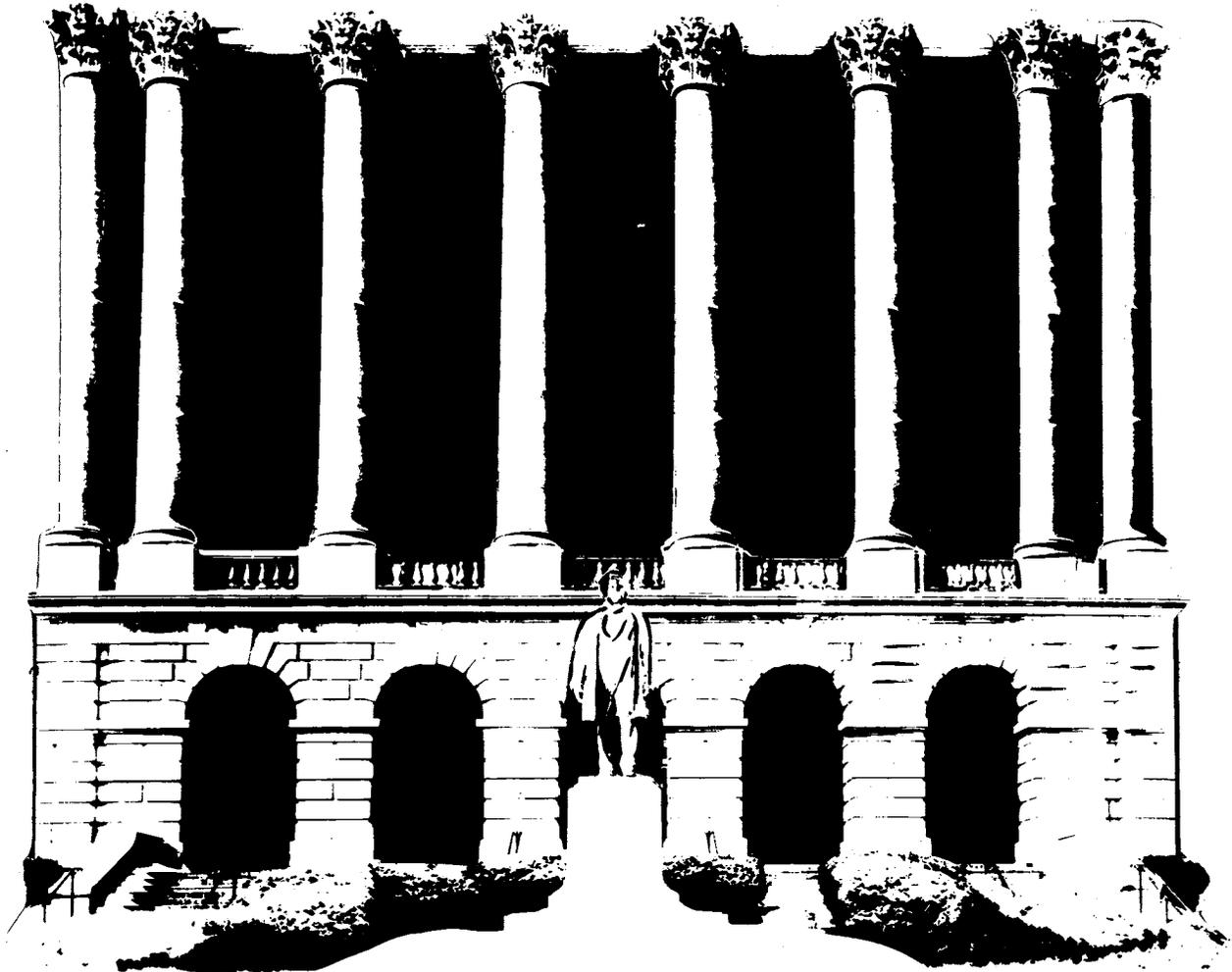


ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT 1984



FISCAL YEAR ENDED JUNE 30, 1984

ROLAND W. BURRIS, COMPTROLLER, STATE OF ILLINOIS



Old State Capitol, Vandalia

INTRODUCTION

The following sections include combined and combining financial statements and related schedules for the various funds of the State of Illinois.

ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT 1984

FISCAL YEAR ENDED JUNE 30, 1984

 ROLAND W. BURRIS, COMPTROLLER, STATE OF ILLINOIS

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Table of Contents
Comprehensive Annual Financial Report

	Page		Page
I. Introduction		Special Revenue Funds	
Title Page	i	Significant Special Revenue Funds Descriptions	39
Table of Contents	iii-vi	Combining Balance Sheet-Special Revenue Funds	40-41
Comptroller's Letter of Transmittal	vii-xii	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Special Revenue Funds	42-43
Organization Chart	xiii	Combining Balance Sheet-Secretary of State	44
II. Financial Statements		Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Secretary of State	45
Auditor General's Report	1	Combining Balance Sheet-Department of Agriculture	46
General Purpose Financial Statements		Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Agriculture	47
Combined Balance Sheet-All Fund Types and Account Groups	2	Combining Balance Sheet-Department of Commerce and Community Affairs	48
Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Funds	3	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Commerce and Community Affairs	49
Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP) - All Budgeted Fund Groups	4-5	Combining Balance Sheet-Department of Conservation	50
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances-All Proprietary Fund Types, Nonexpendable and Pension Trust Funds	6	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Conservation	51
Combined Statement of Changes in Financial Position-All Proprietary Fund Types, Nonexpendable and Pension Trust Funds	7	Combining Balance Sheet-Department of Employment Security	52
Combined Statement of Changes in Fund Balances - University and College Fund Type	8	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Employment Security	53
Combined Statement of University and College Current Funds Revenues, Expenditures and Other Changes	9	Combining Balance Sheet-Department of Mental Health and Developmental Disabilities	54
Notes to the Financial Statements	10-36	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Mental Health and Developmental Disabilities	55
Combining and Individual Fund Financial Statements		Combining Balance Sheet-Department of Public Aid	56
General Fund		Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Public Aid	57
Combining Balance Sheet-General Fund	37		
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-General Fund	38		

	Page		Page
Combining Balance Sheet-Department of Public Health	58	Debt Service Funds	
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Public Health	59	Debt Service Funds Descriptions	77
Combining Balance Sheet-Department of Registration and Education	60	Combining Balance Sheet-Debt Service Funds	78
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Registration and Education	61	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Debt Service Funds	79
Combining Balance Sheet-Department of Rehabilitative Services	62	Capital Projects Funds	
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Rehabilitative Services	63	Capital Projects Funds Descriptions	81
Combining Balance Sheet-Department of Revenue	64	Combining Balance Sheet-Capital Projects Funds	82
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Revenue	65	Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Capital Projects Funds	83
Combining Balance Sheet- Department of Transportation	66	Enterprise Funds	
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Department of Transportation	67	Enterprise Funds Descriptions	85
Combining Balance Sheet-Other Code Departments	68	Combining Balance Sheet-Enterprise Funds	86
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Other Code Departments	69	Combining Statement of Revenues, Expenses and Changes in Retained Earnings-Enterprise Funds	87
Combining Balance Sheet - Environmental Protection Agency	70	Combining Statement of Changes in Financial Position-Enterprise Funds	88
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Environmental Protection Agency	71	Combining Balance Sheet-Illinois Housing Development Authority	89
Combining Balance Sheet-State Board of Education	72	Combining Statement of Revenues, Expenses and Changes in Retained Earnings-Illinois Housing Development Authority	90
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-State Board of Education	73	Combining Statement of Changes in Financial Position-Illinois Housing Development Authority	91
Combining Balance Sheet-Other Agencies, Boards and Authorities	74	Internal Service Funds	
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Other Agencies, Boards and Authorities	75	Internal Service Funds Descriptions	93
		Combining Balance Sheet-Internal Service Funds	94
		Combining Statement of Revenues, Expenses and Changes in Retained Earnings-Internal Service Funds	95
		Combining Statement of Changes in Financial Position-Internal Service Funds	96
		Combining Balance Sheet-Department of Central Management Services Revolving Funds	97
		Combining Statement of Revenues, Expenses and Changes in Retained Earnings-Department of Central Management Services Revolving Funds	98
		Combining Statement of Changes in Financial Position-Department of Central Management Services Revolving Funds	99

	Page
Trust and Agency Funds	
Significant Trust and Agency Funds Descriptions	101
Combining Balance Sheet-Trust and Agency Funds	102
Combining Balance Sheet-Expendable Trust Funds	103
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balances-Expendable Trust Funds	104
Combining Balance Sheet-Nonexpendable Trust Funds	105
Combining Statement of Revenues, Expenses and Changes in Fund Balances-Nonexpendable Trust Funds	106
Combining Statement of Changes in Financial Position-Nonexpendable Trust Funds	107
Combining Balance Sheet-Pension Trust Funds	108
Combining Statement of Revenues, Expenses and Changes in Fund Balances - Pension Trust Funds	109
Combining Statement of Changes in Financial Position-Pension Trust Funds	110
Combining Balance Sheet - Agency Funds	111
Combining Balance Sheet - Agency Funds - Secretary of State	112
Combining Balance Sheet - Agency Funds - Treasurer	113
Combining Balance Sheet - Agency Funds - Department of Revenue	114
Combining Balance Sheet - Agency Funds - Other Code Departments	115
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	116-119
University and College Funds	
Combining Balance Sheet - University and College Funds	121
University and College Funds Narrative	122
General Fixed Asset Account Group	
Schedule of Changes in General Fixed Assets	123
Schedule of Changes in General Fixed Assets - By Function	123
Schedule of General Fixed Assets - By Function	124
General Long-Term Obligation Account Group	
Schedule of Changes in General Long-Term Obligations	125

	Page
Budgetary Statements	
Combining Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)	
General Purpose Funds	127
Highway Funds	128-129
University Funds	130-131
. Board of Governors	132-133
. Board of Regents	134-135
Special State Funds	136-137
. Elected Officials	138-139
. Code Departments	140-141
.. Department of Agriculture	142
.. Department of Commerce and Community Affairs	143
.. Department of Conservation	144
.. Department of Public Aid	145
.. Department of Revenue	146
.. Department of Transportation	147
.. Code Departments-Other	148-149
. Other Agencies, Boards and Commissions	150-151
.. Other Agencies, Boards and Commissions-Other	152-153
Bond Financed Funds	154-155
. Transportation	156-157
Debt Service Funds	158-159
. Transportation	160
. Education	161
Federal Trust Funds	162-163
. Code Departments	164-165
.. Department of Children and Family Services	166-167
.. Department of Commerce and Community Affairs	168-169
.. Department of Employment Security	170-171
.. Department of Energy and Natural Resources	172
.. Department of Mental Health and Developmental Disabilities	173
.. Department of Public Health	174-175
.. Department of Rehabilitative Services	176
.. Department of Transportation	177
.. Code Departments-Other	178-179
. Other Agencies, Boards and Commissions	180-181
.. State Board of Education	182-183
.. State Emergency Services and Disaster Agency	184-185
Revolving Funds	186-187
. Department of Central Management Services	188-189
State Trust Funds	190-191

III. Statistical and Economic Sections	Page
Statistical	
Combined Summary of Revenues, Expenditures, Other Sources and Uses of Financial Resources - All Governmental Fund Types - Budgetary Basis	193
Ratio of General Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	194
Ratio of Annual Debt Service for General Obligation Debt to Total Revenues and Expenditures - Budgetary Basis - All Governmental Fund Types	195
Total Debt Service Requirements to Maturity	196
Revenue Bond Coverage	197
Economic	
Total Personal Income	198
Population by Age Group	199
Employment/Unemployed	200
Employment by Industry	200
Contracts for Future Construction and Residential Building Activity	201
Sales of All Retail Stores	201
Cash Receipts from Farm Marketings	202
Twenty-Five Largest Manufacturers	203
Bituminous Coal Production	203



Roland W. Burris

Comptroller
State of Illinois

February 15, 1985

201 State House
Springfield, Illinois 62706
217/782-6000

TO THE CITIZENS OF ILLINOIS:

It is my pleasure to provide to you Illinois's Comprehensive Annual Financial Report for the year ended June 30, 1984. The report presents comprehensive financial and operating information about the State's activities during fiscal year 1984 that is useful to its taxpayers, citizens and other resource providers. This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board. As such, it conforms to the "pyramid" approach to governmental financial reporting prescribed in National Council on Governmental Accounting (NCGA) Statement 1, "Governmental Accounting and Financial Reporting Principles." The State Auditor General has performed an examination of the financial statements in accordance with generally accepted auditing standards; his opinion is presented herein.

Reporting Entity and Financial Statement Presentation

In conformity with NCGA Statement 3, the accompanying financial statements include all funds, account groups, elected offices, departments, and agencies of the State, as well as boards, commissions, authorities, universities and colleges for which the State's executive or legislative branches exercise oversight responsibility. The financial activities of the State are organized on a basis of individual funds and account groups, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions and limitations. The reporting entity, fund types and account groups are described in detail in Note 1 to the financial statements.

To ensure readability of the financial statements, only funds with total assets greater than one million dollars are presented separately in the combining statements. The combination of smaller funds is necessary due to the large number of funds currently existing in the State's reporting entity. Funds which include participation from more than one agency are classified with what was determined to be the primary administering agency.

In conformity with NCGA Statement 7, universities, colleges and their related foundations and associations are reported in a "discrete presentation" as a separate fund category on the balance sheet. University and College Funds Combined Statement of Changes in Fund Balances and Current Funds Revenues, Expenditures and Other Changes are presented separately in conformity with generally accepted accounting principles within the general purpose financial statements.

Management Responsibilities for Financial Reporting

The financial statements of the State have been prepared by management within my Office, who are responsible for the statements' integrity and objectivity. This could not have been accomplished without the assistance of all State organizations. The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the State's financial position and results of operations. These statements necessarily include some amounts that are based on management's best estimates and judgments.

The State's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

Budgetary Controls

The Comptroller's Uniform Statewide Accounting System (CUSAS) provides the basis for receipt, expenditure and encumbrance reporting of all State treasury held funds with specific line-item limitations on expenditures for all budgeted funds. Appropriations (budget) and actual expenditure analysis for significant individual funds is provided in the Budgetary Statements section of this report. A reconciliation between the GAAP basis statements and the budgetary statement is presented in Note 3. The budgetary system (CUSAS) classifies funds into groups which do not conform with the fund type classifications set forth by the NCGA; therefore, it was also necessary to present a reclassification of budget categories in Note 3.

Illinois operates with a three-month lapse period from July 1 to September 30 in which State agencies can expend funds appropriated in the prior year. For all fund types, goods or services received prior to June 30 are recorded as liabilities and expenditures or expenses, whichever is appropriate. For governmental fund types, lapse period expenditures for goods or services encumbered as of June 30 and received prior to September 30, are appropriately reported as reservations of fund balances at June 30 and not liabilities or expenditures.

General Governmental Functions

The governmental fund types are those through which most State functions are financed. These fund types, which include the general, special revenue, capital projects, and debt service funds, are presented on a modified accrual basis of accounting. Revenues on this basis are recognized when they are both measurable and available to finance current expenditures. Revenues (amounts expressed in millions) from various sources for fiscal years 1984 and 1983, were as follows:

Revenue Source	Amount		Percentage of Total	
	1984	1983	1984	1983
Taxes:				
Income	\$ 3,511	\$ 2,656	28%	26%
Sales	2,820	2,413	23	23
Public utility	830	826	7	8
Motor fuel	552	363	5	4
Other	601	670	5	6
Federal government	3,208	2,791	26	27
Licenses and fees	535	419	4	4
Interest and other investment income	162	137	1	1
Other revenues	156	139	1	1
	<u>\$12,375</u>	<u>\$10,414</u>	<u>100%</u>	<u>100%</u>

As indicated in the above table, revenues totaled \$12,375 million for fiscal year 1984 which represents an increase of 18.8% over revenues for fiscal year 1983. Income taxes, at \$3,511 million, became the largest source of revenue in fiscal year 1984 with a 32.2% increase from the prior year. This realization was primarily the result of a temporary increase in the income tax rates which was in effect during the entire fiscal year. The rate increase was enacted in July, 1983 retroactive to January 1, 1983, and terminated on June 30, 1984. The temporary income tax increase resulted in the individual taxpayers' rate increasing from 2.5% to 3% and the corporate taxpayers' rate increasing from 4% to 4.8%

Federal government revenues totaled \$3,208 million for fiscal year 1984, a 14.9% increase from fiscal year 1983 and was the second largest source of revenue. The major component of the growth in federal government revenue was an increase in federal aid to highways which resulted from the change in the federal motor fuel tax on April 1, 1983 from 4¢ to 9¢ per gallon, coupled with an expanded effort by the State to obtain federal transportation funds.

Sales tax revenues were \$2,820 million for fiscal year 1984 which represents an increase of 16.9% from the prior year. This was primarily attributable to a permanent 1% increase in the sales tax effective January 1, 1984. In addition, sales tax revenues have increased as a natural result of an improved Illinois economy during fiscal year 1984.

Motor fuel tax revenues were \$552 million for fiscal year 1984 and also increased dramatically from the prior year. The increase was 52.1% and was the result of a tax increase on motor fuel gallonage enacted in July 1983, to provide additional highway and construction program resources. The 3.5¢ tax increase resulted in an 11¢ per gallon tax on motor fuel.

Expenditures for governmental fund types are presented on the modified accrual basis of accounting. Expenditures (amounts expressed in millions) for major governmental fund functions in fiscal years 1984 and 1983, were as follows:

Expenditure Function	Amount		Percentage of Total	
	1984	1983	1984	1983
Education	\$ 2,996	\$ 2,797	25%	26%
Health and social services	2,691	2,512	23	24
Social assistance	1,435	1,438	12	14
General government	1,598	1,311	14	12
Transportation	1,609	1,262	14	12
Public protection and justice	554	500	5	5
Natural resources and recreation	156	156	1	1
Debt service	434	416	4	4
Capital outlays	227	216	2	2
	<u>\$11,700</u>	<u>\$10,608</u>	<u>100%</u>	<u>100%</u>

Expenditures in total were \$11,700 million for fiscal year 1984, representing a 10.3% increase from the prior year. The majority of the increase was attributed to transportation and general government expenditures increasing 27.5% and 21.9%, respectively.

The increase in transportation expenditures to \$1,609 million is directly related to the aforementioned increased federal government and motor fuel tax revenues. The State motor fuel tax increase enacted in July 1983 was specifically for the purpose of providing additional highway and construction program resources.

General government expenditures increased by \$287 million from the prior year. A majority of the increase is due to a reduction in unitary tax refunds in the current year since a substantial unitary tax refund amount was recognized in 1983 based on the Supreme Court's decision in the Caterpillar Tractor Company case. These reduced refund amounts, in effect increase general government expenditures of the Personal Property Replacement Tax Fund in the current year for amounts paid or due to local government units. Also, general government expenditures increased by that portion of the revenue which was generated by the temporary income tax increase and distributed to local governments.

Expendable Trust Improvements

Total revenues for the State's expendable trust funds increased from \$1,720 million in fiscal year 1983 to \$1,869 million in fiscal year 1984, an 8.7% increase. Total expenditures decreased from \$2,526 million in fiscal year 1983 to \$1,312 million in fiscal year 1984, a 48% decrease. This decrease was largely attributable to the reduction of the State's unemployment rate and the complete overhaul of the State's unemployment compensation system.

Debt Administration

Illinois again received high bond ratings in fiscal year 1984 from both Moody's Investors Service (Aaa) and Standard and Poor's Corporation (AA+) for its general obligation bonds. Outstanding general obligation bonds at June 30, 1984, totaled \$3,330 million and were issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes, and for maintenance and construction of highway and waterway facilities. Bonds have also been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source.

General obligation bonds (amounts expressed in thousands) issued during fiscal year 1984 were as follows:

<u>Date of Issue</u>	<u>Amount</u>	<u>Average Interest Rate</u>
8/1/83	\$150,000	8.75%
12/1/83	120,000	9.00
4/1/84	90,000	9.25

In addition to general obligation bonds, Illinois' reporting entity has \$1,644 million of revenue bonds, \$1,483 million of unfunded pension expense, \$136 million of notes payable, and \$333 million of other long-term obligations outstanding as of June 30, 1984.

Proprietary Funds

Combined operating revenues for the State's enterprise funds increased from \$744 million in fiscal year 1983 to \$1,200 million in fiscal year 1984. Combined operating expenses increased from \$491 million to \$750 million during the same period. As in the prior year, the primary cause for the increases was the substantial acceptance and increased activity relating to the Illinois State Lottery.

Combined operating results for the State's internal service funds generated no significant changes from fiscal year 1983 levels. Operating revenues and expenses were \$114 million and \$115 million, respectively, for fiscal year 1984, while related amounts for fiscal year 1983 were \$106 million and \$105 million, respectively. The principal internal service operations provide data processing, motor pool vehicles, telephone communications and printing services to other State departments.

Retirement Systems

Total net assets of the pension trust funds on a current market basis aggregated \$6.7 billion at June 30, 1984. The most current actuarial valuations of the pension trust funds indicated that the actuarial present value of accumulated plan benefits was \$12 billion and exceeded net assets of the funds by \$5.3 billion. On a market value basis, the funding ratio for all funds combined declined to 55.8% at June 30, 1984 from 62.3% at June 30, 1983. In addition, on a cost basis, the funding ratio declined to 57.7% at June 30, 1984, from 59.5% at June 30, 1983.

Certificate of Conformance

I will be submitting the accompanying comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada to determine its eligibility for a Certificate of Conformance award.

In order to be awarded a Certificate of Conformance, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

We believe our accompanying report conforms to the Certificate of Conformance Program requirements.

Prospects for the Future

Fiscal 1984 was a year of growth for the Illinois economy, but, like the remainder of the Midwest, it lagged behind other sections of the nation. In particular, the high-valued dollar has subjected Illinois' heavy manufacturing industries, such as construction machinery and machine tools, to excessive foreign competition and depressed the Illinois farm sector by decreasing the competitiveness of Illinois grains in world trade. The one positive aspect of this situation is that when the dollar does return to parity with other currencies, Illinois' manufacturing and farm sectors will be trimmed down and able to take advantage of the improved market conditions.

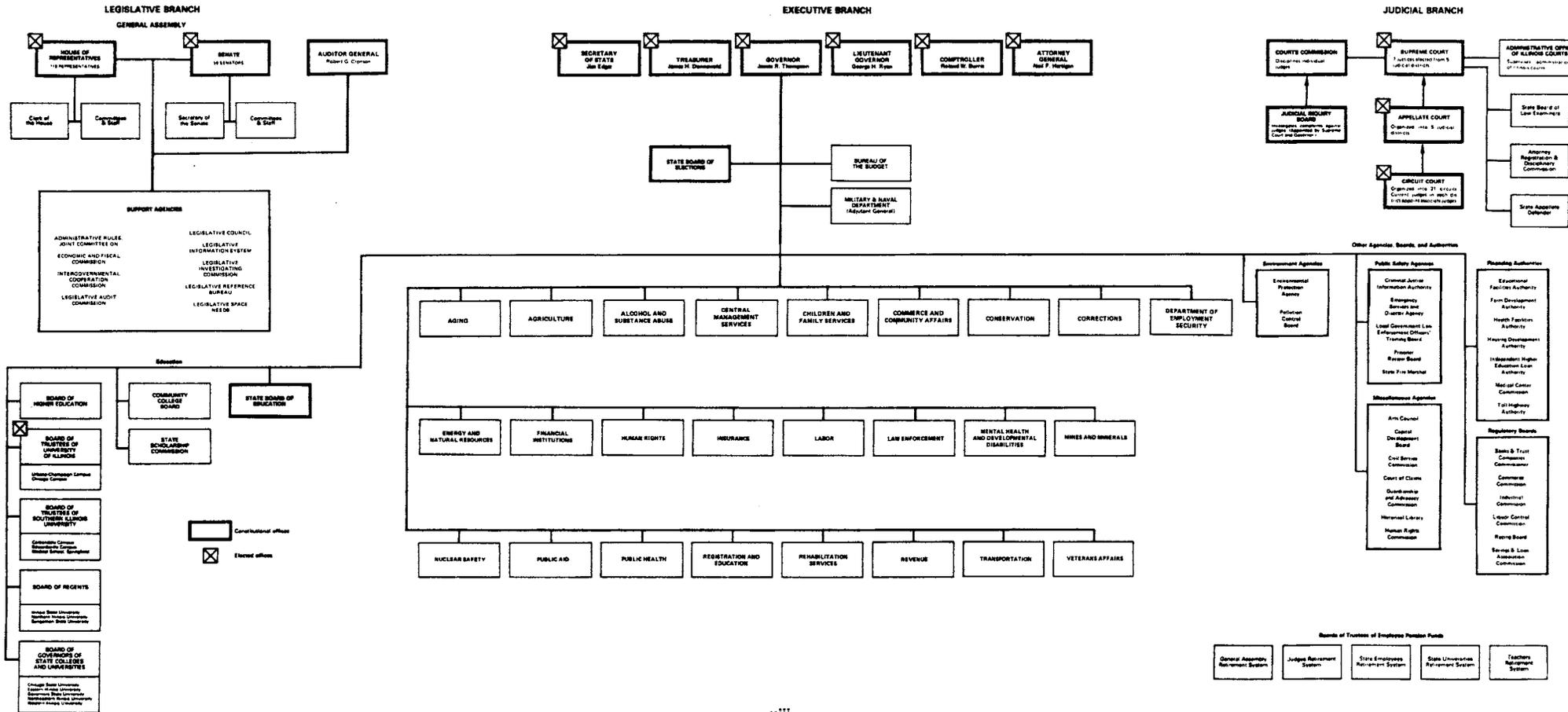
The remainder of the Illinois economy is well suited to take part in the current structural changes occurring in the U.S. economy. Illinois' central location has made it a transportation, commercial, and financial hub for the nation. Rapidly growing ventures in developing new industries should find Illinois as convenient a location for their warehousing and regional office functions as existing companies, while established Illinois firms with expertise in manufacturing, communications, merchandising, transportation, and finance are using Illinois' well-trained work force and fine educational institutions to adapt to the new information technologies.

Sincerely,

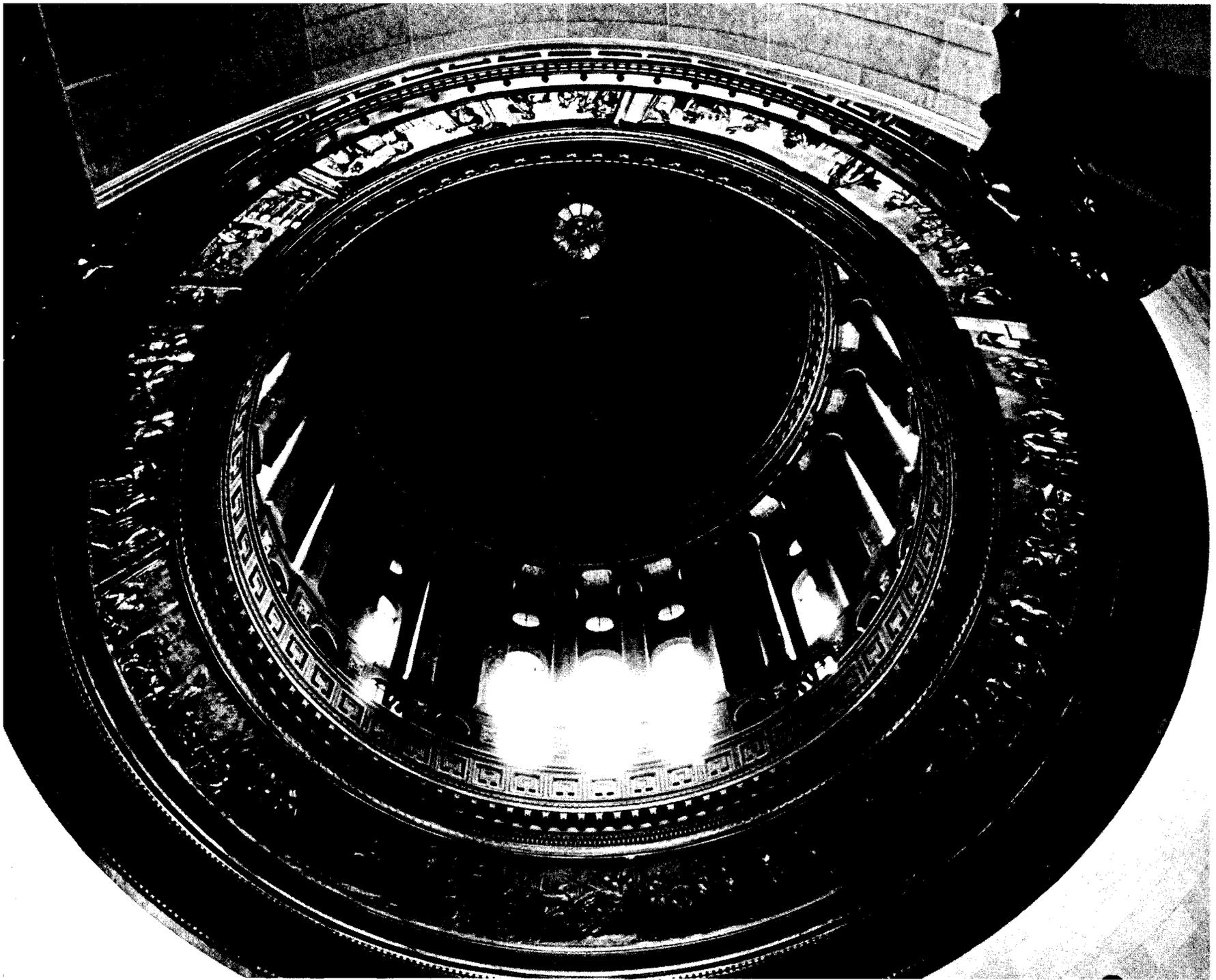


Roland W. Burris
Comptroller

ILLINOIS STATE GOVERNMENT



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Capitol Rotunda, Springfield

GENERAL PURPOSE FINANCIAL STATEMENTS

General Purpose Financial Statements provide a summary overview of the financial position of all funds and account groups and of the operating results by fund type. They also serve as an introduction to the more detailed statements and schedules that follow.

Auditor General's Report

Honorable Philip J. Rock, President of the Senate
Honorable Michael J. Madigan, Speaker of the House
Members of the General Assembly
Honorable James R. Thompson, Governor
Honorable Roland W. Burris, Comptroller

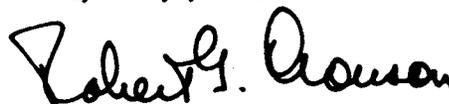
We have examined the combined general purpose financial statements of the fund types and account groups of the State of Illinois as of and for the year ended June 30, 1984 as listed in the foregoing table of contents for Section II. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined general purpose financial statements of the State of Illinois for the year ended June 30, 1984, listed in the foregoing table of contents for Section II present fairly the financial position of the State of Illinois at June 30, 1984, and the results of its operations and the changes in financial position of its proprietary fund types and its non-expendable trust and pension trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents for Section II, are presented for purposes of additional analysis and are not a required part of the combined general purpose financial statements of the State of Illinois. The information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements. In our opinion, these combining and individual fund financial statements are fairly stated in all material respects in relation to the combined general purpose financial statements taken as a whole.

