	0.00	5,829,333.85	8,363,072.48		
0050	Mental Health.....	18,975,862.75	27,613,245.71	27,613,245.71	786.00	0.00	32,323,930.13	14,191,906.33	23,018.50	6,900,939.61		
0148	Mental Health Reporting.....	5,050,365.14	2,007,119.41	2,007,119.41	0.00	0.00	533,546.44	6,523,336.33	3,147,206.26	8,970,130.07		
0920	Metabolic Screening and Treatment.....	7,786,875.87	18,625,333.00	18,625,333.00	73,600.00	0.00	14,221,292.54	12,117,336.33	0.00	288,398.18		
0283	Methamphetamine Law Enforcement.....	232,469.09	55,929.09	55,929.09	0.00	0.00	0.00	288,398.18	0.00	288,398.18		
0053	Metropolitan Exposition, Auditorium and Office Building.....	16,827,317.71	0.00	0.00	29,422,810.80	29,426,704.03	0.00	16,823,424.48	0.00	16,823,424.48		
0043	Metropolitan Pier and Exposition Authority Incentive.....	14,999,946.02	0.00	0.00	(14,464,696.00)	0.00	0.00	535,250.02	(14,464,696.00)	14,999,946.02		
0814	Military Affairs Trust.....	225,022.64	88,122.21	88,122.21	0.00	0.00	38,112.69	275,032.16	0.00	275,032.16		
0043	Money Follows the Person Budget Transfer.....	5,436,164.80	116,147.61	116,147.61	0.00	0.00	317,998.52	5,234,313.89	541,427.75	4,692,886.14		
0522	Money Laundering Asset Recovery.....	1,029,300.60	366,489.17	366,489.17	0.00	0.00	157,913.73	1,236,761.04	0.00	1,236,761.04		
0816	Monitoring Device Driving Permit.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0453	Motor Carrier Fee.....	5,130,271.68	1,918,380.34	1,918,380.34	3,000,017.00	3,000,797.00	1,800,760.46	5,247,111.56	111,536.55	5,135,575.01		
0649	Motor Carrier Safety Inspection.....	445,087.46	2,422,160.00	2,422,160.00	0.00	0.00	2,109,241.07	724,617.39	0.00	724,617.39		
0289	Motor Fuel and Petroleum Standards.....	139,666.53	57,650.00	57,650.00	0.00	0.00	25,406.22	171,910.31	0.00	171,910.31		
0622	Motor Vehicle License Plate.....	15,226,630.37	13,635,569.08	13,635,569.08	190.00	0.00	12,255,479.41	16,588,416.04	1,206,256.13	15,382,159.91		
0323	Motor Vehicle Review Board.....	169,011.30	233,475.00	233,475.00	0.00	0.00	258,820.66	141,265.64	9,743.07	131,522.57		
0156	Motor Vehicle Theft Prevention and Insurance Verification Trust.....	16,364,511.33	6,587,758.39	6,587,758.39	773.00	0.00	305,122.80	22,647,919.92	209,334.34	22,438,585.58		
0429	Multiple Sclerosis Research.....	274,845.18	465,274.84	465,274.84	0.00	0.00	0.00	740,120.02	0.00	740,120.02		
0016	Murder and Violent Offender.....	7,240.84	892.00	892.00	0.00	0.00	0.00	8,132.84	0.00	8,132.84		
0400	National Guard and Naval Militia Grant.....	1,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
0721	National Wild Turkey Federation.....	18,296,745.54	12,306,497.41	12,306,497.41	0.00	0.00	1,175.00	14,332,249.56	859,815.95	13,472,433.61		
0288	Natural Areas Acquisition.....	42,555.14	0.00	0.00	0.00	0.00	0.00	42,555.14	0.00	42,555.14		
0375	Natural Heritage.....	6,726,809.56	21,301,946.51	21,301,946.51	0.00	0.00	17,098,251.05	8,930,505.02	1,640,787.00	7,289,718.02		
0796	Nuclear Safety Emergency Preparedness.....	18,486,394.36	4,718,778.74	4,718,778.74	0.00	0.00	2,746,592.83	15,681,400.27	103,783.27	15,577,617.00		
0258	Nursing Dedicated and Professional.....	49,363.00	25,819.00	25,819.00	0.00	0.00	45,200.00	29,982.00	0.00	29,982.00		
0662	Octave Chanute Aerospace Heritage.....	1,893,666.20	414,285.02	414,285.02	0.00	0.00	19,460.81	2,288,490.41	0.00	2,288,490.41		
0574	Off-Highway Vehicle Trails.....	13,500.00	0.00	0.00	0.00	0.00	0.00	11,000.00	2,098.84	8,901.16		
0231	Oil and Gas Resource Management.....	26,404,510.13	28,460,395.19	28,460,395.19	0.00	0.00	9,664,739.32	42,134,966.00	61,501.92	42,073,464.08		
0259	Open Space Lands Acquisition and Development.....	1,238,280.98	101,415.62	101,415.62	0.00	0.00	197,818.31	1,099,223.29	12,717.92	1,086,505.37		
0299	Optometric Licensing and Disciplinary Board.....	149,905.00	143,233.00	143,233.00	0.00	0.00	160,000.00	133,138.00	0.00	133,138.00		
0716	Organ Donor Awareness.....	2,619.00	13,771.00	13,771.00	0.00	0.00	0.00	16,390.00	15,000.00	1,390.00		
0459	Ovarian Cancer Awareness.....	106,666.58	310,450.00	310,450.00	0.00	0.00	334,079.04	83,027.54	16,231.55	66,795.99		
0652	Over Dimensional Load Police Escort.....	0.00	209,750.00	209,750.00	0.00	0.00	0.00	209,750.00	0.00	209,750.00		
0461	Parity Advancement.....	20,898,616.92	27,056,098.78	27,056,098.78	10,000,000.00	393,500.00	35,981,119.52	21,580,096.38	6,176,991.82	15,403,104.36		
0962	Park and Conservation.....	1,900.00	28,330.00	28,330.00	0.00	0.00	0.00	9,750.00	6,500.00	3,250.00		
0383	Park District Youth Program.....	14,979,964.20	98,672.58	98,672.58	(2,663,921.74)	81,973.00	11,068,144.19	1,264,597.85	(12,695,468.15)	13,960,066.00		
0008	Partners for Conservation.....	1,424,426.88	0.00	0.00	0.00	0.00	0.00	1,424,426.88	0.00	1,424,426.88		
0669	Pawbroker Regulation.....	144,288.65	244,200.00	244,200.00	0.00	0.00	153,912.82	88,345.83	8,124.90	1,420,220.93		
0052	Penny Serrano Breast, Cervical, and Ovarian Cancer Research.....	287,089.94	0.00	0.00	0.00	0.00	0.00	287,089.94	0.00	287,089.94		



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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Fund Balance - Budgetary Basis		
		June 30, 2018	June 30, 2019	Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)	June 30, 2019	June 30, 2019	
	Special State Funds (Continued):									
0158	Sexual Assault Services and Prevention.....	240,153.27		428,236.09	0.00	0.00	0.00	668,389.36	469,599.50	198,789.86
0854	Share the Road.....	20,453.00		40,840.00	0.00	0.00	40,000.00	21,293.00	5,000.00	16,293.00
0468	Association of Illinois.....	20,618.00		3,105.00	0.00	0.00	0.00	23,723.00	0.00	23,723.00
0387	Small Business Environmental Assistance.....	66,132.32		325,800.00	0.00	1,500.00	233,763.67	156,668.65	196,249.70	(39,581.05)
0866	Snowmobile Trail Establishment.....	438,857.10		138,653.25	0.00	0.00	0.00	577,512.35	0.00	577,512.35
0895	Soil and Water Conservation District.....	405.00		9.54	0.00	0.00	0.00	414.54	0.00	414.54
0078	Solid Waste Management.....	10,751,687.78		22,379,621.27	374,294.31	7,037,800.00	10,857,315.05	15,610,488.31	1,734,364.42	13,876,123.89
0249	South Suburban Airport Improvement.....	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0320	South Suburban Brownfields Redevelopment.....	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0355	Special Education Medicaid Matching.....	(39,512,743.31)		162,891,253.00	0.00	2,346.00	123,375,788.51	375.18	38,594,606.15	(38,594,230.97)
0623	Special Olympics Illinois.....	1,795.00		16,235.00	0.00	0.00	12,455.00	5,575.00	5,575.00	0.00
0073	Special Olympics Illinois and Special Children's Charities.....	298,499.87		519,269.54	0.00	0.00	817,169.41	600.00	600.00	0.00
0132	Specialized Services for Survivors of Human Trafficking.....	1,800.00		3,000.00	0.00	0.00	0.00	4,800.00	0.00	4,800.00
0714	Spinal Cord Injury Paralysis Cure Research Trust.....	185,767.40		92,175.70	0.00	0.00	0.00	277,943.10	0.00	277,943.10
0899	St. Jude Children's Research.....	3,383.00		72.30	0.00	0.00	0.00	3,455.30	3,455.30	0.00
0186	State and Local Sales Tax Reform.....	34,952,400.77		542,952,212.38	0.00	0.00	88,168,594.12	91,729,741.47	17,609,591.35	74,120,150.12
0514	State Asset Forfeiture.....	2,480,800.77		1,480,581.98	0.00	1,239.00	2,199,638.42	1,760,545.33	106,505.43	1,654,039.90
0039	State Boating Act.....	5,556,864.19		7,437,191.29	5,040,000.00	127,700.00	12,637,951.44	5,268,404.04	1,835,063.87	3,433,340.17
0674	State Charter School Commission.....	396,113.12		1,059,641.36	0.00	0.00	902,743.51	553,010.97	176,021.24	376,989.73
0417	State College and University Trust.....	308,526.12		263,320.00	0.00	0.00	281,634.05	290,212.07	1,363.50	288,848.57
0152	State Crime Laboratory.....	8,779,452.61		7,477,418.50	4,020.00	0.00	4,155,003.74	12,097,847.37	715,257.18	11,382,590.19
0293	State Furbearer.....	383,214.22		78,120.64	26,563.97	0.00	487,898.83	487,898.83	0.00	487,898.83
0129	State Gaming.....	21,533,266.27		459,387,665.64	337,032,167.00	0.00	120,280,942.98	23,607,844.93	11,750,163.82	11,857,681.11
0471	State Library.....	14,642.45		11,191.85	0.00	0.00	8,238.23	17,596.07	0.00	17,596.07
0711	State Lottery.....	37,493,423.70		1,326,631,194.91	18,461.00	0.00	603,532,671.72	29,144,846.89	61,571,094.04	(32,426,247.15)
0953	State Migratory Waterfowl Stamp.....	5,987,732.84		1,003,450.92	0.00	0.00	293,651.25	6,697,532.51	500,000.00	6,197,532.51
0300	State Military Justice.....	0.00		80,000.00	0.00	0.00	0.00	80,000.00	0.00	80,000.00
0337	State Offender DNA Identification System.....	944,258.91		1,906,832.07	0.00	0.00	1,698,478.27	1,151,342.71	356,824.39	794,518.32
0040	State Parking Facility Maintenance.....	342,242.19		176,000.00	0.00	0.00	82,684.59	435,557.60	1,601.50	433,956.10
0054	State Pensions.....	3,551,655.57		9,002,992.55	75,500.00	0.00	10,931,455.04	1,820,234.85	1,902,234.85	(81,647.58)
0353	State Phasiant.....	3,243,300.07		1,500.00	250,018,856.37	500,000.00	232,211,653.61	20,860,358.33	6,516,846.65	14,343,511.68
0222	State Police DJJ.....	911,104.45		417,399.93	132,718.85	0.00	292,800.00	3,500,618.85	102,897.27	3,500,618.85
0209	State Police Firearm Services.....	1,121,634.68		1,101,004.45	0.00	1,050.00	1,487,730.83	543,958.30	102,897.27	414,061.03
0166	State Police Merit Board Public Safety.....	2,424,631.69		13,285,391.64	0.00	0.00	8,317,696.89	7,388,210.44	1,234,692.72	6,153,517.72
0817	State Police Operations Assistance.....	9,456,876.59		3,041,689.43	0.00	4,116.00	4,396,184.04	4,396,184.04	559,611.47	9,026,572.57
0906	State Police Streetsang-Related Crime.....	20,942,452.30		28,830,754.82	0.00	0.00	20,606,113.22	28,950,108.90	1,492,955.38	27,457,153.52
0846	State Police Vehicle.....	6,467,278.28		1,278.00	0.00	0.00	1,057.92	14,315,498.36	7,912,618.14	6,402,787.09
0246	State Police Vehicle Maintenance.....	218,280.07		289,054.14	0.00	0.00	(11,778.99)	519,113.20	474,525.00	44,588.20
0328	State Police Whistleblower Reward and Protection.....	10,548,250.00		16,161,464.99	0.00	3,519.00	1,348,238.48	25,357,957.51	4,270,663.48	21,087,294.03
0637	State Police Wireless Service Emergency.....	163,262.16		151,129.42	0.00	0.00	25,542.27	288,849.31	148,152.73	140,696.58
0265	State Rail Freight Loan Repayment.....	2,667,274.64		838,958.25	0.00	0.00	0.00	3,506,232.89	0.00	3,506,232.89
0506	State Small Business Credit Initiative.....	36,107,218.25		9,387,367.70	107,024.75	0.00	10,909,603.23	34,477,957.97	109,027.50	34,368,930.47
0373	State Treasurer's Bank Services Trust.....	17,572,480.35		0.00	(13,499,915.00)	0.00	3,546,793.35	525,772.00	(19,910,025.47)	20,435,797.47
0745	State's Attorneys Appellate Prosecutor's County.....	2,171,185.70		1,508,271.29	0.00	0.00	1,160,546.52	2,518,910.47	124,331.56	2,394,578.91
0612	Statewide 9-1-1.....	8,888,476.60		202,125,642.65	1,784,973.97	156,370.75	172,306,991.39	40,335,731.08	33,037,357.38	7,298,373.70
0104	Stroke Data Collection.....	123,678.65		39,981.50	0.00	0.00	(629.23)	164,289.38	0.00	164,289.38
0089	Subtitle D Management.....	3,193,825.51		2,405,793.87	0.00	6,200.00	1,599,867.10	3,993,552.28	279,583.80	3,713,968.48
0350	Support Our Troops.....	87,719,949.78		100,372,530.70	0.00	27,074,279.00	45,413,486.52	115,604,714.96	4,266,436.32	111,338,278.64
0496	Supreme Court Historic Preservation.....	85,925.00		44,400.00	0.00	0.00	524,685.26	55,325.00	0.00	55,325.00
0428	Supreme Court Special Purposes.....	282,273.46		1,021,434.15	0.00	0.00	2,622,055.25	779,022.35	(900,000.00)	776,916.76
0030	TOMA Consumer Protection.....	4,109,614.91		5,396,007.02	0.00	0.00	0.00	6,883,566.68	0.00	7,783,566.68
0241	TOMA Family Permit.....	120,743.71		2,597.59	0.00	0.00	0.00	123,341.30	0.00	123,341.30
0370	Tanning Facility Permit.....	137,657.94		152,650.00	0.00	0.00	171,888.62	118,419.32	37,450.00	80,969.32
0327	Tattoo and Body Piercing Establishment Registration.....	594,983.72		490,950.00	0.00	0.00	44,925.00	1,041,008.72	192,775.82	848,232.90
0384	Tax Compliance and Administration.....	17,417,414.87		31,666,080.55	43,798,749.15	3,067,479.00	61,648,906.10	28,165,859.47	15,372,805.31	12,793,054.16
0310	Tax Recovery.....	2,588,011.80		1,663,596.22	0.00	0.00	1,499,961.50	2,751,646.52	0.00	2,751,646.52
0016	Teacher Certificate Fee Revolving.....	6,746,030.10		4,309,300.00	0.00	7,600.00	1,985,455.21	9,062,274.89	59,145.08	9,003,129.81
0605	Temporary Relocation Expenses Revolving Grant.....	458,225.20		10,278.72	0.00	0.00	0.00	468,503.92	0.00	468,503.92
0752	Thriving Youth Income Tax Checkoff.....	61,190.13		0.00	4,021.59	0.00	0.00	65,211.72	0.00	65,211.72
0733	Tobacco Settlement Recovery.....	49,366,444.75		180,256,857.69	1,855.00	0.00	139,606,640.54	90,014,856.90	73,663,216.23	16,331,640.67
0763	Tourism Promotion.....	105,607,449.38		49,939,153.38	50,000.00	0.00	41,473,703.81	33,480,909.86	(92,019,009.17)	125,499,919.03
0879	Traffic and Criminal Conviction Surcharge.....	(426,746.40)		17,457,573.80	0.00	0.00	13,160,332.63	3,870,432.63	3,671,696.86	198,735.77
0018	Transportation Regulatory.....	8,841,780.37		8,487,314.61	3,000,000.00	1,200.00	9,416,855.25	9,416,855.25	988,486.68	8,428,368.57
0589	Transportation Safety Highway Hire-back.....	539,945.92		161,432.38	0.00	0.00	350,000.00	351,378.30	0.00	351,378.30
0397	Transparency Center.....	1,012,391.36		15,955,395.92	3.00	0.00	12,225,389.11	4,742,401.17	3,101,236.26	1,641,164.91