The statistical and economic data listed in the table of contents for Section III were not audited by us, and, accordingly, we do not express an opinion thereon.

Very truly yours,



ROBERT G. CRONSON
Auditor General
State of Illinois

Springfield, Illinois
January 31, 1985

STATE OF ILLINOIS
 Combined Balance Sheet
 All Fund Types and Account Groups
 June 30, 1984
 (Expressed in Thousands)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type	University and College Fund Type	Account Groups		Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	Universities and Colleges	General Fixed Assets	General Long-Term Obligations	
Assets:											
Cash and cash equivalents	\$ 348,866	\$ 579,853	\$ 126,264	\$ 121,920	\$ 348,090	\$ 11,688	\$ 508,847	\$ 200,150			\$ 2,245,678
Investments	137,856				195,301		6,903,296	137,186			7,373,639
Receivables, net:											997,362
Taxes	392,874	70,534					533,954				723,637
Intergovernmental	220,540	467,524	469		1,818	77	27,562	5,647			281,257
Other	21,509	23,288	805	101	42,530	999	109,746	82,279			467,600
Due from other funds	196,452	188,977		4	4,952	26,168	15,379				84,271
Inventories	26,767	14,204			4,227	4,626		34,447			3,784
Prepaid expenses					958	13		2,813			966,012
Loans and notes receivable	33,540	432			878,319			53,721			183,871
Restricted assets					170,393			13,478			5,452,845
Property, plant and equipment, net					588,532	21,911	4,979	2,587,908	\$ 2,249,515		305,820
Other assets	682				2,728		301,098	1,312			
Amount available in debt service funds for:										\$ 127,117	127,117
Retirement of general obligation bonds											
Amount to be provided for:										3,202,383	3,202,383
Retirement of general obligation bonds										332,723	332,723
Retirement of other obligations										1,483,208	1,483,208
Pension liabilities											
Total assets, amounts available and amounts to be provided for retirement of long-term obligations	\$ 1,379,086	\$ 1,344,812	\$ 127,538	\$ 122,025	\$ 2,237,848	\$ 65,482	\$ 8,404,861	\$ 3,154,609	\$ 2,249,515	\$ 5,145,431	\$24,231,207
Liabilities:											
Accounts payable and accrued liabilities	\$ 1,034,006	\$ 173,438		\$ 42,615	\$ 156,566	\$ 19,638	\$ 66,870	\$ 132,432			\$ 1,625,565
Intergovernmental payables	400,263	276,078		8,425	9,250		352,020	168			1,046,204
Due to other funds	127,726	234,763		8	25,517	409	68,821	10,356			467,600
Deferred revenues	39,272	30,604		219	1,728	790		32,355			104,968
Liabilities payable from restricted assets					272			21			293
Depository and other liabilities		981	\$ 421		506	5,680	492,668	5,637			505,893
Notes payable					130,895			5,062			135,957
Accrued retirement costs									\$ 1,483,208		1,483,208
General obligation bonds payable					1,372,430			271,855	3,329,500		3,329,500
Revenue bonds payable											1,644,285
Federal advances for unemployment compensation benefits							1,932,414				1,932,414
Other obligations					110	2,721		39,956		332,723	375,510
Total liabilities	1,601,267	715,864	421	51,267	1,697,274	29,238	2,912,793	497,842		5,145,431	12,651,397
Fund equity:											
Contributed capital					13,474	14,849					28,323
Investment in fixed assets								2,279,771	\$ 2,249,515		4,529,286
Retained earnings:											
Reserved for revenue bond and note retirement					68,791						68,791
Reserved-other					38,692						38,692
Unreserved					419,617	21,395					441,012
Fund balances (deficits):											
Reserved for:											
Encumbrances	34,499	800,732		260,963							1,143,766
Long-term portion of:								47,572			
Investments	137,856										137,856
Intergovernmental and other receivables	211,484	248,461									459,945
Loans and notes receivable	29,018	329									29,347
Inventories	26,767	14,204									40,971
Net assets available for plan benefits							6,957,187				6,957,187
Restricted fund balance								97,244			97,244
Endowment and similar funds							1,192	53,862			55,054
Other	100							91,116			91,216
Unreserved:											
Designated for:											
Debt service			127,117								127,117
Deferred compensation benefits							56,640				56,640
Other								16,534			16,534
Undesignated	(661,905)	(434,778)		(190,205)			(1,522,951)	70,668			(2,739,171)
Total fund equity (deficit)	(222,181)	628,948	127,117	70,758	540,574	36,244	5,492,068	2,656,767	2,249,515		11,579,810
Total liabilities and fund equity	\$ 1,379,086	\$ 1,344,812	\$ 127,538	\$ 122,025	\$ 2,237,848	\$ 65,482	\$ 8,404,861	\$ 3,154,609	\$ 2,249,515	\$ 5,145,431	\$24,231,207

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

STATE OF ILLINOIS
 Combined Statement of Revenues, Expenditures,
 Other Sources and Uses of Financial Resources
 and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

	Governmental Fund Types			Fiduciary	Total (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects		Expendable Trust
Revenues:						
Income taxes	\$ 3,272,897	\$ 237,585			\$ 3,510,482	
Sales taxes	2,819,801				2,819,801	
Public utility taxes	629,903	199,696			829,599	
Motor fuel taxes		552,203			552,203	
Other taxes	525,807	75,678		\$ 1,442,955	2,044,440	
Federal government	1,493,778	1,713,085	\$ 895	415,420	3,623,178	
Licenses and fees	49,346	485,763	115	22	535,246	
Interest and other investment income	125,593	19,947	16,532	740	162,812	
Other	29,741	121,911	149	\$ 4,648	166,528	
Total revenues	8,946,866	3,405,868	17,691	4,648	1,869,216	14,244,289
Expenditures:						
Current:						
Education	2,477,819	509,497		8,553	14	2,995,883
Social assistance	1,290,062	145,100			1,304,551	2,739,713
Health and social services	2,357,128	334,086		74	1,057	2,692,345
Transportation	11,979	1,494,347		102,387	30	1,608,743
General government	496,008	1,098,957		3,137	5,317	1,603,419
Public protection and justice	482,069	71,395		188	1,420	555,072
Natural resources and recreation	60,287	58,301		37,322		155,910
Debt service:						
Principal	4,832	4,184	179,900			188,916
Interest	10,361	5,640	223,225			239,226
Extinguishment of debt due to defeasance			5,826			5,826
Capital outlays	40,361	39,173		147,749		227,283
Total expenditures	7,230,906	3,760,680	408,951	299,410	1,312,389	13,012,336
Excess (deficiency) of revenues over expenditures	1,715,960	(354,812)	(391,260)	(294,762)	556,827	1,231,953
Other sources (uses) of financial resources:						
Proceeds from general obligation bond issues				360,000		360,000
Operating transfers-in	382,574	872,337	409,375			1,664,286
Operating transfers-out	(1,584,102)	(469,545)	(249)	(687)	(11,337)	(2,065,920)
Other financing sources	7,728	4,558				12,286
Net other sources (uses) of financial resources	(1,193,800)	407,350	409,126	359,313	(11,337)	(29,348)
Excess of revenues over expenditures and net other sources (uses) of financial resources	522,160	52,538	17,866	64,551	545,490	1,202,605
Fund balances (deficits), July 1, 1983, as previously reported	(652,171)	576,410	109,251	6,207	(2,068,067)	(2,028,370)
Restatement of fund balance	(85,170)					(85,170)
Fund balances (deficits), July 1, 1983, as restated	(737,341)	576,410	109,251	6,207	(2,068,067)	(2,113,540)
Residual equity transfers, net	(7,000)					(7,000)
Fund balances (deficits), June 30, 1984	\$ (222,181)	\$ 628,948	\$ 127,117	\$ 70,758	\$ (1,522,577)	\$ (917,935)

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

STATE OF ILLINOIS
 Combined Statement of Revenues, Expenditures, Other
 Sources and Uses of Financial Resources and Changes
 in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
 All Budgeted Fund Groups (See Note 3)
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

	General Purpose Funds			Highway Funds			University Funds			Special State Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Income taxes	\$ 3,672,000	\$ 3,726,628	\$ 54,628							\$ 266,145	\$ 314,250	\$ 48,105
Sales taxes	2,613,000	2,638,694	25,694							173,786	200,265	26,479
Public utility taxes	680,000	629,180	(50,820)									
Motor fuel taxes				\$ 510,600	\$ 543,529	\$ 32,929						
Federal government	37,000	51,818	14,818	614,100	620,997	6,897				5,635	7,077	1,442
Other	671,000	764,277	93,277	482,400	476,940	(5,460)	\$ 161,000	\$ 181,220	\$ 20,220	479,108	692,359	213,251
Less:												
Refunds	527,384	522,790	(4,594)	20,815	12,082	(8,733)	38	30	(8)	476	128	(348)
Total revenues	7,145,616	7,287,807	142,191	1,586,285	1,629,384	43,099	160,962	181,190	20,228	924,198	1,213,823	289,625
Expenditures:												
Current:												
Education	3,193,984	3,187,948	(6,036)				170,518	168,529	(1,989)	32,496	32,048	(448)
Health and social services	2,466,483	2,429,966	(36,517)							31,917	29,268	(2,649)
General government	527,795	508,231	(19,564)	108,290	105,494	(2,796)				862,710	841,915	(20,795)
Transportation	13,472	11,766	(1,706)	1,379,225	1,333,360	(45,865)				90,584	89,453	(1,131)
Social assistance	1,347,386	1,327,895	(19,491)	1,570	1,037	(533)				19,229	18,245	(984)
Public protection and justice	510,404	484,937	(25,467)	27,278	27,259	(19)	1,134	623	(511)	44,836	37,859	(6,977)
Natural resources and recreation	61,705	61,010	(695)	7,000	--	(7,000)				32,858	29,027	(3,831)
Debt service:												
Principal	200,000	200,000	--									
Interest	8,691	8,691	--									
Capital outlays	61,279	56,864	(4,415)	25,444	24,712	(732)	13,768	13,291	(477)	5,449	4,739	(710)
Total expenditures	8,391,199	8,277,308	(113,891)	1,548,807	1,491,862	(56,945)	185,420	182,443	(2,977)	1,120,079	1,082,554	(37,525)
Excess (deficiency) of revenues over expenditures	(1,245,583)	(989,501)	256,082	37,478	137,522	100,044	(24,458)	(1,253)	23,205	(195,881)	131,269	327,150
Other sources (uses) of financial resources:												
Proceeds from general obligation bond issues	50,000	50,000	--									
Operating transfers-in	3,626,654	3,613,105	(13,549)	601,600	628,478	26,878				386,951	393,090	6,139
Operating transfers-out	(2,500,398)	(2,488,857)	11,541	(667,100)	(688,451)	(21,351)				(267,600)	(442,626)	(175,026)
Budgetary funds-nonbudgeted accounts										15,503	15,503	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(69,327)	184,747	254,074	(28,022)	77,549	105,571	(24,458)	(1,253)	23,205	(92,033)	66,230	158,263
Budgetary fund balances (deficits), July 1, 1983, as previously reported	(356,785)	(356,785)	--	50,963	50,963	--	1,537	1,537	--	47,261	47,261	--
Reclassifications between budgetary/nonbudgetary funds-net												
Budgetary fund balances (deficits), July 1, 1983, as reclassified	(356,785)	(356,785)	--	50,963	50,963	--	1,537	1,537	--	47,261	47,261	--
Budgetary fund balances (deficits), June 30, 1984	\$ (426,112)	\$ (172,038)	\$ 254,074	\$ 22,941	\$ 128,512	\$ 105,571	\$ (22,921)	\$ 284	\$ 23,205	\$ (44,772)	\$ 113,491	\$ 158,263

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

Bond Financed Funds			Debt Service Funds			Federal Trust Funds			Revolving Funds			State Trust Funds			Total (Memorandum Only)		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
															\$ 3,938,145	\$ 4,040,878	\$ 102,733
			\$ 1,125	\$ 443	\$ (682)	\$ 1,320,053	\$ 1,113,960	\$ (206,093)				\$ 34,241	\$ 46,154	\$ 11,913	2,613,000	2,638,694	25,694
			6,675	7,133	458	14,204	15,197	993	\$ 128,000	\$ 106,433	\$ (21,567)	\$ 96,337	\$ 98,720	\$ 2,383	853,786	829,445	(24,341)
						988	70	(918)	5	1	(4)				510,600	543,529	32,929
\$ --	\$ 748	\$ 748													2,012,154	1,840,449	(171,705)
															2,038,724	2,343,027	304,303
															549,706	535,101	(14,605)
--	748	748	7,800	7,576	(224)	1,333,269	1,129,087	(204,182)	127,995	106,432	(21,563)	130,578	144,874	14,296	11,416,703	11,700,921	284,218
5,550	5,486	(64)				448,784	415,860	(32,924)	2,257	2,183	(74)	35,744	35,235	(509)	3,889,333	3,847,289	(42,044)
55	3	(52)				320,248	261,236	(59,012)				299	252	(47)	2,819,002	2,720,725	(98,277)
1,410	881	(529)				286,491	231,536	(54,955)	113,109	101,095	(12,014)	38,679	29,491	(9,188)	1,938,484	1,818,643	(119,841)
102,199	102,188	(11)				28,124	28,124	--	625	597	(28)				1,614,229	1,565,488	(48,741)
						199,552	167,325	(32,227)				4	3	(1)	1,568,875	1,515,128	(53,747)
365	365	--				28,421	12,979	(15,442)	10,521	9,478	(1,043)				622,030	572,877	(49,153)
51,524	38,189	(13,335)				36,922	28,481	(8,441)				3,321	2,766	(555)	193,330	159,473	(33,857)
			178,142	178,142	--										378,142	378,142	--
			226,160	221,961	(4,199)	25,000	13,180	(11,820)	3,788	3,593	(195)	1,080	1,038	(42)	259,851	243,832	(16,019)
189,672	158,667	(31,005)				7,091	6,293	(798)							307,571	269,197	(38,374)
350,775	305,779	(44,996)	404,302	400,103	(4,199)	1,380,633	1,165,014	(215,619)	130,300	116,946	(13,354)	79,332	68,785	(10,547)	13,590,847	13,090,794	(500,053)
(350,775)	(305,031)	45,744	(396,502)	(392,527)	3,975	(47,364)	(35,927)	11,437	(2,305)	(10,514)	(8,209)	51,246	76,089	24,843	(2,174,144)	(1,389,873)	784,271
360,000	360,000	--	416,387	408,686	(7,701)	42,244	42,207	(37)	--	13	13	(22,307)	(23,101)	(794)	410,000	410,000	--
						(189)	(274)	(85)							5,073,836	5,085,579	11,743
															(3,457,594)	(3,643,309)	(185,715)
						31,785	31,785	--				32,548	32,548	--	79,836	79,836	--
9,225	54,969	45,744	19,885	16,159	(3,726)	(37,094)	(25,779)	11,315	(2,305)	(10,501)	(8,196)	(3,609)	20,440	24,049	(227,738)	382,561	610,299
48,218	48,218	--	86,279	86,279	--	(23,385)	(23,385)	--	(3,809)	(3,809)	--	26,824	26,824	--	(122,897)	(122,897)	--
						7,922	7,922	--				8,169	8,169	--	16,091	16,091	--
48,218	48,218	--	86,279	86,279	--	(15,463)	(15,463)	--	(3,809)	(3,809)	--	34,993	34,993	--	(106,806)	(106,806)	--
\$ 57,443	\$ 103,187	\$ 45,744	\$ 106,164	\$ 102,438	\$ (3,726)	\$ (52,557)	\$ (41,242)	\$ 11,315	\$ (6,114)	\$ (14,310)	\$ (8,196)	\$ 31,384	\$ 55,433	\$ 24,049	\$ (334,544)	\$ 275,755	\$ 610,299

STATE OF ILLINOIS
 Combined Statement of Revenues, Expenses and Changes
 in Retained Earnings/Fund Balances
 All Proprietary Fund Types,
 Nonexpendable and Pension Trust Funds
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Type		Total (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Operating revenues:					
Charges for sales and services	\$ 1,059,181	\$ 113,830			\$ 1,173,011
Contributions -					
Employee			\$ 12,773	\$ 359,596	372,369
Employer				370,685	370,685
Interest and other investment income	137,483	51	4,505	469,438	611,477
Other	3,690	322	3	766	4,781
Total operating revenues	1,200,354	114,203	17,281	1,200,485	2,532,323
Operating expenses:					
Costs of sales and services	77,803	93,297	577		171,677
Benefit payments and refunds			2,487	569,891	572,378
Prizes and claims	430,226				430,226
Interest	123,417	746		18	124,181
General and administrative	84,238	11,959	28	7,384	103,609
Depreciation	33,878	8,399		743	43,020
Other	74	996			1,070
Total operating expenses	749,636	115,397	3,092	578,036	1,446,161
Operating income (loss)	450,718	(1,194)	14,189	622,449	1,086,162
Nonoperating revenues	153	488			641
Nonoperating expenses	(596)	(118)			(714)
Income (loss) before operating transfers	450,275	(824)	14,189	622,449	1,086,089
Operating transfers-in	6,727	249			6,976
Operating transfers-out	(382,461)	(62)			(382,523)
Net income (loss)	74,541	(637)	14,189	622,449	710,542
Add depreciation on fixed assets acquired by other funds that reduces contributed capital	14	670			684
Increase in retained earnings	74,555	33	14,189	622,449	711,226
Retained earnings/fund balances, July 1, 1983	452,545	21,362	43,269	6,334,738	6,851,914
Retained earnings/fund balances, June 30, 1984	\$ 527,100	\$ 21,395	\$ 57,458	\$ 6,957,187	\$ 7,563,140

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

STATE OF ILLINOIS
 Combined Statement of Changes in Financial Position
 All Proprietary Fund Types,
 Nonexpendable and Pension Trust Funds
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Type		Total (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Sources of working capital:					
Operations:					
Net income (loss)	\$ 74,541	\$ (637)	\$ 14,189	\$ 622,449	\$ 710,542
Items not requiring working capital:					
Depreciation	33,878	8,399		743	43,020
Other	22	67	1,159		1,248
Working capital provided by operations	108,441	7,829	15,348	623,192	754,810
Proceeds from sale of revenue bonds and other long-term obligations	416,605	6,395			423,000
Contributed capital	7,394	474			7,868
Other sources	107,864	91	3,095		111,050
Total sources of working capital	640,304	14,789	18,443	623,192	1,296,728
Uses of working capital:					
Acquisition of property, plant and equipment	72,242	8,663		95	81,000
Retirement of revenue bonds and long-term obligations	252,377	6,116			258,493
Other, primarily net increase in mortgage and construction loans receivable	227,974	1,688	18,238	(8)	247,892
Total uses of working capital	552,593	16,467	18,238	87	587,385
Net increase (decrease) in working capital	\$ 87,711	\$ (1,678)	\$ 205	\$ 623,105	\$ 709,343
Elements of net increase (decrease) in working capital:					
Cash and cash equivalents	\$ 165,572	\$ (1,882)	\$ 203	\$ (83)	\$ 163,810
Investments, current portion	(33,879)			625,106	591,227
Receivables	18,695	(777)		7,028	24,946
Due from other funds	(2,788)	7,782		1,089	6,083
Inventories	(146)	27			(119)
Prepaid expenses	(107)	9			(98)
Accounts payable and accrued liabilities	(40,442)	(5,795)	17	(10,064)	(56,284)
Intergovernmental payables	(3,812)				(3,812)
Due to other funds	(13,777)	100	(3)	(31)	(13,711)
Deferred revenue	(1,091)	179			(912)
Liabilities payable from restricted assets	(25)				(25)
Other liabilities	(489)	(1,321)	(12)	60	(1,762)
Net increase (decrease) in working capital	\$ 87,711	\$ (1,678)	\$ 205	\$ 623,105	\$ 709,343

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

STATE OF ILLINOIS
 Combined Statement of Changes in Fund Balances
 University and College Fund Type
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

	Current Funds			Endowment and Similar Funds	Plant Funds	Foundations	Total
	Unrestricted	Restricted	Loan Funds				
Revenues and other additions:							
Unrestricted current fund revenues	\$ 643,541				\$ 386	\$ 15,680	\$ 659,607
Federal and local grants and contracts- restricted		\$ 194,454	\$ 1,202		1,667		197,323
State grants and contracts-restricted		21,895					21,895
Other State sources					28,217		28,217
Private gifts, grants and contracts-restricted		67,629	202	\$ 836	10,438	26,010	105,115
Investment income		6,595	553	108	3,428	6,549	17,233
Realized gain(loss) on investments-restricted (net)				831		(679)	152
Interest and fees on loans receivable			976				976
Expended for plant facilities -							
Current funds					75,334		75,334
Plant funds					10,515	146	10,661
Other					10,027	1	10,028
Retirement of long-term obligations					11,281	211	11,492
Other	3,954	947	732		5,931	3,428	14,992
Total revenues and other additions	647,495	291,520	3,665	1,775	157,224	51,346	1,153,025
Expenditures and other deductions:							
Educational and general expenditures	1,075,642	255,630					1,331,272
Auxiliary enterprises expenditures	191,862	501					192,363
Hospital expenditures	119,566	19					119,585
Independent operations expenditures	6,722						6,722
Foundation expenditures						42,787	42,787
Indirect costs recovered		33,409					33,409
Refunds of grants and adjustments to grants		332					332
Loan cancellations and write-offs			1,272				1,272
Change in allowance for uncollectible notes			1,911				1,911
Administrative and collection cost		227	795				1,022
Expended for plant facilities (including noncapitalized expenditures of \$8,948)	1,375				19,445	246	21,066
Retirement of long-term obligations					27,205	398	27,603
Disposal of plant facilities					29,250		29,250
Other	75	229		19	10,780	732	11,835
Total expenditures and other deductions	1,395,242	290,347	3,978	19	86,680	44,163	1,820,429
Transfers-additions (deductions):							
Mandatory:							
Retirement of long-term obligations	(19,901)	(392)			20,293		--
Student loan matching grants	(228)	67	161				--
Renewal and replacements	(8,240)				8,240		--
Other	(1,323)	365			958		--
Nonmandatory:							
Transfers-in from State treasury funds	769,349	8,606					777,955
Transfers-out to State treasury funds	(25)	(749)					(774)
Other	(6,546)	(848)	(446)	408	7,432		--
Total transfers	733,086	7,049	(285)	408	36,923		777,181
Net increase (decrease)	(14,661)	8,222	(598)	2,164	107,467	7,183	109,777
Fund balances, July 1, 1983, as previously reported	78,736	47,330	55,463	28,694	2,240,645	93,547	2,544,415
Cumulative effect on prior years for change in accounting principles	1,265	99	59		873	279	2,575
Fund balances, July 1, 1983, as restated	80,001	47,429	55,522	28,694	2,241,518	93,826	2,546,990
Fund balances, June 30, 1984	\$ 65,340	\$ 55,651	\$ 54,924	\$ 30,858	\$ 2,348,985	\$ 101,009	\$ 2,656,767

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

STATE OF ILLINOIS
 Combined Statement of University and College Current Funds
 Revenues, Expenditures and Other Changes
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

	Unrestricted	Restricted	Total
Revenues:			
Tuition and fees	\$ 224,221		\$ 224,221
Federal and local grants and contracts	29,815	\$ 166,576	196,391
State grants and contracts	1,049	19,321	20,370
Private gifts, grants and contracts	4,213	43,615	47,828
Investment income	4,230	2,258	6,488
Sales and services	346,785	7	346,792
Other	33,228	16,870	50,098
Total revenues	643,541	248,647	892,188
Expenditures and mandatory transfers:			
Educational and general:			
Instruction	458,966	35,342	494,308
Research	47,438	113,091	160,529
Public service	47,097	42,373	89,470
Academic support	136,887	6,063	142,950
Student services	57,032	2,887	59,919
Institutional support	144,950	3,982	148,932
Operation and maintenance of plant	154,623	461	155,084
Scholarships and fellowships	28,649	51,431	80,080
Total educational and general	1,075,642	255,630	1,331,272
Auxiliary enterprises	191,862	501	192,363
Hospitals	119,566	19	119,585
Independent operations	6,722		6,722
Total expenditures	1,393,792	256,150	1,649,942
Mandatory transfers:			
Retirement of long-term obligations	19,901	392	20,293
Student loan matching grants	228	(67)	161
Renewals and replacements	8,240		8,240
Other	636	(414)	222
Total mandatory transfers	29,005	(89)	28,916
Total expenditures and mandatory transfers	1,422,797	256,061	1,678,858
Operating transfers and additions (deductions):			
Transfers-in from State treasury funds	769,349	8,606	777,955
Transfers-out to State treasury funds	(25)	(749)	(774)
Other transfers	(5,729)	(1,006)	(6,735)
Excess of restricted receipts over transfers to revenue		9,117	9,117
Other additions (deductions)	1,000	(332)	668
Total operating transfers and additions	764,595	15,636	780,231
Total increase (decrease) in fund balances	\$ (14,661)	\$ 8,222	\$ (6,439)

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

STATE OF ILLINOIS
Notes to the Financial Statements
June 30, 1984

1. SIGNIFICANT ACCOUNTING PRINCIPLES AND POLICIES:

A. Basis of Presentation - The accompanying financial statements of the State of Illinois have been prepared in conformity with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board ("GASB"). The financial statements of the university and college funds have been prepared in conformity with generally accepted accounting principles for colleges and universities.

B. Financial Reporting Entity - For financial reporting purposes, in conformance with National Council on Governmental Accounting ("NCGA") Statement 3, as recognized by GASB Statement 1, the State of Illinois includes all funds, account groups, elected offices, departments and agencies of the State, as well as boards, commissions, authorities, universities and colleges over which the State's executive or legislative branches exercise oversight responsibility. Oversight responsibility was defined to include the following considerations: selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, the scope of an organization's public service, and/or special financing relationships.

Based on the application of the NCGA Statement 3 criteria, the following organizations meet the oversight criteria and are included in the accompanying financial statements:

Financing Authorities

Illinois Housing Development Authority
Illinois Development Finance Authority
Illinois Educational Facilities Authority
Illinois Health Facilities Authority
Illinois Farm Development Authority
Illinois Independent Higher Education Loan Authority
Illinois Building Authority

Universities and Colleges

State-owned Universities and Colleges and their related Foundations and Associations

Retirement Systems

The General Assembly Retirement System
The Judges' Retirement System of Illinois
State Employees' Retirement System of Illinois
Teachers' Retirement System of the State of Illinois
State Universities Retirement System

Others

Illinois State Toll Highway Authority
Bureau of Liquidations, Conservations and Rehabilitations
Medical Center Commission
Illinois State Scholarship Commission
Chicago World's Fair-1992 Authority

The following organizations have been determined not to be part of the reporting entity after applying the manifestations of oversight, scope of public service, or special financing relationships criteria of NCGA Statement 3 and are therefore excluded from the accompanying financial statements:

Local Governments and Special Purpose Districts

Illinois Port Districts	Local government pension fund including Chicago Teachers' Pension Retirement System and Illinois Municipal Retirement Fund
Regional Planning Commissions	
Local Civic Center Authorities	
Regional Transportation Authority	
Metropolitan Fair and Exposition Authority	Locally controlled community colleges

C. Fund Accounting - The financial activities of the State are organized on a basis of individual funds and account groups, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

The financial activities of the State accounted for in the accompanying financial statements have been classified into the following fund categories and account groups:

GOVERNMENTAL FUND TYPES

General - Transactions related to resources obtained and used for those services traditionally provided by a state government, which are not required to be accounted for in other funds, are accounted for in the General Fund. These services include, among others, social assistance, education (other than institutions of higher education), and health and social services. Certain resources obtained from Federal grants and used to support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements. The State's General Fund contains two primary sub-accounts (General Revenue and Common School) with numerous secondary sub-accounts.

Special Revenue - Transactions related to resources obtained from specific revenue sources (other than for expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes are accounted for in special revenue funds. Special revenue funds account for, among others, Federal grant programs, taxes levied with statutorily defined distributions, and other resources restricted as to purpose.

Debt Service - Transactions related to resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases, compensated absences, and unfunded retirement costs) are generally accounted for in debt service funds.

Capital Projects - Transactions related to resources obtained and used for the acquisition or construction of major capital facilities including those provided to political subdivisions and other public organizations, which are charged to expenditures (other than those financed by proprietary, fiduciary, and university and college fund types) are accounted for in capital projects funds. Such resources are derived principally from proceeds of general obligation bond issues, Federal grants, and operating transfers from the General Fund.

PROPRIETARY FUND TYPES

Enterprise - Enterprise funds account for operations where the intent of the State is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic measurement of the results of operations is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service - Internal service funds account for the operations of State agencies which render services and provide goods to other State agencies or governmental units on a cost-reimbursement basis.

FIDUCIARY FUND TYPES

Trust -

Expendable - Expendable trust funds account for assets held by the State in a trustee capacity where the principal and income may be expended in the course of the funds' designated operations.

Nonexpendable - Nonexpendable trust funds account for assets held by the State in a trustee capacity where only income derived from the principal may be expended in the course of the funds' designated operations. The principal must be preserved intact.

Pension - Pension trust funds account for transactions, assets, liabilities and net assets available for plan benefits of the various State public employee retirement systems.

Agency - Agency funds account for the various taxes, deposits, deductions, and property collected by the State, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

UNIVERSITY AND COLLEGE FUND TYPE

University and college funds account for the operations of State universities and colleges, including their foundations and associations, in accordance with existing authoritative accounting and reporting principles applicable to universities and colleges. Accordingly, the University and College Fund Type is an aggregation of the following funds:

Current - Current funds account for economic resources of the institution which are expendable for any purpose in performing the primary objectives of the institution and which have not been designated by the governing body for any other purpose. Resources restricted for specific current operating purposes by a donor or other external agency are accounted for as restricted current funds.

Loan - Loan funds account for resources available for loans to students, staff and faculty.

Endowment and Similar - Endowment and similar funds are similar to trust funds in that they must be administered in accordance with the terms of the applicable agreement.

Plant - Plant funds consist of resources available to acquire or repair institutional properties, to service debt incurred to acquire such properties and the cost of fixed assets and the sources from which the cost is funded, including associated liabilities.

Agency - Agency funds consist of funds held by the institution acting in the capacity of an agent, for distribution to designated beneficiaries.

Foundations - Foundations and associations have been established to promote and serve the interests and welfare of their respective universities.

ACCOUNT GROUPS

General Fixed Assets - General fixed assets acquired or constructed for use by the State in the conduct of its activities, other than those accounted for in proprietary, fiduciary and university and college fund types are accounted for in the General Fixed Assets Account Group.

General Long-Term Obligations - Unmatured general obligation bonds, unfunded retirement costs, and other long-term obligations not recorded in proprietary, fiduciary and university and college fund types are recorded in the General Long-Term Obligations Account Group.

D. Basis of Accounting -

Governmental Fund Types and Expendable Trust and Agency Funds - The accounts of the general, special revenue, debt service, capital projects, expendable trust and agency funds are reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available to finance operations during the year or liquidate liabilities existing at the end of the year; expenditures and liabilities are recognized upon receipt of goods and services. Significant revenue sources which are susceptible to accrual include individual and corporate income taxes, sales taxes, public utility taxes and motor fuel taxes. Modifications to the accrual basis of accounting include:

- Self assessed taxes, principally income, excise and wealth taxes, are recognized as receivables and revenues in the period to which they apply subject to their availability.
- Fines, penalties, licenses and other miscellaneous revenues are recognized when received since they normally are only measurable at that time.
- Interest on long-term obligations reflected in the General Long-Term Obligations Account Group is recognized in the debt service funds when it becomes payable.

Proprietary Fund Types and Nonexpendable and Pension Trust Funds - The accounts of the enterprise, internal service, nonexpendable trust and pension trust funds are reported using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

University and College Fund Type - The accounts of the university and college funds are reported using the accrual basis of accounting with the following exceptions:

- * Depreciation expense related to plant fund assets generally is not recorded.
- * Revenues and expenditures of an academic term encompassing more than one fiscal year are solely reported in the fiscal year in which the program is predominantly conducted.

E. Eliminations - Eliminations have been integrated into the report only to eliminate the duplicate activities of certain funds and intrafund accounts which would significantly overstate the financial position within the related fund type.

F. Total (Memorandum Only) Columns - Total columns represent an aggregation of the fund type and account group financial statements. They are presented for information only and do not represent consolidated financial information.

G. Budgetary Process - The State Constitution requires the Governor to prepare and submit to the General Assembly an Executive budget for the ensuing fiscal year. The budget covers most funds held by the State, but excludes all locally held funds and various Treasury held funds which are not subject to appropriation pursuant to State law. The General Assembly enacts the budget through the passage of specific line-item appropriations (i.e., personal services, contractual services, equipment, etc.), the sum of which must not exceed estimated revenues pursuant to the State Constitution. The Governor has the power to approve, reduce or veto each appropriation passed by the General Assembly. Transfers in/out contained in the Executive budget are not a part of the General Assembly's appropriation process. The actual amounts are determined either by State law or by discretionary action available to the Governor. The Comptroller's Uniform Statewide Accounting System (CUSAS) controls expenditures by line-item as established in approved appropriation bills and the level of legal control is reported in a publication titled A Detailed Report of Expenditures and Revenues. A separate document is necessary since the State has over 6,500 appropriated line items.

Administrative transfers between certain appropriation line-items within the same treasury-held fund cannot exceed 2% of the aggregate amount appropriated to an agency from that fund. Legislative action is required for more substantial transfers.

Unexpended appropriations are available for subsequent expenditure to the extent that encumbrances have been incurred at June 30, provided they are presented for payment during the succeeding 90 day "lapse period." Certain appropriations referred to as "reappropriations" represent the continuation of a prior year's program which requires additional time for completion.

Budget revenues in the accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances - Budget and Actual (Non-GAAP) represent original estimates, while budgeted expenditures represent original appropriations modified by supplemental and amendatory appropriations aggregating \$563 million. Budgets are essentially on the cash basis, modified for expenditures during the lapse period (beginning and end of year) as described in the preceding paragraph.

CUSAS establishes the following budgetary fund groups to account for the State's budgetary activities:

General Purpose - funds established to account for those services traditionally provided by a state government which are not required to be accounted for in other funds.

Highway - funds established to receive and distribute assessments related to transportation, and to support the construction and maintenance of transportation facilities and activities of the State.

University - funds established to receive revenues such as fees, tuition and excess income from auxiliary enterprises at State-supported institutions of higher education.

Special State - funds designated by statute as special funds in the State Treasury and not elsewhere classified.

Bond - funds established to receive and administer the proceeds of various bond issues of the State.

Debt Service - funds established to finance and account for the payment of principal redemption and interest generally associated with the general obligation bond issues of the State.

Federal Trust - funds established pursuant to grants and contracts between State agencies and the Federal government.

Revolving - funds established to finance and account for intra-governmental services.

State Trust - funds established by statute or under statutory authority for nonfederal programs which are not deemed to be a traditional governmental activity or elsewhere classified.

H. Cash Equivalents - Cash equivalents consist principally of certificates of deposit, repurchase agreements and U.S. treasury bills, and are stated at cost which approximates market value.

I. Investments - Investments are stated on the basis of cost. Investment income is recorded as revenue in the General Fund, except for resources of retirement systems and certain other individual funds which are statutorily authorized to be separately invested and specifically credited with the income realized thereon.

J. Inventories - Inventories are valued at the lower of cost or market, principally on the first-in, first-out and the consumption method.

K. Interfund Transactions - The State has the following types of inter-fund transactions:

- Quasi-external transactions - Charges for services rendered by one fund to another that are treated as revenues of the recipient fund and expenditures or expenses of the disbursing fund.
- Reimbursements - Reimbursement of expenditures made by one fund for another are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.
- Residual Equity Transfers - Nonroutine or nonrecurring transfers between funds are reported as additions to or deductions from fund equity.
- Operating Transfers - Legally authorized transfers other than residual equity transfers are reported as operating transfers.

L. Property, Plant and Equipment -

General Fixed Assets - General fixed assets are recorded at cost or, for donated assets, at fair market value at date of acquisition. Fixed asset records are used by the State primarily to assure accountability. Historical cost records for certain general fixed assets are incomplete or not available. Accordingly, estimated historical costs have been used. Public domain (infrastructure) general fixed assets such as highways, curbs, bridges, and lighting systems are not capitalized. Depreciation is not provided on general fixed assets nor is interest expenditure incurred during the construction period capitalized.

Proprietary and Fiduciary Fund Types - Property, plant and equipment are stated at cost or, for donated assets, at fair market value at date of acquisition. It is the State's policy to capitalize interest expense incurred on significant assets during their construction. Generally, property, plant and equipment, excluding land, are depreciated on the straight-line method over the estimated service lives of the respective assets as follows:

	<u>Years</u>
Land improvements	20-50
Buildings and building improvements	20-50
Equipment	3-10

University and College Fund Type - Property, plant and equipment are recorded at cost or, for donated assets, at fair market value at date of acquisition. Generally, public domain (infrastructure) assets such as streets, sidewalks, lighting systems and curbs are not capitalized. Depreciation generally is not provided on property, plant and equipment.

M. Retirement Costs - Substantially all State employees, including members of the General Assembly and Judicial Branch, participate in one of three State public employee retirement systems (see Note 10). The State also maintains and funds public employee retirement systems for employees of the various State supported universities and colleges, and for public

school teachers in cities other than Chicago. It is the State's policy to fund retirement costs without regard to amounts calculated under the provisions of Accounting Principles Board (APB) Opinion No. 8 and, based on actuarial consultations, generally with the exception of the last three years, fund amounts at least as great as the retirement benefits payable during the year.

Effective July 1, 1980 the State prospectively adopted the provisions of Accounting Principles Board (APB) Opinion No. 8 to determine pension expense. Accordingly, calculated pension expense comprises normal cost plus interest on unfunded prior service cost and amortization of prior service costs over forty years. For the period of change and subsequent years, the excess of pension expense so calculated over amounts funded represent long-term obligations of the State and have been reflected in the General Long-Term Obligations Account Group.

N. Compensated Absences - The amounts of unpaid vacation and sick leave accumulated by State employees are accrued as expenses when incurred in proprietary funds, which use the accrual basis of accounting. In the governmental funds, only the amounts that normally would be liquidated with expendable available financial resources are accrued as current-year expenditures. The State uses the last-in, first-out method of recognizing the use of compensated absences. Employees are charged for the last day of vacation or sick leave earned when the leave is used. Thus, unless it is anticipated that compensated absences will be used in excess of a normal year's accumulation, no additional expenditures are accrued. Therefore, the entire unpaid liability for the governmental funds is recorded in the General Long-Term Obligations Account Group.

O. Encumbrances - The State employs encumbrance accounting for all governmental fund types. All contracts, purchase orders and other commitments for goods or services that have not been received/rendered are reported as reservations of fund balances, not as expenditures.

P. Reservations/Designations of Fund Equity -

Reservations

Governmental and Fiduciary Fund Types - Fund balances of governmental and fiduciary fund types which are legally restricted to a specific future use or that are not available for appropriation or expenditure are reported as reservations of fund balances.

University and College Fund Type - Fund balances of university and college funds which are legally restricted by outside sources to specific future use are reported as reservations of fund balances.

Proprietary Fund Types - Reserved retained earnings of the proprietary funds are legally restricted for the payments of capital maintenance and debt service related to revenue bonds and bond anticipation notes and for other purposes.

Designations

Designations of unreserved fund balances in governmental, fiduciary and university and college fund types indicate the State's plan for use of financial resources in future periods.

Q. Risk Management - Insurance in force on State owned assets is limited except for certain university facilities. Further, the State makes no provision for anticipated losses in the event of involuntary conversions. The State has had no problem in meeting any losses sustained from its current resources in the past, even though no insurance coverage is purchased.

R. Grants - Federal grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. All other Federal reimbursement type grants are recorded as revenues when the related expenditures or expenses are recorded. Uses of grant resources are conditioned upon compliance with terms of the grant agreements and applicable Federal regulations which include the grants being subject to financial and compliance audits.

2. RESTATEMENT OF FUND BALANCES (DEFICITS):

Fund balances (deficits) at July 1, 1983 have been restated to reflect significant additional assets and liabilities (amounts expressed in thousands), as set forth in the following table:

	<u>Fund Types</u>	
	<u>General</u>	<u>University and College</u>
Fund balances (deficits) at July 1, 1983, as previously reported.....	\$(652,171)	\$2,544,415
Adjustments:		
To adjust accrued medical costs for an unrecorded liability resulting from a FY1983 court decision.....	(85,170)	
Other.....		<u>2,575</u>
Fund balances (deficits) at July 1, 1983, as restated.....	<u>\$(737,341)</u>	<u>\$2,546,990</u>

The effect on fiscal 1983 revenues and expenditures has not been quantified since similar adjustments would be required at July 1, 1982 and the necessary information is not available.

3. BUDGETARY BASIS VS. GAAP:

The accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances--Budget and Actual (Non-GAAP), All Budgeted Fund Groups, presents comparisons of the legally adopted budget (more fully described in Note 1G) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation (amounts expressed in thousands) of resulting basis, perspective, entity and timing differences in the excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources for the year ended June 30, 1984 is presented below:

BUDGETARY FUND GROUPS	General Purpose	Highway	University	Special State	Bond Financed	Debt Service	Federal Trust	Revolving Funds	State Trust		
FINANCIAL STATEMENT FUND TYPES	General		University and College	Special Revenue	Capital Projects	Debt Service		Internal Service	Enterprise	Nonexpendable Trust	
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ 184,747	\$ 77,549	\$ (1,253)	\$ 66,230	\$ 54,969	\$ 16,159	\$ (25,779)	\$ (10,501)	\$ 20,440		
Adjustments:											
To adjust revenues, related receivables and deferred revenue.....	85,609	(22,557)		349,019	4	940	18,719	7,550	4,869		
To adjust expenditures/expenses and related liabilities.....	247,189	(43,192)		(365,631)	7,656	43	10,985	2,931	(17,169)		
To adjust for lapse period expenditures which were not recorded as liabilities..	4,625	2,798		223	217		(5,013)		(1,084)		
Excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications.....	522,170	14,598	(1,253)	49,841	62,846	17,142	(1,088)	(20)	7,056		
Reclassifications and adjustments:											
To reclassify excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources into financial statement fund types.....		(14,598)	(187)	1,153	1,705		1,088		(7,056)	\$ 3,707	\$ 14,188
To record excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts.....	(10)		111,217	1,544		724		53	70,848		1
Excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis).....	\$ 522,160	\$ --	\$ 109,777	\$ 52,538	\$ 64,551	\$ 17,866	\$ --	\$ 33	\$ --	\$ 74,555	\$ 14,189

4. INVESTMENTS:

Investments (amounts expressed in thousands), of which \$6,846 million is attributable to the Pension Trust Funds (see Note 10), at June 30, 1984 consisted of the following:

	Fund Types			
	General	Enterprise	Trust	Universities and Colleges
U.S. Treasury and agency obligations.....		\$195,208	\$1,241,488	\$ 78,329
Commercial paper.....			315,325	15,253
Corporate equity securities.....			2,624,421	26,453
Corporate debt securities.....			2,480,463	10,839
Other.....	\$137,856	93	241,599	6,312
Total	<u>\$137,856</u>	<u>\$195,301</u>	<u>\$6,903,296</u>	<u>\$137,186</u>

For all of the above amounts, market value approximates cost with the exception of the trust funds where market value approximates \$6,667 million.

5. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1984 consisted of the following:

	Fund Types			
	General	Special Revenue	Expendable Trust	Agency
Income taxes.....	\$ 133,301	\$ 15,347		\$ 2
Sales taxes.....	185,858			95,649
Motor fuel taxes.....		52,435		
Public utility taxes.....	47,333	13		328
Unemployment compensation taxes..			\$ 436,852	
Other taxes.....	26,382	2,739		1,123
	<u>\$ 392,874</u>	<u>\$ 70,534</u>	<u>\$ 436,852</u>	<u>\$ 97,102</u>

6. DUE FROM/TO OTHER FUNDS:

The following balances (amounts expressed in thousands) at June 30, 1984 represent due from/to balances among all funds.

Fund Type/Fund	Due From	Due To
General.....	<u>\$196,452</u>	<u>\$127,726</u>
Special Revenue:		
State Construction Account.....	58,951	
Unemployment Compensation Special		
Administration Fund.....	27,737	296
Local Government Distributive Fund.....	25,114	
Public Transportation Fund.....	21,044	
Personal Property Tax Replacement Fund.....		131,586
Motor Fuel Tax Fund.....	19,380	27,261
Road Fund.....	12,773	52,990
Special Purposes Trust Fund.....	6,487	6,407
Other funds.....	<u>17,491</u>	<u>16,223</u>
	<u>188,977</u>	<u>234,763</u>
Capital Projects.....	<u>4</u>	<u>8</u>
Enterprise:		
State Lottery Fund.....		21,413
Other funds.....	<u>4,952</u>	<u>4,104</u>
		<u>25,517</u>
Internal Service:		
Communications Revolving Fund.....	15,407	55
Other funds.....	<u>10,761</u>	<u>354</u>
	<u>26,168</u>	<u>409</u>
Trust and Agency:		
Expendable Trust -		
Illinois Unemployment Compensation		
Trust Fund.....	<u>\$ 4,005</u>	<u>\$ 27,737</u>
Nonexpendable Trust.....	<u>1</u>	<u>47</u>
Pension Trust:		
State Employees Retirement System Fund.....	5,304	46
Other funds.....	<u>994</u>	<u>32</u>
	<u>6,298</u>	<u>78</u>
Agency:		
Group Insurance Premium Fund.....	1,407	14,195
Public Assistance Recoveries Trust Fund.....		21,685
Other funds.....	<u>3,668</u>	<u>5,079</u>
	<u>5,075</u>	<u>40,959</u>
	15,379	68,821
Universities and Colleges:		
Current Unrestricted.....	27,029	7,437
Current Restricted.....	6,617	1,270
Other funds.....	<u>2,022</u>	<u>1,649</u>
	<u>35,668</u>	<u>10,356</u>
	<u>\$467,600</u>	<u>\$467,600</u>

7. LOANS AND NOTES RECEIVABLE:

Loans and notes receivable (amounts expressed in thousands) at June 30, 1984 consisted of the following:

	Fund Types			
	General	Special Revenue	Enterprise	University and College
Mortgage loan program.....		\$ 183	\$ 800,490	
Student loan program.....		156	91,289	\$ 66,609
School Building Commission construction.....	\$ 16,306			
Port districts construction.....	17,234			
Other.....		100		1,760
	33,540	439	891,779	68,369
Less, allowance for uncollectable accounts		7	13,460	14,648
Loans and notes receivable, net	\$ 33,540	\$ 432	\$ 878,319	\$ 53,721

8. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1984 consisted of the following:

General Fixed Assets Account Group	Fund Types				University and College
	Enterprise	Internal Service	Trust		
Land and land improvements...	\$ 347,154	\$ 957,548	\$ 335	\$ 504	\$ 148,198
Buildings and building improvements.....	846,412	602	10,218	4,628	1,661,643
Equipment.....	466,134	21,521	51,464	2,412	770,414
Construction in progress....	589,815				7,653
	<u>2,249,515</u>	<u>979,671</u>	<u>62,017</u>	<u>7,544</u>	<u>2,587,908</u>
Less: Accumulated depreciation.....		391,139	40,106	2,565	
	<u>\$ 2,249,515</u>	<u>\$ 588,532</u>	<u>\$ 21,911</u>	<u>\$ 4,979</u>	<u>\$2,587,908</u>

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1984 are presented below:

	Balance July 1, 1983	Additions	Deletions/ Net Transfers	Balance June 30, 1984
Land and land improvements...	\$ 342,831	\$ 3,046	\$ (1,277)	\$ 347,154
Buildings and building improvements.....	811,317	5,887	(29,208)	846,412
Equipment.....	407,791	67,620	9,277	466,134
Construction in progress....	524,180	144,434	78,799	589,815
	<u>\$ 2,086,119</u>	<u>\$ 220,987</u>	<u>\$ 57,591</u>	<u>\$ 2,249,515</u>

Construction in progress (amounts expressed in thousands) included in General Fixed Assets Account Group is composed of the following:

<u>Project</u>	<u>Project Authorization</u>	<u>Expended through June 30, 1984</u>	<u>Committed</u>	<u>Available Authorization</u>
State of Illinois Center.....	\$ 172,307	\$ 144,716	\$ 21,001	\$ 6,590
Department of Revenue Building.....	69,999	60,723	4,811	4,465
University of Illinois replacement hospital.....	59,017	58,784	185	48
Vienna Correctional Center.....	41,500	28,596	7,003	5,901
Department of Corrections.....	25,903	5,043	20,701	159
University of Illinois Veterinarian Medical Basic Science Building.....	23,504	23,451	32	21
DuPage Community College Phase II Resource Center	17,920	14,945	217	2,758
Triton Community College Vocational - Technical Building.....	15,325	7,628	502	7,195
Department of Conservation Sand Ridge Fish Hatchery.....	15,272	15,177	65	30
Other projects less than \$15 million.....	424,453	230,752	30,965	162,736
Total.....	\$ 865,200	\$ 589,815	\$ 85,482	\$ 189,903

9. NOTES PAYABLE:

The State agencies and authorities listed below generally issue short-term notes, normally secured by specific revenue sources, to provide temporary financing. Outstanding notes payable (amounts expressed in thousands) at June 30, 1984 were as follows:

<u>Agency</u>	<u>Amount Outstanding</u>	<u>Interest Rates</u>	<u>Annual Maturity To</u>
Enterprise:			
Illinois Housing Development Authority.....	\$ 55,030	8.25% to 9.75%	1985
State Scholarship Commission.....	75,825	See Below	Demand
Illinois Independent Higher Education Loan Authority.....	40	See Below	1985
	<u>130,895</u>		
Universities and Colleges.....	5,062	3% to 13.90%	2009
	<u>\$ 135,957</u>		

The Illinois Housing Development Authority (IHDA) -

The IHDA issues bond anticipation notes and construction loan notes providing an interim financing mechanism by which to refund outstanding issues and fund projects during construction. At June 30, 1984 bond anticipation notes and construction loan notes outstanding aggregated \$26 million and \$29 million, respectively.

State Scholarship Commission (Commission) -

The Commission is authorized to issue Student Loan Revenue Notes. The notes and related interest are payable solely from the revenues and other funds of the Commission. On June 30, 1984 the Commission had \$76 million of notes outstanding due no later than one year after the date issued or upon demand. The interest rate is 69.875% of the weekly 91-day U.S. Treasury Bill rate, with a maximum interest rate of 9%.

Subsequent to June 30, 1984 the Commission issued new revenue notes in exchange for all outstanding notes at June 30, 1984. \$5 million of these notes are due one year after issue date or on demand and provide for a maximum interest rate of 11.9%. \$71 million of the new revenue notes are also due one year after issue date or on demand and provide for a maximum interest rate of 12.215%.

Illinois Independent Higher Education Loan Authority (Authority) -

The Authority issued notes to provide working capital for initial financing arrangements and operational expenses. The notes are to be repaid primarily from administrative fees collected from participating private colleges and universities and are guaranteed by the Federation of Independent Colleges and Universities. The interest rate is based on 50% of the lender's prime interest rate (13% at June 30, 1984) with periodic rate adjustments to reflect changes in the prime rate.

Universities and Colleges -

Universities and colleges have issued notes payable aggregating \$5 million at June 30, 1984. The notes are generally secured through revenues (i.e., lease payment agreements) derived from the operations of the projects constructed, although portions of the notes outstanding are unsecured.

10. RETIREMENT SYSTEMS:

The State of Illinois sponsors the following defined benefit public employee retirement plans:

- State Employees' Retirement System of Illinois (SERS) - established in 1944 to provide coverage to substantially all employees of the State (excluding universities).
- Teachers' Retirement System of the State of Illinois (TRS) - established in 1939 to provide coverage to teachers employed by public school districts in Illinois (excluding Chicago).
- State Universities Retirement System (SURS) - established in 1941 to provide coverage to faculty and staff of State universities, community colleges and related agencies.
- Judges' Retirement System (JRS) - established in 1941 to provide coverage to substantially all judges of the Supreme Court, Appellate Courts, Circuit Courts and Court of Claims.
- General Assembly Retirement System (GARS) - established in 1947 to provide coverage to all members of the General Assembly and certain elected State officials.

These systems provide for employee contributions, based on fixed percentages ranging from 4% to 11% applied to an employee's annual compensation, supplemented by contributions provided by the State. Funding by the State is determined by the budgetary process and is based, in part, on actuarial consultations, generally without regard to pension cost calculated in accordance with the provisions of APB Opinion No. 8 (see Note 1M). The amounts by which pension cost so calculated exceeded amounts funded, aggregating \$454 million for the year ended June 30, 1984, have been reflected in the General Long-Term Obligations Account Group and presented in Changes in Long-Term Obligations (see Note 15).

As of the most recent valuation date, the actuarial present value of accumulated plan benefits for all plans exceeded market value of net assets available for benefits by \$5,333 million. The actuarially determined accrued benefit cost for all plans exceeded net assets available for benefits by \$7,327 million for the plans presented below.

The following table summarizes various information by plan (amounts expressed in thousands except for employee groups covered) as of June 30, 1984:

	SERS	TRS	SURS	JRS	GARS	Total
Employee groups covered -						
Number of active employees..	68,975	100,000	44,487	756	189	214,407
Number of participants.....	123,452	169,500	62,038	1,062	474	356,526
Actuarial present value of accumulated plan benefits -						
Vested-participants currently receiving benefits.....	\$1,155,707	\$2,803,253	\$ 861,155	\$ 131,607	\$ 22,945	
Vested-other.....	810,961	2,902,406	2,351,960	78,363	6,650	
Nonvested benefits.....	266,015	420,965	160,932	53,243	26,595	
Total actuarial present value of accumulated plan benefits.....	2,232,683	6,126,624	3,374,047	263,213	56,190	
Market value of net assets available for benefits.....	1,416,780	3,630,206	1,563,130	90,390	19,622	
Excess of actuarial present value of accumulated plan benefits over market value of net assets available for benefits.....	\$ 815,903	\$2,496,418	\$1,810,917	\$ 172,823	\$ 36,568	

	SERS	TRS	SURS	JRS	GARS	
Percentage of net assets available for benefits to actuarial present value of accumulated plan benefits.....	63%	59%	46%	34%	35%	
Participant contributions refundable, generally without interest upon terminations of employment other than normal retirement...	\$ 517,008	\$1,403,541	\$ 892,100	\$ 28,670	\$ 3,506	
Actuarial cost method -						
Actuarially determined accrued benefit costs.....	\$3,127,248	\$7,348,733	\$3,374,047	\$ 380,037	\$53,191	
Net assets available for benefits.....	1,581,420	3,727,791	1,524,371	100,648	21,990	
Excess of actuarially determined accrued benefit costs over net assets available for benefits.....	\$1,545,828	\$3,620,942	\$1,849,676	\$ 279,389	\$31,201	
	SERS	TRS	SURS	JRS	GARS	Total
1984 Funding deficits -						
1984 Retirement costs calculated in accordance with APB Opinion No. 8.....	\$ 195,435	\$ 405,528	\$ 208,615	\$ 12,897	\$ 1,808	\$ 824,283
Pension contribution funded by the State.....	86,464	206,859	70,191	5,646	1,525	370,685
1984 Funding deficits included in the accompanying financial statements as other long-term obligations.....	\$ 108,971	\$ 198,669	\$ 138,424	\$ 7,251	\$ 283	\$ 453,598

The change in unfunded pension cost for the year is presented in Note 15.

Present value of accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the plans' provisions to the services employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on their average compensation during the years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided under annuity contracts are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits for each plan has been determined by consulting actuaries. This amount results from applying actuarial assumptions to adjust the total accumulated plan benefits to reflect the time value of money (through discounts for interest at the rates shown below) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The most recent valuation date for all plans was June 30, 1984, except for SURS for which the date was August 31, 1984. All plans use the entry age normal cost method with the exception of TRS which uses the attained age normal cost method with unit credit past service. Assumed rates of return on investments ranged from 6% to 8%, and assumed salary increases taken into account in determining plan obligations under the actuarial cost method ranged from 5% to 8%. Various mortality tables were used, and the rate of turnover without vested benefits assumed a high scale at younger age levels, becoming progressively lower as age advances, consistent with the plans' experience. The actuarial valuation for the SERS plan reflects the amendment by the 83rd General Assembly to provide a minimum total survivors annuity equal to 50% of the member's earned pension at the date of death. This amendment accounted for \$77 million of the increase in the unfunded accrued benefit cost of \$151 million. There were no significant amendments to any of the other plans during fiscal year 1984.

The State has not expressed any intention to discontinue its contributions and close the plans' enrollment. However, it would be able to do so, subject to the constitutionally vested rights of plan participants, by appropriately amending State law.

Plan investments at June 30, 1984, by major class, stated at market and cost (amounts expressed in thousands) were as follows:

	SERS		TRS		SURS	
	Market	Cost	Market	Cost	Market	Cost
U.S. Treasury and agency obligations.....	\$ 270,878	\$ 318,113	\$ 850,512	\$ 898,746		
Commercial paper.....	50,321	50,326			\$ 260,989	\$ 260,983
Corporate equity securities.....	653,235	708,864	1,150,952	1,175,202	732,559	684,947
Corporate debt securities.....	281,975	365,367	1,510,104	1,535,220	542,797	551,656
Other.....	143,170	121,617	35,848	35,833	17,725	17,725
	<u>\$1,399,579</u>	<u>\$1,564,287</u>	<u>\$3,547,416</u>	<u>\$3,645,001</u>	<u>\$1,554,070</u>	<u>\$1,515,311</u>

	JRS		GARS	
	Market	Cost	Market	Cost
U.S. Treasury and agency obligations.....	\$ 17,218	\$ 20,184	\$ 3,736	\$ 4,386
Commercial paper.....	3,199	3,193	693	694
Corporate equity securities.....	41,522	44,977	9,008	9,774
Corporate debt securities.....	17,923	23,182	3,889	5,038
Other.....	9,100	7,716	1,975	1,677
	<u>\$ 88,962</u>	<u>\$ 99,252</u>	<u>\$ 19,301</u>	<u>\$ 21,569</u>

11. GENERAL OBLIGATION BONDS:

General obligation bonds have been authorized and issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes and for maintenance and construction of highway and waterway facilities. Bonds have also been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source.

The State Constitution provides that the State may issue general obligation bonds for specific purposes in such amounts as provided either by the General Assembly with a three-fifths vote of each house or by a majority of voters in a general election. The enabling acts pursuant to which the bonds are issued provide that all bonds issued thereunder shall be direct obligations of the State of Illinois and pledge the full faith and credit of the State. General obligation bonds are redeemed over a period not to exceed 25 years, generally from available resources in the debt service funds. Accordingly, the State of Illinois has generally issued 25 year serial bonds with equal amounts of principal maturing each year. Additionally, Illinois offerings, with the exception of anti-pollution bonds, have call provisions providing for early redemption at the option of the State, generally beginning 15 years following the date of issue in the inverse order of maturity, in whole or in part, at a redemption price not to exceed 103% of par value.

General obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1984 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Transportation.....	3.50% to 12.0%	\$1,289,360	\$ 878,000
Capital Development.....	3.25% to 12.0%	1,305,140	316,174
Anti-Pollution.....	3.50% to 12.0%	425,100	171,000
School Construction.....	3.50% to 12.0%	240,300	90,000
University Building.....	3.0%	25,400	
Public Welfare.....	3.0%	22,000	
Coal Development.....	4.80% to 12.0%	22,200	45,000
		<u>\$3,329,500</u>	<u>\$1,500,174</u>

Changes in general obligation bonds during the year ended June 30, 1984 are summarized in Note 15.

Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1984 were as follows:

Year Ending June 30	Principal	Interest	Total
1985	\$ 192,500	\$ 229,868	\$ 422,368
1986	192,500	216,494	408,994
1987	192,500	203,157	395,657
1988	184,700	190,023	374,723
1989	178,700	177,245	355,945
Thereafter	2,388,600	1,345,301	3,733,901
	<u>\$3,329,500</u>	<u>\$2,362,088</u>	<u>\$5,691,588</u>

The State entered into agreements on September 1, 1984 and January 1, 1985 to issue \$150 million and \$100 million of general obligation bonds, respectively. The bonds mature serially through 2010, at interest rates ranging from 7.75% to 9.75%.

12. REVENUE BONDS:

The State Constitution empowers certain State agencies and authorities to issue bonds that are not supported by the full faith and credit of the State. These bonds pledge income derived from acquired or constructed assets to retire the debt and service related interest. In addition, certain authorities have issued debt which is classified as "no commitment" debt of the State.

Revenue bonds issued by individual agencies are supported by fees, rentals and tolls assessed to users. Issuing agencies include the Illinois Housing Development Authority (Housing Development, Mortgage Finance, Multi-Family Housing, Single Family Mortgage and Insured Mortgage Housing Development Bonds), State Scholarship Commission (Student Loan Revenue Bonds), Illinois State Toll Highway Authority (Construction Revenue Bonds) and Board of Governors, Board of Regents, Southern Illinois University and the University of Illinois (University Revenue Producing Facilities Construction Bonds).