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Fund Balance - Budgetary Basis	
		June 30, 2018	June 30, 2019	Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)	June 30, 2019	June 30, 2019
	Special State Funds (Concluded):								
0331	Treasurer's Rental Fee.....	1,060.60	22,733.00	0.00	0.00	0.00	0.00	23,793.60	23,793.60
0261	Underground Resources Conservation Enforcement.....	2,059,717.45	1,282,074.17	0.00	0.00	1,800.00	787,756.30	2,552,235.32	2,428,814.43
0072	Underground Storage Tank.....	96,149,056.53	76,330,907.72	0.00	0.00	45,293,200.00	29,334,866.86	97,851,896.86	89,052,324.67
0418	University Grant.....	24,151,061.00	96,700.00	0.00	0.00	0.00	96,350.00	111,111.00	111,411.00
0136	University of Illinois Hospital Services.....	24,150,484.10	126,938,099.39	16,000,046.00	0.00	1,924.00	159,699,272.14	7,387,433.35	(11,775,179.17)
0294	Used Tire Management.....	7,464,294.07	16,541,732.66	0.00	0.00	8,514,705.02	8,115,597.05	7,375,724.66	7,039,362.08
0819	VN Settlement Environmental Mitigation.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0963	Vehicle Inspection.....	35,818,295.76	23,049,439.44	41.00	0.00	1,469.00	15,303,587.67	43,562,719.53	42,048,245.21
0929	Violent Crime Victims Assistance.....	4,748,212.25	7,450,924.74	0.00	0.00	13,911.00	9,850,579.82	2,354,646.17	2,310,136.47
0885	Wage Theft Enforcement.....	28,208.58	101,677.20	0.00	0.00	0.00	3,732.28	126,153.50	126,153.50
0270	Water Revolving.....	134,363,799.02	650,834,503.48	0.00	0.00	0.00	677,473,149.46	107,725,153.04	106,375,537.64
0163	Weights and Measures.....	946,836.05	5,225,162.65	23,086.00	0.00	61,260.00	895,423.06	691,873.62	203,549.44
0041	Wildlife and Fish.....	18,265,315.13	56,237,990.13	0.00	0.00	550,400.00	49,381,267.76	24,571,637.50	17,764,675.49
0504	Wildlife Prairie Park.....	5,765.93	16,007.09	0.00	0.00	0.00	0.00	21,773.02	21,773.02
0613	Wireless Carrier Reimbursement.....	1,784,973.97	2,613,973.99	0.00	0.00	1,784,973.97	767,129.45	1,846,838.54	1,014,205.19
0552	Workforce, Technology, and Economic Development.....	33,899.24	115,075.00	0.00	0.00	0.00	0.00	148,974.24	148,974.24
0307	Working Capital Revolving Loan.....	466,245.16	4,635.42	0.00	0.00	470,880.58	0.00	0.00	0.00
0128	Youth Alcoholism and Substance Abuse Prevention.....	1,846,720.30	0.00	1,217,850.00	0.00	0.00	2,033,088.33	1,031,482.17	2,223,243.17
0910	Youth Drug Abuse Prevention.....	756,517.26	279,620.11	0.00	0.00	0.00	529,999.00	506,138.37	506,138.37
	Total, Special State Funds.....	\$ 740,130,221.49	\$ 28,435,194,921.86	\$ 1,636,411,631.89	\$ 2,920,970,948.61	\$ 23,631,877,024.24	\$ 4,258,888,802.39	\$ 2,572,451,316.97	\$ 1,686,497,485.42
	Bond Financed Funds:								
0551	Anti-Pollution.....	2,164,278.64	0.00	0.00	0.00	0.00	0.00	2,164,278.64	2,164,278.64
0971	Build Illinois Bond.....	149,575,327.45	259,842,202.65	0.00	0.00	0.00	47,298,532.22	362,118,997.88	361,002,585.17
0141	Capital Development.....	423,449,357.10	0.00	0.00	0.00	0.00	155,779,763.62	267,669,593.48	230,335,448.28
0653	Coal Development.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0143	School Construction.....	27,228,879.98	0.00	0.00	0.00	0.00	3,875,219.36	23,353,660.62	23,353,660.62
0825	State Pension Obligation Acceleration Bond.....	0.00	298,500,000.00	0.00	0.00	0.00	31,169,543.45	267,330,456.55	267,330,456.55
0553	Transportation Bond, Series A.....	1,299,207.80	0.00	0.00	0.00	0.00	206,324.90	1,092,882.90	1,092,882.90
0554	Transportation Bond, Series B.....	320,878,629.00	0.00	0.00	0.00	0.00	143,542,944.56	177,335,684.44	177,335,684.44
0695	Transportation Bond Series D.....	382,383,120.90	0.00	0.00	0.00	0.00	153,501,749.26	228,881,371.64	228,881,371.64
	Total, Bond Financed Funds.....	\$ 1,306,978,800.87	\$ 558,342,202.65	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,329,946,926.15	\$ 38,450,557.91	\$ 1,291,496,368.24
	Debt Service Funds:								
0970	Build Illinois B.R. & I.....	9,464,995.86	301,394.14	512,343,050.52	0.00	0.00	508,595,589.49	13,513,851.03	13,513,851.03
0694	Capital Projects.....	(1,314,621,545.15)	893,294,347.50	0.00	0.00	(691,889,324.80)	270,562,127.15	1,833,092,867.19	(1,562,530,740.04)
0101	General Obligation B.R. & I.....	3,441,111,232.85	1,288,640,529.11	1,732,929,526.24	0.00	0.00	5,237,414,316.76	1,225,266,971.44	3,452,982,299.80
0105	Illinois Civic Center B.R. & I.....	\$ 8,043,418.99	0.00	14,587,135.36	0.00	0.00	34,434,062.50	8,198,491.85	8,198,491.85
	Total, Debt Service Funds.....	\$ 2,144,000,102.55	\$ 2,182,236,270.75	\$ 2,259,859,712.12	\$ (691,889,324.80)	\$ 5,760,443,968.75	\$ 1,517,541,441.47	\$ (394,622,461.17)	\$ 1,912,163,902.64
	Federal Trust Funds:								
0991	Abandoned Mine Land Reclamation	1,889,429.93	12,797,825.70	0.00	0.00	0.00	12,586,224.80	2,101,030.83	1,759,650.03
0826	Council Federal Trust.....	1,797,927.21	1,488,694.07	0.00	0.00	0.00	931,975.82	320,364.97	2,032,280.49
0689	Agriculture Federal Projects.....	961,507.67	682,373.94	0.00	0.00	0.00	589,879.78	1,054,001.83	1,017,570.98
0646	Agriculture Pesticide Control Act.....	(3,797,938.38)	22,372,725.00	0.00	0.00	0.00	17,876,448.00	698,338.58	(6,005,926.80)
0988	Alcoholism and Substance Abuse.....	(55,249.69)	842,765.76	0.00	0.00	0.00	750,626.06	36,890.01	(73,962.25)
0983	Attorney General Federal Grant.....	(742,672.00)	742,672.00	0.00	0.00	0.00	0.00	0.00	0.00
0772	BHE Federal Grants.....	(7,507,143.22)	4,500.00	16,671,441.06	0.00	0.00	9,160,924.60	7,873.24	(7,319,411.82)
0636	Career and Technical Education.....	84,902.07	6,249,061.10	465,425.72	0.00	0.00	4,111,639.99	1,756,897.46	668,665.24
0875	Commerce and Community Affairs Assistance.....	10,958,165.50	49,785,139.80	0.00	0.00	342,833.55	28,820,683.79	31,579,787.96	29,346,021.17
0142	Community Development/Small Cities Block Grant.....	48,261,303.88	78,576,802.21	15,283,500.00	0.00	15,000,000.00	69,374,342.18	57,747,342.18	54,166,464.89
0876	Community Mental Health Services Block Grant.....	27,512.24	20,090,947.00	0.00	0.00	0.00	288,165.79	368,014.02	(79,848.23)
0871	Community Services Block Grant.....	(3,131,924.83)	31,479,364.66	0.00	0.00	575,536.46	27,765,809.41	6,093.96	(3,169,986.29)
0131	Council on Developmental Disabilities	(355,672.66)	3,118,890.00	0.00	0.00	0.00	2,637,269.14	125,948.20	(730,898.61)
0887	Court of Claims Federal Grant.....	27,272.83	1,125,846.49	0.00	0.00	0.00	1,141,962.88	519,308.02	(508,151.58)
0843	Court of Claims Federal Recovery	518.95	3,799.65	0.00	0.00	0.00	68,802,133.85	4,318.60	3,318.60
0488	Criminal Justice Trust.....	(6,580,735.08)	84,629,059.72	0.00	0.00	0.00	9,246,190.79	17,213,454.70	(7,967,263.91)
0820	DCOE Energy Projects.....	292,723.09	0.00	0.00	0.00	0.00	40,326.09	40,326.09	40,326.09
0566	DCFS Federal Projects.....	451,197.37	2,085,719.33	0.00	0.00	0.00	2,003,947.24	532,969.46	255,405.74
0592	DHS Federal Projects.....	(1,004,133.87)	17,058,700.33	0.00	0.00	0.00	3,270,219.40	277,563.72	1,248,854.37
0408	DHS Special Purpose Trust.....	42,980,727.27	321,486,258.22	14,591,000.00	0.00	0.00	307,119,693.44	20,591,321.49	51,346,970.56
0894	DNR Federal Projects.....	1,261,156.01	7,064,958.60	0.00	0.00	0.00	6,441,763.55	1,884,351.06	1,057,004.95
0673	DNR Federal Projects.....	(132,283.03)	589,650.70	0.00	0.00	0.00	403,217.23	54,150.44	(5,982.83)
0724	Department of Insurance Federal Trust.....	39,791.47	784,003.67	0.00	0.00	0.00	817,593.37	6,201.77	(32,363.66)
0347	Department of Labor Federal Projects.....	(27,833,064.01)	263,135,042.00	0.00	0.00	0.00	945,793.44	50,885,661.72	(49,939,868.28)
0737	Employment and Training.....	(2,853,670.10)	11,997,051.36	0.00	0.00	97,136.85	9,041,244.41	5,000.00	(3,563,188.42)

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Code	Fund Group and Fund	Add:		Deduct:		Available Cash Balance June 30, 2019	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2019
		Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)			
0439	Federal Agricultural Marketing Services.....	215.75	0.00	0.00	0.00	215.75	0.00	215.75
0491	Federal Aid Disaster.....	(616,817.00)	0.00	0.00	3,515,602.72	130,580.00	7,517,113.39	(7,386,533.39)
0497	Federal Civil Preparedness Administrative.....	(145,441.05)	628,703.13	0.00	454,139.26	29,122.82	138,157.71	(109,034.89)
0092	Federal Congressional Teacher Scholarship Program.....	50.00	0.00	0.00	0.00	50.00	0.00	50.00
0839	Federal Energy.....	(146,430.66)	873,319.18	0.00	697,200.46	29,688.06	432,917.63	(403,229.57)
0026	Federal Industrial Airports.....	54,627.85	43,998,827.28	0.00	1,116,331.07	6,021.41	59,939.00	(53,917.99)
0095	Federal/State/Local Airport.....	2,190,218.62	40,404,171.00	0.00	41,564,715.02	4,624,330.88	4,624,330.88	4,624,330.88
0853	Federal Mass Transit Trust.....	16.11	0.00	0.00	40,404,171.00	9.48	0.00	9.48
0743	Federal National Community Services Grant.....	333,289.30	0.00	0.00	0.00	333,289.30	0.00	333,289.30
0701	Federal Student Incentive Trust.....	(113,868.51)	2,576,125.45	0.00	2,460,256.94	324,902.55	324,902.55	(322,875.76)
0663	Federal Student Loan.....	30,355,942.52	108,837,806.43	15,038,162.50	96,424,331.15	5,573,064.35	5,573,064.35	37,234,455.45
0333	Federal Support Agreement Revolving.....	150,658.47	28,063,517.66	0.00	27,244,261.38	969,914.75	2,508,333.02	(1,538,418.27)
0765	Federal Surface Mining Control and Reclamation.....	329,167.62	3,822,728.03	0.00	3,352,764.36	799,131.29	177,179.17	621,952.12
0052	Federal Title III Social Security and Employment Service.....	68,153,291.06	182,152,577.10	18,000,000.00	173,308,862.18	94,808,706.98	24,520,282.31	70,288,424.67
0670	Federal Title IV Fire Protection Assistance.....	301,090.65	0.00	0.00	2,020.06	299,070.59	0.00	299,070.59
0055	Federal Unemployment Compensation Special Administration.....	6,661,610.77	17,189,824.74	0.00	721,288.80	5,130,146.71	100,405.60	5,029,741.11
0380	Fire Prevention Division.....	(482,670.00)	1,080,886.75	0.00	562,431.96	35,784.79	0.00	35,784.79
0443	Flood Control Land Lease.....	(14,448.99)	590,086.34	0.00	520,988.01	54,649.34	0.00	54,649.34
0086	Forest Reserve*.....	55,284.47	261,852.39	0.00	281,304.51	35,832.35	0.00	35,832.35
0447	GI Education.....	1,355,704.08	981,945.56	0.00	993,218.00	1,344,431.64	130,811.27	1,213,620.37
0394	Gaining Early Awareness and Readiness for Undergraduate Programs.....	3,181,702.22	68,559.65	0.00	(7,241.61)	3,257,503.48	0.00	3,257,503.48
0710	Home Land Security Emergency Preparedness Trust.....	(5,538,379.00)	79,831,277.89	0.00	67,206,924.51	7,085,974.38	11,900,335.55	(4,814,361.17)
0692	ICCB Adult Education.....	(5,945,194.59)	20,061,043.98	0.00	14,104,908.55	10,940.84	4,924,600.49	(4,913,659.65)
0657	Illinois Arts Council Federal Grant.....	34,895.86	855,500.00	0.00	856,757.43	33,638.43	2,083.61	31,554.82
0140	Illinois Department of Revenue Federal Trust.....	27,027.59	0.00	0.00	26,570.99	456.60	0.00	456.60
0904	Illinois State Police Federal Projects.....	(1,471,165.52)	9,150,025.16	0.00	7,558,931.00	119,928.64	3,037,368.96	(2,917,440.32)
0893	Indoor Radon Mitigation.....	(5,352.21)	297,793.22	0.00	292,241.01	0.00	230,456.99	(230,456.99)
0883	Intra-Agency Services.....	178,737.74	17.46	6,206.00	7,502,820.60	2,786,767.24	913,574.26	1,873,192.98
0381	Juvenile Accountability Incentive Block Grant.....	(107.00)	321.16	0.00	0.00	0.00	0.00	0.00
0911	Libraries.....	678,016.11	1,127,240.00	0.00	973,646.96	831,609.15	192,324.55	639,284.60
0470	Local Initiative.....	15,868.85	5,276,363.13	0.00	5,254,721.55	37,510.43	(47,473.79)	84,984.22
0762	Low Income Home Energy Assistance Block Grant.....	2,909,450.80	0.00	19,840,000.00	16,553,717.04	6,195,733.76	2,992,893.68	3,202,840.08
0870	Maternal and Child Health Services Block Grant.....	(6,778,471.19)	186,065,208.23	0.00	175,122,503.41	11,332.08	3,978,058.22	(3,966,726.14)
0872	Mines and Minerals Underground Injection Control.....	(2,262,765.27)	15,195,030.57	0.00	11,970,697.46	961,567.84	6,608,631.69	(5,647,063.85)
0077	National Flood Insurance Program.....	10,290.59	219,000.00	0.00	198,949.84	30,340.75	22,134.07	8,206.68
0855	Nuclear Civil Protection Planning.....	520,304.42	342,119.82	0.00	544,526.36	317,897.88	25,496.66	292,401.22
0484	Old Age Survivor's Insurance.....	5,270.58	928,506.91	0.00	921,817.60	11,959.89	145,925.06	(133,965.17)
0495	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant.....	(2,744,856.60)	71,699,617.40	0.00	67,508,597.02	1,446,163.78	3,437,903.15	(1,991,741.33)
0013	Preventive Health and Health Services Block Grant.....	(11,960,431.92)	46,180,995.00	0.00	33,726,874.31	493,688.77	15,457,285.90	(14,963,597.13)
0873	Public Health Federal Projects.....	2,054,496.20	2,596,578.52	0.00	2,776,043.51	1,875,031.21	125,719.81	1,749,311.40
0838	Public Health Services.....	26,401.94	141,694.37	0.00	142,299.63	25,796.68	1,871.33	23,925.35
0063	Rehabilitation Services Elementary and Secondary Education Act.....	(17,272,621.75)	167,463,984.90	0.00	140,497,917.29	9,693,445.86	31,909,095.94	(22,215,650.08)
0798	SRE Federal Agency Services.....	688,729.98	770,518.53	0.00	708,198.44	751,050.07	37,692.30	713,357.77
0560	SRE Federal Department of Agriculture.....	(1,117,890.10)	3,572,641.34	0.00	2,405,751.24	49,000.00	817,760.96	(768,760.96)
0410	SRE Federal Department of Education.....	(36,084,193.92)	781,887,047.22	0.00	744,740,547.29	1,062,277.71	39,050,685.06	(37,988,407.35)
0561	Secretary of State Federal Projects.....	(303,368,680.06)	1,455,587,125.47	0.00	1,133,649,166.99	1,897,837.36	289,279,563.02	(287,381,725.66)
0176	Senior Health Insurance Program.....	96,994.98	69,713.07	0.00	87,684.05	79,024.00	21,746.82	57,277.18
0396	Services for Older Americans.....	(346.65)	1,034,168.06	0.00	1,033,720.67	19,920.74	55,221.76	(35,301.02)
0618	Special Federal Grant Projects.....	(855,158.90)	65,358,019.97	0.00	59,871,360.28	4,631,500.79	4,423,508.50	207,992.29
0090	State Appellate Defender Federal Trust.....	1,720,191.69	3,000.00	0.00	39,550.88	0.00	0.00	0.00
0607	Student Loan Operating.....	(31,400.63)	2,265,015.78	0.00	2,270,736.35	1,714,471.12	39,184.06	1,675,287.06
0664	U.S. Environmental Protection.....	56,770,043.88	21,685,204.10	90.73	17,890,384.89	60,564,772.36	865,960.10	59,698,812.26
0065	USDA Women, Infants and Children.....	(563,140.84)	30,777,089.26	0.00	27,311,090.85	5,652,857.57	2,930,273.89	2,722,583.68
0700	Veterans' Affairs Federal Projects.....	(11,453,035.88)	233,440,729.04	0.00	218,892,930.30	3,094,762.86	11,267,787.47	(8,173,024.61)
0897	Vocational Rehabilitation.....	(3,765.80)	3,765.80	0.00	0.00	0.00	0.00	0.00
0081	Wholesome Meat.....	2,167,312.08	110,686,355.27	0.00	103,319,017.84	9,534,649.51	12,176,366.93	(2,641,717.42)
0476	Total, Federal Trust Funds.....	1,144,458.60	7,622,375.21	0.00	7,078,340.00	1,688,493.81	662,275.72	1,026,218.09
	Total, Federal Trust Funds.....	(171,729,473.16)	4,700,279,941.42	\$ 112,291,142.20	\$ 4,107,239,312.02	\$ 463,102,413.36	\$ 613,615,434.05	\$ (150,513,020.69)
0309	Revolving Funds: Air Transportation.....	956,065.79	838.04	\$ 0.00	\$ 38,647.54	\$ 918,256.24	\$ 23,997.70	\$ 894,278.54
0314	Facilities Management.....	20,473,951.73	124,131,362.34	650,000.00	140,488,637.69	4,332,216.43	(29,858,159.62)	34,190,376.50
0407	Grant Accountability and Transparency.....	2,623,095.37	664,529.54	0.00	1,773,478.24	1,514,146.67	(1,264,115.90)	2,778,262.57
0317	Professional Services.....	25,111,007.13	130,909.15	13,962,320.00	33,587,806.38	5,260,960.90	(20,759,904.07)	26,020,864.97