Bonds outstanding (amounts expressed in thousands) at June 30, 1984, net of unamortized discounts, were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise:			
Illinois Housing Development Authority.....	\$ 1,057,101	4.20% to 13.75%	2026
State Scholarship Commission..	89,799	4.70% to 10.60%	1993
Illinois State Toll Highway Authority.....	225,530	3.75% to 6.75%	2009
	<u>1,372,430</u>		
University and College:			
Board of Governors of State Colleges and Universities....	53,800	6.0% to 7.50%	2013
Board of Regents.....	66,416	2.0% to 10.4%	2019
Southern Illinois University..	52,290	2.75% to 8.0%	2007
University of Illinois.....	99,349	2.75% to 7.10%	2008
	<u>271,855</u>		
	<u>\$ 1,644,285</u>		

Changes in revenue bonds during the year ended June 30, 1984 are summarized in Note 15.

Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1984 were as follows:

Year Ending June 30	Enterprise		University and College		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
1985	\$ 35,696	\$ 115,605	\$ 4,762	\$ 16,922	\$ 40,458	\$ 132,527
1986	39,709	114,043	4,847	16,672	44,556	130,715
1987	49,197	111,219	4,914	16,417	54,111	127,636
1988	26,635	108,261	5,768	16,132	32,403	124,393
1989	27,305	105,881	6,432	15,815	33,737	121,696
Thereafter	1,267,057	1,470,295	245,132	202,095	1,512,189	1,672,390
	<u>\$1,445,599</u>	<u>\$2,025,304</u>	<u>\$ 271,855</u>	<u>\$284,053</u>	<u>\$1,717,454</u>	<u>\$2,309,357</u>

Total principal debt service requirements include bond discounts of \$73 million.

Illinois Housing Development Authority (IHDA) -

The IHDA was created in 1967 to increase the production of low and moderate income housing in Illinois by providing mortgage loans. The IHDA is authorized to have bonds and notes outstanding in an aggregate principal amount not to exceed \$1,700 million exclusive of re-funding issues. Bonds issued must mature within 50 years from the date of issue, bearing interest rates as determined by the Authority. Subsequent to July 1, 1983 the maximum interest rate cannot exceed 11% or 70% of the prime rate, whichever is greater. All revenue bonds issued to provide mortgage loans are secured by first mortgage liens on the related developments.

In the event that IHDA determines that funds will not be sufficient for the payment of the principal of and interest on its bonds during the next succeeding State fiscal period, the Chairman of IHDA shall certify to the Governor on or before September of the then current State fiscal period the amount required by IHDA to enable it to pay such principal and interest. The Governor shall include the amount so certified in the State budget; however, the General Assembly has no obligation to appropriate funds for IHDA.

At June 30, 1984 bonds outstanding aggregated \$1,129 million, before unamortized discounts of \$72 million. Sinking funds pursuant to bond regulations at year end aggregated \$21 million. The bonds mature annually through 2026, bearing interest from 4.2% to 13.75%. The bonds provide for early redemption at the option of IHDA, in whole or in part, in inverse order of maturity at varying premiums which decrease periodically.

Subsequent to June 30, 1984, IHDA issued variable rate housing bonds totaling \$30 million, maturing in 2015 through 2021, at interest rates that may be adjusted weekly by a remarketing agent. Such interest rates represent the rates that cause the bonds to have a market value which approximates their par value and shall not exceed 12.525%. In addition, the Authority issued \$82 million of Residential Mortgage Revenue Bonds maturing annually from 1986 through 2016 at interest rates from 6.25% to 10.625%.

State Scholarship Commission (Commission) -

The Commission issues student loan revenue bonds, the proceeds of which are used to purchase student loans from eligible lenders. The bonds mature annually in varying amounts, bearing interest ranging from 4.7% to 10.6%. Bonds outstanding exclusive of refunding issues may not exceed \$175 million (\$90 million was outstanding at June 30, 1984 net of unamortized discounts). All student loans purchased by the Commission are pledged as collateral for the bonds, and losses are guaranteed as to principal and interest by the Commission's Guarantee Loan Program, which can be subrogated to the United States Department of Education.

The bond resolutions provide for early retirement for bonds maturing on or after March 1, 1985 at 102% of par, with the premium decreasing periodically until March 1, 1992, after which unamortized bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated \$23 million at June 30, 1984.

Illinois State Toll Highway Authority (THA) -

The THA issued revenue bonds to finance construction of the State toll highway system. The bond resolutions provide for early redemption at the option of the THA, in whole or in part, at a cost not to exceed 103.25% of par value, declining periodically through December 31, 1999. All unmatured bonds outstanding at January 1, 2000 are redeemable thereafter at par. In accordance with the provisions of the bond resolutions, interest reserves on deposit with and invested by the State Treasurer at June 30, 1984 aggregated \$25 million.

Board of Governors, Board of Regents, Southern Illinois University and University of Illinois -

The Board of Governors of State Colleges and Universities, the Board of Regents, Southern Illinois University and the University of Illinois (hereinafter the "Boards"), as empowered by enabling acts, have issued various revenue bonds to support construction of student housing and other revenue producing facilities at State universities. These bonds do not constitute general obligations of either the State of Illinois or the Boards but, together with interest thereon, are payable solely from and are secured by, subject to the prior pledge and lien of existing refunded bonds, (i) the net revenues of the Boards; (ii) debt service grants; (iii) income received from certain special accounts; (iv) retained tuition fees (subject to prior payment of related operating and maintenance expenses); (v) certain debt service reserves; (vi) certain repair and replacement reserves; and (vii) the principal of the special accounts arising on refundings, all as defined in the various bond resolutions. In accordance with provisions of the bond resolutions, debt service funds and reserves on deposit aggregated \$42 million at June 30, 1984. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 4%.

Subsequent to June 30, 1984 the University of Illinois issued University of Illinois Auxiliary Facilities System Revenue Bond Series 1984 in the principal amount of \$55 million. Interest rates on these capital appreciation bonds range from 8.75% to 11.4% with principal maturing semi-annually from 1990 to 2009. These bonds do not pay current interest. They are payable at maturity or redemption in an amount equal to their original cost, plus an amount needed to arrive at the stated yield, plus any redemption premium.

Defeased Bonds -

The Illinois Building Authority (IBA) on May 1, 1984, effected net defeasance for all bond series which were gross defeased in prior years, and the bond series issue of February 1972, by depositing cash of \$89 million with an escrow trustee for the purchase of U.S. Government obligations. The unpaid principal of the gross defeased bond series and the February 1972 bond series totaled \$111 million. Cash from the maturity of the U.S. government obligations and interest earnings thereon will be used to pay all the principal, interest and administrative expenses as they become due. On October 1, 1982 the Board had effected net defeasance for four bond series. As of June 30, 1984, all bond series of the IBA have been net defeased.

For financial reporting purposes, the net defeased series of bonds at June 30, 1984 are considered to be extinguished, and the unpaid principal on these bond series, amounting to \$182 million, is not included in the financial statements.

In addition to the IBA, State universities consisting of Eastern Illinois University, Western Illinois University, Northern Illinois University, Southern Illinois University, and the University of Illinois have at June 30, 1984 refunded bonds outstanding of \$169 million. These bonds have interest rates ranging from 1% to 10% with principal maturing until 2011. The refunded bonds are defeased and not included in the financial statements.

No Commitment Debt (not included in financial statements) -

The State of Illinois by action of the General Assembly created various authorities for the express purpose of providing private entities with an available low cost source of capital financing for construction of facilities deemed to be in the public interest. Fees are assessed to recover related processing and application costs incurred. The bonds of the authorities represent limited obligations payable solely from payments made by the borrowing entities. The majority of the bonds are secured by the property financed. Upon repayment of a bond, ownership of acquired property transfers to the entity served by the bond issuance. The State has no obligation for this debt. Accordingly, these bonds are not reflected in the accompanying financial statements.

At June 30, 1984 revenue bonds, net of defeased bonds, and notes outstanding (amounts expressed in thousands) by authority were as follows:

Authority	Outstanding Amount	Interest Rates	Annual Maturity To
Illinois Health Facilities Authority.....	\$1,260,575	4.85% to 14.25%	2018
Illinois Development Finance Authority:			
Environmental Facilities.....	944,126	4.30% to 12.0%	2014
Industrial Development	67,184	4.50% to 13.0%	2007
	<u>1,011,310</u>		
Illinois Educational Facilities Authority.....	469,836	4.70% to 13.25%	2018
Illinois Independent Higher Education Loan Authority.....	65,600	Variable	2007
Illinois Farm Development Authority.....	46,665	Variable	2014
	<u><u>\$2,853,986</u></u>		

13. ADVANCES TO PAY UNEMPLOYMENT COMPENSATION BENEFITS:

From fiscal year 1976 to 1983, unemployment compensation benefit claims paid from the State Unemployment Compensation Trust Fund (Fund) significantly exceeded employer contributions. In order to continue operations of the Fund, the State received advances from the U.S. Treasury. Those advances received prior to April 1, 1982 were noninterest bearing while advances subsequent to April 1, 1982 have been interest bearing at an annual rate of 10% payable on September 30 of each year. At June 30, 1984 outstanding advances aggregated \$1,932 million. During the year ended June 30, 1984 the Fund received additional advances of \$617 million and made repayments of \$1,130 million. Additional advances and repayments during the period from July 1 to December 31, 1984 aggregated \$179 million and \$405 million, respectively.

Advances from the U.S. Treasury are to be repaid from future State unemployment taxes and an escalating surtax on Federal unemployment taxes. Repayments from the Federal surtax (aggregating \$167 million for fiscal year 1984) are applied first against non-interest bearing advances. Interest payments on advances subsequent to June 30, 1983 are a liability of the State and may not be paid from the Fund. During fiscal 1984 the State paid interest aggregating \$13 million on such advances (see Note 14).

14. OTHER LONG-TERM OBLIGATIONS:

Compensated Absences -

Employees earn annual leave ranging from 1 to 2 days per month with maximum accumulation ranging from 20 to 80 days. At June 30, 1984, the liability for accrued annual leave was approximately \$103 million for the governmental funds. Until January 1, 1984, sick leave, which generally is earned one day per month with unlimited accumulation, was paid only when an employee was absent due to illness or other acceptable circumstances as outlined by personnel regulations. Effective January 1, 1984, upon death, retirement, resignation or termination from state employment, employees are able to receive payment for one-half of accumulated sick leave earned subsequent to January 1, 1984, or full service credit for such accumulated sick leave under the State Employees article of the State Pension Code. At June 30, 1984, the liability for sick leave earned subsequent to January 1, 1984 was \$17 million. Thus, State of Illinois' liability for compensated absences in the General Long Term Obligation Account Group amounted to \$120 million at June 30, 1984.

Lease Commitments -

The State leases land, office facilities, office and computer equipment and other assets. Although lease terms vary, certain leases are renewable subject to appropriation by the General Assembly. If renewal is reasonably assured, leases requiring appropriation by the General Assembly are considered noncancellable leases for financial reporting purposes.

At June 30, 1984 capitalized leases included in property, plant and equipment (amounts expressed in thousands) were as follows:

	<u>Proprietary Fund Types</u>	<u>University and College Fund Type</u>	<u>General Fixed Assets</u>
Land and land improvements.....		\$ 1,208	
Buildings and building improvements..		8,015	\$ 2,725
Equipment.....	\$ 13,863	28,192	41,893
	<u>13,863</u>	<u>37,415</u>	<u>44,618</u>
Less: Accumulated amortization.....	8,676		
	<u>\$ 5,187</u>	<u>\$ 37,415</u>	<u>\$ 44,618</u>

Future minimum commitments for noncancellable leases (amounts expressed in thousands) as of June 30, 1984 were as follows:

<u>Year Ending June 30</u>	<u>Capitalized Leases</u>				<u>Total</u>
	<u>Operating Leases</u>	<u>Proprietary Fund Types</u>	<u>University and College Fund Type</u>	<u>General Long-Term Obligations</u>	
1985	\$ 58,575	\$ 4,559	\$ 8,128	\$ 12,095	\$ 83,357
1986	23,430	1,697	6,197	9,270	40,594
1987	14,302	1,118	4,821	4,492	24,733
1988	10,944	86	2,522	2,466	16,018
1989	4,623	32	1,063	963	6,681
Thereafter	3,034		7,065	4,405	14,504
Total minimum lease payments.....	<u>\$ 114,908</u>	7,492	29,796	33,691	<u>\$ 185,887</u>
Less amounts representing:					
Executory costs.....		59		68	
Interest.....		187	5,930	7,542	
Present value of net minimum lease payments		<u>\$ 7,246</u>	<u>\$ 23,866</u>	<u>\$ 26,081</u>	

Metropolitan Exhibition and Auditorium and Office Buildings -

The General Assembly through adoption of the "Metropolitan Civic Center Support Act" (Support Act) created the Metropolitan Exposition Auditorium and Office Building Fund (Fund) into which 33.5% of all monies received by the State as horse racing taxes are deposited. At June 30, 1984 the balance of the Fund was \$9.5 million. The purpose of the Fund is to secure and retire a proportionate share of locally issued revenue bonds, the proceeds of which were used to construct local civic and exposition centers. Under the Support Act, State supported contract payments outstanding may not exceed the aggregate principal amount of \$75 million and further restrictions exist as to the amount to be committed on behalf of any single taxing authority.

At June 30, 1984 State supported guarantees pursuant to the Support Act (amounts expressed in thousands) were as follows:

Authority	Amount Outstanding	Interest Rates	Annual Maturity To
Rockford	\$ 14,910	7.0% to 11.0%	2003
Peoria	13,000	5.50% to 6.50%	1997
Springfield	12,238	6.50% to 6.60%	1996
Joliet	9,300	8.75% to 11.25%	2003
Decatur	7,915	4.75% to 9.25%	1997
Aurora	6,695	5.50% to 6.50%	1997
DeKalb	3,325	8.40% to 10.85%	2003
Danville	3,220	5.0% to 6.0%	1997
	<u>\$ 70,603</u>		

Since the State has an obligation pursuant to contracts with local authorities, the outstanding contract principal has been recorded as a liability in the General Long-Term Obligations Account Group. At June 30, 1984 future contract payment requirements relating to liabilities outstanding pursuant to the Support Act (amounts expressed in thousands) were as follows:

Year Ending June 30	Principal	Interest	Total
1985	\$ 4,378	\$ 5,092	\$ 9,470
1986	4,745	4,758	9,503
1987	4,790	4,421	9,211
1988	4,835	4,081	8,916
1989	4,885	3,735	8,620
Thereafter	46,970	19,553	66,523
	<u>\$ 70,603</u>	<u>\$ 41,640</u>	<u>\$ 112,243</u>

Springfield Airport Authority (Authority) -

The Authority has constructed offices, aircraft hangers, service buildings and other related facilities at the Springfield airport which are owned and operated by the Authority for the use of State agencies under a lease agreement. The Authority secured the funds required for the construction of such improvements through the issuance of \$2.7 million of revenue bonds bearing interest rates from 5.20% to 6.375%. The Authority in turn entered into an agreement with the State of Illinois extending through May 1, 2003, with renewable terms. The State makes rental payments sufficient to pay bond principal, interest and reserve fund payments and to cover costs of operating, maintaining and insuring the facilities. The outstanding principal amount to be paid to the Authority by the State at June 30, 1984 was \$2.6 million.

Deferred Interest (Liability) on Federal Advances -

In accordance with Federal regulation, the State has decided to defer 80% of the interest due on Federal advances to pay unemployment compensation benefits. Amounts deferred must be repaid in four equal annual installments on the September 30 following the date of deferral. Interest does not accrue on deferred interest (liability). At June 30, 1984, deferred interest (liability) (amounts expressed in thousands) aggregated \$110 million, payable on October 1 as follows:

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Amounts	\$24,613	\$24,608	\$24,608	\$24,608	\$11,433

The option to defer interest is only available under current regulations for interest payments due September 30, 1984 and 1985. However, the State expects the interest deferral program to be extended.

Civic Center Authorities Interest Income Settlement -

As a result of the Illinois Supreme Court case titled Springfield Metropolitan Exposition and Auditorium Authority v. Castle, the State of Illinois compromised with the various civic center authorities to pay amounts equivalent to the monies that were earned by the investment of the proceeds of the issued bonds. The outstanding principal amount to be paid by the State to the authorities as of June 30, 1984 was \$3.6 million.

Metropolitan Fair and Exposition Authority (McCormick Place) -

In July, 1984 the State amended the Metropolitan Fair and Exposition Authority Act to authorize the issuance of \$265 million of additional bonds for (1) construction costs to complete the McCormick Place expansion or (2) to pay the construction costs of projects which may be authorized by the Illinois General Assembly in the future.

The Illinois General Assembly amended certain tax laws, resulting in 1.55% of total State Sales Tax revenues, 3% of 94% of total hotel room rental receipts, and \$1.7 million per year out of the 7% of State Racing Tax revenues, to be deposited into the Tourism Fund, as collected. This 1984 legislation provides for credits to four separate accounts within the Tourism Fund. The "McCormick Place Account" is one of the four accounts and has first priority credit of the amounts collected.

The Authority issued \$252 million of bonds in August, 1984 at interest rates varying between 7% to 10 3/8% and matures in varying amounts annually for \$32 million through 1996 and optional annually thereafter to 2014.

Changes in other long-term obligations for the year ended June 30, 1984 are summarized in Note 15.

15. CHANGES IN LONG-TERM OBLIGATIONS:

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 1984 are summarized as follows:

	Notes Payable (Note 9)	Accrued Retirement Costs (Note 10)	General Obligation Bonds (Note 11)	Revenue Bonds (Note 12)	Other Long-Term Obligations (Note 14)
Balance at July 1, 1983, as previously reported.....	\$ 333,672	\$ 1,029,610	\$3,147,600	\$1,468,293	\$ 91,356
Restatement for compensated absences and interest cost on Federal government advances.....	--	--	--	--	145,514
Balance at July 1, 1983, as restated.....	333,672	1,029,610	3,147,600	1,468,293	236,870
Compensated absences earned.....					131,498
Debt issues.....	113,528		360,000	303,447	13,012
Interest cost on Federal government advances.....					73,636
Increase in lease obligations.....					16,853
Compensated absences taken.....					(107,666)
Amortization of bond discounts and bond issuance costs.....				4,425	
Increase in accreted value of capital appreciation bonds.....				1,474	
Principal retirements, terminations and defeased bonds.	(311,243)		(178,100)	(133,354)	(31,480)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....		453,598			
Balance at June 30, 1984.....	\$ 135,957	\$ 1,483,208	\$3,329,500	\$1,644,285	\$ 332,723

16. FUND DEFICITS:

The State's General Fund, from which a significant portion of day to day operating expenditures are paid, has a deficit under generally accepted accounting principles aggregating \$222 million at June 30, 1984, although the cash basis fund balance at that date was \$349 million. This deficit results from recognition of fund liabilities significantly in excess of accrued revenues.

The Drivers Education Fund of the State Board of Education (reported as a special revenue fund) has a deficit at June 30, 1984 aggregating \$12 million, resulting from reimbursement to school districts for drivers education program costs incurred in the current year but not paid until the subsequent year.

The Illinois Unemployment Compensation Trust Fund (reported as an expendable trust fund) has a deficit at June 30, 1984 aggregating \$1,532 million, resulting from an excess of benefit claims paid over employer contributions (see Note 13).

17. SEGMENT INFORMATION - ENTERPRISE FUNDS:

Selected financial information by enterprise fund segment (amounts expressed in thousands) is as follows:

	<u>Department of Revenue</u>	<u>Housing Development Authority</u>	<u>State Toll Highway Authority</u>	<u>State Scholarship Commission Designated Account Purchase Program</u>	<u>Other</u>	<u>Totals</u>
	State Lottery (1)	(2)	(3)	(4)	(5)	
Operating revenues.....	\$ 886,805	\$ 114,957	\$ 160,329	\$ 16,538	\$ 21,725	\$ 1,200,354
Depreciation.....	98	125	33,465	144	46	33,878
Operating income (loss)...	378,721	5,603	60,105	2,983	3,306	450,718
Operating transfers-in....		6,727				6,727
Operating transfers-out...	375,189	6,727			545	382,461
Nonoperating revenues.....					167	167
Nonoperating expenses.....		458			138	596
Net income (loss).....	3,532	5,145	60,105	2,983	2,790	74,555
Current capital, transfers Property, plant and equipment additions.....	149	109	71,720	55	209	72,242
Net working capital.....	7,405	229,751	52,150	45,058	14,052	348,416
Total assets.....	49,085	1,297,555	684,811	183,006	23,391	2,237,848
Bonds and other long-term liabilities payable from operating revenues.....		1,112,241	225,530	165,624	40	1,503,435
Total equity.....	7,611	60,766	437,136	14,363	20,698	540,574

The following activities generate enterprise fund revenues:

- (1) Illinois State Lottery revenues and operations.
- (2) Operation and maintenance of programs for financing construction of low and moderate income housing developments, including income from investment of funds on hand.
- (3) Toll fees to cover the operation and maintenance of the State toll highway system.
- (4) Service and processing fees for delinquent student loans.
- (5) Service and processing fees charged by the following Departments, Authorities, and Commissions for their operations:

<u>Departments</u>	<u>Authorities</u>	<u>Commissions</u>
Corrections	Chicago World's Fair - 1992 Authority	Commissioner of Banks and Trust
Insurance (Bureau of Liquidations)	Illinois Development Finance Authority	Companies
Mental Health and Developmental Disabilities	Illinois Health Facilities Authority	Medical Center Commission
Nuclear Safety	Illinois Educational Facilities Authority	
Veterans Affairs	Illinois Independent Higher Education Loan Authority	
	Illinois Farm Development Authority	

18. CONTINGENCIES:

The State, its units and employees are parties to numerous legal proceedings many of which normally recur in governmental operations. The legal proceedings are not, in the opinion of the Attorney General, likely to have a material adverse impact on the State's financial position.

In addition, the State and its units are involved in certain other legal proceedings which, if decided adversely to the State, may require the State to make material future expenditures for expanded services or capital facilities or may impair future revenue sources. It is neither possible to determine the outcome of these proceedings nor to estimate the possible effects adverse decisions may have on the future expenditures or revenue sources of the State.



Education was the second largest state spending program from Appropriated Funds.

GENERAL FUND

The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund.

STATE OF ILLINOIS
Combining Balance Sheet
General Fund
June 30, 1984
(Expressed in Thousands)

	General Revenue	Common School	Federal Fiscal Assistance Trust	Other	Total
Assets:					
Cash and cash equivalents	\$ 297,299	\$ 48,610	\$ 2,467	\$ 490	\$ 348,866
Investments	137,856				137,856
Receivables, net:					
Taxes	345,805	47,069			392,874
Intergovernmental	220,539	1			220,540
Other	21,509				21,509
Due from other funds	196,452				196,452
Inventories	26,767				26,767
Loans and notes receivable	33,540				33,540
Other assets	682				682
Total assets	\$ 1,280,449	\$ 95,680	\$ 2,467	\$ 490	\$ 1,379,086
Liabilities:					
Accounts payable and accrued liabilities	\$ 1,027,680	\$ 6,326			\$ 1,034,006
Intergovernmental payables	398,788	1,475			400,263
Due to other funds	127,726				127,726
Deferred revenues	39,272				39,272
Total liabilities	1,593,466	7,801			1,601,267
Fund balance (deficit):					
Reserved for:					
Encumbrances	34,499				34,499
Long-term portions of:					
Investments	137,856				137,856
Intergovernmental and other receivables	211,484				211,484
Loans and notes receivable	29,018				29,018
Inventories	26,767				26,767
Other	100				100
Unreserved, undesignated	(752,741)	87,879	\$ 2,467	\$ 490	(661,905)
Total fund balance (deficit)	(313,017)	87,879	2,467	490	(222,181)
Total liabilities and fund balance	\$ 1,280,449	\$ 95,680	\$ 2,467	\$ 490	\$ 1,379,086

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
General Fund
For the Year Ended June 30, 1984
(Expressed in Thousands)

	General Revenue	Common School	Federal Fiscal Assistance Trust	Other	Eliminations	Total
Revenues:						
Income taxes	\$ 3,272,897					\$ 3,272,897
Sales taxes	2,125,754	\$ 694,047				2,819,801
Public utility taxes	629,903					629,903
Other taxes	522,255	3,552				525,807
Federal government	1,491,311		\$ 2,467			1,493,778
Licenses and fees	49,346					49,346
Interest and other investment income	125,593					125,593
Other	25,502			\$ 4,239		29,741
Total revenues	8,242,561	697,599	2,467	4,239		8,946,866
Expenditures:						
Current:						
Education	817,040	1,660,779				2,477,819
Social assistance	1,290,062					1,290,062
Health and social services	2,357,128					2,357,128
Transportation	11,979					496,008
General government	494,687			1,321		482,069
Public protection and justice	482,069					11,979
Natural resources and recreation	60,287					60,287
Debt service:						
Principal	4,832					4,832
Interest	10,361					10,361
Capital outlays	40,361					40,361
Total expenditures	5,568,806	1,660,779		1,321		7,230,906
Excess (deficiency) of revenues over expenditures	2,673,755	(963,180)	2,467	2,918		1,715,960
Other sources (uses) of financial resources:						
Operating transfers-in	382,574	1,106,215			\$(1,106,215)	382,574
Operating transfers-out	(2,687,389)			(2,928)	1,106,215	(1,584,102)
Other financing sources	7,728					7,728
Net other sources (uses) of financial resources	(2,297,087)	1,106,215		(2,928)	--	(1,193,800)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	376,668	143,035	2,467	(10)		522,160
Fund balance (deficit), July 1, 1983	(597,515)	(55,156)		500		(652,171)
Restatement of fund balance	(85,170)					(85,170)
Fund balance July 1, 1983 as restated	(682,685)	(55,156)		500		(737,341)
Residual equity transfers, net	(7,000)					(7,000)
Fund balance (deficit), June 30, 1984	\$ (313,017)	\$ 87,879	\$ 2,467	\$ 490	\$ --	\$ (222,181)



The Department of Rehabilitation Services is Illinois' primary agency providing a broad range of services to disabled children, youth and adults.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are maintained to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SIGNIFICANT SPECIAL REVENUE FUNDS DESCRIPTIONS

Department of Commerce and Community Affairs

Metropolitan Exposition, Auditorium and Office Building Fund--to account for long-term contracts provided to the various civic center authorities for the payment of interest and principal on revenue bonds issued for construction of civic centers. Revenue consists of three and one-half percent of the total pari-mutuel horse racing tax receipts.

Low Income Home Energy Assistance Block Grant Fund--to account for federal monies received for the purpose of providing low income home energy assistance.

Department of Employment Security

Title III Social Security and Employment Services Fund--to account for monies received from the federal government for the specific purpose of administering the Unemployment Compensation Act.

Unemployment Compensation Special Administration Fund--to account for interest and penalties received in relation to the unemployment compensation payroll tax. Expenditures are restricted to special projects related to the unemployment compensation program. Excess resources are required to be transferred quarterly to the Unemployment Compensation Trust Fund.

Department of Public Aid

Special Purpose Trust Fund--to account for grant monies received from the federal government. Expenditures are restricted by the various grant agreements but pertain to social assistance and health and social services.

Local Initiative Fund--to account for social service expenditures in accordance with Title XX of the Social Security Act. Revenue consists of transfers from the General Fund.

Department of Public Health

USDA Woman and Infant Care Fund--to account for monies received from the federal government to supply nutritional foods and education to participants identified to be nutritional risks with respect to their physical and mental health.

Department of Revenue

Local Government Distributive Fund--to account for the portion of State income tax collections that are distributed to the various municipalities and counties within the State. On a monthly basis, 1/12 of the income tax receipts are transferred to this fund from the General Fund for such distributions.

Personal Property Tax Replacement Fund--to account for the net revenue received from the personal property replacement income tax. Expenditures consist of allocations to each taxing district within the State and a reimbursement to the General Fund for administrative cost.

Department of Transportation

Road Fund--to account for monies collected for the purpose of administering State highway programs. Funding sources include federal aid, state motor fuel taxes and various license and fee charges. Expenditures are for highway maintenance and construction, traffic control and safety and administering motor vehicle laws and regulations.

Motor Fuel Tax Fund--to account for various transportation related program expenditures and the administrative cost of supervising the use of funds apportioned to municipalities, counties and road districts. Revenue is derived from state fuel taxes and an allocation (transfer) of state sales tax collections from the General Fund.

Grade Crossing Protection Fund--to account for the State's portion of the cost of installing protection devices and improving the highways at all grade crossings where public highways cross railroad tracks. Fund resources consists of transfers from the Motor Fuel Tax Fund.

Public Transportation Fund--to defray the expenses incurred in the administration of the Regional Transportation Authority Act. Funding is provided through transfers from the General Fund.

State Construction Account Fund--to account for the portion of motor vehicle registration fees, weight taxes and transfers from the Motor Fuel Tax Fund. The fund is used exclusively for the construction, reconstruction and maintenance of the State maintained highway system.

Department of Financial Institutions

State Pension Funds--to account for receipts from the sale of abandoned property. Expenditures are primarily to the various state retirement systems for the reduction of the accrued actuarial unfunded liability.

State Board of Education

Drivers' Education Fund--to account for the State's drivers education program. The funding source is a portion of the fees collected for vehicle operator's licenses and \$5 on traffic violations. Expenditures consist of reimbursements to school districts for those students who complete the program.

Federal School Lunch Fund--to account for the federal government's share of the school lunch and breakfast programs.

Elementary and Secondary Education Fund--to account for federal grants received for the purpose of administering various elementary and secondary education programs throughout the state.

Illinois State Scholarship Commission

State Scholarship Commission Student Loan Fund--to account for monies collected on defaulted student loans from individuals and the federal government under the student loan guarantee program. Expenditures are primarily to lenders of defaulted guaranteed student loans.

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1984
(Expressed in Thousands)

	DEPARTMENTS								
	Elected Officials	Agriculture	Commerce and Community Affairs	Conservation	Employment Security	Mental Health and Developmental Disabilities	Public Aid	Public Health	Registration and Education
Assets:									
Cash and cash equivalents	\$ 5,135	\$ 10,509	\$ 21,202	\$ 7,618	\$ 17,898	\$ 8,336	\$ 16,033	\$ 3,315	\$ 3,969
Receivables, net:									
Taxes		1,087	586			842			
Intergovernmental	660		7,343	601	3,125	163		9,770	
Other		34	174	820		4,734		738	23
Due from other funds	355		1,042	336	28,973	969	6,487	292	
Inventories				1,407	2,017				
Loans and notes receivable	14								
Total assets	\$ 6,164	\$ 11,630	\$ 30,347	\$ 10,782	\$ 52,013	\$ 15,044	\$ 22,520	\$ 14,115	\$ 3,992
Liabilities:									
Accounts payable and accrued liabilities	\$ 959	\$ 1,232	\$ 13,083	\$ 1,120	\$ 8,575	\$ 4,036	\$ 3,637	\$ 8,637	\$ 50
Intergovernmental payables		918	2,809	62				2,236	
Due to other funds	369	247	895	414	2,915	137	6,407	2,242	15
Deferred revenues			686		21,064		995	1,000	
Other liabilities		974							
Total liabilities	1,328	3,371	17,473	1,596	32,554	4,173	11,039	14,115	65
Fund balances (deficits):									
Reserved for:									
Encumbrances	487	423	68,586	2,029	318	11	2,448	91	12
Long term portion of:									
Other receivables						4,734			
Loans and notes receivable	11								
Inventories				1,407	2,017				
Unreserved, undesignated	4,338	7,836	(55,712)	5,750	17,124	6,126	9,033	(91)	3,915
Total fund balances (deficit)	4,836	8,259	12,874	9,186	19,459	10,871	11,481	--	3,927
Total liabilities and fund balances	\$ 6,164	\$ 11,630	\$ 30,347	\$ 10,782	\$ 52,013	\$ 15,044	\$ 22,520	\$ 14,115	\$ 3,992

Rehabilitative Services	Revenue	Transportation	Other Code Departments	Agencies, Boards and Authorities			State Scholarship Commission		Total
				Environmental Protection Agency	State Board of Education	Other Agencies, Boards and Authorities	Student Loan	Other	
\$ 666	\$ 123,695	\$ 267,639	\$ 20,705	\$ 2,935	\$ 2,401	\$ 23,446	\$ 23,899	\$ 20,452	\$ 579,853
	15,360	52,435						58	70,534
4,699	123,395	260,420		3,033	35,500	6,787	8,463	3,565	467,524
284	663	12,388	23	348		27	196	2,836	23,288
	25,114	117,462	4,701		1,181			2,065	188,977
		4,437	296	277	5,762			8	14,204
								418	432
\$ 5,649	\$ 288,227	\$ 714,781	\$ 25,725	\$ 6,593	\$ 44,844	\$ 30,426	\$ 32,558	\$ 29,402	\$ 1,344,812
\$ 4,671	\$ 171	\$ 112,771	\$ 1,419	\$ 1,235	\$ 2,233	\$ 1,877	\$ 1,867	\$ 5,865	\$ 173,438
624	156,265	50,032	3,438	71	47,274	9,059	1,196	2,094	276,078
354	131,586	80,983	2,127	403	1,535	575	559	3,000	234,763
		1,100	438					5,321	30,604
								7	981
5,649	288,022	244,886	7,422	1,709	51,042	11,511	3,622	16,287	715,864
2,513	17	710,647	396	386	114	2,443	343	9,468	800,732
		243,727							248,461
		4,437	296	277	5,762			318	329
(2,513)	188	(488,916)	17,611	4,221	(12,074)	16,472	28,593	8	14,204
								3,321	(434,778)
--	205	469,895	18,303	4,884	(6,198)	18,915	28,936	13,115	628,948
\$ 5,649	\$ 288,227	\$ 714,781	\$ 25,725	\$ 6,593	\$ 44,844	\$ 30,426	\$ 32,558	\$ 29,402	\$ 1,344,812

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	DEPARTMENTS								
	Elected Officials	Agriculture	Commerce and Community Affairs	Conservation	Employment Security	Mental Health and Developmental Disabilities	Public Aid	Public Health	Registration and Education
Revenues:									
Income taxes									
Public utility taxes									
Motor fuel taxes									
Other taxes									
Federal government	\$ 3,646	\$ 32,986	\$ 17,921			\$ 3,551			
Licenses and fees	3,131	1,571	220,302	\$ 2,597	\$ 121,612	1,899	\$ 43,606	\$ 59,303	
Interest and other investment income		106		13,019	4,284			292	\$ 1,591
Other		2,866		47	109	22,464	4,278		41
				941					
Total revenues	6,777	37,529	238,223	16,604	126,005	27,914	47,884	59,595	1,632
Expenditures:									
Current:									
Education			3,717						
Social assistance			36		132,191		8,898		
Health and social services			295			25,332	67,448	64,842	
Transportation									
General government	3,563	23,289	230,742				36		
Public protection and justice		3,569	20						
Natural resources and recreation				15,194					1,094
Debt service:									
Principal		148	69	8	255			31	
Interest		69	28	4	4,377			8	
Capital outlays	83	1,086	722	1,324	2,095	180	420	104	59
Total expenditures	3,646	28,161	235,629	16,530	138,918	25,512	76,802	64,985	1,153
Excess (deficiency) of revenues over expenditures	3,131	9,368	2,594	74	(12,913)	2,402	(28,918)	(5,390)	479
Other sources (uses) of financial resources:									
Operating transfers-in			4,186	3,696	16,273	2,985	63,209	5,390	
Operating transfers-out		(7,121)	(457)	(1,966)		(374)	(28,579)		
Other financing sources		722	136	30	732				
Net other sources (uses) of financial resources		(6,399)	3,865	1,760	17,005	2,611	34,630	5,390	
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	3,131	2,969	6,459	1,834	4,092	5,013	5,712	--	479
Fund balances (deficit), July 1, 1983	1,705	5,290	6,415	7,352	15,367	5,858	5,769		3,448
Fund balances (deficit), June 30, 1984	\$ 4,836	\$ 8,259	\$ 12,874	\$ 9,186	\$ 19,459	\$ 10,871	\$ 11,481	\$ --	\$ 3,927

Rehabilitative Services	Revenue	Transportation	Other Code Departments	Agencies, Boards and Authorities			State Scholarship Commission		Total
				Environmental Protection Agency	State Board of Education	Other Agencies, Boards and Authorities	Student Loan	Other	
	\$ 237,585								\$ 237,585
	189,396	\$ 552,203						\$ 10,300	199,696
						\$ 10,933		10,287	552,203
\$ 59,634		572,622	\$ 2,560	\$ 14,316	\$ 448,306	3	\$ 29,660	133,019	75,678
	3,883	428,594	5,394	824	10,355	4,448	7,809	8,735	1,713,085
		9,593	263			275	943	512	485,763
278		50,515	12,410	5	3,941	8,549	7,747	7,808	19,947
59,912	430,864	1,613,527	20,627	15,145	462,602	24,208	46,159	170,661	3,405,868
			8,310		457,613		37,082	2,775	509,497
58,893			19,061			2,493		1,482	145,100
	701,894	1,492,728						98,215	334,086
		102,924	2,417					1,619	1,494,347
		28,097	3,342			17,275		34,092	1,098,957
			5,910	13,624				17,998	71,395
								23,573	58,301
29		3,493	16	3		26		106	4,184
44		1,059	5			6		40	5,640
1,214		24,265	1,210	537	22	304	169	5,379	39,173
60,180	701,894	1,652,566	40,271	14,164	457,635	20,104	37,251	185,279	3,760,680
(268)	(271,030)	(39,039)	(19,644)	981	4,967	4,104	8,908	(14,618)	(354,812)
	271,235	469,367	21,610		29			14,357	872,337
(575)		(415,144)	(1,740)		(3,439)	(1,113)	(185)	(8,852)	(469,545)
843		1,632	31			123		309	4,558
268	271,235	55,855	19,901		(3,410)	(990)	(185)	5,814	407,350
--	205	16,816	257	981	1,557	3,114	8,723	(8,804)	52,538
		453,079	18,046	3,903	(7,755)	15,801	20,213	21,919	576,410
\$ --	\$ 205	\$ 469,895	\$ 18,303	\$ 4,884	\$ (6,198)	\$ 18,915	\$ 28,936	\$ 13,115	\$ 628,948

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Secretary of State
June 30, 1984
(Expressed in Thousands)

	Library Services	Vehicle Recycling	Total
Assets:			
Cash and cash equivalents	\$ 654	\$ 4,481	\$ 5,135
Intergovernmental receivables, net	660		660
Due from other funds		355	355
Loans and notes receivable	14		14
Total assets	\$ 1,328	\$ 4,836	\$ 6,164
Liabilities:			
Accounts payable and accrued liabilities	\$ 959		\$ 959
Due to other funds	369		369
Total liabilities	1,328		1,328
Fund balances (deficit):			
Reserved for:			
Encumbrances	487		487
Long-term portion of loans and notes receivable	11		11
Unreserved, undesignated	(498)	\$ 4,836	4,338
Total fund balances	--	4,836	4,836
Total liabilities and fund balances	\$ 1,328	\$ 4,836	\$ 6,164

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Secretary of State
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Library Services	Vehicle Recycling	Total
Revenues:			
Federal government	\$ 3,646		\$ 3,646
Licenses and fees		\$ 3,131	3,131
Total revenues	<u>3,646</u>	<u>3,131</u>	<u>6,777</u>
Expenditures:			
Current:			
General government	3,563		3,563
Capital outlays	83		83
Total expenditures	<u>3,646</u>		<u>3,646</u>
Excess of revenues over expenditures	<u>--</u>	<u>3,131</u>	<u>3,131</u>
Fund balances, July 1, 1983		<u>1,705</u>	<u>1,705</u>
Fund balances, June 30, 1984	<u>\$ --</u>	<u>\$ 4,836</u>	<u>\$ 4,836</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Agriculture
June 30, 1984
(Expressed in Thousands)

	Agricultural Premium	Fair and Exposition	Illinois Thoroughbred Breeders	Illinois Grain Insurance	Total
Assets:					
Cash and cash equivalents	\$ 5,046	\$ 2,802	\$ 998	\$ 1,663	\$ 10,509
Receivables, net:					
Taxes	874	122	91		1,087
Other	20			14	34
Total assets	\$ 5,940	\$ 2,924	\$ 1,089	\$ 1,677	\$ 11,630
Liabilities:					
Accounts payable and accrued liabilities	\$ 875		\$ 357		\$ 1,232
Intergovernmental payables	918				918
Due to other funds	244		3		247
Other liabilities				\$ 974	974
Total liabilities	2,037		360	974	3,371
Fund balances:					
Reserved for:					
Encumbrances	258		165		423
Unreserved, undesignated	3,645	\$ 2,924	564	703	7,836
Total fund balances	3,903	2,924	729	703	8,259
Total liabilities and fund balances	\$ 5,940	\$ 2,924	\$ 1,089	\$ 1,677	\$ 11,630

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Agriculture
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Agricultural Premium	Fair and Exposition	Illinois Thoroughbred Breeders	Illinois Grain Insurance	Total
Revenues:					
Other taxes	\$ 26,749	\$ 3,745	\$ 2,492		\$ 32,986
Licenses and fees				\$ 1,571	1,571
Interest and other investment income				106	106
Other	2,866				2,866
Total revenues	29,615	3,745	2,492	1,677	37,529
Expenditures:					
Current:					
General government	17,305	2,474	2,536	974	23,289
Public protection and justice	3,569				3,569
Debt service:					
Principal	148				148
Interest	69				69
Capital outlays	1,085		1		1,086
Total expenditures	22,176	2,474	2,537	974	28,161
Excess (deficiency) of revenues over expenditures	7,439	1,271	(45)	703	9,368
Other sources (uses) of financial resources:					
Operating transfers-out	(7,121)				(7,121)
Other financing sources	722				722
Net other sources (uses) of financial resources	(6,399)				(6,399)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	1,040	1,271	(45)	703	2,969
Fund balances, July 1, 1983	2,863	1,653	774	--	5,290
Fund balances, June 30, 1984	\$ 3,903	\$ 2,924	\$ 729	\$ 703	\$ 8,259

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Commerce and Community Affairs
June 30, 1984
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Federal Labor Projects	Tourism Promotion	Low Income Home Energy Assistance Block Grant	Community Services Block Grant	Community Development/ Small Cities Block Grant	Intra-Agency Services	Job Training Partnership	Total
Assets:									
Cash and cash equivalents	\$ 9,804	\$ 1,322	\$ 1,104	\$ 6,155	\$ 628	\$ 787	\$ 687	\$ 715	\$ 21,202
Receivables, net:									
Taxes	586								586
Intergovernmental				177	2,482	907	642	3,135	7,343
Other								174	174
Due from other funds			793				245	4	1,042
Total assets	\$ 10,390	\$ 1,322	\$ 1,897	\$ 6,332	\$ 3,110	\$ 1,694	\$ 1,574	\$ 4,028	\$ 30,347
Liabilities:									
Accounts payable and accrued liabilities		\$ 15	\$ 487	\$ 6,017	\$ 3,082	\$ 15	\$ 455	\$ 3,012	\$ 13,083
Intergovernmental payables			8	267		1,655	33	846	2,809
Due to other funds		26	32	48	28	24	567	170	895
Deferred revenues		686							686
Total liabilities		727	527	6,332	3,110	1,694	1,055	4,028	17,473
Fund balances (deficits):									
Reserved for encumbrances			519	5,540	1,295	10,102	205	50,925	68,586
Unreserved, undesignated	\$ 10,390	595	851	(5,540)	(1,295)	(10,102)	314	(50,925)	(55,712)
Total fund balances	10,390	595	1,370	--	--	--	519	--	12,874
Total liabilities and fund balances	\$ 10,390	\$ 1,322	\$ 1,897	\$ 6,332	\$ 3,110	\$ 1,694	\$ 1,574	\$ 4,028	\$ 30,347

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Federal Labor Projects	Tourism Promotion	Low Income Home Energy Assistance Block Grant	Community Services Block Grant	Community Development/ Small Cities Block Grant	Intra-Agency Services	Job Training Partnership	Total
Revenues:									
Other taxes	\$ 17,921								\$ 17,921
Federal government		\$ 6,571		\$ 90,431	\$ 19,702	\$ 36,882	\$ 6,184	\$ 60,532	220,302
Total revenues	17,921	6,571		90,431	19,702	36,882	6,184	60,532	238,223
Expenditures:									
Current:									
Education		963						2,754	3,717
Social assistance		23						13	36
Health and social services		34						261	295
General government	11,358	5,341	\$ 3,386	90,391	19,674	36,874	6,526	57,192	230,742
Public protection and justice		20							20
Debt service:									
Principal		3	5	2	1	2	44	12	69
Interest		1	1	2	1	1	17	5	28
Capital outlays		3	51	58	35	9	496	70	722
Total expenditures	11,358	6,388	3,443	90,453	19,711	36,886	7,083	60,307	235,629
Excess (deficiency) of revenues over expenditures	6,563	183	(3,443)	(22)	(9)	(4)	(899)	225	2,594
Other sources (uses) of financial resources:									
Operating transfers-in			3,941				245		4,186
Operating transfers-out		(183)			(2)			(272)	(457)
Other financing sources			11	22	11	4	41	47	136
Net other sources (uses) of financial resources		(183)	3,952	22	9	4	286	(225)	3,865
Excess of revenues over expenditures and net other sources (uses) of financial resources	6,563	--	509	--	--	--	(613)	--	6,459
Fund balances, July 1, 1983	3,827	595	861				1,132		6,415
Fund balances, June 30, 1984	\$ 10,390	\$ 595	\$ 1,370	\$ --	\$ --	\$ --	\$ 519	\$ --	\$ 12,874

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Conservation
June 30, 1984
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Total
Assets:			
Cash and cash equivalents	\$ 2,831	\$ 4,787	\$ 7,618
Receivables, net:			
Intergovernmental		601	601
Other		820	820
Due from other funds	336		336
Inventories		1,407	1,407
Total assets	\$ 3,167	\$ 7,615	\$ 10,782
Liabilities:			
Accounts payable and accrued liabilities	\$ 33	\$ 1,087	\$ 1,120
Intergovernmental payables	62		62
Due to other funds	32	382	414
Total liabilities	127	1,469	1,596
Fund balances:			
Reserved for:			
Encumbrances	1,365	664	2,029
Inventories		1,407	1,407
Unreserved, undesignated	1,675	4,075	5,750
Total fund balances	3,040	6,146	9,186
Total liabilities and fund balances	\$ 3,167	\$ 7,615	\$ 10,782

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Conservation
For the Year Ended June 30, 1984
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Total
Revenues:			
Federal government	\$ 231	\$ 2,366	\$ 2,597
Licenses and fees	1,153	11,866	13,019
Interest and other investment income		47	47
Other	34	907	941
Total revenues	1,418	15,186	16,604
Expenditures:			
Current:			
Natural resources and recreation	2,823	12,371	15,194
Debt service:			
Principal		8	8
Interest		4	4
Capital outlays	299	1,025	1,324
Total expenditures	3,122	13,408	16,530
Excess (deficiency) of revenues over expenditures	(1,704)	1,778	74
Other sources (uses) of financial resources:			
Operating transfers-in	3,696		3,696
Operating transfers-out	(35)	(1,931)	(1,966)
Other financing sources		30	30
Net other sources (uses) of financial resources	3,661	(1,901)	1,760
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	1,957	(123)	1,834
Fund balances, July 1, 1983	1,083	6,269	7,352
Fund balances, June 30, 1984	\$ 3,040	\$ 6,146	\$ 9,186

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Employment Security
June 30, 1984
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Total
Assets:			
Cash and cash equivalents	\$ 2,110	\$ 15,788	\$ 17,898
Intergovernmental receivables, net	3,125		3,125
Due from other funds	1,236	27,737	28,973
Inventories	2,017		2,017
Total assets	\$ 8,488	\$ 43,525	\$ 52,013
Liabilities:			
Accounts payable and accrued liabilities	\$ 6,080	\$ 2,495	\$ 8,575
Due to other funds	2,619	296	2,915
Deferred revenues		21,064	21,064
Total liabilities	8,699	23,855	32,554
Fund balances (deficit):			
Reserved for:			
Encumbrances	318		318
Inventories	2,017		2,017
Unreserved, undesignated	(2,546)	19,670	17,124
Total fund balances	(211)	19,670	19,459
Total liabilities and fund balances	\$ 8,488	\$ 43,525	\$ 52,013

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Employment Security
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Total
Revenues:			
Federal government	\$ 121,612		\$ 121,612
Interest and other investment income		\$ 4,284	4,284
Other revenues	109		109
Total revenues	<u>121,721</u>	<u>4,284</u>	<u>126,005</u>
Expenditures:			
Current:			
Social assistance	128,387	3,804	132,191
Debt service:			
Principal	255		255
Interest	75	4,302	4,377
Capital outlays	2,095		2,095
Total expenditures	<u>130,812</u>	<u>8,106</u>	<u>138,918</u>
(Deficiency) of revenues over expenditures	<u>(9,091)</u>	<u>(3,822)</u>	<u>(12,913)</u>
Other sources of financial resources:			
Operating transfers-in	4,945	11,328	16,273
Other financing sources	732		732
Net other sources of financial resources	<u>5,677</u>	<u>11,328</u>	<u>17,005</u>
(Deficiency) of revenues over expenditures and net other sources of financial resources	<u>(3,414)</u>	<u>7,506</u>	<u>4,092</u>
Fund balances, July 1, 1983	<u>3,203</u>	<u>12,164</u>	<u>15,367</u>
Fund balances, June 30, 1984	<u>\$ (211)</u>	<u>\$ 19,670</u>	<u>\$ 19,459</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
June 30, 1984
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
Assets:			
Cash and cash equivalents	\$ 7,208	\$ 1,128	\$ 8,336
Receivables, net:			
Taxes	842		842
Intergovernmental		163	163
Other	4,725	9	4,734
Due from other funds		969	969
Total assets	<u>\$ 12,775</u>	<u>\$ 2,269</u>	<u>\$ 15,044</u>
Liabilities:			
Accounts payable and accrued liabilities	\$ 3,764	\$ 272	\$ 4,036
Due to other funds	5	132	137
Total liabilities	<u>3,769</u>	<u>404</u>	<u>4,173</u>
Fund balances:			
Reserved for:			
Encumbrances		11	11
Long-term portion of other receivables	4,725	9	4,734
Unreserved, undesignated	4,281	1,845	6,126
Total fund balances	<u>9,006</u>	<u>1,865</u>	<u>10,871</u>
Total liabilities and fund balances	<u>\$ 12,775</u>	<u>\$ 2,269</u>	<u>\$ 15,044</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
Revenues:			
Other taxes	\$ 3,551		\$ 3,551
Federal government		\$ 1,899	1,899
Other	22,343	121	22,464
Total revenues	25,894	2,020	27,914
Expenditures:			
Current:			
Health and social services	20,615	4,717	25,332
Capital outlays		180	180
Total expenditures	20,615	4,897	25,512
Excess (deficiency) of revenues over expenditures	5,279	(2,877)	2,402
Other sources (uses) of financial resources:			
Operating transfers-in		2,985	2,985
Operating transfers-out	(8)	(366)	(374)
Net other sources (uses) of financial resources	(8)	2,619	2,611
Excess (Deficiency) of revenues over expenditures and net other sources (uses) of financial resources	5,271	(258)	5,013
Fund balances, July 1, 1983	3,735	2,123	5,858
Fund balances, June 30, 1984	\$ 9,006	\$ 1,865	\$ 10,871

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Aid
June 30, 1984
(Expressed in Thousands)

	Special Purpose Trust	Local Initiative	Total
Assets:			
Cash and cash equivalents	\$ 4,717	\$ 11,316	\$ 16,033
Due from other funds	6,487		6,487
Total assets	\$ 11,204	\$ 11,316	\$ 22,520
Liabilities:			
Accounts payable and accrued liabilities	\$ 2,547	\$ 1,090	\$ 3,637
Due to other funds	6,407		6,407
Deferred revenue	995		995
Total liabilities	9,949	1,090	11,039
Fund balances (deficit):			
Reserved for encumbrances	2,448		2,448
Unreserved, undesignated	(1,193)	10,226	9,033
Total fund balances	1,255	10,226	11,481
Total liabilities and fund balances	\$ 11,204	\$ 11,316	\$ 22,520

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Public Aid
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Special Purpose Trust	Local Initiative	Total
Revenues:			
Federal government	\$ 43,606		\$ 43,606
Other		\$ 4,278	4,278
Total revenues	<u>43,606</u>	<u>4,278</u>	<u>47,884</u>
Expenditures:			
Current:			
Social assistance	8,898		8,898
Health and social services	49,182	18,266	67,448
General government	36		36
Capital outlays	420		420
Total expenditures	<u>58,536</u>	<u>18,266</u>	<u>76,802</u>
(Deficiency) of revenues over expenditures	<u>(14,930)</u>	<u>(13,988)</u>	<u>(28,918)</u>
Other sources (uses) of financial resources:			
Operating transfers-in	45,529	17,680	63,209
Operating transfers-out	(28,579)		(28,579)
Net other sources (uses) of financial resources	<u>16,950</u>	<u>17,680</u>	<u>34,630</u>
Excess of revenues over expenditures and net other sources (uses) of financial resources	<u>2,020</u>	<u>3,692</u>	<u>5,712</u>
Fund balance (deficit), July 1, 1983	<u>(765)</u>	<u>6,534</u>	<u>5,769</u>
Fund balances June 30, 1984	<u>\$ 1,255</u>	<u>\$ 10,226</u>	<u>\$ 11,481</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Health
June 30, 1984
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Total
Assets:			
Cash and cash equivalents	\$ 2,944	\$ 371	\$ 3,315
Receivables, net:			
Intergovernmental	793	8,977	9,770
Other	199	539	738
Due from other funds	292		292
Total assets	\$ 4,228	\$ 9,887	\$ 14,115
Liabilities:			
Accounts payable and accrued liabilities	\$ 1,052	\$ 7,585	\$ 8,637
Intergovernmental payables	982	1,254	2,236
Due to other funds	2,194	48	2,242
Deferred revenues		1,000	1,000
Total liabilities	4,228	9,887	14,115
Fund balances (deficits):			
Reserved for encumbrances	20	71	91
Unreserved, undesignated	(20)	(71)	(91)
Total fund balances	--	--	--
Total liabilities and fund balances	\$ 4,228	\$ 9,887	\$ 14,115

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Public Health
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Total
Revenues:			
Federal government	\$ 6,878	\$ 52,425	\$ 59,303
Licenses and fees	292		292
Total revenues	<u>7,170</u>	<u>52,425</u>	<u>59,595</u>
Expenditures:			
Current:			
Health and social services	12,526	52,316	64,842
Debt service:			
Principal	11	20	31
Interest	2	6	8
Capital outlays	21	83	104
Total expenditures	<u>12,560</u>	<u>52,425</u>	<u>64,985</u>
(Deficiency) of revenues over expenditures	<u>(5,390)</u>	<u>--</u>	<u>(5,390)</u>
Other sources of financial resources:			
Operating transfers-in	5,390		5,390
Other sources of financial resources	<u>5,390</u>		<u>5,390</u>
Excess of revenues over expenditures and other sources of financial resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, July 1, 1983			
Fund balances, June 30, 1984	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Registration and Education
June 30, 1984
(Expressed in Thousands)

	Real Estate Recovery	Real Estate Brokers and Salesmen Administration	Total
Assets:			
Cash and cash equivalents	\$ 1,219	\$ 2,750	\$ 3,969
Other receivables, net		23	23
Total assets	\$ 1,219	\$ 2,773	\$ 3,992
Liabilities:			
Accounts payable and accrued liabilities		\$ 50	\$ 50
Due to other funds		15	15
Total liabilities		65	65
Fund balances:			
Reserved for encumbrances		\$ 12	\$ 12
Unreserved, undesignated	\$ 1,219	2,696	3,915
Total fund balances	1,219	2,708	3,927
Total liabilities and fund balances	\$ 1,219	\$ 2,773	\$ 3,992

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Registration and Education
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Real Estate Recovery	Real Estate Brokers and Salesmen Administration	Total
Revenues:			
Licenses and fees	\$ 163	\$ 1,428	\$ 1,591
Interest and other investment income		41	41
Total revenues	<u>163</u>	<u>1,469</u>	<u>1,632</u>
Expenditures:			
Current:			
Public protection and justice	171	923	1,094
Capital outlays		59	59
Total expenditures	<u>171</u>	<u>982</u>	<u>1,153</u>
Excess (deficiency) of revenues over expenditures	<u>(8)</u>	<u>487</u>	<u>479</u>
Fund balances, July 1, 1983	<u>1,227</u>	<u>2,221</u>	<u>3,448</u>
Fund balances, June 30, 1984	<u>\$ 1,219</u>	<u>\$ 2,708</u>	<u>\$ 3,927</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Rehabilitative Services
June 30, 1984
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
Assets:			
Cash and cash equivalents	\$ 579	\$ 87	\$ 666
Receivables, net:			
Intergovernmental	2,971	1,728	4,699
Other	284		284
Total assets	<u>\$ 3,834</u>	<u>\$ 1,815</u>	<u>\$ 5,649</u>
Liabilities:			
Accounts payable and accrued liabilities	\$ 3,210	\$ 1,461	\$ 4,671
Intergovernmental payables	624		624
Due to other funds		354	354
Total liabilities	<u>3,834</u>	<u>1,815</u>	<u>5,649</u>
Fund balances (deficits):			
Reserved for encumbrances	2,278	235	2,513
Unreserved, undesignated	(2,278)	(235)	(2,513)
Total fund balances	<u>--</u>	<u>--</u>	<u>--</u>
Total liabilities and fund balances	<u>\$ 3,834</u>	<u>\$ 1,815</u>	<u>\$ 5,649</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Rehabilitative Services
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
Revenues:			
Federal government	\$ 34,503	\$ 25,131	\$ 59,634
Other	278		278
Total revenues	<u>34,781</u>	<u>25,131</u>	<u>59,912</u>
Expenditures:			
Current:			
Health and social services	34,035	24,858	58,893
Debt service:			
Principal	29		29
Interest	44		44
Capital outlays	941	273	1,214
Total expenditures	<u>35,049</u>	<u>25,131</u>	<u>60,180</u>
(Deficiency) of revenues over expenditures	<u>(268)</u>	<u>--</u>	<u>(268)</u>
Other sources (uses) of financial resources:			
Operating transfers-out	(575)		(575)
Other financing sources	843		843
Net other sources (uses) of financial resources	<u>268</u>		<u>268</u>
Excess of revenues over expenditures and other sources (uses) of financial resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, July 1, 1983			
Fund balances, June 30, 1984	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Revenue
June 30, 1984
(Expressed in Thousands)

	Local Government Distributive	Personal Property Tax Replacement	Total
Assets:			
Cash and cash equivalents	\$ 161	\$ 123,534	\$ 123,695
Receivables, net:			
Taxes		15,360	15,360
Intergovernmental		123,395	123,395
Other	44	619	663
Due from other funds	25,114		25,114
Total assets	\$ 25,319	\$ 262,908	\$ 288,227
Liabilities:			
Accounts payable and accrued liabilities		\$ 171	\$ 171
Intergovernmental payables	\$ 25,114	131,151	156,265
Due to other funds		131,586	131,586
Total liabilities	25,114	262,908	288,022
Fund balances (deficit):			
Reserved for encumbrances		17	17
Unreserved, undesignated	205	(17)	188
Total fund balances	205	--	205
Total liabilities and fund balances	\$ 25,319	\$ 262,908	\$ 288,227

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Revenue
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Local Government Distributive	Personal Property Tax Replacement	Total
Revenues:			
Income taxes		\$ 237,585	\$ 237,585
Public utility taxes		189,396	189,396
Interest and other investment income	\$ 205	3,678	3,883
Total revenues	<u>205</u>	<u>430,659</u>	<u>430,864</u>
Expenditures:			
Current:			
General government	271,235	430,659	701,894
Total expenditures	<u>271,235</u>	<u>430,659</u>	<u>701,894</u>
Excess (deficiency) of revenues over expenditures	<u>(271,030)</u>	<u>--</u>	<u>(271,030)</u>
Other sources of financial resources:			
Operating transfers-in	271,235		271,235
Other sources of financial resources	<u>271,235</u>		<u>271,235</u>
Excess of revenues over expenditures and net other sources of financial resources	<u>205</u>	<u>--</u>	<u>205</u>
Fund balances, July 1, 1983			
Fund balances, June 30, 1984	<u>\$ 205</u>	<u>\$ --</u>	<u>\$ 205</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Transportation
June 30, 1984
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	Public Transportation	Downstate Public Transportation	Bi-State Public Transportation	Cycle Rider Safety Training	State Construction Account	Total
Assets:										
Cash and cash equivalents	\$ 119,028	\$ 54,676	\$ 10,580	\$ 634		\$ 3,350	\$ 1,530	\$ 1,111	\$ 76,730	\$ 267,639
Receivables, net:										
Taxes		52,435								52,435
Intergovernmental	259,369			1,051						260,420
Other	12,388									12,388
Due from other funds	12,773	19,380	500		\$ 21,044	2,533	1,864	417	58,951	117,462
Inventories	4,437									4,437
Total assets	\$ 407,995	\$ 126,491	\$ 11,080	\$ 1,685	\$ 21,044	\$ 5,883	\$ 3,394	\$ 1,528	\$ 135,681	\$ 714,781
Liabilities:										
Accounts payable and accrued liabilities	\$ 74,285	\$ 4,035	\$ 207	\$ 576		\$ 145	\$ 1,221	\$ 4	\$ 32,298	\$ 112,771
Intergovernmental payables	3,620	25,295	73		\$ 21,044					50,032
Due to other funds	52,990	27,261	24	9		370		329		80,983
Deferred revenues				1,100						1,100
Total liabilities	130,895	56,591	304	1,685	21,044	515	1,221	333	32,298	244,886
Fund balances (deficits):										
Reserved for:										
Encumbrances	450,196	75	11,300	25,300				617	223,159	710,647
Long-term portion of Intergovernmental and other receivables	243,727									243,727
Inventories	4,437									4,437
Unreserved, undesignated	(421,260)	69,825	(524)	(25,300)		5,368	2,173	578	(119,776)	(488,916)
Total fund balances	277,100	69,900	10,776	--	5,368	5,368	2,173	1,195	103,383	469,895
Total liabilities and fund balances	\$ 407,995	\$ 126,491	\$ 11,080	\$ 1,685	\$ 21,044	\$ 5,883	\$ 3,394	\$ 1,528	\$ 135,681	\$ 714,781