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Code	Fund Group and Fund	Add:		Deduct:		Available Cash Balance June 30, 2019	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2019
		Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)			
	Revolving Funds (Concluded):							
0303	State Garage	38,905,854.91	0.00	492,621.00	44,846,427.83	5,299,016.97	(6,144,093.25)	11,443,110.22
0903	State Surplus Property	2,874,169.76	0.00	527,504.00	1,559,604.50	2,313,683.33	499,730.39	1,813,952.94
0304	Technology Management*	196,446,856.70	0.00	(334,541.00)	55,602,978.01	22,594,911.48	66,276,791.52	(43,681,880.04)
0332	Workers' Compensation	24,543,893.36	68,464,140.00	0.00	76,483,110.94	18,143,444.10	(27,519,828.28)	45,663,272.38
0301	Working Capital	7,314,446.39	0.00	18,184.00	20,450,953.27	1,970,420.39	(3,733,696.61)	5,704,117.00
	Total, Revolving Funds	372,087,488.51	83,076,460.00	1,493,497.00	374,831,844.40	62,347,056.51	(22,479,278.12)	84,826,334.63
	State Trust Funds:							
0257	AWL Reclamation Set Aside	6,474,920.85	50,657,930.56	50,000,000.00	0.00	56,013,877.28	40,794.00	56,013,887.28
0440	Agricultural Master	1,303,654.12	0.00	0.00	957,578.27	807,984.07		767,180.07
0801	Attorney General's State Projects and Court Ordered Distribution	32,866,621.23	0.00	3,400,000.00	17,135,981.44	25,650,708.44	973,097.31	24,677,611.13
0617	CBF Contributory Trust*	14,829,163.37	0.00	0.00	25,234,548.24	8,232,666.48	0.00	8,232,666.48
0335	Criminal Justice Information Projects	160,735.80	1,894.39	1,246.00	241,600.50	31,582.68	47,657.98	210,017.82
0382	DCFS Special Purposes Trust	170,841.66	0.00	0.00	354,856.87	240,872.05	0.00	193,214.07
0690	DHS Private Resources	2,011,863.90	0.00	0.00	876.00	2,021,045.70	131,785.48	1,889,260.22
0921	DHS Recoveries Trust	10,885,764.82	0.00	44,058.00	17,098,691.49	10,040,247.59	1,497,703.48	8,542,544.11
0642	DHS State Projects	3,165,579.77	40,274.00	0.00	783,664.18	2,422,189.59	1,113,346.52	1,308,843.07
0211	DHS Technology Initiative	6,161,617.81	0.00	0.00	6,528,402.32	6,788,825.74	113,005.07	6,675,820.67
0830	Department on Aging State Projects	212,832.95	0.00	0.00	0.00	212,832.95	0.00	212,832.95
0667	Disaster Response and Recovery	2,000,190.87	0.00	0.00	1,126,716.02	2,470,499.62	2,313,374.24	157,125.38
0154	EPA Court Trust	6,342.74	0.00	0.00	0.00	6,475.06	0.00	6,475.06
0074	EPA Special State Projects Trust	715,841.33	0.00	400.00	541,817.84	1,574,758.81	448,715.53	1,126,043.28
0502	Early Intervention Services Revolving	2,320,707.32	0.00	0.00	158,534,433.31	6,775,327.67	10,457,302.36	(3,681,974.69)
0845	Environmental Protection Trust	3,636,329.84	0.00	0.00	1,421,208.43	5,559,270.46	0.00	5,559,270.46
0338	Federal HOME Investment Trust	46,374.28	0.00	0.00	47,371.83	3,731,379.71	2,542,906.98	1,188,872.73
0457	Group Insurance Premium	(4,166,310.97)	86,889.30	10,278.00	80,628,117.45	124,703.65	4,571.34	120,132.31
0161	High School Equivalency Testing	124,497.13	0.00	0.00	86,682.78	1,387,312.80	157,853.62	1,229,459.18
0318	ICJJA Violence Prevention Special Projects	1,729,536.30	0.00	0.00	485,024.14	1,638,384.93	24,830.99	1,613,553.94
0159	ISBE Teacher Certificate Institute	1,409,123.07	0.00	0.00	1,595,553.93	0.00	392.00	(392.00)
0424	Illinois State Museum	87,672.00	0.00	0.00	0.00	128,408.31	0.00	128,408.31
0194	Injured Workers' Benefit	3,142,233.32	0.00	0.00	3,071,892.19	1,950,586.80	0.00	1,950,586.80
0179	Injured Workers' Trust	1,880,245.67	0.00	0.00	664,264.11	162,057.41	0.00	162,057.41
0465	Land and Water Recreation	176,321.52	0.00	0.00	557,861.07	5,497,023.52	1,263,514.51	4,233,509.01
0858	Municipal Telecommunications	4,355,990.59	0.00	0.00	189,822,488.67	35,415,523.75	0.00	35,415,523.75
0719	Narcotics Profit Forfeiture	1,864,903.66	0.00	0.00	945,399.93	2,000,074.19	6,665.94	1,993,408.25
0951	Natural Resources Restoration Trust	2,371,518.80	39,701.53	0.00	196,569.35	2,214,650.98	26,645.00	2,188,005.98
0774	OTI Spill Response	70,105.08	29,136.80	0.00	99,241.88	99,241.88	0.00	99,241.88
0207	Pollution Control Board Trust*	725,951.05	350,000.00	0.00	292,583.52	783,367.53	264,878.02	518,489.51
0421	Public Aid Recoveries Trust	136,890,058.40	1,315,945,675.77	481,784,359.73	828,921,761.38	142,129,613.06	31,162,984.93	110,966,628.13
0896	Public Health Special State Projects	22,064,043.04	9,378,011.40	54,656.00	4,034,834.38	27,352,564.06	4,076,036.94	23,276,527.12
0882	Sheffield February 1982 Agreed Order	2,739,774.21	57,995.64	0.00	75,749.77	2,722,020.08	2,572.82	2,719,447.26
0321	South Suburban Increment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0144	State Board of Education Special Purpose Trust	9,245,741.92	10,552,366.67	0.00	9,640,139.57	10,157,969.02	970,385.12	9,187,583.90
0755	State Employees Deferred Compensation Plan	2,112,283.50	182,992,875.18	43,225.00	182,202,119.73	2,859,813.95	509,459.57	2,350,354.38
0479	State Employees Retirement System	223,016,258.34	2,748,592,997.51	87,096.00	2,760,895,610.51	210,626,549.34	(44,645,005.91)	255,271,555.25
0103	State Treasurer's Administrative*	32,978.28	11,467,349.98	0.00	5,466,450.30	6,033,877.96	384,118.84	5,649,759.12
	Total, State Trust Funds	555,170,180.91	4,815,578,239.17	535,425,318.73	4,299,841,249.53	586,141,676.77	13,920,775.36	572,220,901.41
	TOTAL, OTHER APPROPRIATED FUNDS	5,815,766,670.60	45,199,646,750.77	4,999,527,559.69	42,280,613,720.99	9,445,864,775.77	2,957,338,355.98	6,488,526,419.79
	TOTAL, APPROPRIATED FUNDS	117,878,717.95	82,290,426,172.51	15,483,550,243.82	73,013,718,113.49	9,911,903,283.69	9,136,100,465.60	775,402,818.09

\* Change in fund name or fund classification.  
(a) Expenditures from appropriated funds include SMS expenditures against fiscal year 2019 appropriations as reflected in the Schedule of Appropriations, Expenditures and Lapsed Balances - Budgetary Basis, plus expenditures totaling \$3,949,307,693.31 against no appropriation accounts, less \$6,476,228,267.79 in vouchers payable on June 30 and less warrants totaling \$157,436,164.71 issued in prior fiscal years which were returned (refunds) or voided during the current fiscal year.  
(b) Lapse period transactions include expenditures as well as receipts and transfers payable on June 30.  
Lapse period expenditures from appropriated funds include SMS expenditures against fiscal year 2019 appropriations as reflected in the Schedule of Appropriations, Expenditures and Lapsed Balances - Budgetary Basis, plus expenditures totaling \$42,088,974.85 against no appropriation accounts and \$6,476,228,267.79 from vouchers payable on June 30 including intergovernmental vouchers of \$1,395,518,779.18. Intergovernmental payables on June 30 included \$1,395,518,779.18 in transfers by voucher (receipts), \$3,361,128,971.41 in transfers in and \$3,413,081,349.30 in transfers out.