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Transportation
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	Public Transportation	Downstate Public Transportation	Bi-State Public Transportation	Cycle Rider Safety Training	State Construction Account	Total
Revenues:										
Motor fuel taxes		\$ 552,203								\$ 552,203
Federal government	\$ 548,079			\$ 24,543						572,622
Licenses and fees	348,979							\$ 1,082	\$ 78,533	428,594
Interest and other investment income	9,593									9,593
Other	47,920			2,595						50,515
Total revenues	954,571	552,203		27,138				1,082	78,533	1,613,527
Expenditures:										
Current:										
Transportation	950,051	297,501	\$ 3,506	27,138	\$ 96,044	\$ 7,389	\$ 6,001	236	104,862	1,492,728
General government	92,441	10,483								102,924
Public protection and justice	28,097									28,097
Debt service:										
Principal	3,492	1								3,493
Interest	1,059									1,059
Capital outlays	24,248	17								24,265
Total expenditures	1,099,388	308,002	3,506	27,138	96,044	7,389	6,001	236	104,862	1,652,566
Excess (deficiency) of revenues over expenditures	(144,817)	244,201	(3,506)	--	(96,044)	(7,389)	(6,001)	846	(26,329)	(39,039)
Other sources (uses) of financial resources:										
Operating transfers-in	152,629	69,527	6,000		96,044	8,976	6,479		129,712	469,367
Operating transfers-out	(122,413)	(292,038)				(370)		(323)		(415,144)
Other financing sources	1,632									1,632
Net other sources (uses) of financial resources	31,848	(222,511)	6,000		96,044	8,606	6,479	(323)	129,712	55,855
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(112,969)	21,690	2,494	--	--	1,217	478	523	103,383	16,816
Fund balances, July 1, 1983	390,069	48,210	8,282			4,151	1,695	672		453,079
Fund balances, June 30, 1984	\$ 277,100	\$ 69,900	\$ 10,776	\$ --	\$ --	\$ 5,368	\$ 2,173	\$ 1,195	\$ 103,383	\$ 469,895

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Code Departments
June 30, 1984
(Expressed in Thousands)

	<u>Children and Family Services</u>	<u>Corrections Correctional</u>	<u>Energy and Natural Resources</u>	<u>Financial Institutions</u>	<u>Nuclear Safety</u>	<u>Veterans' Affairs</u>	
	Local Effort Day Care Program	School District Education	Coal Technology Development Assistance	State Pensions	Nuclear Safety Emergency Preparedness	Illinois Veterans' Home	Total
Assets:							
Cash and cash equivalents	\$ 1,074	\$ 1,616	\$ 1,846	\$ 13,208	\$ 2,168	\$ 793	\$ 20,705
Other receivables, net		3			20		23
Due from other funds	2,346	676	1,506			173	4,701
Inventories						296	296
Total assets	\$ 3,420	\$ 2,295	\$ 3,352	\$ 13,208	\$ 2,188	\$ 1,262	\$ 25,725
Liabilities:							
Accounts payable and accrued liabilities		\$ 132	\$ 288	\$ 106	\$ 521	\$ 372	\$ 1,419
Intergovernmental payables	\$ 3,372					66	3,438
Due to other funds	48	13	1,786	15	68	197	2,127
Deferred revenues		113				325	438
Total liabilities	3,420	258	2,074	121	589	960	7,422
Fund balances (deficit):							
Reserved for:							
Encumbrances		55		12	321	8	396
Inventories						296	296
Unreserved, undesignated		1,982	1,278	13,075	1,278	(2)	17,611
Total fund balances		2,037	1,278	13,087	1,599	302	18,303
Total liabilities and fund balances	\$ 3,420	\$ 2,295	\$ 3,352	\$ 13,208	\$ 2,188	\$ 1,262	\$ 25,725

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Other Code Departments
For the Year Ended June 30, 1984
(Expressed in Thousands)

	<u>Children and Family Services</u>	<u>Corrections</u>	<u>Energy and Natural Resources</u>	<u>Financial Institutions</u>	<u>Nuclear Safety</u>	<u>Veterans' Affairs</u>	
	Local Effort Day Care Program	Correctional School District Education	Coal Technology Development Assistance	State Pensions	Nuclear Safety Emergency Preparedness	Illinois Veterans' Home	Total
Revenues:							
Federal government						\$ 2,560	\$ 2,560
Licenses and fees				\$ 80	\$ 2,055	3,259	5,394
Interest and other investment income					263		263
Other	\$ 885			11,514		11	12,410
Total revenues	885			11,594	2,318	5,830	20,627
Expenditures:							
Current:							
Education				8,310			8,310
Health and social services	\$ 13,318					5,743	19,061
General government				2,417			2,417
Public protection and justice		1,817		1,525			3,342
Natural resources and recreation			\$ 3,712		2,198		5,910
Debt service:							
Principal		4		2	10		16
Interest		2			3		5
Capital outlays		59		5	1,142	4	1,210
Total expenditures	13,318	1,882	3,712	12,259	3,353	5,747	40,271
Excess (deficiency) of revenues over expenditures	(13,318)	(997)	(3,712)	(665)	(1,035)	83	(19,644)
Other sources (uses) of financial resources:							
Operating transfers-in	13,770	1,389	6,278			173	21,610
Operating transfers-out	(452)		(1,288)				(1,740)
Other financing sources					31		31
Net other sources (uses) of financial resources	13,318	1,389	4,990		31	173	19,901
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	--	392	1,278	(665)	(1,004)	256	257
Fund balances, July 1, 1983		1,645		13,752	2,603	46	18,046
Fund balances, June 30, 1984	\$ --	\$ 2,037	\$ 1,278	\$ 13,087	\$ 1,599	\$ 302	\$ 18,303

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Environmental Protection Agency
June 30, 1984
(Expressed in Thousands)

	U.S.		
	Environmental Protection	Hazardous Waste	Total
Assets:			
Cash and cash equivalents	\$ 2,114	\$ 821	\$ 2,935
Receivables, net:			
Intergovernmental	3,033		3,033
Other		348	348
Inventories	277		277
Total assets	\$ 5,424	\$ 1,169	\$ 6,593
Liabilities:			
Accounts payable and accrued liabilities	\$ 1,209	\$ 26	\$ 1,235
Intergovernmental payables	71		71
Due to other funds	403		403
Total liabilities	1,683	26	1,709
Fund balances:			
Reserved for:			
Encumbrances	385	1	386
Inventories	277		277
Unreserved, undesignated	3,079	1,142	4,221
Total fund balances	3,741	1,143	4,884
Total liabilities and fund balances	\$ 5,424	\$ 1,169	\$ 6,593

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Environmental Protection Agency
For the Year Ended June 30, 1984
(Expressed in Thousands)

	U.S. Environmental Protection	Hazardous Waste	Total
Revenues:			
Federal government	\$ 14,316		\$ 14,316
Licenses and fees		\$ 824	824
Other revenues	5		5
Total revenues	<u>14,321</u>	<u>824</u>	<u>15,145</u>
Expenditures:			
Current:			
Natural resources and recreation	13,503	121	13,624
Debt service:			
Principal	3		3
Capital outlays	537		537
Total expenditures	<u>14,043</u>	<u>121</u>	<u>14,164</u>
Excess of revenues over expenditures	<u>278</u>	<u>703</u>	<u>981</u>
Fund balances, July 1, 1983	<u>3,463</u>	<u>440</u>	<u>3,903</u>
Fund balances, June 30, 1984	<u>\$ 3,741</u>	<u>\$ 1,143</u>	<u>\$ 4,884</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
State Board of Education
June 30, 1984
(Expressed in Thousands)

	Drivers Education	Vocational Education	Federal School Lunch	Elementary and Secondary Education	Ceta Vocational Training	Total
Assets:						
Cash and cash equivalents	\$ 804	\$ 93	\$ 94	\$ 1,084	\$ 326	\$ 2,401
Intergovernmental receivables, net	358	9,404	22,895	1,302	1,541	35,500
Due from other funds	880		301			1,181
Inventories			5,762			5,762
Total assets	\$ 2,042	\$ 9,497	\$ 29,052	\$ 2,386	\$ 1,867	\$ 44,844
Liabilities:						
Accounts payable and accrued liabilities	\$ 1	\$ 129	\$ 67	\$ 170	\$ 1,866	\$ 2,233
Intergovernmental payables	14,000	8,266	23,213	1,795		47,274
Due to other funds	1	1,102	10	421	1	1,535
Total liabilities	14,002	9,497	23,290	2,386	1,867	51,042
Fund balances (deficits):						
Reserved for:						
Encumbrances	4	9	21	80		114
Inventories			5,762			5,762
Unreserved, undesignated	(11,964)	(9)	(21)	(80)		(12,074)
Total fund balances (deficit)	(11,960)	--	5,762	--		(6,198)
Total liabilities and fund balances	\$ 2,042	\$ 9,497	\$ 29,052	\$ 2,386	\$ 1,867	\$ 44,844

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
State Board of Education
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Drivers Education	Vocational Education	Federal School Lunch	Elementary and Secondary Education	Ceta Vocational Training	Total
Revenues:						
Federal government		\$ 30,773	\$ 179,889	\$ 226,385	\$ 11,259	\$ 448,306
Licenses and fees	\$ 10,355					10,355
Other	3,941					3,941
Total revenues	14,296	30,773	179,889	226,385	11,259	462,602
Expenditures:						
Current:						
Education	14,279	29,052	178,378	224,645	11,259	457,613
Capital outlays		15		7		22
Total expenditures	14,279	29,067	178,378	224,652	11,259	457,635
Excess of revenues over expenditures	17	1,706	1,511	1,733	--	4,967
Other sources (uses) of financial resources:						
Operating transfers-in			29			29
Operating transfers-out		(1,706)		(1,733)		(3,439)
Net other sources (uses) of financial resources		(1,706)	29	(1,733)		(3,410)
Excess of revenues over expenditures and other sources (uses) of financial resources	17	--	1,540	--	--	1,557
Fund balances (deficit), July 1, 1983	(11,977)		4,222			(7,755)
Fund balances (deficit), June 30, 1984	\$ (11,960)	\$ --	\$ 5,762	\$ --	\$ --	\$ (6,198)

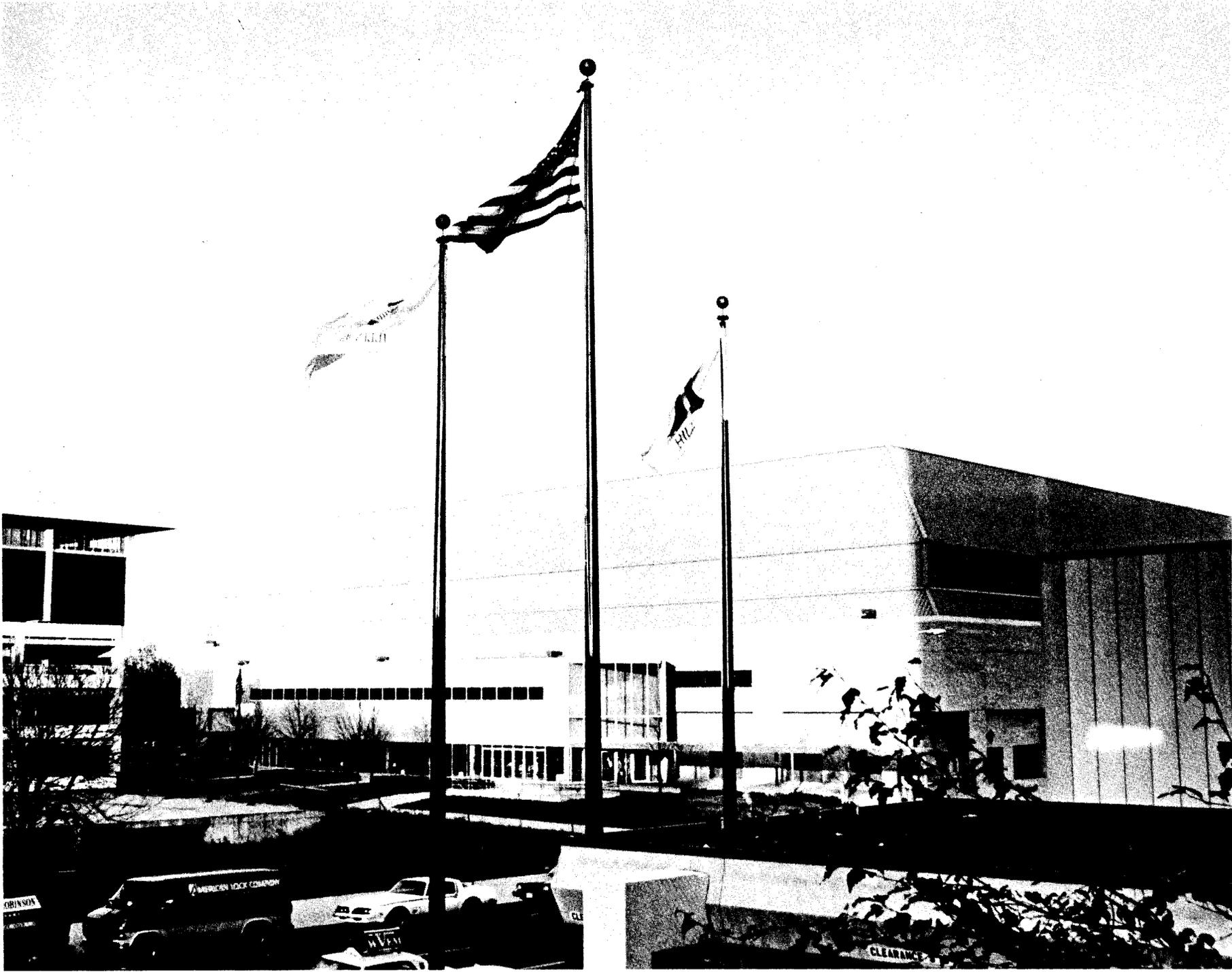
STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Agencies, Boards and Authorities
June 30, 1984
(Expressed in Thousands)

	<u>Illinois Commerce Commission</u>	<u>Industrial Commission</u>	<u>Liquor Control Commission</u>	<u>Local Government Law Enforcement Officers Training Board Traffic and Criminal Conviction Surcharge</u>	<u>Racing Board</u>	<u>State Emergency Services and Disaster Agency</u>	<u>State Fire Marshal</u>	<u>Total</u>
	Motor Vehicle	Compensation Rate Adjustment	Dram Shop		Race Track Improvement	Federal Aid Disaster	Fire Prevention	
Assets:								
Cash and cash equivalents	\$ 2,923	\$ 2,983	\$ 2,689	\$ 4,598	\$ 4,148	\$ 6	\$ 6,099	\$ 23,446
Receivables, net:								
Taxes					166			166
Intergovernmental				507		6,280		6,787
Other		25	2					27
Total assets	\$ 2,923	\$ 3,008	\$ 2,691	\$ 5,105	\$ 4,314	\$ 6,286	\$ 6,099	\$ 30,426
Liabilities:								
Accounts payable and accrued liabilities	\$ 161		\$ 13	\$ 234		\$ 33	\$ 1,436	\$ 1,877
Intergovernmental payables				2,806		6,253		9,059
Due to other funds	143		4	85			343	575
Total liabilities	304		17	3,125		6,286	1,779	11,511
Fund balances (deficit):								
Reserved for Encumbrances	187		2		\$ 264	1,967	23	2,443
Unreserved, undesignated	2,432	\$ 3,008	2,672	1,980	4,050	(1,967)	4,297	16,472
Total fund balances	2,619	3,008	2,674	1,980	4,314	--	4,320	18,915
Total liabilities and fund balances	\$ 2,923	\$ 3,008	\$ 2,691	\$ 5,105	\$ 4,314	\$ 6,286	\$ 6,099	\$ 30,426

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Other Agencies, Boards and Authorities
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Illinois Commerce Commission	Industrial Commission	Liquor Control Commission	Local Government Law Enforcement Officers Training Board Traffic and Criminal Conviction Surcharge	Racing Board	State Emergency Services and Disaster Agency	State Fire Marshal	Total
	Motor Vehicle	Compensation Rate Adjustment	Dram Shop		Race Track Improvement	Federal Aid Disaster	Fire Prevention	
Revenues:								
Other taxes					\$ 4,258		\$ 6,675	\$ 10,933
Federal government						\$ 3		3
Licenses and fees	\$ 2,542		\$ 1,906					4,448
Interest and other investment income		\$ 275						275
Other		2,313		\$ 6,017		219		8,549
Total revenues	2,542	2,588	1,906	6,017	4,258	222	6,675	24,208
Expenditures:								
Current:								
Social assistance		2,493						2,493
Public protection and justice	4,152		927	4,148	2,760		5,288	17,275
Debt service:								
Principal	13			1			12	26
Interest	4		1				1	6
Capital outlays	93		12	21			178	304
Total expenditures	4,262	2,493	940	4,170	2,760		5,479	20,104
Excess (deficiency) of revenues over expenditures	(1,720)	95	966	1,847	1,498	222	1,196	4,104
Other sources (uses) of financial resources:								
Operating transfers-out				(2)		(222)	(889)	(1,113)
Other financing sources				1			122	123
Net other sources (uses) of financial resources				(1)		(222)	(767)	(990)
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	(1,720)	95	966	1,846	1,498	--	429	3,114
Fund balances, July 1, 1983	4,339	2,913	1,708	134	2,816		3,891	15,801
Fund balances, June 30, 1984	\$ 2,619	\$ 3,008	\$ 2,674	\$ 1,980	\$ 4,314	\$ --	\$ 4,320	\$ 18,915

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Prairie Capitol Convention Center, Springfield

DEBT SERVICE FUNDS

The Debt Service Funds are maintained to account for resources obtained and accumulated to pay interest and principal on general long-term obligations.

DEBT SERVICE FUNDS DESCRIPTIONS

Universities Bond Retirement and Interest Fund--to account for the payment of the principal and interest upon bonds issued to make permanent improvements at state universities. Funding consists of transfers from the General Fund.

Public Welfare Bond Retirement and Interest Fund--to account for the payment of the principal and interest upon bonds issued to make permanent improvements at state mental health and other public welfare institutions. Funding consists of transfers from the General Fund.

Anti-Pollution Bond Retirement and Interest Fund--to account for the payment of the principal and interest upon bonds issued to raise funds for the protection of the environment within the State. Funding primarily consists of transfers from the General Fund.

Transportation Bond Series A-Bond Retirement and Interest Fund--to account for the payment of the principal and interest upon bonds issued for highway acquisition, construction, reconstruction, extension and improvements. Funding consists of transfers from the Road Fund and, if necessary, from the General Fund.

School Construction Bond Retirement and Interest Fund--to account for the payment of the principal and interest, on bonds issued to provide grants to school districts for the acquisition, construction, reconstruction, and improvement of capital projects. Funding consists of transfers from the General Fund.

Illinois Building Authority Sinking Fund--to account for the payment of the principal and interest, on bonds issued to construct facilities that are leased back to the State. Revenue is generated from the maturity of U.S. government securities on deposit with an escrow trustee and interest earnings thereon.

Transportation Bond Series B-Bond Retirement and Interest Fund--to account for payments of the principal and interest upon bonds issued for mass transportation and aviation systems within the State. Funding consists of transfers from the General Fund.

Capital Development Bond Retirement and Interest Fund--to account for the payment of principal and interest upon bonds issued for the acquisition, development, construction, reconstruction, improvement and installation of capital facilities for such purposes as recreation, conservation, education, corrections, mental and public health and regional port districts. Funding sources include the General Fund, the unused portion of Federal Funds for Such projects and investment income.

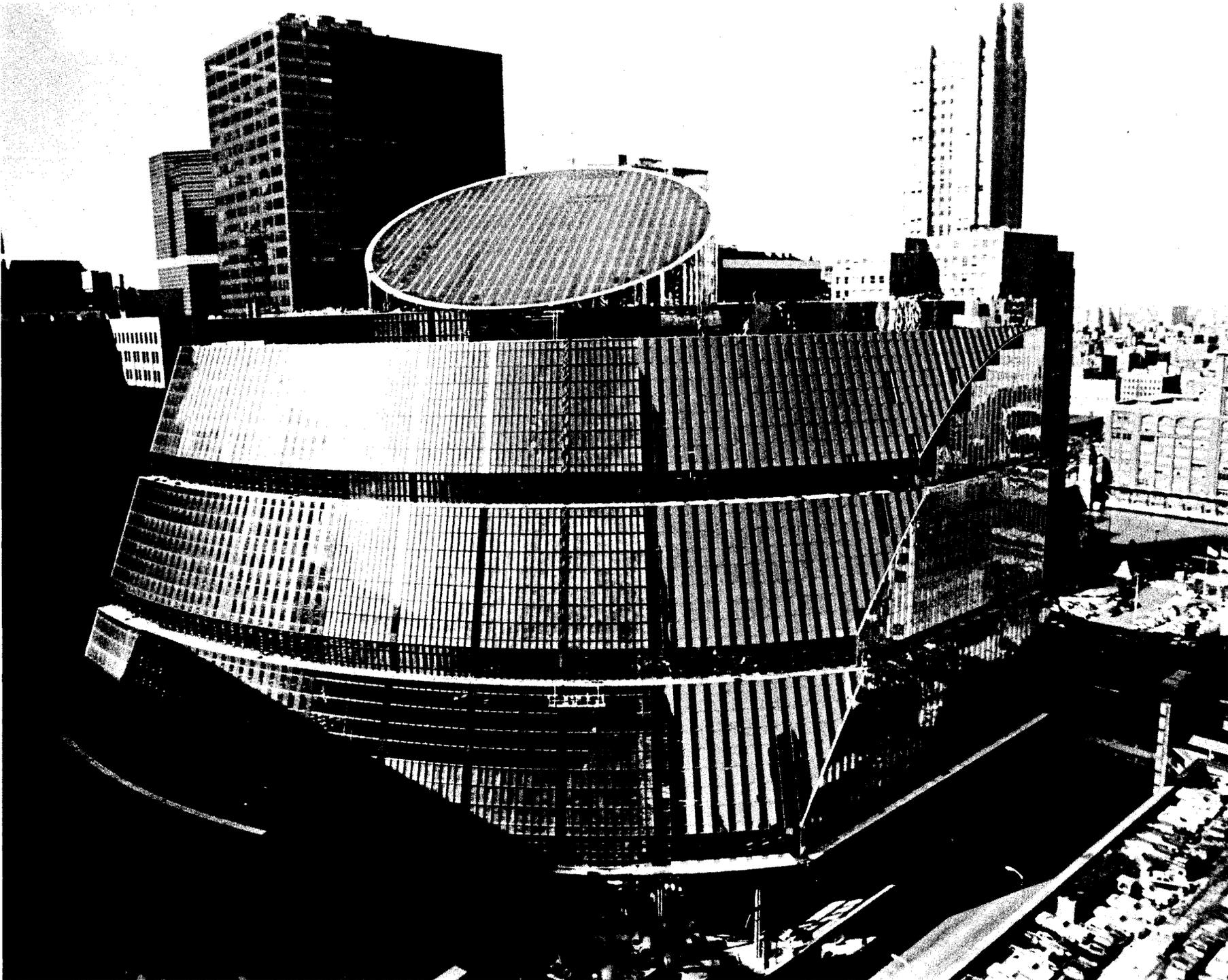
STATE OF ILLINOIS
 Combining Balance Sheet
 Debt Service Funds
 June 30, 1984
 (Expressed in Thousands)

	Universities Bond Retirement and Interest	Public Welfare Bond Retirement and Interest	Anti-Pollution Bond Retirement and Interest	Transportation Bond Series A-Bond Retirement and Interest	Transportation Bond Series B-Bond Retirement and Interest	Capital Development Bond Retirement and Interest	School Construction Bond Retirement and Interest	Illinois Building Authority Sinking Fund	Other	Total
Assets:										
Cash and cash equivalents	\$ 3,497	\$ 2,336	\$ 20,130	\$ 44,354	\$ 12,353	\$ 16,729	\$ 2,001	\$ 23,823	\$ 1,041	\$ 126,264
Receivables, net:										
Intergovernmental						469				469
Other			181			436	40	148		805
Total assets	\$ 3,497	\$ 2,336	\$ 20,311	\$ 44,354	\$ 12,353	\$ 17,634	\$ 2,041	\$ 23,971	\$ 1,041	\$ 127,538
Liabilities:										
Other liabilities								\$ 421		\$ 421
Total liabilities								421		421
Fund balances:										
Unreserved, designated for debt service	\$ 3,497	\$ 2,336	\$ 20,311	\$ 44,354	\$ 12,353	\$ 17,634	\$ 2,041	23,550	\$ 1,041	127,117
Total fund balances	3,497	2,336	20,311	44,354	12,353	17,634	2,041	23,550	1,041	127,117
Total liabilities and fund balances	\$ 3,497	\$ 2,336	\$ 20,311	\$ 44,354	\$ 12,353	\$ 17,634	\$ 2,041	\$ 23,971	\$ 1,041	\$ 127,538

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Debt Service Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Universities Bond Retirement and Interest	Public Welfare Bond Retirement and Interest	Anti-Pollution Bond Retirement and Interest	Transportation Bond Series A-Bond Retirement and Interest	Transportation Bond Series B-Bond Retirement and Interest	Capital Development Bond Retirement and Interest	School Construction Bond Retirement and Interest	Illinois Building Authority Sinking Fund	Other	Total
Revenues:										
Federal government						\$ 895				\$ 895
Licenses and fees						115				115
Interest and other investment income			\$ 1,846			4,425	\$ 456	\$ 9,805		16,532
Other								15	\$ 134	149
Total revenues			1,846			5,435	456	9,820	134	17,691
Expenditures:										
Debt Service:										
Principal	\$ 7,800	\$ 6,000	22,700	\$ 47,960	\$ 16,680	62,460	13,500	1,800	1,000	179,900
Interest	996	840	27,146	68,715	18,422	88,691	14,965	1,221	2,229	223,225
Extinguishment of debt due to defeasance								5,826		5,826
Total expenditures	8,796	6,840	49,846	116,675	35,102	151,151	28,465	8,847	3,229	408,951
Excess (deficiency) of revenues over expenditures	(8,796)	(6,840)	(48,000)	(116,675)	(35,102)	(145,716)	(28,009)	973	(3,095)	(391,260)
Other sources (uses) of financial resources:										
Operating transfers-in	8,707	6,785	51,421	122,311	35,616	152,948	28,423		3,164	409,375
Operating transfers-out								(249)		(249)
Net other sources (uses) of financial resources	8,707	6,785	51,421	122,311	35,616	152,948	28,423	(249)	3,164	409,126
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(89)	(55)	3,421	5,636	514	7,232	414	724	69	17,866
Fund balances, July 1, 1983	3,586	2,391	16,890	38,718	11,839	10,402	1,627	22,826	972	109,251
Fund balances, June 30, 1984	\$ 3,497	\$ 2,336	\$ 20,311	\$ 44,354	\$ 12,353	\$ 17,634	\$ 2,041	\$ 23,550	\$ 1,041	\$ 127,117

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New State of Illinois Building, Chicago

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are maintained to account for the acquisition or construction of major capital facilities.

CAPITAL PROJECTS FUNDS DESCRIPTIONS

Department of Energy and Natural Resources

Coal Development Fund--to provide funds through the sale of bond issues for the research and development of coal and other forms of energy.

Department of Transportation

Transportation Bond Series A Fund--to provide funds through the sale of bond issues for State highway acquisition, construction, reconstruction, extension and improvements, including the repair and reconstruction of unsafe and substandard bridges on roads maintained by counties, municipalities, townships and road districts.

Transportation Bond Series B Fund--to provide funds through the sale of bond issues for mass transportation and aviation purposes including, but not limited to, the acquisition of mass transportation equipment, including rail and bus and other equipment for counties under the Regional Transportation Authority.

Capital Development Board

Capital Development Fund--to account for proceeds of bond issues for disbursement for capital development projects within the State.

School Construction Fund--to account for bond proceeds from bond issuances for capital facilities grants for local school districts.

Capital Development Board Contributory Trust Fund--to account for local, state and federal funding for the construction and remodeling of buildings, and the purchase of land and equipment in connection with the various contributing and using educational institutions, State departments and agencies as authorized by law.

Environmental Protection Agency

Anti-Pollution Fund--to account for bond proceeds received for planning, financing and construction of municipal sewage treatment works and solid waste disposal facilities.

Military and Naval Department

Illinois National Guard Armory Construction Fund--to deposit monies from the sale of Illinois National Guard armories and lands for the acquisition of building sites and construction of new armories.

STATE OF ILLINOIS
 Combining Balance Sheet
 Capital Projects Funds
 June 30, 1984
 (Expressed in Thousands)

	Departments				Agencies, Boards and Authorities				Total
	Energy and Natural Resources Coal Development	Military and Naval National Guard Armory	Transportation		Capital Development Board			Environmental Protection Agency	
			Transportation Bond Series-A	Transportation Bond Series-B	Capital Development	School Construction	CDB Contributory Trust	Anti-Pollution	
Assets:									
Cash and cash equivalents	\$ 3,358	\$ 2,528	\$ 22,269	\$ 25,314	\$ 44,921	\$ 4,725	\$ 247	\$ 18,558	\$ 121,920
Other receivables, net							101		101
Due from other funds				4					4
Total assets	\$ 3,358	\$ 2,528	\$ 22,269	\$ 25,318	\$ 44,921	\$ 4,725	\$ 348	\$ 18,558	\$ 122,025
Liabilities:									
Accounts payable and accrued liabilities			\$ 8,211	\$ 94	\$ 34,148	\$ 34	\$ 128		\$ 42,615
Intergovernmental payables			78					\$ 8,347	8,425
Due to other funds					8				8
Deferred revenues							219		219
Total liabilities			8,289	94	34,156	34	347	8,347	51,267
Fund balances (deficits):									
Reserved for encumbrances	\$ 5,285		51,971	19,363	78,921	223	1,066	104,134	260,963
Unreserved, undesignated	(1,927)	\$ 2,528	(37,991)	5,861	(68,156)	4,468	(1,065)	(93,923)	(190,205)
Total fund balances	3,358	2,528	13,980	25,224	10,765	4,691	1	10,211	70,758
Total liabilities and fund balances	\$ 3,358	\$ 2,528	\$ 22,269	\$ 25,318	\$ 44,921	\$ 4,725	\$ 348	\$ 18,558	\$ 122,025

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Departments				Agencies, Boards and Authorities				Total
	Energy and Natural Resources Coal Development	Military and Naval National Guard Armory	Transportation		Capital Development Board			Environmental Protection Agency Anti-Pollution	
			Transportation Bond Series-A	Transportation Bond Series-B	Capital Development	School Construction	CDB Contributory Trust		
Revenues:									
Other	\$ 2,528		\$ 660		\$ 93		\$ 1,367		\$ 4,648
Total revenues	2,528		660		93		1,367		4,648
Expenditures:									
Current:									
Education					7,185	\$ 337	1,031		8,553
Health and Social Services					74				74
Transportation			\$ 71,209	31,178					102,387
General government			60	27	2,578		472		3,137
Public protection and justice					188				188
Natural resources and recreation	\$ 5,489				3,206			\$ 28,627	37,322
Capital outlays					147,749				147,749
Total expenditures	5,489		71,269	31,205	160,980	337	1,503	28,627	299,410
Excess (deficiency) of revenues over expenditures	(5,489)	2,528	(71,269)	(30,545)	(160,887)	(337)	(136)	(28,627)	(294,762)
Other sources (uses) of financial resources:									
Proceeds from general obligation bond issues			82,000	51,000	188,000			39,000	360,000
Operating transfers-out							(687)		(687)
Net other sources (uses) of financial resources			82,000	51,000	188,000		(687)	39,000	359,313
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(5,489)	2,528	10,731	20,455	27,113	(337)	(823)	10,373	64,551
Fund balances (deficits), July 1, 1983	8,847		3,249	4,769	(16,348)	5,028	824	(162)	6,207
Fund balances, June 30, 1984	\$ 3,358	\$ 2,528	\$ 13,980	\$ 25,224	\$ 10,765	\$ 4,691	\$ 1	\$ 10,211	\$ 70,758

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DALEY Lottery PICKA

Live Video of Illinois Lottery Drawing, WGN Studios, Chicago

ENTERPRISE FUNDS

Enterprise Funds are maintained to account for the operations where the intent of the State is to provide services to the general public in a manner similar to private business enterprises.

ENTERPRISE FUNDS DESCRIPTIONS

Department of Corrections

Commissary Fund--to account for the operations of the commissary exclusive of labor costs. The profits from the operations are transferred to funds that are for the special benefit of residents and employees.

Department of Revenue

State Lottery Fund--to account for all receipts and expenses from the operation of the State Lottery. The net proceeds are transferred to the General Fund.

Commissioner of Banks and Trust Companies

Bank and Trust Companies Fund--to receive all fees collected under the Illinois Banking Act and the Trust Companies Act. Expenditures are for the ordinary administrative expenses of the Commissioner of Banks and Trust Companies.

Chicago World's Fair Authority

Chicago World's Fair Authority Fund--to account for the activities associated with the planning and organization of the 1992 Chicago World's Fair. Revenue is generated from a 1% tax on hotel receipts in the Chicago (and contiguous counties) and certain State revenue transferred from the Tourism Fund.

Development Finance Authority

Industrial Revolving Loan Fund--to provide loans for industrial projects or lease on any industrial project developed, constructed or acquired, to include environmental facilities, by the Authority. Funding is derived from rentals, lease payments, and application and workshop fees.

Housing Development Authority

Administrative Funds--to provide for the administrative expenses of the Authority and supplemental financing of certain developments through residual income loans. Funding is provided by development and financing fees, service fees, salary and benefit reimbursements, and investment income.

Mortgage Loan Program Funds--to account for the financing of low and moderate income housing developments from bond proceeds and the retirement of such obligations. Revenue is derived from interest earned on program loans, investment income, and proceeds from various bond issuances.

Loan to Lender Program Funds--to account for the financing of loans to lending institutions from bond and note proceeds and the retirement of such obligations. Revenue sources include proceeds from Bond and Note issuances, interest earned on program loans and investment income.

Construction Loan Program Funds--To account for construction financing from the proceeds of Construction Loan Notes and the retirement of such obligations. Revenue sources include proceeds from Construction Loan Notes, interest earned on program loans and investment income.

Single Family Mortgage Purchase Program Funds--to account for proceeds from Mortgage Revenue Bonds issued to provide funds for the purchase from lending institutions of mortgage loans on owner-occupied dwellings acquired by eligible buyers. Revenue sources include interest earned on program loans, investment income and bond proceeds.

State Toll Highway Authority

Illinois State Toll Highway Authority Fund--to account for the construction and expenses relating to toll highways and the operation of toll highways including the payment of maturing bond interest and principal. Funding sources include proceeds from bond issues as well as the gross receipts and income derived from tolls, licenses and fees.

Medical Center Commission

Property Management Fund--to account for proceeds from the sale or lease of property. Expenditures are for the operation, maintenance and improvement of the property.

State Scholarship Commission

Designated Account Purchase Program Fund--to account for bond proceeds used to purchase defaulted loans from lenders. Revenue is generated primarily from investment income and bond proceeds.

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
June 30, 1984
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Chicago World's Fair - 1992 Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission	Other	Total
	Corrections	Revenue	Bank & Trust Companies					Property Management	Designated Account Purchase Program		
	Commissary	State Lottery									
Assets:											
Cash and cash equivalents	\$ 630	\$ 31,985	\$ 349	\$ 624	\$ 8,380	\$ 190,780	\$ 67,795	\$ 684	\$ 45,477	\$ 1,386	\$ 348,090
Investments, short-term						139,400				280	139,680
Receivables, net:											
Intergovernmental						752			1,066		1,818
Other	15	16,062	1,501	2	291	19,931	3,084	1	1,284	359	42,530
Due from other funds	68			1,189		3,436	4		250	5	4,952
Inventories	878						3,287			62	4,227
Prepaid expenses		832			1		125				958
Total current assets	1,591	48,879	1,850	1,815	8,672	354,299	74,295	685	48,077	2,092	542,255
Investments						42,974			12,647		55,621
Loans and notes receivable					4,413	782,617			91,289		878,319
Restricted assets						114,505	25,283	10	30,595		170,393
Property, plant and equipment, net		206	69		79	483	585,233	1,760	398	304	588,532
Other assets						2,677				51	2,728
Total assets	\$ 1,591	\$ 49,085	\$ 1,919	\$ 1,815	\$ 13,164	\$ 1,297,555	\$ 684,811	\$ 2,455	\$ 183,006	\$ 2,447	\$ 2,237,848
Liabilities:											
Accounts payable and accrued liabilities	\$ 351	\$ 19,795	\$ 266	\$ 961	\$ 107	\$ 110,350	\$ 21,572	\$ 36	\$ 2,937	\$ 191	\$ 156,566
Intergovernmental payables						9,250					9,250
Due to other funds	111	21,413	68			3,465	312		82	66	25,517
Deferred revenues		237			2	1,483				6	1,728
Liabilities payable from restricted assets							261	11			272
Other liabilities		29	377	100							506
Total current liabilities	462	41,474	711	1,061	109	124,548	22,145	47	3,019	263	193,839
Notes payable						55,030			75,825	40	130,895
Revenue bonds payable						1,057,101	225,530		89,799		1,372,430
Other obligations						110					110
Total liabilities	462	41,474	711	1,061	109	1,236,789	247,675	47	168,643	303	1,697,274
Fund equity (deficit):											
Contributed capital						11,478		1,790		206	13,474
Retained earnings:											
Reserved for:											
Revenue bond and note retirement						20,734	25,022		23,035		68,791
Other		7,611					26,626		4,455		38,692
Unreserved	1,129		1,208	754	1,577	40,032	385,488	618	(13,127)	1,938	419,617
Total fund equity	1,129	7,611	1,208	754	13,055	60,766	437,136	2,408	14,363	2,144	540,574
Total liabilities and fund equity	\$ 1,591	\$ 49,085	\$ 1,919	\$ 1,815	\$ 13,164	\$ 1,297,555	\$ 684,811	\$ 2,455	\$ 183,006	\$ 2,447	\$ 2,237,848

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Chicago World's Fair - 1992 Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission Designated Account Purchase Program	Other	Total
	Corrections	Revenue									
	Commissary	State Lottery	Bank & Trust Companies					Property Management			
Operating revenues:											
Charges for sales and services	\$ 7,584	\$ 886,119	\$ 5,867		\$ 602	\$ 5,914	\$ 149,317	\$ 537		\$ 3,241	\$ 1,059,181
Interest and other investment income	37			\$ 6	737	109,043	11,012	16	\$ 16,538	94	137,483
Other	285	686		2,683	35					1	3,690
Total operating revenues	7,906	886,805	5,867	2,689	1,374	114,957	160,329	553	16,538	3,336	1,200,354
Operating expenses:											
Cost of sales and services	7,219	59,610	5,648				3,472	279		1,575	77,803
Prizes and claims		430,226									430,226
Interest		19				98,265	14,510		10,623		123,417
General and administrative	111	18,131		1,935	513	10,964	48,766	13	2,788	1,017	84,238
Depreciation		98	6		4	125	33,465		144	36	33,878
Other	61						11			2	74
Total operating expenses	7,391	508,084	5,654	1,935	517	109,354	100,224	292	13,555	2,630	749,636
Operating income	515	378,721	213	754	857	5,603	60,105	261	2,983	706	450,718
Nonoperating revenues					153						153
Nonoperating expenses					(137)	(458)				(1)	(596)
Income before operating transfers	515	378,721	213	754	873	5,145	60,105	261	2,983	705	450,275
Operating transfers-in						6,727					6,727
Operating transfers-out	(528)	(375,189)				(6,727)				(17)	(382,461)
Net income (loss)	(13)	3,532	213	754	873	5,145	60,105	261	2,983	688	74,541
Added depreciation on fixed assets acquired by other funds that reduces contributed capital										14	14
Increase in retained earnings	(13)	3,532	213	754	873	5,145	60,105	261	2,983	702	74,555
Retained earnings, July 1, 1983	1,142	4,079	995		704	55,621	377,031	357	11,380	1,236	452,545
Retained earnings, June 30, 1984	\$ 1,129	\$ 7,611	\$ 1,208	754	\$ 1,577	\$ 60,766	\$ 437,136	\$ 618	\$ 14,363	\$ 1,938	\$ 527,100

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Chicago World's Fair - 1992 Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission Designated Account Purchase Program	Other	Total
	Corrections	Revenue									
	Commissary	State Lottery	Bank & Trust Companies					Property Management			
Sources of working capital:											
Operations:											
Net income (loss)	\$ (13)	\$ 3,532	\$ 213	\$ 754	\$ 873	\$ 5,145	\$ 60,105	\$ 261	\$ 2,983	\$ 688	\$ 74,541
Items not requiring working capital:											
Depreciation		98	6		4	125	33,465		144	36	33,878
Other							21			1	22
Working capital provided by operations	(13)	3,630	219	754	877	5,270	93,591	261	3,127	725	108,441
Proceeds from sale of revenue bonds and other long-term obligations		8							115,250	70	416,605
Contributed capital					7,394						7,394
Other sources					303	86,854	4,548		16,159		107,864
Total sources of working capital	(13)	3,638	219	754	8,574	393,401	98,139	261	134,536	795	640,304
Uses of working capital:											
Acquisition of property, plant and equipment		149	29		74	109	71,720		55	106	72,242
Retirement of revenue bonds and long-term obligations		12					148,070		49,005	40	252,377
Other, primarily net increase in mortgage and construction loans receivable			46		1,155	174,244			52,478	51	227,974
Total uses of working capital		161	75		1,229	322,423	126,970		101,538	197	552,593
Net increase (decrease) in working capital	\$ (13)	\$ 3,477	\$ 144	\$ 754	\$ 7,345	\$ 70,978	\$ (28,831)	\$ 261	\$ 32,998	\$ 598	\$ 87,711
Elements of net increase (decrease) in working capital:											
Cash and cash equivalents	\$ 106	\$ 25,060	\$ (152)	\$ 624	\$ 7,267	\$ 125,654	\$ (28,039)	\$ 269	\$ 34,588	\$ 195	\$ 165,572
Investments, current portion						(34,110)				231	(33,879)
Receivables	(7)	8,072	299	2	163	8,822	656		664	24	18,695
Due from other funds	(61)			1,189		(3,004)	1		(912)	(1)	(2,788)
Inventories	154						(288)			(12)	(146)
Prepaid expenses		113			1		(103)			(118)	(107)
Accounts payable and accrued liabilities	(161)	(13,262)	(53)	(961)	(87)	(24,087)	(786)	(7)	(1,266)	228	(40,442)
Intergovernmental payables						(3,812)					(3,812)
Due to other funds	(44)	(16,881)	427			2,998	(248)		(76)	47	(13,777)
Deferred revenue		387			1	(1,483)				4	(1,091)
Liabilities payable from restricted assets							(24)	(1)			(25)
Other liabilities		(12)	(377)	(100)							(489)
Net increase (decrease) in working capital	\$ (13)	\$ 3,477	\$ 144	\$ 754	\$ 7,345	\$ 70,978	\$ (28,831)	\$ 261	\$ 32,998	\$ 598	\$ 87,711

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Illinois Housing Development Authority
June 30, 1984
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
Assets:						
Cash and cash equivalents	\$ 9,075	\$ 38,782	\$ 3,063	\$ 1,101	\$ 138,759	\$ 190,780
Investments, short-term	51,925	57,606		29,869		139,400
Receivables, net:						
Intergovernmental	752					752
Other	3,210	6,405	140	1,849	8,327	19,931
Due from other funds	211	3,225				3,436
Total current assets	65,173	106,018	3,203	32,819	147,086	354,299
Investments	38,959	4,015				42,974
Loans and notes receivable	2,189	688,373	14,366		77,689	782,617
Restricted assets		83,817	1,447		29,241	114,505
Property, plant and equipment, net	483					483
Other assets	595	1,450			632	2,677
Total assets	\$ 107,399	\$ 883,673	\$ 19,016	\$ 32,819	\$ 254,648	\$ 1,297,555
Liabilities:						
Accounts payable and accrued liabilities	\$ 54,753	\$ 43,027	\$ 513	\$ 1,281	\$ 10,776	\$ 110,350
Intergovernmental payables	9,250					9,250
Due to other funds	3,254	58	80		73	3,465
Deferred revenues					1,483	1,483
Total current liabilities	67,257	43,085	593	1,281	12,332	124,548
Notes payable		26,037		28,993		55,030
Revenue bonds payable		802,085	18,017		236,999	1,057,101
Other obligations	110					110
Total liabilities	67,367	871,207	18,610	30,274	249,331	1,236,789
Fund equity:						
Retained earnings:						
Reserved for revenue bond and note retirement		12,466	406	2,545	5,317	20,734
Unreserved	40,032					40,032
Total fund equity	40,032	12,466	406	2,545	5,317	60,766
Total liabilities and fund equity	\$ 107,399	\$ 883,673	\$ 19,016	\$ 32,819	\$ 254,648	\$ 1,297,555

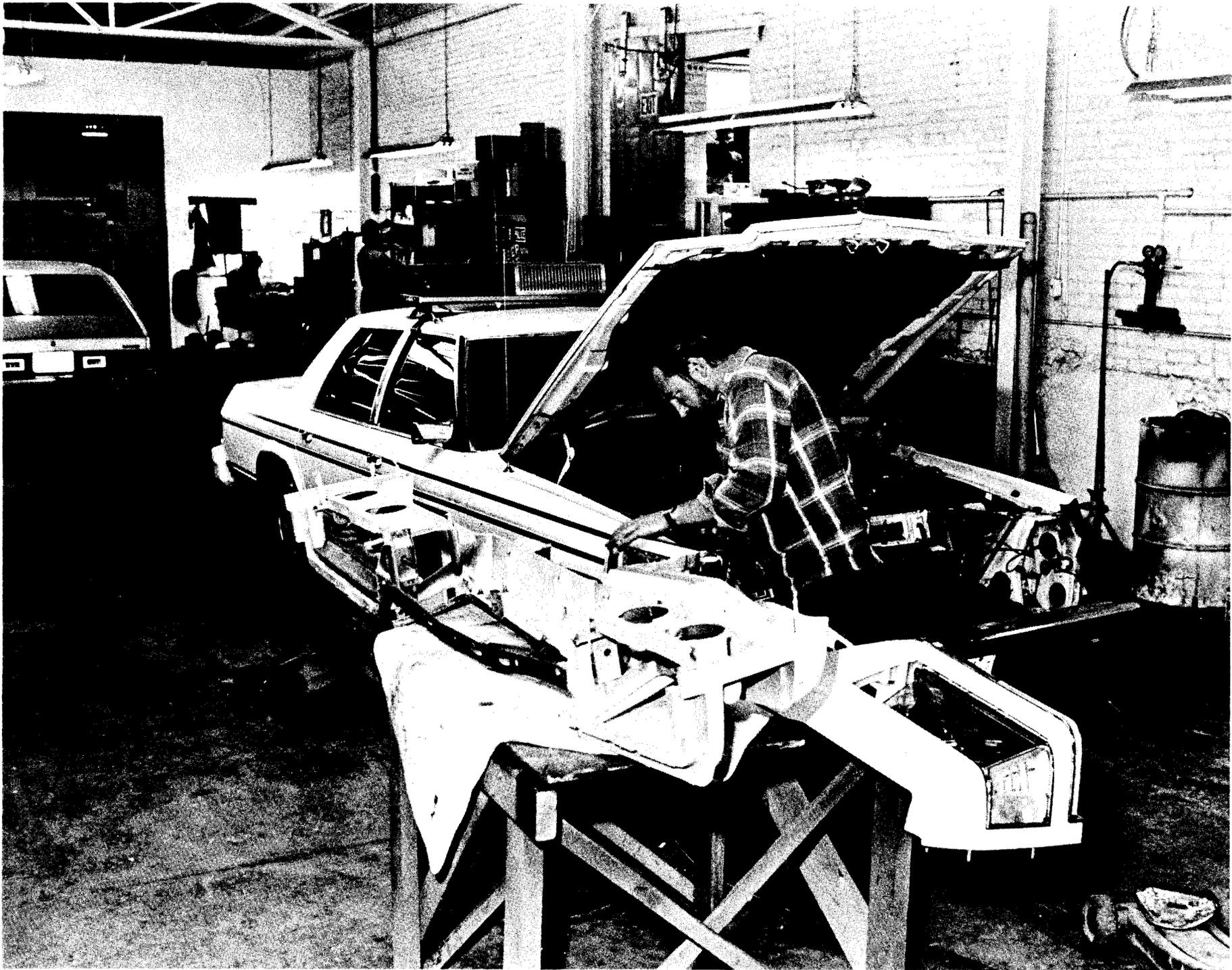
STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Illinois Housing Development Authority
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
Operating revenues:						
Charges for sales and services	\$ 5,779				\$ 135	\$ 5,914
Interest and other investment income	4,306	\$ 80,525	\$ 1,620	\$ 3,729	18,863	109,043
Total operating revenues	10,085	80,525	1,620	3,729	18,998	114,957
Operating expenses:						
Interest		75,356	1,473	3,420	18,016	98,265
General and administrative	7,016	3,825			123	10,964
Depreciation	125					125
Total operating expenses	7,141	79,181	1,473	3,420	18,139	109,354
Operating income	2,944	1,344	147	309	859	5,603
Nonoperating expenses		(70)			(388)	(458)
Income before operating transfers	2,944	1,274	147	309	471	5,145
Operating transfers-in	5,262	1,457			8	6,727
Operating transfers-out	(1,465)	(5,056)	(206)			(6,727)
Net income (loss)	6,741	(2,325)	(59)	309	479	5,145
Retained earnings, July 1, 1983	24,143	14,791	465	12,955	3,267	55,621
Residual equity transfers, net	9,148			(10,719)	1,571	--
Retained earnings, June 30, 1984	\$ 40,032	\$ 12,466	\$ 406	\$ 2,545	\$ 5,317	\$ 60,766

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
Illinois Housing Development Authority
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
Sources of working capital:						
Operations:						
Net income (loss)	\$ 6,741	\$ (2,325)	\$ (59)	\$ 309	\$ 479	\$ 5,145
Items not requiring working capital:						
Depreciation	125					125
Working capital provided by operations	6,866	(2,325)	(59)	309	479	5,270
Proceeds from sale of revenue bonds and other long-term obligations		105,141	47		196,089	301,277
Other sources	12,807	33,542	5,155	32,882	2,468	86,854
Total sources of working capital	19,673	136,358	5,143	33,191	199,036	393,401
Uses of working capital:						
Acquisition of property, plant and equipment	109					109
Retirement of revenue bonds and long-term obligations	63	66,286	5,095	57,721	18,905	148,070
Other, primarily net increase in mortgage and construction loans receivable	13,691	82,977		12,110	65,466	174,244
Total uses of working capital	13,863	149,263	5,095	69,831	84,371	322,423
Net increase (decrease) in working capital	\$ 5,810	\$ (12,905)	\$ 48	\$ (36,640)	\$ 114,665	\$ 70,978
Elements of net increase (decrease) in working capital:						
Cash and cash equivalents	\$ (1,149)	\$ (6,371)	\$ (68)	\$ (3,883)	\$ 137,125	\$ 125,654
Investments, current portion	15,514	2,445	(14)	(34,019)	(18,036)	(34,110)
Receivables	1,248	782	(9)	(623)	7,424	8,822
Due from other funds	(357)	(2,291)			(356)	(3,004)
Accounts payable and accrued liabilities	(8,275)	(7,585)	139	1,570	(9,936)	(24,087)
Intergovernmental payables	(3,812)					(3,812)
Due to other funds	2,641	115		315	(73)	2,998
Deferred revenues					(1,483)	(1,483)
Net increase (decrease) in working capital	\$ 5,810	\$ (12,905)	\$ 48	\$ (36,640)	\$ 114,665	\$ 70,978

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State Garage Body Shop, Springfield

INTERNAL SERVICE FUNDS

Internal Service Funds are maintained to account for the operations of state agencies which render services to other state agencies or governmental units on a cost-reimbursement basis.

INTERNAL SERVICE FUNDS DESCRIPTIONS

Central Management Services

State Garage Revolving Fund--to account for the operation and maintenance of state garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

Statistical Services Revolving Fund--to account for the purchase, maintenance and operation of electronic data processing and information devices used by State agencies. Revenues consist of charges to user agencies.

Office Supplies Revolving Fund--to account for the purchase of office supplies for the State. Revenues consist of charges to user agencies.

Paper and Printing Revolving Fund--to account for the purchase of warehouse stocks of paper and printing. Revenues consist of charges to user agencies.

Communications Revolving Fund--to account for the expenses related to telecommunications services for State agencies. Revenues consist of reimbursements from the user agencies.

Department of Corrections

Working Capital Revolving Fund--to account for the income and expenses associated with the industrial operations at the several State institutions.

Department of Transportation

Air Transportation Revolving Fund--to account for the costs and expenses of providing air transportation for the various officers, departments, and agencies of the State and to receive all fees charged in connection with such transportation.

Capital Development Board

Public Building Fund--to account for the costs and expenses of constructing certain facilities for use by State agencies. Revenues consist of rents received from State agencies.

Illinois Educational Consortium

Operating Fund--to fund purchases of computer equipment leased to state universities. Funding is derived from user charges.

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
June 30, 1984
(Expressed in Thousands)

	Departments			Illinois Building Authority	Illinois Educational Consortium	Other	Total
	Central Management Services	Corrections Working Capital Revolving	Transportation Air Transportation Revolving				
Assets:							
Cash and cash equivalents	\$ 7,839	\$ 1,102	\$ 335	\$ 1,923	\$ 221	\$ 268	\$ 11,688
Receivables, net:							
Intergovernmental	46	29	2				77
Other	591	259	24		125		999
Due from other funds	23,506	1,741	274		647		26,168
Inventories	1,557	3,047			22		4,626
Prepaid expenses	13						13
Total current assets	33,552	6,178	635	1,923	1,015	268	43,571
Property, plant and equipment, net	16,299	2,777	1,705		508	622	21,911
Total assets	\$ 49,851	\$ 8,955	\$ 2,340	\$ 1,923	\$ 1,523	\$ 890	\$ 65,482
Liabilities:							
Accounts payable and accrued liabilities	\$ 17,860	\$ 725	\$ 81	\$ 53	\$ 842	\$ 77	\$ 19,638
Due to other funds	222	178			6	3	409
Deferred revenues	790						790
Other liabilities	5,094	256				330	5,680
Total current liabilities	23,966	1,159	81	53	848	410	26,517
Other obligations	2,259				265	197	2,721
Total liabilities	26,225	1,159	81	53	1,113	607	29,238
Fund equity:							
Contributed capital	11,924	1,120	1,705			100	14,849
Retained earnings, unreserved	11,702	6,676	554	1,870	410	183	21,395
Total fund equity	23,626	7,796	2,259	1,870	410	283	36,244
Total liabilities and fund equity	\$ 49,851	\$ 8,955	\$ 2,340	\$ 1,923	\$ 1,523	\$ 890	\$ 65,482

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Departments			Illinois Building Authority	Illinois Educational Consortium	Other	Total
	Central Management Services Revolving Funds	Corrections Working Capital Revolving	Transportation Air Transportation Revolving				
Operating revenues:							
Charges for sales and services	\$ 99,347	\$ 9,946	\$ 835		\$ 1,210	\$ 2,492	\$ 113,830
Interest and other investment income					51		51
Other	67	151			104		322
Total operating revenues	99,414	10,097	835		1,365	2,492	114,203
Operating expenses:							
Cost of sales and services	81,927	7,945	607		747	2,071	93,297
Interest	619				75	52	746
General and administrative	9,805	1,544		\$ 285	204	121	11,959
Depreciation	7,022	312	670		151	244	8,399
Other	897				99		996
Total operating expenses	100,270	9,801	1,277	285	1,276	2,488	115,397
Operating income (loss)	(856)	296	(442)	(285)	89	4	(1,194)
Nonoperating revenues	52	436					488
Nonoperating expenses	(85)	(32)				(1)	(118)
Income (loss) before operating transfers	(889)	700	(442)	(285)	89	3	(824)
Operating transfers-in				249			249
Operating transfers-out	(62)						(62)
Net income (loss)	(951)	700	(442)	(36)	89	3	(637)
Added depreciation of fixed assets acquired by other funds that reduces contributed capital			670				670
Increase in retained earnings	(951)	700	228	(36)	89	3	33
Retained earnings, July 1, 1983	12,653	5,976	326	1,906	321	180	21,362
Retained earnings, June 30, 1984	\$ 11,702	\$ 6,676	\$ 554	\$ 1,870	\$ 410	\$ 183	\$ 21,395

STATE OF ILLINOIS
Combining Statement of Changes
in Financial Position
Internal Service Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Departments			Illinois Building Authority	Illinois Educational Consortium	Other	Total
	Central Management Services	Corrections Working Capital Revolving	Transportation Air Transportation Revolving				
Sources of working capital:							
Operations:							
Net income (loss)	\$ (951)	\$ 700	\$ (442)	\$ (36)	\$ 89	\$ 3	\$ (637)
Items not requiring working capital:							
Depreciation	7,022	312	670		151	244	8,399
Other	34	32				1	67
Working capital provided by operations	6,105	1,044	228	(36)	240	248	7,829
Proceeds from other long-term obligations	6,295					100	6,395
Contributed capital	394	80					474
Other sources	90	1					91
Total sources of working capital	12,884	1,125	228	(36)	240	348	14,789
Uses of working capital:							
Acquisition of property, plant and equipment	8,123	383			36	121	8,663
Retirement of long-term obligations	5,751				168	197	6,116
Other uses	1,688						1,688
Total uses of working capital	15,562	383			204	318	16,467
Net increase (decrease) in working capital	\$ (2,678)	\$ 742	\$ 228	\$ (36)	\$ 36	\$ 30	\$ (1,678)
Elements of net increase (decrease) in working capital:							
Cash and cash equivalents	\$ (1,979)	\$ 208	\$ 70	\$ (39)	\$ (213)	\$ 71	\$ (1,882)
Receivables	8	40	20		(843)	(2)	(777)
Due from other funds	7,371	738	140		(467)		7,782
Inventories	(37)	42			22		27
Prepaid expenses	13	(1)			(3)		9
Accounts payable and accrued liabilities	(7,144)	(139)	(2)	3	1,545	(58)	(5,795)
Due to other funds	212	(108)			(5)	1	100
Deferred revenues	179						179
Other liabilities, current portion	(1,301)	(38)				18	(1,321)
Net increase (decrease) in working capital	\$ (2,678)	\$ 742	\$ 228	\$ (36)	\$ 36	\$ 30	\$ (1,678)

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
Department of Central Management Services Revolving Funds
June 30, 1984
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Other	Total
Assets:							
Cash and cash equivalents	\$ 1,059	\$ 3,131	\$ 301	\$ 249	\$ 2,714	\$ 385	\$ 7,839
Receivables, net:							
Intergovernmental		22				24	46
Other		454			137		591
Due from other funds	3,205	4,094	369	423	15,407	8	23,506
Inventories	1,029	27	278	223			1,557
Prepaid expenses		13					13
Total current assets	5,293	7,741	948	895	18,258	417	33,552
Property, plant and equipment, net	1,622	12,609	14	242	1,805	7	16,299
Total assets	\$ 6,915	\$ 20,350	\$ 962	\$ 1,137	\$ 20,063	\$ 424	\$ 49,851
Liabilities:							
Accounts payable and accrued liabilities	\$ 2,855	\$ 2,382	\$ 79	\$ 79	\$ 12,425	\$ 40	\$ 17,860
Due to other funds	62	75	11	7	55	12	222
Deferred revenues		137			653		790
Other liabilities	453	4,030	16	47	499	49	5,094
Total current liabilities	3,370	6,624	106	133	13,632	101	23,966
Other obligations		1,720			539		2,259
Total liabilities	3,370	8,344	106	133	14,171	101	26,225
Fund equity (deficit):							
Contributed capital	1,078	8,073	321	333	1,750	369	11,924
Retained earnings, unreserved	2,467	3,933	535	671	4,142	(46)	11,702
Total fund equity	3,545	12,006	856	1,004	5,892	323	23,626
Total liabilities and fund equity	\$ 6,915	\$ 20,350	\$ 962	\$ 1,137	\$ 20,063	\$ 424	\$ 49,851

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Internal Service Funds
Department of Central Management Services Revolving Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Other	Total
Operating revenues:							
Charges for sales and services	\$ 18,453	\$ 23,455	\$ 1,799	\$ 2,021	\$ 52,842	\$ 777	\$ 99,347
Other	25			42			67
Total operating revenues	18,478	23,455	1,799	2,063	52,842	777	99,414
Operating expenses:							
Costs of sales and services	14,211	14,917	1,498	1,119	50,182		81,927
Interest		509			110		619
General and administrative	3,606	1,748	357	873	2,490	731	9,805
Depreciation	345	5,669	1	29	975	3	7,022
Other	628	1		16	252		897
Total operating expenses	18,790	22,844	1,856	2,037	54,009	734	100,270
Operating income (loss)	(312)	611	(57)	26	(1,167)	43	(856)
Nonoperating revenues	50		1			1	52
Nonoperating expenses	(78)	(5)	(1)		(1)		(85)
Income (loss) before operating transfers	(340)	606	(57)	26	(1,168)	44	(889)
Operating transfers-out				(62)			(62)
Net income (loss)	(340)	606	(57)	(36)	(1,168)	44	(951)
Retained earnings (deficit), July 1, 1983	2,807	3,327	592	707	5,310	(90)	12,653
Retained earnings (deficit), June 30, 1984	\$ 2,467	\$ 3,933	\$ 535	\$ 671	\$ 4,142	\$ (46)	\$ 11,702

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Internal Service Funds
Department of Central Management Services Revolving Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Other	Total
Sources of working capital:							
Operations:							
Net income (loss)	\$ (340)	\$ 606	\$ (57)	\$ (36)	\$ (1,168)	\$ 44	\$ (951)
Items not requiring working capital:							
Depreciation	345	5,669	1	29	975	3	7,022
Other	28	5			1		34
Working capital provided by operations	33	6,280	(56)	(7)	(192)	47	6,105
Proceeds from long-term obligations		5,974			321		6,295
Contributed capital, net		25				369	394
Other						90	90
Total sources of working capital	33	12,279	(56)	(7)	129	506	12,884
Uses of working capital:							
Acquisition of property, plant and equipment	729	6,781	13	93	497	10	8,123
Retirement of long-term obligations		5,370			381		5,751
Other uses					1,500	188	1,688
Total uses of working capital	729	12,151	13	93	2,378	198	15,562
Net increase (decrease) in working capital	\$ (696)	\$ 128	\$ (69)	\$ (100)	\$ (2,249)	\$ 308	\$ (2,678)
Elements of net increase (decrease) in working capital:							
Cash and cash equivalents	\$ (185)	\$ (202)	\$ (111)	\$ (153)	\$ (1,685)	\$ 357	\$ (1,979)
Receivables		411	(22)	(11)	(370)		8
Due from other funds	214	1,460	(87)	45	5,734	5	7,371
Inventories	147	9	(165)	(28)			(37)
Prepaid expenses		13					13
Accounts payable and accrued liabilities	(853)	(236)	280	59	(6,393)	(1)	(7,144)
Due to other funds	63	(22)	40	1	134	(4)	212
Deferred revenue		(124)			303		179
Other liabilities, current portion	(82)	(1,181)	(4)	(13)	28	(49)	(1,301)
Net increase (decrease) in working capital	\$ (696)	\$ 128	\$ (69)	\$ (100)	\$ (2,249)	\$ 308	\$ (2,678)

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Teachers' Retirement System Building, Springfield

TRUST AND AGENCY FUNDS

Trust and Agency Funds are maintained to account for assets held by the State acting in the capacity of trustee or agent.