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

FISCAL YEAR ENDED JUNE 30, 2015

Fund Code	Fund Group and Fund	Add:		Deduct:		Fund Balance - Budgetary Basis June 30, 2018	Fund Balance - Budgetary Basis June 30, 2019	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2019
		Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)				
0379	Federal Trust Funds:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ICC Federal Grants Trust.....								
	Law Enforcement Officers Training Board								
0923	Federal Projects.....	259,158.43	0.00	0.00	0.00	123,839.93	135,319.51	213,002.80	(77,683.29)
0935	Social Services Block Grant.....	104,082,236.00	0.00	104,082,236.00	0.00	500,000.00	500,000.00	0.00	500,000.00
0269	Supreme Court Federal Projects.....	750,867.42	0.00	0.00	0.00	504,553.15	4,496.24	146,786.26	(142,290.02)
0861	Tennessee Valley Authority Local Trust.....	223,572.60	0.00	0.00	0.00	223,572.60	0.00	0.00	0.00
	Total, Federal Trust Funds.....	105,315,834.45	0.00	104,082,236.00	0.00	851,965.68	639,815.75	359,789.06	280,026.69
	State Trust Funds:								
0153	Agricultural Incentive Response Trust.....	3,335.58	75.03	0.00	0.00	0.00	3,410.61	0.00	3,410.61
0736	BHE State Projects.....	243,963.28	46,000.00	0.00	0.00	25,806.27	264,187.01	915.01	263,272.00
0160	Business District Retailers' Occupation Tax.....	4,350,079.08	27,875,448.92	0.00	0.00	27,149,100.05	5,076,427.95	0.00	5,076,427.95
0170	CDR Special Projects.....	86,631.23	0.00	0.00	0.00	0.00	86,631.23	0.00	86,631.23
0168	CMS vs AFSCME Waiver Trust.....	981,490.57	0.00	0.00	0.00	981,490.57	981,490.57	0.00	981,490.57
0096	Cemetery Consumer Protection.....	1,436.01	50,514.52	0.00	0.00	48,668.63	3,281.90	0.00	3,281.90
0957	Child Support Enforcement Trust.....	26,379,727.39	173,588,920.48	0.00	0.00	150,719,657.06	26,248,990.81	1,023,953.97	25,225,036.84
0668	College Savings Pool Administrative Trust.....	2,512,207.14	2,250,051.33	0.00	0.00	3,011,857.42	1,648,401.05	159,322.46	1,489,078.59
0767	Commemorative Medallions.....	3,645.00	29,565.00	0.00	0.00	20,377.50	12,832.50	0.00	12,832.50
0462	Commercial Consolidation.....	0.00	58,447,074.762	0.00	0.00	58,447,074.762	0.00	0.00	0.00
0577	Community College Health Insurance Security.....	(49,148,056.02)	33,513,786.91	0.00	0.00	(18,355,617.92)	2,721,348.81	72,348,460.71	(69,627,111.90)
0177	Comprehensive Health Insurance Board								
0722	Payroll Trust.....	(3,816.24)	331,721.81	0.00	0.00	314,382.02	13,523.55	15,386.93	(1,863.38)
0722	Comptroller Debt Recovery Trust.....	22,269,363.28	59,448,666.48	0.00	0.00	55,741,723.87	25,976,305.89	(2,591,318.44)	28,567,624.33
0112	Comptroller's Audit Expense Revolving.....	6,532.84	29.40	0.00	0.00	6,562.24	6,562.24	0.00	6,562.24
0933	Convention Center Support.....	9,651,756.24	1,897,889.48	(5,000,000.00)	0.00	6,109,002.24	440,643.48	(9,409,495.99)	9,850,139.47
0188	County and Mass Transit District.....	74,878,588.43	389,451,877.91	0.00	0.00	236,428,344.65	83,381,014.03	0.00	83,381,014.03
0869	County Automobile Renting Tax.....	43,148.61	236,632.51	0.00	0.00	232,745.83	63,255.95	0.00	63,255.95
0190	County Option Motor Fuel Tax.....	6,064,579.11	34,469,869.58	0.00	0.00	34,078,910.36	5,924,875.06	0.00	5,924,875.06
0219	County Public Safety Retailers' Occupation Tax.....	19,952,635.12	103,413,909.03	0.00	0.00	101,146,133.13	21,025,151.25	0.00	21,025,151.25
0084	County Water Commission Tax.....	176,739.94	3,131.21	0.00	0.00	36,660.71	143,210.44	0.00	143,210.44
0419	DCEO Projects.....	(73,960.27)	161,101.43	0.00	0.00	87,141.16	0.00	0.00	0.00
0884	DNR Special Projects.....	2,982,741.17	11,357,919.32	0.00	0.00	11,463,019.58	2,877,640.91	126,221.73	2,751,419.18
0405	Deaf and Hard of Hearing Special Projects.....	(36,658.29)	63,250.00	0.00	0.00	19,134.30	7,457.41	41,956.36	(34,498.95)
0615	Debt Settlement Consumer Protection.....	366,917.68	7,713.41	0.00	0.00	8,211.63	366,419.46	0.00	366,419.46
0978	Deferred Lottery Prize Winners Trust.....	1,891,522.11	22,712,943.71	0.00	0.00	22,936,809.51	1,667,656.31	0.00	1,667,656.31
0251	Department of Labor Special State Trust.....	1,328,672.11	375,487.08	0.00	0.00	195,415.73	1,508,743.46	37,849.11	1,470,894.35
0200	Direct Deposit Administration.....	0.00	4,651,931.00	0.00	0.00	4,651,931.00	0.00	0.00	0.00
0996	Educational Labor Relations Board								
0340	Fair Share Trust.....	112,360.62	2,415.82	0.00	0.00	13,923.89	100,852.55	0.00	100,852.55
0202	Electronic Benefits Transfer.....	0.00	119,824,091.00	0.00	0.00	119,824,091.00	0.00	0.00	0.00
0558	Flexible Spending Account.....	382,082.29	34,224,954.59	0.00	3,358.00	26,962,425.29	7,641,253.59	3,079,609.37	4,561,644.22
0786	Flood Prevention Occupation Tax State Trust.....	2,504,829.35	12,369,706.16	0.00	0.00	12,158,921.52	2,715,613.99	0.00	2,715,613.99
0481	General Assembly Retirement Excess Benefit.....	51,256.86	86,071.52	0.00	0.00	89,395.50	47,932.88	0.00	47,932.88
0818	General Assembly Retirement System.....	5,229,228.22	23,798,630.73	35,015.00	0.00	24,896,799.63	4,096,044.32	(867,401.35)	4,963,445.67
0123	Grant V. Dimas Escrow.....	15,280,279.10	16,743,410.49	0.00	0.00	20,785,593.30	1,278,096.29	(4,567.37)	1,282,663.66
0606	Hansen-Therelsen Memorial Deaf Student College.....	1,054,625.80	19,617.21	0.00	0.00	1,068,432.10	5,810.91	0.00	5,810.91
0139	Health Information Exchange.....	303,702.80	6,542.33	0.00	0.00	310,245.13	310,245.13	0.00	310,245.13
0138	Home Rule County Retailers' Occupation Tax.....	164,893,246.92	793,645,197.23	0.00	9,906,058.38	834,994,689.67	113,637,696.10	(245,665.10)	113,637,696.10
0097	Home Rule Municipal Retailers' Occupation Tax.....	163,482,002.50	1,080,693,668.53	0.00	12,702,332.09	1,072,469,064.56	159,004,274.38	0.00	159,249,939.48
0359	Home Rule Municipal Soft Drink								
0997	Home Rule Municipal Soft Drink								
0359	Home Rule Municipal Soft Drink								
0195	INSA Special Purposes Trust.....	1,494,624.99	10,938,867.89	0.00	162,267.10	10,270,081.37	2,001,144.41	405,771.93	2,001,144.41
0773	IPITP Administrative Trust.....	595,219.97	1,309,593.11	0.00	0.00	1,370,456.88	534,356.20	0.00	534,356.20
0358	ISAC Loan Purchase Program Payroll Trust.....	1,543,348.82	5,582,590.77	0.00	66,500.00	4,493,886.93	2,565,552.64	394,084.38	2,171,468.26
0994	Illinois ABLE Accounts Administrative.....	116.46	664,950.00	0.00	0.00	664,466.39	598.07	0.00	598.07
0296	Illinois Agricultural Loan Guarantee.....	864.17	2,400.96	0.00	0.00	3,265.13	3,265.13	0.00	3,265.13
0205	Illinois Executive Mansion Trust.....	10,277,223.37	220,960.30	0.00	0.00	11,292.27	10,498,183.69	(5,384.00)	10,498,183.69
0390	Illinois Farmer and Agri-Business								
0076	Illinois Habitat Endowment Trust.....	8,059,401.01	173,278.97	0.00	0.00	8,232,679.98	8,232,679.98	0.00	8,232,679.98
0730	Illinois National Guard State Active Duty.....	12,152,158.01	273,212.80	0.00	0.00	12,425,370.81	12,425,370.81	0.00	12,425,370.81
0557	Illinois National Guard State Active Duty.....	222,165.94	292,676.58	0.00	0.00	280,026.30	234,816.22	136,994.01	97,822.21
0271	Illinois Prepaid Tuition Trust.....	425,618.33	2,028,696.76	0.00	0.00	1,473,934.77	980,380.32	255,723.81	724,656.51
0254	Illinois Racing Board Charity.....	(818,212.63)	153,108,467.78	0.00	0.00	151,541,728.61	636,394.54	1,852,307.83	(1,215,913.29)
0529	Illinois Secure Choice Administrative.....	515,012.95	345,306.05	0.00	0.00	750,000.00	110,319.00	0.00	110,319.00
0455	Illinois State Board of Investments.....	0.00	259.17	0.00	0.00	259.17	259.17	0.00	259.17
0452	Illinois State Toll Highway Authority.....	311,055.14	7,107,111.54	0.00	252,000.00	6,677,257.58	488,909.10	543,494.42	(54,585.32)
0441	Illinois Tourism Tax.....	1,172,018,857.12	1,497,100,053.04	0.00	510,000.00	1,732,599,248.22	936,009,661.94	18,451,203.72	917,558,458.22
0931	J. J. Wolf Memorial for Conservation								
0787	Judges Retirement Excess Benefit.....	92,262.95	1,869,978.31	0.00	0.00	1,797,920.37	92,262.95	200.00	92,062.95
0477	Judges Retirement System.....	33,169,367.61	150,446,921.62	0.00	38,102.00	157,478,715.36	26,099,471.87	(5,687,232.64)	31,786,704.51
0441	Kaskaskia Commons Permanent.....	230,146.37	10,869.66	0.00	0.00	241,016.03	0.00	0.00	0.00



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

FISCAL YEAR ENDED JUNE 30, 2015

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2019
		June 30, 2018	June 30, 2019	Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)		
0193	State Trust Funds (Concluded)								
	Local Government Health Insurance Reserve.....	(2,077,203.21)	47,088,129.04	0.00	0.00	0.00	42,260,987.31	2,258,901.51	491,037.01
0189	Local Government Tax.....	343,025,305.03	1,877,739,038.69	0.00	0.00	0.00	1,889,808,477.10	(384,746.67)	331,340,613.29
0941	MPEA Grants.....	0.00	5,693,668.46	0.00	0.00	0.00	5,224,647.93	0.00	469,021.53
0578	MPEA Reserve.....	2,697,004.95	0.00	(2,697,004.95)	0.00	0.00	0.00	(42,000,895.89)	42,000,895.89
0841	Metro East Mass Transit District Tax.....	6,657,582.93	32,706,236.90	0.00	0.00	0.00	31,860,923.55	0.00	7,137,698.48
	Metropolitan Pier and Exposition Authority Trust.....	74,292,781.25	158,165,555.28	0.00	0.00	1,891,583.80	209,207,229.02	0.00	21,359,523.71
0868	Municipal Automobile Renting Tax.....	1,286,640.68	7,780,357.59	0.00	0.00	1,778,398.96	1,778,398.96	0.00	1,778,398.96
0125	Municipal Wireless Service Emergency.....	1,423,966.78	6,367,279.30	0.00	0.00	92,434.71	6,242,844.92	0.00	1,455,966.45
0069	Natural Heritage Endowment Trust.....	427,425.19	9,609.60	0.00	0.00	0.00	437,034.79	0.00	437,034.79
	Non-Home Rule Municipal Retailers' Occupation Tax.....	28,104,500.07	150,530,343.32	0.00	0.00	1,726,125.58	145,554,247.46	0.00	31,354,470.35
0460	Payroll Consolidation.....	0.00	4,648,463,774.99	0.00	0.00	4,648,463,774.99	0.00	0.00	0.00
0263	Private Vehicle Use Home Rule.....	5,077,006.08	16,894,298.86	0.00	0.00	674,197.79	17,228,163.32	0.00	4,068,943.83
0401	Protest.....	81,935,472.64	3,410,200.96	0.00	0.00	3,496,149.70	5,246,070.09	0.00	76,603,453.81
0785	Quarter Horse Purse.....	40,500.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	40,500.00
0812	RTA Sales Tax.....	210,277,307.87	1,196,158,972.77	144,521,107.66	0.00	13,850,483.94	1,336,000,373.05	(19,554.62)	201,126,085.93
0685	Rate Adjustment.....	6,709,480.36	13,159,728.85	0.00	0.00	0.00	11,475,770.46	4,484.06	8,386,934.69
0629	Real Estate Recovery.....	1,540,484.12	432,435.67	0.00	0.00	0.00	1,972,919.79	0.00	1,972,919.79
0291	Regulatory.....	182,369.73	91,587.02	0.00	0.00	82,213.99	191,742.76	1,597.91	190,144.85
0436	Safety Responsibility.....	1,445,572.61	809,566.00	0.00	0.00	112,025.61	592,517.26	27,324.86	1,523,270.88
0498	School Facility Occupation Tax.....	26,257,641.92	137,286,196.05	0.00	0.00	135,090,144.84	28,453,693.13	0.00	28,453,693.13
0431	Second Injury.....	582,426.44	1,339,498.47	0.00	0.00	1,068,876.89	0.00	(1,537.03)	854,585.05
0295	Secretary of State Interagency Grant.....	311,111.07	0.00	0.00	0.00	0.00	311,111.07	0.00	311,111.07
0890	Registration Plan.....	88,118,641.87	99,239,897.10	0.00	0.00	185,796,645.44	1,561,893.53	30,709.93	1,531,183.60
0274	Self-Insurers Administration*.....	171,096.51	286,548.23	0.00	0.00	436,374.49	21,270.25	12,608.21	8,662.04
0940	Self-Insurers Security*.....	18,927,367.84	706,574.32	0.00	0.00	1,186,406.35	18,389,785.81	21,234.07	18,368,551.74
	Settlement Fund - Illinois Chamber of Commerce v. Filan.....	24,834,418.94	0.00	0.00	0.00	460,607.00	24,373,811.94	95,011.25	24,278,800.69
0848	Social Security Administration.....	4,352,370.20	1,097,799.62	0.00	0.00	555,502.48	4,894,667.34	(132.00)	4,894,799.34
0229	Sports Facilities Tax Trust.....	7,758,084.74	55,809,786.30	0.00	0.00	0.00	8,252,424.17	0.00	8,252,424.17
0217	Standardbred Purse.....	248,736.27	523,411.69	0.00	0.00	0.00	333,939.52	0.00	333,939.52
0602	State Cooperative Extension Service Trust.....	(9,996,680.00)	12,529,739.00	0.00	0.00	0.00	317,942.00	0.00	317,942.00
0788	State Employees Retirement Excess Benefit.....	346,471.12	444,401.10	0.00	0.00	471,959.48	318,912.74	0.00	318,912.74
0835	State Fair Promotional Activities.....	341.05	0.00	0.00	0.00	0.00	341.05	0.00	341.05
0717	State Metro-East Park and Recreation District.....	1,031,617.24	4,841,757.54	0.00	0.00	55,457.67	4,652,279.81	0.00	1,165,637.30
0658	State Off-Set Claims.....	6,530,870.94	109,874,215.05	0.00	0.00	95,140,874.37	21,263,620.83	(13,707.35)	21,277,328.18
0932	State Treasurer Court Ordered Escrow.....	24,828.55	96,949,395.18	0.00	0.00	34,833,057.43	5,400.30	0.00	593,360.28
0703	State Whistleblower Reward and Protection.....	0.00	0.00	0.00	0.00	62,135,766.00	0.00	0.00	5,400.30
0230	Supreme Court Special State Projects.....	1,144.54	119,357.25	0.00	0.00	0.00	4,434.00	0.00	0.00
0583	Tax Suspense Trust.....	(29,065,276.97)	342,567,236.11	0.00	0.00	0.00	287,974,666.14	(28,265,937.44)	53,793,250.44
0203	Teacher Health Insurance Security.....	31,750,162.70	50,687,246.78	0.00	0.00	0.00	27,817,266.14	0.00	27,817,266.14
0789	Teachers Retirement Excess Benefit.....	(503,124.00)	6,801,977,813.69	0.00	0.00	6,801,308,155.12	166,534.57	1,074,908.31	(908,373.74)
0473	Teachers Retirement System.....	119,757,565.85	518,856,094.94	50,274,569.44	0.00	299,686,003.37	194,172,923.46	858,127.82	193,314,795.64
0482	Unclassified Property Trust.....	0.00	50,000.00	0.00	0.00	0.00	23,762.73	23,629.23	133.50
0775	Veterans' Affairs Library Grant.....	26,488.03	50,000.00	0.00	0.00	40,214.04	36,273.99	0.00	36,273.99
0501	Veterans' Affairs State Projects.....	500,000.00	26,521,229.21	0.00	0.00	21,584,264.43	500,000.00	0.00	500,000.00
0485	Warrant Escheat.....	4,353.74	0.00	0.00	0.00	0.00	4,353.74	0.00	4,353.74
0651	Watershed Park.....								
	Total, State Trust Funds.....	\$ 2,778,794,921.08	\$ 79,681,588,752.68	\$ 187,098,672.15	\$ 599,932,942.87	\$ 79,521,110,067.83	\$ 2,526,434,335.21	\$ 13,789,031.02	\$ 2,512,645,304.19
	TOTAL, NON-APPROPRIATED FUNDS.....	\$ 2,779,053,104.06	\$ 79,786,899,587.13	\$ 187,098,672.15	\$ 704,015,178.87	\$ 79,521,962,033.51	\$ 2,527,074,150.96	\$ 14,148,820.08	\$ 2,512,925,330.88

\* Change in fund name or fund classification.  
(a) Expenditures from non-appropriated funds include SAMS adjustments totaling \$86,677,572.90 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 \$169,213,758.69 and transfers in of \$52,000,895.89.

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
<b>GENERAL FUNDS:</b>					
General Revenue*	0001	\$ 26,120,002,833.00	\$ 23,975,270,899.52	\$ 1,305,727,228.92	\$ 839,004,704.56
Common School*	0412	7,917,792,709.00	7,898,894,209.00	18,898,500.00	0.00
Education Assistance	0007	1,944,024,895.00	1,938,297,793.03	4,897,541.82	829,560.15
Fund for the Advancement of Education	0640	641,500,000.00	641,448,753.55	0.00	51,246.45
Commitment to Human Services	0644	611,237,970.00	598,272,244.02	5,240,216.76	7,725,509.22
Budget Stabilization	0686	2,143.00	0.00	2,142.40	0.60
<b>TOTAL, GENERAL FUNDS</b>		<b>\$ 37,234,560,550.00</b>	<b>\$ 35,052,183,899.12</b>	<b>\$ 1,334,765,629.90</b>	<b>\$ 847,611,020.98</b>
<b>OTHER APPROPRIATED FUNDS:</b>					
<b>Highway Funds:</b>					
Road	0011	\$ 6,322,401,409.00	\$ 2,374,731,153.78	\$ 87,913,179.82	\$ 3,859,757,075.40
State Construction Account	0902	1,790,479,904.00	628,850,201.91	0.00	1,161,629,702.09
Motor Fuel Tax					
State	0012	142,141,153.00	123,770,744.66	5,999,317.86	12,371,090.48
Counties	0413	216,825,000.00	186,200,607.19	14,735,538.61	15,888,854.20
Municipalities	0414	302,375,000.00	261,138,240.92	20,665,951.03	20,570,808.05
Townships and Road Districts	0415	98,300,000.00	84,510,929.71	6,688,023.66	7,101,046.63
Grade Crossing Protection	0019	126,060,598.00	18,150,883.01	0.00	107,909,714.99
<b>Total, Highway Funds</b>		<b>8,998,583,064.00</b>	<b>3,677,352,761.18</b>	<b>136,002,010.98</b>	<b>5,185,228,291.84</b>
<b>Special State Funds:</b>					
<b>Abandoned Residential Property</b>					
Municipality Relief	0892	13,000,000.00	176,001.00	8,280,400.00	4,543,599.00
Academic Quality Assurance	0660	500,000.00	378,723.81	13,081.40	108,194.79
Access to Justice	0035	1,400,000.00	935,000.00	225,000.00	240,000.00
<b>Adeline Jay Geo-Karis</b>					
Illinois Beach Marina	0982	4,085,307.00	44,886.10	4,682.04	4,035,738.86
Aeronautics	0046	150,000.00	1,383.43	314.80	148,301.77
African-American HIV/AIDS Response	0326	203,770.00	0.00	0.00	203,770.00
After-School Rescue	0512	200,000.00	0.00	0.00	200,000.00
Aggregate Operations Regulatory	0146	354,600.00	273,430.72	40,400.46	40,768.82
Agricultural Premium	0045	28,507,560.00	21,399,520.52	3,738,994.56	3,369,044.92
Agriculture in the Classroom	0466	110,000.00	100,000.00	10,000.00	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	115,147.01	34,852.99	0.00
Alzheimer's Awareness	0020	15,000.00	0.00	15,000.00	0.00
Alzheimer's Disease Research	0060	250,000.00	11,055.57	4,540.61	234,403.82
Ambulance Revolving Loan*	0334	271,036.00	271,035.36	0.00	0.64
Amusement Ride and Patron Safety	0051	338,400.00	269,791.48	16,494.36	52,114.16
Anna Veterans Home	0273	6,746,702.00	4,727,925.90	727,583.21	1,291,192.89
Appraisal Administration	0386	1,074,500.00	588,678.29	48,582.26	437,239.45
Assistance to the Homeless	0100	300,000.00	0.00	0.00	300,000.00
<b>Assisted Living and Shared</b>					
Housing Regulatory	0702	1,300,000.00	1,299,442.43	0.00	557.57
Athletics Supervision and Regulation	0505	200,000.00	30,188.25	6,686.28	163,125.47
<b>Attorney General Court Ordered and Voluntary Compliance Payment Projects</b>					
Attorney General Court Ordered and Voluntary Compliance Payment Projects	0542	14,201,257.00	13,639,762.55	430,273.45	131,221.00
<b>Attorney General Sex Offender Awareness, Training, and Education</b>					
Attorney General Sex Offender Awareness, Training, and Education	0958	250,000.00	250,000.00	0.00	0.00
Attorney General Tobacco	0533	2,500,000.00	2,474,841.04	5,697.57	19,461.39
<b>Attorney General Whistleblower Reward and Protection</b>					
Attorney General Whistleblower Reward and Protection	0600	6,000,744.00	5,813,974.92	107,792.31	78,976.77
Audit Expense	0342	28,540,611.00	17,882,480.47	6,706,810.61	3,951,319.92
Autism Awareness	0458	50,000.00	42,500.00	7,500.00	0.00
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	17,528,800.00	13,008,122.73	825,477.30	3,695,199.97
Boy Scout and Girl Scout	0464	25,000.00	20,200.00	0.00	4,800.00
Brownfields Redevelopment	0214	6,156,700.00	892,219.76	188.93	5,264,291.31
CDLIS/AAMVAnet/NMVTIS Trust	0109	5,032,900.00	4,291,970.73	149,111.03	591,818.24
Capital Development Board Revolving	0215	2,000,000.00	816,701.55	490,803.13	692,495.32
<b>Care Provider Fund for Persons with a Developmental Disability</b>					
Care Provider Fund for Persons with a Developmental Disability	0344	46,221,987.00	27,170,305.92	197,473.38	18,854,207.70
<b>Carolyn Adams Ticket For The Cure Grant</b>					
Carolyn Adams Ticket For The Cure Grant	0208	2,000,000.00	0.00	0.00	2,000,000.00

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Cemetery Oversight and Disciplinary.....	0792 ...	1,200,000.00	656,871.83	28,641.44	514,486.73
Charitable Trust Stabilization.....	0435 ...	2,000,000.00	1,145,255.28	17,466.13	837,278.59
Charter Schools Revolving Loan.....	0567 ...	200,000.00	0.00	0.00	200,000.00
Chicago Police Memorial Foundation.....	0639 ...	45,000.00	45,000.00	0.00	0.00
Chicago State University					
Education Improvement .....	0223 ...	1,600,000.00	1,102,317.76	497,682.24	0.00
Chicago Travel Industry Promotion.....	0624 ...	11,374,000.00	11,374,000.00	0.00	0.00
Child Abuse Prevention.....	0934 ...	150,000.00	0.00	0.00	150,000.00
Child Labor and Day and Temporary					
Labor Services Enforcement.....	0357 ...	650,100.00	566,909.49	24,181.64	59,008.87
Child Support Administrative.....	0757 ...	186,045,101.00	122,507,764.08	25,134,746.00	38,402,590.92
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 ...	20,056,566.00	10,603,197.18	367,991.75	9,085,377.07
Coal Mining Regulatory.....	0147 ...	205,000.00	71,754.18	6,280.54	126,965.28
Coal Technology Development Assistance...	0925 ...	5,600,000.00	4,072,239.95	318,028.38	1,209,731.67
Community Association Manager Licensing					
and Disciplinary.....	0829 ...	393,700.00	0.00	47.59	393,652.41
Community Health Center Care.....	0113 ...	350,000.00	0.00	0.00	350,000.00
Community Mental Health Medicaid Trust...	0718 ...	92,902,511.00	49,479,081.15	1,112,162.85	42,311,267.00
Community Water Supply Laboratory.....	0288 ...	1,200,000.00	854,276.01	34,234.47	311,489.52
Compassionate Use of Medical Cannabis....	0075 ...	10,014,752.00	7,148,109.32	996,734.54	1,869,908.14
Comptroller's Administrative.....	0543 ...	1,500,000.00	454,884.58	83,231.29	961,884.13
Conservation Police Operations					
Assistance.....	0547 ...	1,250,000.00	28,140.98	546,877.66	674,981.36
Continuing Legal Education Trust.....	0844 ...	100,000.00	92,189.82	7,000.00	810.18
Corporate Franchise Tax Refund*.....	0380 ...	1,884,238.00	1,884,237.93	0.00	0.07
County Provider Trust.....	0329 ...	2,526,000,000.00	2,025,803,589.70	83,470,992.67	416,725,417.63
Court of Claims Administration					
and Grant.....	0434 ...	450,735.00	100,591.06	7,138.41	343,005.53
Credit Union.....	0243 ...	4,176,400.00	2,840,674.38	212,856.17	1,122,869.45
Curing Childhood Cancer.....	0066 ...	5,800.00	0.00	5,750.00	50.00
Cycle Rider Safety Training.....	0863 ...	15,547,518.00	4,750,171.69	20,597.48	10,776,748.83
DCFS Children's Services.....	0220 ...	412,529,809.00	280,153,376.77	92,068,169.11	40,308,263.12
Death Certificate Surcharge.....	0635 ...	2,950,000.00	1,715,231.29	90,985.20	1,143,783.51
Death Penalty Abolition.....	0539 ...	7,374,300.00	19,805.74	775,936.22	6,578,558.04
Department of Business Services					
Special Operations.....	0363 ...	12,983,500.00	10,512,383.63	491,106.27	1,980,010.10
Department of Corrections					
Reimbursement and Education.....	0523 ...	60,006,620.00	8,512,198.48	27,255,542.84	24,238,878.68
Department of Human Rights Special.....	0797 ...	500,000.00	237,306.65	14,964.78	247,728.57
Department of Human Rights					
Training and Development.....	0778 ...	100,000.00	19,884.21	1,758.39	78,357.40
Department of Human Services					
Community Services.....	0509 ...	42,000,000.00	23,437,229.61	234,209.55	18,328,560.84
Design Professionals Administration					
and Investigation.....	0888 ...	938,400.00	768,752.32	35,767.36	133,880.32
Diabetes Research Checkoff.....	0198 ...	250,000.00	0.00	0.00	250,000.00
Distance Learning.....	0082 ...	100,000.00	60,598.84	860.00	38,541.16
Division of Corporations Registered					
Limited Liability Partnership.....	0167 ...	176,200.00	96,567.12	3,675.47	75,957.41
Domestic Violence.....	0499 ...	500,000.00	299,500.00	500.00	200,000.00
Domestic Violence Abuser Services.....	0528 ...	100,000.00	0.00	0.00	100,000.00
Domestic Violence Shelter and Service....	0865 ...	952,200.00	485,376.90	44,282.01	422,541.09
Downstate Public Transportation.....	0648 ...	375,611,200.00	181,571,792.50	26,158,551.51	167,880,855.99
Downstate Transit Improvement.....	0559 ...	42,888,049.00	8,779,068.45	0.00	34,108,980.55
Dram Shop.....	0821 ...	7,292,500.00	5,209,458.20	315,580.38	1,767,461.42
Driver Services Administration.....	0182 ...	2,000,000.00	876,603.47	49,264.98	1,074,131.55
Drivers Education.....	0031 ...	18,750,000.00	18,749,961.60	0.00	38.40
Drug Rebate.....	0728 ...	1,100,000,000.00	1,043,194,495.58	6,358,336.02	50,447,168.40
Drug Traffic Prevention.....	0878 ...	525,000.00	120,000.00	24,506.88	380,493.12
Drug Treatment.....	0368 ...	5,110,800.00	2,173,348.06	360,154.37	2,577,297.57
Drunk and Drugged Driving Prevention....	0276 ...	3,212,200.00	1,388,201.90	201,575.26	1,622,422.84
Drycleaner Environmental Response Trust..	0548 ...	3,200,000.00	1,940,939.88	155,001.09	1,104,059.03
Ducks Unlimited.....	0918 ...	20,000.00	20,000.00	0.00	0.00
EMS Assistance.....	0398 ...	1,008,702.00	675,905.79	176,872.87	155,923.34
Economic Research and Information.....	0023 ...	150,000.00	0.00	0.00	150,000.00
Electronic Health Record Incentive.....	0503 ...	100,000,000.00	18,076,477.00	1,408,167.00	80,515,356.00

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Emergency Planning and Training.....	0173 ...	75,000.00	44,711.08	0.00	30,288.92
Emergency Public Health.....	0240 ...	5,310,737.00	1,682,992.58	1,746,064.48	1,881,679.94
Employee Classification.....	0446 ...	348,300.00	22,645.49	869.83	324,784.68
Energy Efficiency Portfolio Standards....	0531 ...	192,224.00	0.00	192,223.84	0.16
Environmental Laboratory Certification...	0336 ...	540,000.00	371,410.41	8,099.02	160,490.57
Environmental Protection Permit and Inspection.....	0944 ...	11,310,221.00	8,484,903.68	312,815.13	2,512,502.19
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 ...	11,106,622.00	11,106,621.15	0.00	0.85
Explosives Regulatory.....	0145 ...	232,000.00	75,942.70	15,257.46	140,799.84
Facility Licensing.....	0118 ...	3,000,000.00	1,186,635.39	90,250.00	1,723,114.61
Fair and Exposition.....	0245 ...	900,000.00	900,000.00	0.00	0.00
Family Responsibility.....	0322 ...	200,000.00	169,012.57	4,632.06	26,355.37
Federal Asset Forfeiture.....	0520 ...	2,500,000.00	9,802.50	168.21	2,490,029.29
Federal High Speed Rail Trust.....	0433 ...	731,932,921.00	44,836,424.88	0.00	687,096,496.12
Federal Workforce Training.....	0913 ...	275,000,000.00	142,674,918.63	9,505,743.23	122,819,338.14
Feed Control.....	0369 ...	1,900,000.00	1,272,611.81	115,474.87	511,913.32
Fertilizer Control.....	0290 ...	1,600,000.00	1,214,534.11	113,723.54	271,742.35
Financial Institution.....	0021 ...	6,951,200.00	5,772,461.98	247,290.98	931,447.04
Fire Prevention.....	0047 ...	32,799,200.00	25,461,381.10	3,183,181.10	4,154,637.80
Fire Truck Revolving Loan*.....	0572 ...	2,055,226.00	2,055,225.91	0.00	0.09
Food and Drug Safety.....	0014 ...	2,021,506.00	79,108.18	26,005.73	1,916,392.09
Foreclosure Prevention Program.....	0891 ...	4,500,000.00	3,331,514.60	88,199.00	1,080,286.40
Foreclosure Prevention Program Graduated.....	0119 ...	5,500,000.00	3,009,496.00	46,385.00	2,444,119.00
Foreign Language Interpreter.....	0597 ...	709,050.00	71,535.60	5,329.26	632,185.14
Fraternal Order of Police.....	0867 ...	20,000.00	17,000.00	3,000.00	0.00
General Assembly Computer Equipment Revolving.....	0155 ...	1,600,000.00	28,840.23	0.00	1,571,159.77
General Assembly Operations Revolving....	0196 ...	500,000.00	11,600.00	0.00	488,400.00
General Obligation Bond Rebate.....	0107 ...	1,000,000.00	0.00	0.00	1,000,000.00
General Professions Dedicated.....	0022 ...	5,994,800.00	5,086,414.19	326,502.12	581,883.69
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	65,579.00	34,421.00
Governor's Grant.....	0947 ...	100,000.00	0.00	0.00	100,000.00
Group Home Loan Revolving.....	0025 ...	200,000.00	18,000.00	5,000.00	177,000.00
Group Workers' Compensation Pool Insolvency*.....	0739 ...	8,224.00	8,223.28	0.00	0.72
Guardianship and Advocacy.....	0297 ...	2,400,441.00	1,337,918.99	294,700.64	767,821.37
Hazardous Waste.....	0828 ...	16,754,000.00	5,276,945.80	616,013.25	10,861,040.95
Hazardous Waste Research.....	0840 ...	500,000.00	465,742.67	34,257.33	0.00
Health and Human Services Medicaid Trust.....	0365 ...	27,082,500.00	26,012,190.47	207,787.98	862,521.55
Health Facility Plan Review.....	0524 ...	2,227,000.00	1,582,609.91	73,448.40	570,941.69
Health Insurance Reserve.....	0907 ...	4,000,000,000.00	2,928,467,975.30	223,411,086.40	848,120,938.30
Healthcare Provider Relief.....	0793 ...	7,390,607,501.00	4,917,500,876.34	628,900,853.06	1,844,205,771.60
Healthy Smiles.....	0654 ...	400,200.00	279,557.23	200.00	120,442.77
Hearing Instrument Dispenser Examining and Disciplinary.....	0938 ...	100,000.00	3,792.67	244.00	95,963.33
Heartsaver AED.....	0135 ...	50,000.00	0.00	0.00	50,000.00
Help Illinois Vote.....	0206 ...	16,278,300.00	1,712,623.44	235,403.69	14,330,272.87
Historic Property Administration.....	0659 ...	500,000.00	118,678.38	1,972.16	379,349.46
Home Care Services Agency Licensure.....	0287 ...	1,400,000.00	1,368,130.96	9,014.05	22,854.99
Home Inspector Administration.....	0746 ...	111,900.00	0.00	0.00	111,900.00
Home Services Medicaid Trust.....	0120 ...	246,005,579.00	244,998,767.78	827,167.08	179,644.14
Horse Racing.....	0632 ...	6,717,450.00	4,078,348.89	643,560.30	1,995,540.81
Hospice.....	0586 ...	35,000.00	3,500.00	1,000.00	30,500.00
Hospital Licensure.....	0068 ...	2,400,000.00	719,610.78	30,284.75	1,650,104.47
Hospital Provider.....	0346 ...	3,355,000,000.00	2,981,625,624.04	15,644,422.95	357,729,953.01
Housing for Families.....	0181 ...	50,000.00	0.00	0.00	50,000.00
Hunger Relief.....	0706 ...	100,000.00	0.00	0.00	100,000.00
ICCB Federal Trust.....	0350 ...	525,000.00	76,519.42	20,001.40	428,479.18
ICCB Research and Technology.....	0070 ...	100,000.00	0.00	0.00	100,000.00
ICJIA Violence Prevention.....	0184 ...	377,100.00	174,424.24	3,642.00	199,033.76
ISAC Accounts Receivable.....	0242 ...	300,000.00	78,020.29	0.00	221,979.71
Illinois Adoption Registry and Medical Information Exchange.....	0638 ...	200,000.00	0.00	0.00	200,000.00

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Illinois Affordable Housing Trust.....	0286 ...	74,713,690.00	64,940,135.22	7,744,323.72	2,029,231.06
Illinois and Michigan Canal.....	0570 ...	30,000.00	0.00	5,519.85	24,480.15
Illinois Animal Abuse.....	0744 ...	4,000.00	0.00	0.00	4,000.00
Illinois Capital Revolving Loan.....	0973 ...	20,500,000.00	181,678.13	410.50	20,317,911.37
Illinois Charity Bureau.....	0549 ...	1,700,000.00	1,697,345.16	2,003.00	651.84
Illinois Clean Water.....	0731 ...	21,341,603.00	14,348,622.04	502,876.95	6,490,104.01
Illinois Community College Board					
Contracts and Grants.....	0339 ...	12,500,000.00	75,969.24	98,724.74	12,325,306.02
Illinois Department of Agriculture					
Laboratory Services Revolving.....	0024 ...	26,272.00	12,178.85	2,738.79	11,354.36
Illinois Equity.....	0974 ...	300,000.00	0.00	0.00	300,000.00
Illinois Fire Fighters' Memorial.....	0510 ...	300,000.00	46,029.58	92,104.66	161,865.76
Illinois Fisheries Management.....	0199 ...	2,200,000.00	868,316.73	629,340.71	702,342.56
Illinois Forestry Development.....	0905 ...	15,583,417.00	2,402,353.21	24,562.52	13,156,501.27
Illinois Gaming Law Enforcement.....	0085 ...	2,286,100.00	1,587,563.02	0.00	698,536.98
Illinois Habitat.....	0391 ...	10,658,887.00	280,193.47	0.00	10,378,693.53
Illinois Health Facilities Planning.....	0238 ...	3,701,464.00	1,371,809.32	107,891.25	2,221,763.43
Illinois Historic Sites.....	0538 ...	4,606,946.00	598,958.70	10,611.96	3,997,375.34
Illinois Independent Tax Tribunal.....	0169 ...	180,940.00	31,861.83	12,053.43	137,024.74
Illinois Mathematics					
and Science Academy Income.....	0768 ...	3,700,000.00	1,447,277.95	219,013.78	2,033,708.27
Illinois Military Family Relief.....	0725 ...	5,250,000.00	258,500.00	8,500.00	4,983,000.00
Illinois National Guard					
Armory Construction.....	0927 ...	50,538,597.00	0.00	0.00	50,538,597.00
Illinois Nurses Foundation.....	0028 ...	40,000.00	15,000.00	11,080.00	13,920.00
Illinois Pan Hellenic Trust.....	0584 ...	75,000.00	0.00	55,036.00	19,964.00
Illinois Police Association.....	0655 ...	110,000.00	110,000.00	0.00	0.00
Illinois Power Agency Operations.....	0425 ...	12,113,278.00	2,658,325.01	704,159.85	8,750,793.14
Illinois Power Agency Renewable					
Energy Resources.....	0836 ...	50,000,000.00	3,733,080.66	2,686,260.27	43,580,659.07
Illinois Professional Golfers					
Association Foundation Junior Golf.....	0463 ...	75,000.00	63,000.00	12,000.00	0.00
Illinois Racing Quarter Horse Breeders...	0631 ...	30,000.00	4,344.40	0.00	25,655.60
Illinois Route 66 Heritage Project.....	0594 ...	200,000.00	160,000.00	40,000.00	0.00
Illinois School Asbestos Abatement.....	0175 ...	1,200,000.00	336,957.11	25,672.56	837,370.33
Illinois Sheriffs' Association					
Scholarship and Training.....	0032 ...	1,000.00	1,000.00	0.00	0.00
Illinois Sports Facilities.....	0225 ...	63,630,800.00	57,000,000.00	0.00	6,630,800.00
Illinois Standardbred Breeders.....	0708 ...	1,390,100.00	845,488.31	495,074.76	49,536.93
Illinois State Crime Stoppers					
Association.....	0513 ...	7,800.00	0.00	0.00	7,800.00
Illinois State Dental Disciplinary.....	0823 ...	997,933.00	638,652.00	33,437.44	325,843.56
Illinois State Fair.....	0438 ...	7,662,273.00	5,509,382.57	712,710.81	1,440,179.62
Illinois State Medical Disciplinary.....	0093 ...	4,208,300.00	2,998,119.69	148,106.01	1,062,074.30
Illinois State Pharmacy Disciplinary.....	0057 ...	1,857,200.00	1,435,317.07	89,485.57	332,397.36
Illinois State Podiatric Disciplinary....	0954 ...	104,000.00	100,382.64	159.71	3,457.65
Illinois State Police Memorial Park.....	0034 ...	20,000.00	20,000.00	0.00	0.00
Illinois Student Assistance Commission					
Contracts and Grants.....	0677 ...	10,000,000.00	0.00	0.00	10,000,000.00
Illinois Telecommunications Access					
Corporation.....	0364 ...	3,000,000.00	508,341.11	107,850.44	2,383,808.45
Illinois Thoroughbred Breeders.....	0709 ...	1,924,400.00	1,724,890.51	135,325.36	64,184.13
Illinois Underground Utility					
Facilities Damage Prevention.....	0127 ...	118,000.00	116,518.00	0.00	1,482.00
Illinois Veterans Assistance.....	0236 ...	2,000,000.00	739,176.96	230,149.00	1,030,674.04
Illinois Veterans' Rehabilitation.....	0036 ...	6,103,804.00	2,396,995.43	54,935.11	3,651,873.46
Illinois Wildlife Preservation.....	0909 ...	3,312,956.00	12,275.82	506.67	3,300,173.51
Illinois Workers' Compensation					
Commission Operations.....	0534 ...	33,678,038.00	25,356,024.39	2,122,045.67	6,199,967.94
Income Tax Refund*.....	0278 ...	2,449,367,076.00	2,449,367,074.48	0.00	1.52
Indigent BAIID.....	0451 ...	300,000.00	190,338.80	65,657.20	44,004.00
Insurance Financial Regulation.....	0997 ...	22,776,130.00	16,003,055.03	1,981,885.61	4,791,189.36
Insurance Premium Tax Refund*.....	0378 ...	1,700,833.00	1,700,832.41	0.00	0.59
Insurance Producer Administration.....	0922 ...	22,935,877.00	15,807,465.55	2,979,161.16	4,149,250.29
International and Promotional.....	0984 ...	1,000,000.00	30,173.13	10,328.50	959,498.37
International Brotherhood of Teamsters...	0803 ...	5,000.00	4,000.00	1,000.00	0.00
International Tourism.....	0621 ...	5,575,000.00	4,422,849.18	701,188.10	450,962.72
Interpreters for the Deaf.....	0449 ...	200,000.00	147,291.80	20,929.07	31,779.13

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Juvenile Rehabilitation Services					
Medicaid Matching.....	0575 ...	1,000,000.00	10,552.14	0.00	989,447.86
LEADS Maintenance.....	0536 ...	3,000,000.00	1,088,422.44	144,760.25	1,766,817.31
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 ...	16,553,437.00	9,748,408.90	2,055,534.50	4,749,493.60
Law Enforcement Camera Grant.....	0356 ...	3,400,000.00	94,295.00	2,392,805.23	912,899.77
Lawyers' Assistance Program.....	0769 ...	1,032,500.00	746,392.00	0.00	286,108.00
Lead Poisoning Screening, Prevention, and Abatement.....	0360 ...	10,024,634.00	8,992,337.40	150,267.05	882,029.55
Live and Learn.....	0026 ...	21,400,000.00	18,973,479.47	1,853,711.45	572,809.08
Livestock Management Facilities.....	0430 ...	50,000.00	26,574.33	23,425.67	0.00
Lobbyist Registration Administration....	0044 ...	1,153,400.00	1,006,514.82	38,408.53	108,476.65
Local Government Distributive*.....	0515 ...	1,651,035,840.00	1,596,571,394.29	53,024,717.50	1,439,728.21
Local Government Video					
Gaming Distributive.....	0842 ...	80,000,000.00	77,814,260.10	(403.43)	2,186,143.33
Local Tourism.....	0969 ...	20,792,500.00	20,792,500.00	0.00	0.00
Long Term Care Monitor/Receiver.....	0285 ...	28,012,015.00	21,134,602.23	1,964,757.39	4,912,655.38
Long Term Care Ombudsman.....	0698 ...	2,600,000.00	978,705.56	65,630.94	1,555,663.50
Long-Term Care Provider.....	0345 ...	556,073,500.00	314,255,968.03	33,713,402.78	208,104,129.19
Low-Level Radioactive Waste					
Facility Development and Operation.....	0942 ...	656,000.00	395,373.62	9,762.98	250,863.40
Mammogram.....	0599 ...	130,000.00	60,000.00	54,338.00	15,662.00
Mandatory Arbitration.....	0262 ...	29,135,146.00	2,817,468.19	70,083.96	26,247,593.85
Manteno Veterans Home.....	0980 ...	25,605,806.00	14,648,974.22	3,036,560.39	7,920,271.39
Marine Corps Scholarship.....	0760 ...	145,000.00	120,000.00	25,000.00	0.00
Master Mason.....	0508 ...	43,000.00	26,500.00	11,091.00	5,409.00
McCormick Place Expansion Project.....	0377 ...	196,695,300.00	196,596,323.71	0.00	98,976.29
Medicaid Buy-In Program Revolving.....	0740 ...	636,900.00	125,879.62	22,961.33	488,059.05
Medicaid Fraud and Abuse Prevention.....	0237 ...	100,000.00	0.00	0.00	100,000.00
Medical Interagency Program.....	0720 ...	70,000,000.00	27,580,253.84	4,691,341.49	37,728,404.67
Medical Special Purposes Trust.....	0808 ...	20,107,568.00	1,243,794.01	8,149,481.75	10,714,292.24
Mental Health.....	0050 ...	55,462,804.00	32,430,685.43	5,829,833.85	17,202,284.72
Mental Health Reporting.....	0148 ...	7,750,000.00	534,632.28	23,018.50	7,192,349.22
Metabolic Screening and Treatment.....	0920 ...	19,510,019.00	14,223,016.74	3,147,206.26	2,139,796.00
Military Affairs Trust.....	0043 ...	1,000,000.00	38,169.69	0.00	961,830.31
Money Follows the Person					
Budget Transfer.....	0522 ...	11,465,519.00	318,208.52	541,427.75	10,605,882.73
Money Laundering Asset Recovery.....	0816 ...	2,000,000.00	157,913.73	0.00	1,842,086.27
Monitoring Device Driving Permit					
Administration Fee.....	0453 ...	2,200,159.00	1,800,760.46	111,536.55	287,861.99
Motor Carrier Safety Inspection.....	0649 ...	2,600,000.00	2,109,241.07	0.00	490,758.93
Motor Fuel and Petroleum Standards.....	0289 ...	50,000.00	25,406.22	0.00	24,593.78
Motor Vehicle License Plate.....	0622 ...	16,000,046.00	12,255,479.41	1,206,256.13	2,538,310.46
Motor Vehicle Review Board.....	0323 ...	268,800.00	258,820.66	9,743.07	236.27
Motor Vehicle Theft Prevention and					
Insurance Verification Trust.....	0156 ...	20,000,000.00	305,122.80	209,334.34	19,485,542.86
Multiple Sclerosis Research.....	0429 ...	1,500,000.00	0.00	0.00	1,500,000.00
National Guard and Naval Militia Grant...	0721 ...	20,000.00	0.00	0.00	20,000.00
National Wild Turkey Federation.....	0058 ...	1,200.00	1,175.00	0.00	25.00
Natural Areas Acquisition.....	0298 ...	39,398,508.00	14,158,193.39	859,815.95	24,380,498.66
Nuclear Safety Emergency Preparedness....	0796 ...	22,739,762.00	17,103,934.53	1,640,787.00	3,995,040.47
Nursing Dedicated and Professional.....	0258 ...	4,423,502.00	2,781,120.61	103,783.27	1,538,598.12
Octave Chanute Aerospace Heritage.....	0662 ...	45,200.00	45,200.00	0.00	0.00
Off-Highway Vehicle Trails.....	0574 ...	2,604,971.00	19,460.81	0.00	2,585,510.19
Oil and Gas Resource Management.....	0231 ...	500,000.00	2,500.00	2,098.84	495,401.16
Open Space Lands Acquisition					
and Development.....	0299 ...	51,645,944.00	9,895,889.32	61,501.92	41,688,552.76
Optometric Licensing and Disciplinary					
Board.....	0259 ...	362,100.00	202,439.01	12,717.92	146,943.07
Organ Donor Awareness.....	0716 ...	160,000.00	160,000.00	0.00	0.00
Ovarian Cancer Awareness.....	0459 ...	15,000.00	0.00	15,000.00	0.00
Over Dimensional Load Police Escort.....	0652 ...	1,000,000.00	334,079.04	16,231.55	649,689.41
Park and Conservation.....	0962 ...	165,811,797.00	36,001,486.05	6,176,991.82	123,633,319.13
Park District Youth Program.....	0585 ...	27,000.00	20,500.00	6,500.00	0.00
Partners for Conservation.....	0608 ...	17,230,707.00	14,862,044.19	177,298.59	2,191,364.22
Partners for Conservation Projects.....	0609 ...	3,142,458.00	0.00	0.00	3,142,458.00
Pawnbroker Regulation.....	0562 ...	212,400.00	157,633.29	8,124.90	46,641.81

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Penny Severns Breast, Cervical, and					
Ovarian Cancer Research.....	0015 ...	600,000.00	0.00	0.00	600,000.00
Personal Property Tax Replacement*.....	0802 ...	1,634,560,811.00	1,623,759,603.56	5,628,877.75	5,172,329.69
Pesticide Control.....	0576 ...	7,420,316.00	5,499,014.53	861,234.43	1,060,067.04
Pet Population Control.....	0764 ...	250,251.00	0.00	250.75	250,000.25
Plugging and Restoration.....	0137 ...	2,227,900.00	185,989.88	135,959.34	1,905,950.78
Plumbing Licensure and Program.....	0372 ...	3,950,885.00	1,944,921.91	153,078.88	1,852,884.21
Police Memorial Committee.....	0598 ...	200,000.00	158,000.00	42,000.00	0.00
Police Training Board Services.....	0517 ...	100,000.00	0.00	0.00	100,000.00
Pollution Control Board.....	0277 ...	50,000.00	0.00	0.00	50,000.00
Port Development Revolving Loan.....	0603 ...	1,000,000.00	0.00	0.00	1,000,000.00
Prescription Pill and Drug Disposal.....	0665 ...	150,000.00	0.00	8,765.00	141,235.00
Presidential Library and					
Museum Operating.....	0776 ...	2,503,634.00	406,643.10	582,914.75	1,514,076.15
Prisoner Review Board Vehicle					
and Equipment.....	0366 ...	347,000.00	138,043.45	15,909.54	193,047.01
Private Business and Vocational					
Schools Quality Assurance.....	0751 ...	550,000.00	367,469.12	21,601.43	160,929.45
Private College Academic					
Quality Assurance.....	0661 ...	100,000.00	46,547.60	0.00	53,452.40
Private Sewage Disposal Program.....	0790 ...	250,000.00	167,063.70	8,938.61	73,997.69
Professional Regulation Evidence.....	0192 ...	300.00	0.00	0.00	300.00
Professions Indirect Cost.....	0218 ...	42,813,886.00	23,074,524.03	6,848,129.76	12,891,232.21
Prostate Cancer Research.....	0626 ...	30,000.00	0.00	0.00	30,000.00
Provider Inquiry Trust.....	0341 ...	1,700,000.00	1,372,471.36	70,253.26	257,275.38
Public Health Laboratory Services					
Revolving.....	0340 ...	5,001,814.00	2,711,414.51	540,699.19	1,749,700.30
Public Health Water Permit.....	0256 ...	100,000.00	16,165.54	11,478.97	72,355.49
Public Infrastructure Construction					
Loan Revolving.....	0993 ...	2,250,000.00	0.00	0.00	2,250,000.00
Public Pension Regulation.....	0546 ...	2,964,300.00	1,294,852.26	155,106.22	1,514,341.52
Public Transportation.....	0627 ...	556,970,827.00	439,399,030.90	36,654,516.39	80,917,279.71
Public Utility.....	0059 ...	31,350,986.00	24,185,227.84	1,848,625.24	5,317,132.92
Quality of Life Endowment.....	0437 ...	1,000,000.00	378,426.34	102,283.10	519,290.56
Quincy Veterans Home.....	0619 ...	33,014,088.00	16,650,650.92	5,036,599.12	11,326,837.96
Radiation Protection.....	0067 ...	10,154,659.00	5,920,926.26	727,222.21	3,506,510.53
Rail Freight Loan Repayment.....	0936 ...	2,000,000.00	900,419.72	0.00	1,099,580.28
Real Estate License Administration.....	0850 ...	6,639,500.00	4,910,747.40	234,123.59	1,494,629.01
Real Estate Research and Education.....	0849 ...	19,000.00	11,300.00	7,500.00	200.00
Regional Transportation Authority					
Occupation and Use Tax Replacement*.....	0187 ...	50,262,640.00	50,262,639.42	0.00	0.58
Registered Certified Public Accountants'					
Administration and Disciplinary.....	0151 ...	650,000.00	379,147.49	16,790.08	254,062.43
Regulatory Evaluation and Basic					
Enforcement.....	0388 ...	150,000.00	23,252.10	0.00	126,747.90
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	9,451,339.54	5,817,551.48	11,481,108.98
Residential Finance Regulatory.....	0244 ...	3,611,700.00	3,017,305.53	129,985.36	464,409.11
Roadside Memorial.....	0697 ...	425,000.00	215,160.00	1,800.00	208,040.00
Roadside Habitat Monarch.....	0489 ...	25,000.00	0.00	0.00	25,000.00
Rotary Club.....	0454 ...	4,000.00	0.00	0.00	4,000.00
Rural/Downstate Health Access.....	0048 ...	100,000.00	48,175.28	1,090.84	50,733.88
Safe Bottled Water.....	0115 ...	50,000.00	20,885.31	11,214.68	17,900.01
Salmon.....	0042 ...	388,000.00	203,187.21	9,927.10	174,885.69
Savings Bank Regulatory.....	0579 ...	600,000.00	316,081.25	8,712.52	275,206.23
School District Emergency					
Financial Assistance.....	0130 ...	1,000,000.00	15,834.00	30,306.25	953,859.75
School Infrastructure.....	0568 ...	57,613,400.00	692,654.73	233.46	56,920,511.81
School Technology Revolving Loan.....	0569 ...	7,500,000.00	442,300.00	0.00	7,057,700.00
Secretary of State DUI Administration.....	0732 ...	2,501,084.00	2,005,382.64	171,735.90	323,965.46
Secretary of State Evidence.....	0374 ...	5,000.00	304.00	0.00	4,696.00
Secretary of State Identification					
Security and Theft Prevention.....	0480 ...	13,500,000.00	9,778,447.87	1,912,938.06	1,808,614.07
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	246,250.28	169,088.70	284,661.02
Secretary of State Special					
License Plate.....	0185 ...	4,840,300.00	4,029,693.02	412,735.54	397,871.44
Secretary of State Special Services.....	0483 ...	25,138,097.00	18,415,852.24	1,298,317.58	5,423,927.18
Secretary of State's Grant.....	0948 ...	300,000.00	110,466.76	1,292.69	188,240.55

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Securities Audit and Enforcement.....	0362 ...	9,640,500.00	6,951,934.08	271,961.22	2,416,604.70
Securities Investors Education.....	0292 ...	1,500,000.00	212,081.57	3,900.79	1,284,017.64
Senior Citizens Real Estate Deferred					
Tax Revolving.....	0930 ...	6,500,000.00	3,611,198.90	0.00	2,888,801.10
September 11th.....	0588 ...	750,000.00	47,495.00	368,327.07	334,177.93
Sex Offender Investigation.....	0445 ...	150,000.00	77,701.30	0.00	72,298.70
Sex Offender Management Board.....	0527 ...	100,000.00	8,471.88	1,529.52	89,998.60
Sex Offender Registration.....	0535 ...	350,000.00	165,014.85	9,808.66	175,176.49
Sexual Assault Services.....	0389 ...	100,400.00	0.00	100,000.00	400.00
Sexual Assault Services and Prevention...	0158 ...	600,000.00	0.00	469,599.50	130,400.50
Share the Road.....	0854 ...	45,000.00	40,000.00	5,000.00	0.00
Sheet Metal Workers International					
Association of Illinois.....	0468 ...	6,000.00	0.00	0.00	6,000.00
Small Business Environmental Assistance..	0387 ...	500,000.00	233,763.67	196,249.70	69,986.63
Snowmobile Trail Establishment.....	0866 ...	442,403.00	0.00	0.00	442,403.00
Solid Waste Management.....	0078 ...	15,360,900.00	10,943,510.00	1,655,566.47	2,761,823.53
South Suburban Airport Improvement.....	0249 ...	1,000,000.00	0.00	0.00	1,000,000.00
South Suburban Brownfields Redevelopment.	0320 ...	3,000,000.00	0.00	0.00	3,000,000.00
Special Education Medicaid Matching.....	0355 ...	200,000,000.00	123,376,100.95	38,594,606.15	38,029,292.90
Special Olympics Illinois.....	0623 ...	50,000.00	12,455.00	5,575.00	31,970.00
Special Olympics Illinois and Special					
Children's Charities.....	0073 ...	1,000,000.00	817,169.41	600.00	182,230.59
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
St. Jude Children's Research.....	0899 ...	3,500.00	0.00	3,455.30	44.70
State and Local Sales Tax Reform.....	0186 ...	113,200,000.00	88,168,594.12	17,609,591.35	7,421,814.53
State Asset Forfeiture.....	0514 ...	4,000,000.00	2,199,638.42	106,505.43	1,693,856.15
State Boating Act.....	0039 ...	40,104,668.00	12,638,167.05	1,835,063.87	25,631,437.08
State Charter School Commission.....	0674 ...	1,250,000.00	902,743.51	176,021.24	171,235.25
State College and University Trust.....	0417 ...	373,000.00	281,634.05	1,363.50	90,002.45
State Crime Laboratory.....	0152 ...	11,000,000.00	4,155,003.74	715,257.18	6,129,739.08
State Furbearer.....	0293 ...	346,149.00	0.00	0.00	346,149.00
State Gaming.....	0129 ...	155,322,929.00	121,148,979.67	11,750,163.82	22,423,785.51
State Library.....	0471 ...	24,300.00	8,238.23	0.00	16,061.77
State Lottery.....	0711 ...	1,253,441,915.00	603,598,400.72	43,067,233.62	606,776,280.66
State Migratory Waterfowl Stamp.....	0953 ...	5,195,254.00	293,651.25	500,000.00	4,401,602.75
State Military Justice.....	0500 ...	100,000.00	0.00	0.00	100,000.00
State Offender DNA Identification					
System.....	0537 ...	3,400,000.00	1,698,707.83	356,824.39	1,344,467.78
State Parking Facility Maintenance.....	0782 ...	300,000.00	82,684.59	1,601.50	215,713.91
State Parks.....	0040 ...	25,563,892.00	10,907,095.40	1,902,234.85	12,754,561.75
State Pensions.....	0054 ...	240,133,594.00	232,350,656.44	6,516,846.65	1,266,090.91
State Pheasant.....	0353 ...	3,095,229.00	292,800.00	0.00	2,802,429.00
State Police DUI.....	0222 ...	2,450,000.00	1,487,730.83	102,897.27	859,371.90
State Police Firearm Services.....	0209 ...	22,000,000.00	8,317,696.89	1,234,692.72	12,447,610.39
State Police Merit Board Public Safety...	0166 ...	3,468,488.00	881,650.48	559,611.47	2,027,226.05
State Police Operations Assistance.....	0817 ...	22,000,000.00	6,515,200.99	3,482,196.78	12,002,602.23
State Police Services.....	0906 ...	36,200,000.00	20,606,101.54	1,492,955.38	14,100,943.08
State Police Streetgang-Related Crime...	0846 ...	10,000.00	1,057.92	0.00	8,942.08
State Police Vehicle.....	0246 ...	16,000,000.00	2,533,431.34	7,912,618.14	5,553,950.52
State Police Vehicle Maintenance.....	0328 ...	700,000.00	0.00	474,525.00	225,475.00
State Police Whistleblower Reward					
and Protection.....	0705 ...	14,000,157.00	1,348,238.48	4,270,663.48	8,381,255.04
State Police Wireless Service Emergency..	0637 ...	700,000.00	25,542.27	148,152.73	526,305.00
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	10,909,603.23	109,027.50	18,981,369.27
State Treasurer's Bank Services Trust...	0373 ...	8,100,000.00	3,546,793.35	1,689,974.53	2,863,232.12
State's Attorneys Appellate					
Prosecutor's County.....	0745 ...	3,402,899.00	1,160,755.92	124,331.56	2,117,811.52
Statewide 9-1-1.....	0612 ...	215,000,000.00	172,307,143.84	33,037,357.38	9,655,498.78
Stroke Data Collection.....	0104 ...	150,000.00	120.77	0.00	149,879.23
Subtitle D Management.....	0089 ...	2,347,600.00	1,599,867.10	279,583.80	468,149.10
Supplemental Low Income Energy					
Assistance.....	0550 ...	165,000,000.00	45,512,415.80	4,266,436.32	115,221,147.88
Support Our Troops.....	0496 ...	75,000.00	75,000.00	0.00	0.00
Supreme Court Historic Preservation.....	0428 ...	4,500,000.00	524,685.26	2,105.59	3,973,209.15
Supreme Court Special Purposes.....	0030 ...	13,793,900.00	2,622,055.25	(900,000.00)	12,071,844.75



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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Concluded):					
Tanning Facility Permit.....	0370 ...	300,000.00	171,888.62	37,450.00	90,661.38
Tattoo and Body Piercing Establishment Registration.....	0327 ...	300,000.00	44,925.00	192,775.82	62,299.18
Tax Compliance and Administration.....	0384 ...	89,287,500.00	61,649,150.66	15,372,805.31	12,265,544.03
Tax Recovery.....	0310 ...	1,500,000.00	1,499,961.50	0.00	38.50
Teacher Certificate Fee Revolving.....	0016 ...	6,000,000.00	1,985,455.21	59,145.08	3,955,399.71
Temporary Relocation Expenses Revolving Grant.....	0605 ...	1,000,000.00	0.00	0.00	1,000,000.00
Tobacco Settlement Recovery.....	0733 ...	218,305,003.00	156,470,239.32	56,993,797.51	4,840,966.17
Tourism Promotion.....	0763 ...	62,651,786.00	41,503,650.31	7,064,001.26	14,084,134.43
Traffic and Criminal Conviction Surcharge.....	0879 ...	20,804,800.00	13,233,227.40	3,671,696.86	3,899,875.74
Transportation Regulatory.....	0018 ...	17,021,970.00	10,991,039.73	988,486.68	5,042,443.59
Transportation Safety Highway Hire-back..	0589 ...	350,000.00	350,000.00	0.00	0.00
Trauma Center.....	0397 ...	19,000,000.00	12,225,389.11	3,101,236.26	3,673,374.63
Underground Resources Conservation Enforcement.....	0261 ...	1,820,500.00	787,756.30	123,420.89	909,322.81
Underground Storage Tank.....	0072 ...	65,376,300.00	29,334,867.39	8,799,572.19	27,241,860.42
University Grant.....	0418 ...	110,000.00	96,350.00	0.00	13,650.00
University of Illinois Hospital Services.....	0136 ...	375,000,000.00	159,699,272.14	23,162,612.52	192,138,115.34
Used Tire Management.....	0294 ...	11,230,087.00	8,115,597.05	336,362.58	2,778,127.37
VW Settlement Environmental Mitigation...	0819 ...	20,000,000.00	0.00	0.00	20,000,000.00
Vehicle Inspection.....	0963 ...	31,570,804.00	15,303,587.67	1,514,474.32	14,752,742.01
Violent Crime Victims Assistance.....	0929 ...	11,633,100.00	9,833,040.86	44,509.70	1,755,549.44
Wage Theft Enforcement.....	0885 ...	100,000.00	3,732.28	0.00	96,267.72
Water Revolving.....	0270 ...	2,317,532,376.00	677,473,149.46	1,349,615.40	1,638,709,611.14
Weights and Measures.....	0163 ...	7,151,700.00	5,247,492.71	691,873.62	1,212,333.67
Wildlife and Fish.....	0041 ...	115,674,618.00	49,418,979.31	6,806,962.01	59,448,676.68
Wildlife Prairie Park.....	0504 ...	70,000.00	0.00	0.00	70,000.00
Wireless Carrier Reimbursement.....	0613 ...	3,500,000.00	767,129.45	832,633.35	1,900,237.20
Workforce, Technology, and Economic Development.....	0552 ...	2,000,000.00	0.00	0.00	2,000,000.00
Working Capital Revolving Loan.....	0307 ...	2,000,000.00	0.00	0.00	2,000,000.00
Youth Alcoholism and Substance Abuse Prevention.....	0128 ...	2,200,000.00	2,033,609.00	6,339.00	160,052.00
Youth Drug Abuse Prevention.....	0910 ...	560,000.00	529,999.00	0.00	30,001.00
<b>Total, Special State Funds.....</b>		<b>36,215,754,732.00</b>	<b>25,530,211,351.20</b>	<b>1,718,156,245.05</b>	<b>8,967,387,135.75</b>
Bond Financed Funds:					
Anti-Pollution.....	0551 ...	48,906,829.00	0.00	0.00	48,906,829.00
Build Illinois Bond.....	0971 ...	1,574,385,063.00	50,091,127.31	147,838.47	1,524,146,097.22
Capital Development.....	0141 ...	3,055,141,671.00	192,541,520.89	908,658.47	2,861,691,491.64
School Construction.....	0143 ...	304,953,788.00	3,875,219.36	0.00	301,078,568.64
State Pension Obligation Acceleration Bond*.....	0825 ...	31,169,544.00	31,169,543.45	0.00	0.55
Transportation Bond, Series A.....	0553 ...	53,353,591.00	297,523.42	0.00	53,056,067.58
Transportation Bond, Series B.....	0554 ...	1,759,168,371.00	143,542,944.56	0.00	1,615,625,426.44
Transportation Bond Series D.....	0695 ...	732,418,347.00	153,683,648.93	0.00	578,734,698.07
<b>Total, Bond Financed Funds.....</b>		<b>7,559,497,204.00</b>	<b>575,201,527.92</b>	<b>1,056,496.94</b>	<b>6,983,239,179.14</b>
Debt Service Funds:					
Build Illinois B. R. & I.*.....	0970 ...	540,230,047.00	508,595,589.49	0.00	31,634,457.51
General Obligation B. R. & I.*.....	0101 ...	5,295,068,835.00	5,237,414,316.76	0.00	57,654,518.24
Illinois Civic Center B. R. & I. ....	0105 ...	14,500,000.00	14,434,062.50	0.00	65,937.50
<b>Total, Debt Service Funds.....</b>		<b>5,849,798,882.00</b>	<b>5,760,443,968.75</b>	<b>0.00</b>	<b>89,354,913.25</b>
Federal Trust Funds:					
Abandoned Mined Lands Reclamation Council Federal Trust.....	0991 ...	48,141,349.00	12,586,224.80	341,380.80	35,213,743.40
Agriculture Federal Projects.....	0826 ...	3,218,297.00	971,458.06	320,364.97	1,926,473.97
Agriculture Pesticide Control Act.....	0689 ...	650,000.00	589,879.78	36,430.85	23,689.37
Alcoholism and Substance Abuse.....	0646 ...	33,500,000.00	16,930,511.78	3,657,771.55	12,911,716.67
Attorney General Federal Grant.....	0988 ...	1,000,000.00	750,687.99	110,852.26	138,459.75
BHE Federal Grants.....	0983 ...	5,500,000.00	0.00	0.00	5,500,000.00
Career and Technical Education.....	0772 ...	18,500,000.00	9,164,033.09	7,327,285.06	2,008,681.85

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Federal Trust Funds (Continued):					
Commerce and Community Affairs					
Assistance.....	0636 ...	16,750,000.00	4,111,639.99	1,088,232.22	11,550,127.79
Community Development/Small Cities					
Block Grant.....	0875 ...	260,000,000.00	29,238,683.79	2,233,766.79	228,527,549.42
Community Developmental Disability					
Services Medicaid Trust.....	0142 ...	90,000,000.00	69,374,263.91	3,580,877.29	17,044,858.80
Community Mental Health Services					
Block Grant.....	0876 ...	28,891,600.00	22,756,306.61	368,014.02	5,767,279.37
Community Services Block Grant.....	0871 ...	60,001,267.00	27,808,238.11	3,176,080.25	29,016,948.64
Council on Developmental Disabilities					
Federal Trust.....	0131 ...	4,627,511.00	2,637,269.14	856,846.81	1,133,395.05
Court of Claims Federal Grant.....	0687 ...	10,000,000.00	1,141,962.88	519,308.02	8,338,729.10
Court of Claims Federal Recovery					
Victim Compensation Grant.....	0843 ...	1,000.00	0.00	1,000.00	0.00
Criminal Justice Trust.....	0488 ...	119,632,443.00	60,169,969.75	17,120,013.07	42,342,460.18
DCEO Energy Projects.....	0820 ...	15,000,000.00	252,397.00	0.00	14,747,603.00
DCFS Federal Projects.....	0566 ...	8,539,708.00	2,003,947.24	277,563.72	6,258,197.04
DHS Federal Projects.....	0592 ...	51,815,291.00	12,611,336.02	4,464,784.83	34,739,170.15
DHS Special Purpose Trust.....	0408 ...	419,341,614.00	307,506,260.98	20,299,896.09	91,535,456.93
DNR Federal Projects.....	0894 ...	10,873,840.00	2,232,234.90	(175.00)	8,641,780.10
Department of Insurance Federal Trust.....	0673 ...	53,811.00	0.00	53,810.69	0.31
Department of Labor Federal Projects.....	0724 ...	2,000,000.00	817,593.37	38,565.43	1,143,841.20
Employment and Training.....	0347 ...	485,004,000.00	234,374,990.08	50,885,661.72	199,743,348.20
Energy Administration.....	0737 ...	25,000,000.00	9,046,354.19	3,568,188.42	12,385,457.39
Federal Agricultural Marketing Services..	0439 ...	25,000.00	0.00	0.00	25,000.00
Federal Aid Disaster.....	0491 ...	127,000,000.00	4,108,612.23	7,517,113.39	115,374,274.38
Federal Civil Preparedness					
Administrative.....	0497 ...	2,732,400.00	454,139.26	138,507.71	2,139,753.03
Federal Congressional Teacher					
Scholarship Program.....	0092 ...	400,000.00	120.00	0.00	399,880.00
Federal Energy.....	0859 ...	3,000,000.00	697,200.46	432,917.63	1,869,881.91
Federal Industrial Services.....	0726 ...	3,000,000.00	1,117,810.38	59,939.00	1,822,250.62
Federal/State/Local Airport.....	0095 ...	265,921,882.00	41,565,417.29	0.00	224,356,464.71
Federal Mass Transit Trust.....	0853 ...	100,397,075.00	40,404,177.63	0.00	59,992,897.37
Federal Student Incentive Trust.....	0701 ...	13,300,000.00	2,460,230.15	324,902.55	10,514,867.30
Federal Student Loan.....	0663 ...	200,000,000.00	96,499,667.20	5,573,064.35	97,927,268.45
Federal Support Agreement Revolving.....	0333 ...	40,509,560.00	26,789,918.63	2,508,333.02	11,211,308.35
Federal Surface Mining Control					
and Reclamation.....	0765 ...	4,329,700.00	3,234,830.34	177,179.17	917,690.49
Federal Title III Social Security and					
Employment Service.....	0052 ...	241,487,251.00	173,316,859.77	24,520,282.31	43,650,108.92
Federal Title IV Fire					
Protection Assistance.....	0670 ...	1,818,042.00	2,020.06	0.00	1,816,021.94
Federal Unemployment Compensation					
Special Administration.....	0055 ...	2,100,000.00	721,288.80	100,405.60	1,278,305.60
Fire Prevention Division.....	0580 ...	1,000,000.00	562,431.96	0.00	437,568.04
Flood Control Land Lease.....	0443 ...	1,000,000.00	520,988.01	0.00	479,011.99
Forest Reserve.....	0086 ...	500,000.00	281,304.51	0.00	218,695.49
GI Education.....	0447 ...	1,367,115.00	992,340.34	130,811.27	243,963.39
Gaining Early Awareness and Readiness					
for Undergraduate Programs.....	0394 ...	3,516,800.00	0.00	0.00	3,516,800.00
Homeland Security Emergency					
Preparedness Trust.....	0710 ...	335,918,400.00	67,226,715.73	11,900,335.55	256,791,348.72
ICCB Adult Education.....	0692 ...	24,500,000.00	14,117,242.78	4,924,600.49	5,458,156.73
Illinois Arts Council Federal Grant.....	0657 ...	1,000,000.00	857,548.43	2,083.61	140,367.96
Illinois Department of Revenue					
Federal Trust.....	0140 ...	250,000.00	26,570.99	0.00	223,429.01
Illinois State Police Federal Projects...	0904 ...	20,000,000.00	7,488,587.20	3,037,368.96	9,474,043.84
Indoor Radon Mitigation.....	0191 ...	600,000.00	292,241.01	230,456.99	77,302.00
Intra-Agency Services.....	0883 ...	19,209,200.00	7,655,464.10	913,574.26	10,640,161.64
Juvenile Accountability Incentive					
Block Grant.....	0581 ...	1,000,000.00	0.00	0.00	1,000,000.00
Juvenile Justice Trust.....	0911 ...	4,018,471.00	978,436.63	204,545.71	2,835,488.66
Library Services.....	0470 ...	6,000,000.00	5,267,206.07	(47,473.79)	780,267.72
Local Initiative.....	0762 ...	22,754,400.00	16,568,173.71	2,992,893.68	3,193,332.61
Low Income Home Energy Assistance					
Block Grant.....	0870 ...	330,000,000.00	175,340,528.95	3,978,058.22	150,681,412.83
Maternal and Child Health Services					
Block Grant.....	0872 ...	33,184,300.00	11,972,167.46	6,608,631.69	14,603,500.85

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Federal Trust Funds (Concluded):					
Mines and Minerals Underground					
Injection Control.....	0077 ...	345,000.00	198,949.84	22,134.07	123,916.09
National Flood Insurance Program.....	0855 ...	650,000.00	544,526.36	25,496.66	79,976.98
Nuclear Civil Protection Planning.....	0484 ...	5,000,000.00	921,817.60	145,925.06	3,932,257.34
Old Age Survivors Insurance.....	0495 ...	112,042,423.00	68,456,058.31	3,437,905.13	40,148,459.56
Prevention and Treatment of Alcoholism and Substance Abuse Block Grant.....					
Preventive Health and Health Services Block Grant.....	0013 ...	83,324,265.00	33,788,531.69	15,457,285.90	34,078,447.41
Public Health Federal Projects.....	0873 ...	4,431,800.00	2,776,043.51	125,719.81	1,530,036.68
Public Health Services.....	0838 ...	612,000.00	142,299.63	1,871.33	467,829.04
Rehabilitation Services Elementary and Secondary Education Act.....	0063 ...	297,921,492.00	140,574,698.18	31,909,095.94	125,437,697.88
SBE Federal Agency Services.....	0798 ...	1,384,100.00	708,371.29	37,692.30	638,036.41
SBE Federal Department of Agriculture.....	0560 ...	13,678,800.00	2,397,492.94	583,754.91	10,697,552.15
SBE Federal Department of Education.....	0410 ...	1,082,404,700.00	744,370,503.45	39,050,685.06	298,983,511.49
Secretary of State Federal Projects.....	0561 ...	2,560,397,401.00	1,134,359,452.28	289,279,563.02	1,136,758,385.70
Senior Health Insurance Program.....	0176 ...	500,200.00	87,684.05	21,746.82	390,769.13
Services for Older Americans.....	0396 ...	2,500,000.00	1,033,641.41	55,221.76	1,411,136.83
Special Federal Grant Projects.....	0618 ...	92,897,560.00	59,912,675.90	4,319,777.41	28,665,106.69
Special Projects Division.....	0090 ...	800,000.00	39,550.88	0.00	760,449.12
State Appellate Defender Federal Trust.....	0607 ...	4,537,800.00	2,270,736.35	39,184.06	2,227,879.59
Student Loan Operating.....	0117 ...	150,000.00	0.00	0.00	150,000.00
U.S. Environmental Protection.....	0664 ...	61,055,099.00	17,895,865.54	865,960.10	42,293,273.36
USDA Women, Infants and Children.....	0065 ...	63,907,138.00	27,311,090.85	2,930,273.89	33,665,773.26
Vocational Rehabilitation.....	0700 ...	292,724,008.00	220,291,444.99	11,267,787.47	61,164,775.54
Wholesome Meat.....	0081 ...	180,262,000.00	104,576,564.76	12,176,366.93	63,509,068.31
Wholesome Meat.....	0476 ...	9,238,078.00	7,078,340.00	662,275.72	1,497,462.28
<b>Total, Federal Trust Funds.....</b>		<b>8,400,645,191.00</b>	<b>4,098,332,823.35</b>	<b>608,970,774.58</b>	<b>3,693,341,593.07</b>
Revolving Funds:					
Air Transportation.....	0309 ...	250,000.00	38,647.59	30,223.14	181,129.27
Facilities Management.....	0314 ...	287,000,688.00	159,170,179.81	24,614,594.95	103,215,913.24
Grant Accountability and Transparency.....	0407 ...	4,300,000.00	1,800,659.84	312,889.30	2,186,450.86
Professional Services.....	0317 ...	47,012,060.00	33,593,069.75	3,707,775.93	9,711,214.32
State Garage.....	0303 ...	71,949,000.00	45,939,768.57	11,341,165.82	14,668,065.61
State Surplus Property.....	0903 ...	2,500,071.00	1,547,954.61	499,730.39	452,386.00
Technology Management.....	0304 ...	650,960,920.00	263,735,139.00	40,279,341.05	346,946,439.95
Workers' Compensation.....	0332 ...	108,500,000.00	76,489,147.03	7,490,171.72	24,520,681.25
Working Capital.....	0301 ...	44,636,566.00	31,359,596.02	3,649,633.31	9,627,336.67
<b>Total, Revolving Funds.....</b>		<b>1,217,109,305.00</b>	<b>613,674,162.22</b>	<b>91,925,525.61</b>	<b>511,509,617.17</b>
State Trust Funds:					
AML Reclamation Set Aside.....	0257 ...	1,500,000.00	0.00	0.00	1,500,000.00
Agricultural Master.....	0440 ...	1,000,000.00	957,578.27	40,794.00	1,627.73
Attorney General's State Projects and Court Ordered Distribution.....					
CDB Contributory Trust.....	0801 ...	15,308,063.00	14,865,058.80	368,242.31	74,761.89
Criminal Justice Information Projects.....	0617 ...	16,100,000.00	8,168,863.21	0.00	7,931,136.79
DCFS Special Purposes Trust.....	0335 ...	1,000,000.00	196,348.84	31,582.68	772,068.48
DHS Private Resources.....	0582 ...	1,408,300.00	354,856.87	47,657.98	1,005,785.15
DHS Recoveries Trust.....	0690 ...	1,154,759.00	0.00	129,258.21	1,025,500.79
DHS State Projects.....	0921 ...	27,565,095.00	10,427,096.84	759,684.77	16,378,313.39
DHS Technology Initiative.....	0642 ...	11,368,000.00	830,592.57	1,113,346.52	9,424,060.91
Department on Aging State Projects.....	0211 ...	10,000,236.00	6,551,912.23	113,005.07	3,335,318.70
Disaster Response and Recovery.....	0830 ...	345,000.00	0.00	0.00	345,000.00
EPA Special State Projects Trust.....	0667 ...	12,000,156.00	1,132,470.98	2,313,374.24	8,554,310.78
Early Intervention Services Revolving.....	0074 ...	1,450,000.00	224,694.38	16,403.22	1,208,902.40
Environmental Protection Trust.....	0502 ...	180,300,204.00	158,624,277.83	13,803,252.36	7,872,673.81
Group Insurance Premium.....	0845 ...	5,300,000.00	1,400,000.00	0.00	3,900,000.00
High School Equivalency Testing.....	0457 ...	105,452,100.00	80,629,623.37	7,543,212.61	17,279,264.02
ICJIA Violence Prevention Special Projects.....	0161 ...	200,000.00	86,682.78	4,571.34	108,745.88
ISBE Teacher Certificate Institute.....	0318 ...	2,000,000.00	362,223.50	157,853.62	1,479,922.88
Illinois Power Agency Trust.....	0159 ...	2,208,900.00	485,024.14	24,830.99	1,699,044.87
Illinois State Museum.....	0424 ...	2,427,378.00	1,595,553.93	392.00	831,432.07
Injured Workers' Benefit*.....	0194 ...	100,000.00	0.00	0.00	100,000.00
Land and Water Recreation.....	0179 ...	3,071,893.00	3,071,892.19	0.00	0.81
Land Reclamation.....	0465 ...	17,998,354.00	664,264.11	0.00	17,334,089.89
Municipal Telecommunications.....	0858 ...	4,000,000.00	557,861.07	1,263,514.51	2,178,624.42
	0719 ...	12,000.00	0.00	0.00	12,000.00

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

FISCAL YEAR ENDED JUNE 30, 2019

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2019	Lapse Period	
OTHER APPROPRIATED FUNDS (Concluded):					
State Trust Funds (Concluded):					
Narcotics Profit Forfeiture.....	0951 ...	2,500,000.00	945,399.93	6,665.94	1,547,934.13
Natural Resources Restoration Trust.....	0831 ...	1,000,000.00	196,569.35	26,645.00	776,785.65
Oil Spill Response.....	0774 ...	30,000.00	0.00	0.00	30,000.00
Pollution Control Board State Trust.....	0207 ...	567.00	0.00	566.66	0.34
Public Aid Recoveries Trust.....	0421 ...	163,816,123.00	78,175,105.42	37,204,933.34	48,436,084.24
Public Health Special State Projects.....	0896 ...	52,175,464.00	4,034,834.38	4,076,036.94	44,064,592.68
Sheffield February 1982 Agreed Order.....	0882 ...	275,000.00	75,749.77	2,572.82	196,677.41
South Suburban Increment.....	0321 ...	3,000,000.00	0.00	0.00	3,000,000.00
State Board of Education Special Purpose Trust.....	0144 ...	15,500,000.00	9,645,454.10	970,385.12	4,884,160.78
State Employees Deferred Compensation Plan.....	0755 ...	1,600,000.00	947,919.78	62,565.10	589,515.12
State Employees Retirement System.....	0479 ...	7,275.00	0.00	7,275.00	0.00
State Treasurer's Administrative.....	0103 ...	12,400,000.00	5,466,450.30	384,118.84	6,549,430.86
Total, State Trust Funds.....		675,574,867.00	390,674,358.94	70,472,741.19	214,427,766.87
TOTAL, OTHER APPROPRIATED FUNDS.....		\$ 68,916,963,245.00	\$ 40,645,890,953.56	\$ 2,626,583,794.35	\$ 25,644,488,497.09
TOTAL, APPROPRIATED FUNDS.....		\$ 106,151,523,795.00	\$ 75,698,074,852.68	\$ 3,961,349,424.25	\$ 26,492,099,518.07

\* Includes continuing appropriation.

(a) These amounts include only expenditures against fiscal year 2019 appropriations.

(b) \$14,340,590,106.00 has been reappropriated to fiscal year 2020.



**INDEPENDENT AUDITORS' 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

**Report on the Financial Statements**

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 year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' basic financial statements, and we have issued our report thereon dated December 12, 2019. 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 year ended June 30, 2019, 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 the 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 determination of financial statement amounts. 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 accompanying Schedule of Findings as item 2019-001.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

### **Internal Control Over Financial Reporting**

Management of the State of Illinois, Office of the 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 the Comptroller – Fiscal Officer Responsibilities' internal control to determine the 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 the Comptroller – Fiscal Officer Responsibilities' internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the 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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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.

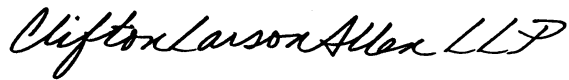
### **State of Illinois, Office of the Comptroller – Fiscal Officer Responsibilities' Response to the Finding**

The State of Illinois, Office of the 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 the 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 it.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**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 the 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 the Comptroller – Fiscal Officer Responsibilities' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Peoria, Illinois  
December 12, 2019

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS  
Year Ended June 30, 2019

**FINDING 2019-001 - Late Payment of Statutorily Mandated Transfers**

The Illinois Office of the 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, 2019, 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 2019, we noted 335 transfers between State funds that were made greater than 30 days after the statutorily mandated transfer date. Transfers that were 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 2019 compared to fiscal year 2018 and fiscal year 2017:

	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017
• Number of late transfers	335 transfers (233 from GRF)	339 transfers (231 from GRF)	472 transfers (360 from GRF)
• Range of days transfers were late	31 to 448 days *	31 to 447 days *	31 to 479 days*
• Total volume of late transfers, in dollars	\$1.27 billion (\$630 million from GRF)	\$1.36 billion (\$790 million from GRF)	\$3.31 billion (\$2.58 billion from GRF)
• Late transfers outstanding and paid after June 30	\$1.20 billion (\$570 million from GRF)	\$1.14 billion (\$583 million from GRF)	\$2.14 billion (\$1.42 billion from GRF)

\* Analysis prepared as of October 23 for fiscal years 2019, 2018, and 2017. Some transfers were completed after those dates.

Also, during fiscal year 2019, we noted 196 late transfers, totaling \$2.60 billion, between State funds that were made between one and 30 days after the statutorily mandated transfer date.



STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*  
Year Ended June 30, 2019

Furthermore, the following table contains the number and amount of late transfers still outstanding as of October 23, 2019, relating to fiscal years 2018, 2017, and 2016.

	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016
Number of late transfers outstanding as of 10/23/19	141	130	30
Amount of late transfers outstanding as of 10/23/19	\$743 million	\$1.004 billion	\$225 million

The transfers noted above are mandated by various State statutes that contain the required funds, amounts, and timeline.

Office management stated, as they did during the prior examinations, that the late payment of transfers occurred due to cash management decisions and prioritization that was required due to the lack of available cash in the State Treasury. Further, some statutory provisions relating to transfers contain language such as “as soon as practicable” or “as soon as possible” which management feels should give them more time to complete the transfers.

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. 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 continue in its effort to make the required transfers to the extent possible given all the competing payments from limited resources in the state treasury. Unfortunately, due to continued fiscal circumstances that are outside of the control of the Illinois Office of Comptroller, this repeated finding is outgrowth from the fact that the state did not have a complete budget for two years and is still facing a significant backlog of bills in the billions. In order to manage under this dire fiscal situation, the Office must continue to engage in cash management strategies that can maximize 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 held at the Office. Until the backlog of unpaid bills is significantly reduced, the timeliness of lower prioritized transfers will continue to be an audit finding.