SIGNIFICANT TRUST AND AGENCY FUNDS DESCRIPTIONS

TRUST FUNDS:

Department of Employment Security

Unemployment Compensation Trust Fund--To provide for unemployment insurance benefit claims. Funding is through employer contributions and Federal Unemployment Trust advances.

Department of Central Management Services

Deferred Compensation Plan Fund--to defer gross compensation of any State employee and invest the funds until retirement, death or extreme hardship.

State Pensions Funds

See Note 10 on page 22 for description of pension funds.

AGENCY FUNDS:

Treasurer

Protest Fund--To hold monies paid under protest. After thirty days the money is transferred to the appropriate fund unless the party making that payment under protest has filed a complaint and secured a temporary injunction restraining the transfer.

Public Treasurers' Investment Pool Fund--to hold and invest public funds deposited by local Treasurers to enhance investment opportunities - in effect a mutual fund.

Department of Revenue

Municipal Retailers' Occupation Tax Fund--to collect the sales tax levied by municipalities and remit the monies to the municipalities except for two percent withheld and paid to the General Fund to reimburse the State for collection expenses.

County Retailers' Occupation Tax Fund--to collect the sales tax levied by counties and remit the monies to the counties except for the two percent withheld and paid to the General Fund to reimburse the State for collection expenses.

RTA Sales Tax Trust Fund--to collect the locally assessed one percent Regional Transportation Authority (RTA) sales tax in Cook County and one-fourth percent sales tax in the five contiguous counties of the R.T.A. districts and to remit the tax collected to the R.T.A.

Surety Bond Fund--to act as custodian for surety bonds posted by taxpayers under the provisions of various State tax acts. Such deposits would be applied to a taxpayer's liability at the time of the taxpayer's default.

Department of Central Management Services

Group Insurance Premium Fund--to hold monies withheld from State employees' salaries to pay the premium on health and life group insurance.

Department of Insurance

Insurance Security Deposit Fund--to hold securities on deposit by domestic and certain foreign domiciled insurance companies in the State for protection of all policyholders, policy obligations and creditors of the companies.

Department of Public Aid

Public Assistance Recoveries Trust Fund--to hold monies recovered by law on behalf of the State's Public Aid recipients and third parties, and to disburse funds for reimbursements of claims collected through error or mistake, and for certain administrative expenses.

STATE OF ILLINOIS
Combining Balance Sheet
Trust and Agency Funds
June 30, 1984
(Expressed in Thousands)

	Trust			Agency	Total
	Expendable	Nonexpendable	Pension		
Assets:					
Cash and cash equivalents	\$ 9,176	\$ 874	\$ 11,606	\$ 487,191	\$ 508,847
Investments	271	56,651	6,846,374		6,903,296
Receivables, net:					
Taxes	436,852			97,102	533,954
Intergovernmental	26,378			1,184	27,562
Other	3,189	6	105,096	1,455	109,746
Due from other funds	4,005	1	6,298	5,075	15,379
Property, plant and equipment, net		9	4,970		4,979
Other assets				301,098	301,098
Total assets	\$ 479,871	\$ 57,541	\$ 6,974,344	\$ 893,105	\$ 8,404,861
Liabilities:					
Accounts payable and accrued liabilities	\$ 34,748	\$ 24	\$ 16,964	\$ 15,134	\$ 66,870
Intergovernmental payables	7,549			344,471	352,020
Due to other funds	27,737	47	78	40,959	68,821
Other liabilities		12	115	492,541	492,668
Federal advances for unemployment compensation benefits	1,932,414				1,932,414
Total liabilities	2,002,448	83	17,157	893,105	2,912,793
Fund balances (deficit):					
Reserved for:					
Net assets available for plan benefits			6,957,187		6,957,187
Endowment and similar funds	1,192				1,192
Unreserved:					
Designated for deferred compensation benefits		56,640			56,640
Undesignated	(1,523,769)	818			(1,522,951)
Total fund balances (deficit)	(1,522,577)	57,458	6,957,187		5,492,068
Total liabilities and fund balances	\$ 479,871	\$ 57,541	\$ 6,974,344	\$ 893,105	\$ 8,404,861

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
June 30, 1984
(Expressed in Thousands)

	Departments			Other	Total
	Agriculature	Employment Security	Veterans' Affairs		
	Grain Indemnity Trust	Unemployment Compensation Trust	Member's		
Assets:					
Cash and cash equivalents	\$ 6,479		\$ 1,184	\$ 1,513	\$ 9,176
Investments				271	271
Receivables, net:					
Taxes		\$ 436,852			436,852
Intergovernmental		26,378			26,378
Other		3,189			3,189
Due from other funds		4,005			4,005
Total assets	\$ 6,479	\$ 470,424	\$ 1,184	\$ 1,784	\$ 479,871
Liabilities:					
Accounts payable and accrued liabilities		\$ 34,710		\$ 38	\$ 34,748
Intergovernmental payables		7,549			7,549
Due to other funds		27,737			27,737
Federal advances for unemployment compensation benefits		1,932,414			1,932,414
Total liabilities		2,002,410		38	2,002,448
Fund balances (deficit):					
Reserved for:					
Unemployment compensation benefits		(1,531,986)			(1,531,986)
Endowment and similar funds			\$ 1,184	8	1,192
Unreserved, undesignated	\$ 6,479			1,738	8,217
Total fund balances (deficit)	6,479	(1,531,986)	1,184	1,746	(1,522,577)
Total liabilities and fund balances	\$ 6,479	\$ 470,424	\$ 1,184	\$ 1,784	\$ 479,871

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Expendable Trust Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Departments		Member's	Other	Total
	Agriculture Grain Indemnity Trust	Employment Security Unemployment Compensation Trust			
Revenues:					
Other taxes		\$ 1,442,955			\$ 1,442,955
Federal government		415,392		\$ 28	415,420
Licenses and fees				22	22
Interest and other investment income	\$ 496	131		113	740
Other	6,626		\$ 987	2,466	10,079
Total revenues	7,122	1,858,478	987	2,629	1,869,216
Expenditures:					
Current:					
Education				14	14
Social assistance		1,304,546		5	1,304,551
Health and social services			951	106	1,057
Transportation				30	30
General government	4,766			551	5,317
Public protection and justice				1,420	1,420
Total expenditures	4,766	1,304,546	951	2,126	1,312,389
Excess of revenues over expenditures	2,356	553,932	36	503	556,827
Other (uses) of financial resources:					
Operating transfers-out		(11,328)		(9)	(11,337)
Other (uses) of financial resources		(11,328)		(9)	(11,337)
Excess of revenues over expenditures and other (uses) of financial resources	2,356	542,604	36	494	545,490
Fund balances (deficit), July 1, 1983	4,123	(2,074,590)	1,148	1,252	(2,068,067)
Fund balances (deficit), June 30, 1984	\$ 6,479	\$(1,531,986)	\$ 1,184	\$ 1,746	\$(1,522,577)

STATE OF ILLINOIS
Combining Balance Sheet
Nonexpendable Trust Funds
June 30, 1984
(Expressed in Thousands)

	Department of Central Management Services Deferred Compensation Plan	Other	Total
Assets:			
Cash and cash equivalents	\$ 655	\$ 219	\$ 874
Investments	56,640	11	56,651
Other receivables, net		6	6
Due from other funds	1		1
Property, plant and equipment, net		9	9
Total assets	\$ 57,296	\$ 245	\$ 57,541
Liabilities:			
Accounts payable and accrued liabilities	\$ 24		\$ 24
Due to other funds	47		47
Other liabilities	12		12
Total liabilities	83		83
Fund balances:			
Unreserved:			
Designated for deferred compensation benefits	56,640		56,640
Undesignated	573	\$ 245	818
Total fund balances	57,213	245	57,458
Total liabilities and fund balances	\$ 57,296	\$ 245	\$ 57,541

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Fund Balances
Nonexpendable Trust Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Department of Central Management Services Deferred Compensation Plan	Other	Total
Operating revenues:			
Contributions, employee	\$ 12,773		\$ 12,773
Interest and other investment income	4,476	\$ 29	4,505
Other	3		3
Total operating revenues	<u>17,252</u>	<u>29</u>	<u>17,281</u>
Operating expenses:			
Cost of sales and services	577		577
Benefit payments and refunds	2,487		2,487
General and administrative		28	28
Total operating expenses	<u>3,064</u>	<u>28</u>	<u>3,092</u>
Net income	<u>14,188</u>	<u>1</u>	<u>14,189</u>
Fund balances, July 1, 1983	<u>43,025</u>	<u>244</u>	<u>43,269</u>
Fund balances, June 30, 1984	<u>\$ 57,213</u>	<u>\$ 245</u>	<u>\$ 57,458</u>

STATE OF ILLINOIS
Combining Statement of Changes
in Financial Position
Nonexpendable Trust Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Department of Central Management Services Deferred Compensation Plan	Other	Total
Sources of working capital:			
Operations:			
Net income	\$ 14,188	\$ 1	\$ 14,189
Items not requiring working capital:			
Other	1,159		1,159
Working capital provided by operations	15,347	1	15,348
Other sources	3,095		3,095
Total sources of working capital	18,442	1	18,443
Uses of working capital:			
Other uses	18,238		18,238
Total uses of working capital	18,238		18,238
Net increase in working capital	\$ 204	\$ 1	\$ 205
Elements of net increase (decrease) in working capital:			
Cash and cash equivalents	\$ 203		\$ 203
Receivables	(1)	\$ 1	--
Accounts payable and accrued liabilities	17		17
Due to other funds	(3)		(3)
Other liabilities	(12)		(12)
Net increase in working capital	\$ 204	\$ 1	\$ 205

STATE OF ILLINOIS
Combining Balance Sheet
Pension Trust Funds
June 30, 1984
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System	Illinois State Board of Investment	Other	Eliminations	Total
Assets:									
Cash and cash equivalents	\$ 371	\$ 1,407	\$ 9,524	\$ 304		\$ 30		\$ (30)	\$ 11,606
Investments	21,638	99,193	1,564,277	3,645,001	\$ 1,515,311	1,668,295	\$ 954	(1,668,295)	6,846,374
Other receivables, net	2	27	4,216	80,472	20,379	45,388		(45,388)	105,096
Due from other funds	4	32	5,304		958				6,298
Property, plant and equipment, net		2	221	4,043	691	13			4,970
Total assets	\$ 22,015	\$ 100,661	\$ 1,583,542	\$ 3,729,820	\$ 1,537,339	\$ 1,713,726	\$ 954	\$ (1,713,713)	\$ 6,974,344
Liabilities:									
Accounts payable and accrued liabilities	\$ 8	\$ 13	\$ 1,961	\$ 2,014	\$ 12,968				\$ 16,964
Due to other funds	17		46	15					78
Other liabilities			115			\$ 28,604		\$ (28,604)	115
Total liabilities	25	13	2,122	2,029	12,968	28,604		(28,604)	17,157
Fund balances:									
Reserved for net assets available for plan benefits	21,990	100,648	1,581,420	3,727,791	1,524,371	1,685,122	\$ 954	(1,685,109)	6,957,187
Total fund balances	21,990	100,648	1,581,420	3,727,791	1,524,371	1,685,122	954	(1,685,109)	6,957,187
Total liabilities and fund balances	\$ 22,015	\$ 100,661	\$ 1,583,542	\$ 3,729,820	\$ 1,537,339	\$ 1,713,726	\$ 954	\$ (1,713,713)	\$ 6,974,344

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Fund Balances
Pension Trust Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System	Illinois State Board of Investment	Other	Eliminations	Total
Operating revenues:									
Contributions -									
Employee	\$ 659	\$ 5,140	\$ 73,001	\$ 194,761	\$ 86,028	\$ 20,400	\$ 7	\$ (20,400)	\$ 359,596
Employer	1,525	5,646	86,464	206,859	70,191				370,685
Interest and other investment income	2,198	9,655	150,632	234,821	72,041	113,486	91	(113,486)	469,438
Other	6				45	48,192		(47,477)	766
Total operating revenues	4,388	20,441	310,097	636,441	228,305	182,078	98	(181,363)	1,200,485
Operating expenses:									
Benefit payments and refunds	2,785	11,005	135,142	315,357	105,600		2		569,891
Interest			11				7		18
General and administrative	77	114	2,339	2,675	1,453	712	14		7,384
Depreciation		1	86	231	423	2			743
Total operating expenses	2,862	11,120	137,578	318,263	107,476	714	23		578,036
Net income	1,526	9,321	172,519	318,178	120,829	181,364	75	(181,363)	622,449
Fund balances, July 1, 1983	20,464	91,327	1,408,901	3,409,613	1,403,542	1,503,758	879	(1,503,746)	6,334,738
Fund balances, June 30, 1984	\$ 21,990	\$ 100,648	\$ 1,581,420	\$ 3,727,791	\$ 1,524,371	\$ 1,685,122	\$ 954	\$ (1,685,109)	\$ 6,957,187

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Pension Trust Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System	Illinois State Board of Investment	Other	Eliminations	Total
Sources of working capital:									
Operations:									
Net income	\$ 1,526	\$ 9,321	\$ 172,519	\$ 318,178	\$ 120,829	\$ 181,364	\$ 75	\$ (181,363)	\$ 622,449
Items not requiring working capital:									
Depreciation		1	86	231	423	2			743
Total sources of working capital	1,526	9,322	172,605	318,409	121,252	181,366	75	(181,363)	623,192
Uses of working capital:									
Acquisition of property, plant and equipment			24	47	21	3			95
Other uses			(8)						(8)
Total uses of working capital			16	47	21	3			87
Net increase in working capital	\$ 1,526	\$ 9,322	\$ 172,589	\$ 318,362	\$ 121,231	\$ 181,363	\$ 75	\$ (181,363)	\$ 623,105
Elements of net increase (decrease) in working capital:									
Cash and cash equivalents	\$ (485)	\$ (1,594)	\$ 2,283	\$ 11	\$ (373)	\$ 30	\$ 75	\$ (30)	\$ (83)
Investments	2,087	10,934	168,341	316,321	127,423	175,315		(175,315)	625,106
Receivables	(76)	(24)	1,005	2,443	3,680	(16,091)		16,091	7,028
Due from other funds	4	16	552	(441)	958				1,089
Accounts payable and accrued liabilities	(4)	(10)	379	28	(10,457)	372		(372)	(10,064)
Due to other funds			(31)			6		(6)	(31)
Other liabilities, current portion			60			21,731		(21,731)	60
Net increase in working capital	\$ 1,526	\$ 9,322	\$ 172,589	\$ 318,362	\$ 121,231	\$ 181,363	\$ 75	\$ (181,363)	\$ 623,105

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
June 30, 1984
(Expressed in Thousands)

	Elected Officials		Departments		State Employees Retirement System	Other	Total
	Secretary of State	Treasurer	Department of Revenue	Other Code Departments	Social Security Contributions		
Assets:							
Cash and cash equivalents	\$ 10,876	\$ 198,295	\$ 215,584	\$ 52,382	\$ 6,662	\$ 3,392	\$ 487,191
Receivables, net:							
Taxes		606	95,823			673	97,102
Intergovernmental					1,184		1,184
Other		437	647	365		6	1,455
Due from other funds				1,407	3,506	162	5,075
Other assets				301,098			301,098
Total assets	\$ 10,876	\$ 199,338	\$ 312,054	\$ 355,252	\$ 11,352	\$ 4,233	\$ 893,105
Liabilities:							
Accounts payable and accrued liabilities		\$ 28	\$ 435	\$ 13,875		\$ 796	\$ 15,134
Intergovernmental payables	\$ 4,384	91,177	235,865		\$ 11,098	1,947	344,471
Due to other funds			4,720	35,880	254	105	40,959
Other liabilities	6,492	108,133	71,034	305,497		1,385	492,541
Total liabilities	\$ 10,876	\$ 199,338	\$ 312,054	\$ 355,252	\$ 11,352	\$ 4,233	\$ 893,105

STATE OF ILLINOIS
 Combining Balance Sheet
 Agency Funds
 Secretary of State
 June 30, 1984
 (Expressed in Thousands)

	International Registration Plan	Agency Funds	Total
Assets:			
Cash and cash equivalents	\$ 4,384	\$ 6,492	\$ 10,876
Total assets	<u>\$ 4,384</u>	<u>\$ 6,492</u>	<u>\$ 10,876</u>
Liabilities:			
Intergovernmental payables	\$ 4,384		\$ 4,384
Other liabilities		\$ 6,492	6,492
Total liabilities	<u>\$ 4,384</u>	<u>\$ 6,492</u>	<u>\$ 10,876</u>

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Treasurer
June 30, 1984
(Expressed in Thousands)

	Protest	Illinois Municipal Retirement	Public Treasurers' Investment Pool	Total
Assets:				
Cash and cash equivalents	\$ 107,398	\$ 6,518	\$ 84,379	\$ 198,295
Receivables, net:				
Taxes	606			606
Other	129		308	437
Total assets	<u>\$ 108,133</u>	<u>\$ 6,518</u>	<u>\$ 84,687</u>	<u>\$ 199,338</u>
Liabilities:				
Accounts payable and accrued liabilities			\$ 28	\$ 28
Intergovernmental payables		\$ 6,518	84,659	91,177
Other liabilities	\$ 108,133			108,133
Total liabilities	<u>\$ 108,133</u>	<u>\$ 6,518</u>	<u>\$ 84,687</u>	<u>\$ 199,338</u>

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Revenue
June 30, 1984
(Expressed in Thousands)

	Municipal Retailers' Occupation Tax	County Retailers' Occupation Tax	RTA Sales Tax	Metro East Mass Transit District Tax	Chicago World's Fair Tax	Surety Bond	Total
Assets:							
Cash and cash equivalents	\$ 104,903	\$ 8,760	\$ 29,329	\$ 1,032	\$ 526	\$ 71,034	\$ 215,584
Receivables net:							
Taxes	58,536	4,375	31,637	612	663		95,823
Other	605	42					647
Total assets	\$ 164,044	\$ 13,177	\$ 60,966	\$ 1,644	\$ 1,189	\$ 71,034	\$ 312,054
Liabilities:							
Accounts payable and accrued liabilities	\$ 312	\$ 61	\$ 61	\$ 1			\$ 435
Intergovernmental payables	160,463	12,854	60,905	1,643			235,865
Due to other funds	3,269	262			\$ 1,189		4,720
Other liabilities						\$ 71,034	71,034
Total liabilities	\$ 164,044	\$ 13,177	\$ 60,966	\$ 1,644	\$ 1,189	\$ 71,034	\$ 312,054

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Other Code Departments
June 30, 1984
(Expressed in Thousands)

	Departments						Total
	Central Management Services	Children and Family Services	Financial Institutions	Insurance	Mental Health and Developmental Disabilities	Public Aid Public Assistance Recoveries Trust	
	Group Insurance Premium	Children Trusts	Depository	Security Deposit	Resident Trusts		
Assets:							
Cash and cash equivalents	\$ 25,169	\$ 1,459			\$ 2,924	\$ 22,830	\$ 52,382
Other receivables, net	150				16	199	365
Due from other funds	1,407						1,407
Other assets			\$ 9,009	\$ 292,089			301,098
Total assets	\$ 26,726	\$ 1,459	\$ 9,009	\$ 292,089	\$ 2,940	\$ 23,029	\$ 355,252
Liabilities:							
Accounts payable and accrued liabilities	\$ 12,531					\$ 1,344	\$ 13,875
Due to other funds	14,195					21,685	35,880
Other liabilities		\$ 1,459	\$ 9,009	\$ 292,089	\$ 2,940		305,497
Total liabilities	\$ 26,726	\$ 1,459	\$ 9,009	\$ 292,089	\$ 2,940	\$ 23,029	\$ 355,252

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Assets				Liabilities			
	Cash and Cash Equivalents	Taxes Receivable	Other Receivables	Total Assets	Accounts Payable and Accrued Liabilities	Inter- Governmental Payables	Other Liabilities	Total Liabilities
Organization/Fund:								
Secretary of State:								
International Registration Plan								
Balance July 1, 1983	\$ 7,702			\$ 7,702		\$ 7,702		\$ 7,702
Additions	29,146			29,146		29,146		29,146
Deductions	32,464			32,464		32,464		32,464
Balance June 30, 1984	<u>\$ 4,384</u>			<u>\$ 4,384</u>		<u>\$ 4,384</u>		<u>\$ 4,384</u>
Security Deposit								
Balance July 1, 1983	\$ 4,817			\$ 4,817			\$ 4,817	\$ 4,817
Additions	6,889			6,889			6,889	6,889
Deductions	5,214			5,214			5,214	5,214
Balance June 30, 1984	<u>\$ 6,492</u>			<u>\$ 6,492</u>			<u>\$ 6,492</u>	<u>\$ 6,492</u>
Treasurer:								
Protest								
Balance July 1, 1983	\$124,562	\$ 653	\$ 321	\$125,536			\$125,536	\$125,536
Additions	18,897	606	129	19,632			19,632	19,632
Deductions	36,061	653	321	37,035			37,035	37,035
Balance June 30, 1984	<u>\$107,398</u>	<u>\$ 606</u>	<u>\$ 129</u>	<u>\$108,133</u>			<u>\$108,133</u>	<u>\$108,133</u>
Illinois Municipal Retirement								
Balance July 1, 1983	\$ 2,124			\$ 2,124		\$ 2,124		\$ 2,124
Additions	413,597			413,597		413,597		413,597
Deductions	409,203			409,203		409,203		409,203
Balance June 30, 1984	<u>\$ 6,518</u>			<u>\$ 6,518</u>		<u>\$ 6,518</u>		<u>\$ 6,518</u>
Public Treasurers' Investment Pool								
Balance July 1, 1983	\$ 84,902		\$ 194	\$ 85,096	\$ 73	\$ 85,023		\$ 85,096
Additions	223,975		308	224,283	28	224,255		224,283
Deductions	224,498		194	224,692	73	224,619		224,692
Balance June 30, 1984	<u>\$ 84,379</u>		<u>\$ 308</u>	<u>\$ 84,687</u>	<u>\$ 28</u>	<u>\$ 84,659</u>		<u>\$ 84,687</u>

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Assets				Liabilities				
	Cash and Cash Equivalents	Taxes Receivable	Other Receivables	Total Assets	Accounts Payable and Accrued Liabilities	Inter- Governmental Payables	Due to Other Funds	Other Liabilities	Total Liabilities
Organization/Fund:									
Department of Revenue:									
Municipal Retailer's Occupation Tax									
Balance July 1, 1983	\$ 96,876	\$ 50,325		\$147,201	\$ 620	\$143,631	\$ 2,950		\$147,201
Additions	590,270	58,536	\$ 605	649,411	312	160,463	3,269		164,044
Deductions	582,243	50,325		632,568	620	143,631	2,950		147,201
Balance June 30, 1984	<u>\$104,903</u>	<u>\$ 58,536</u>	<u>\$ 605</u>	<u>\$164,044</u>	<u>\$ 312</u>	<u>\$160,463</u>	<u>\$ 3,269</u>		<u>\$164,044</u>
County Retailer's Occupation Tax									
Balance July 1, 1983	\$ 6,553	\$ 3,564		\$ 10,117	\$ 38	\$ 9,877	\$ 202		\$ 10,117
Additions	42,093	4,375	\$ 42	46,510	61	12,854	262		13,177
Deductions	39,886	3,564		43,450	38	9,877	202		10,117
Balance June 30, 1984	<u>\$ 8,760</u>	<u>\$ 4,375</u>	<u>\$ 42</u>	<u>\$ 13,177</u>	<u>\$ 61</u>	<u>\$ 12,854</u>	<u>\$ 262</u>		<u>\$ 13,177</u>
RTA Sales Tax									
Balance July 1, 1983	\$ 29,150	\$ 26,543		\$ 55,693	\$ 86	\$ 55,607			\$ 55,693
Additions	311,232	31,637		342,869	61	60,905			60,966
Deductions	311,053	26,543		337,596	86	55,607			55,693
Balance June 30, 1984	<u>\$ 29,329</u>	<u>\$ 31,637</u>		<u>\$ 60,966</u>	<u>\$ 61</u>	<u>\$ 60,905</u>			<u>\$ 60,966</u>
Metro East Mass Transit District Tax									
Balance July 1, 1983	\$ 594	\$ 505		\$ 1,099		\$ 1,099			\$ 1,099
Additions	6,183	612		6,795	\$ 1	1,643			1,644
Deductions	5,745	505		6,250		1,099			1,099
Balance June 30, 1984	<u>\$ 1,032</u>	<u>\$ 612</u>		<u>1,644</u>	<u>\$ 1</u>	<u>\$ 1,643</u>			<u>\$ 1,644</u>
Chicago World's Fair Tax									
Balance July 1, 1983									
Additions	\$ 2,020	\$ 663		\$ 2,683			\$ 1,189		\$ 1,189
Deductions	1,494			1,494					
Balance June 30, 1984	<u>\$ 526</u>	<u>\$ 663</u>		<u>\$ 1,189</u>			<u>\$ 1,189</u>		<u>\$ 1,189</u>
Surety Bond									
Balance July 1, 1983	\$ 77,583			\$ 77,583				\$ 77,583	\$ 77,583
Additions	21,204			21,204				21,204	21,204
Deductions	27,753			27,753				27,753	27,753
Balance June 30, 1984	<u>\$ 71,034</u>			<u>\$ 71,034</u>				<u>\$ 71,034</u>	<u>\$ 71,034</u>

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Assets					Liabilities			
	Cash and Cash Equivalents	Other Receivables	Due From Other Funds	Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Due to Other Funds	Other Liabilities	Total Liabilities
Organization/Fund:									
Other Code Departments:									
Group Insurance Premium Fund									
Balance July 1, 1983	\$ 8,860	\$ 201	\$ 1,551		\$ 10,612	\$ 976	\$ 9,636		\$ 10,612
Additions	16,309				16,309	11,555	4,559		16,114
Deductions		51	144		195				
Balance June 30, 1984	<u>\$ 25,169</u>	<u>\$ 150</u>	<u>\$ 1,407</u>		<u>\$ 26,726</u>	<u>\$ 12,531</u>	<u>\$ 14,195</u>		<u>\$ 26,726</u>
Children's Trust									
Balance July 1, 1983	\$ 1,391			\$ 2	\$ 1,393		\$ 1,393		\$ 1,393
Additions	4,078				4,078		66		66
Deductions	4,010			2	4,012				
Balance June 30, 1984	<u>\$ 1,459</u>			<u>\$ --</u>	<u>\$ 1,459</u>		<u>\$ 1,459</u>		<u>\$ 1,459</u>
Depository Fund									
Balance July 1, 1983				\$ 7,691	\$ 7,691		\$ 7,691		\$ 7,691
Additions				1,503	1,503		1,503		1,503
Deductions				185	185		185		185
Balance June 30, 1984				<u>\$ 9,009</u>	<u>\$ 9,009</u>		<u>\$ 9,009</u>		<u>\$ 9,009</u>
Security Deposit									
Balance July 1, 1983				\$279,376	\$279,376		\$279,376		\$279,376
Additions				94,823	94,823		94,823		94,823
Deductions				82,110	82,110		82,110		82,110
Balance June 30, 1984				<u>\$292,089</u>	<u>\$292,089</u>		<u>\$292,089</u>		<u>\$292,089</u>
Resident Trust									
Balance July 1, 1983	\$ 2,617	\$ 3		\$ 22	\$ 2,642		\$ 2,642		\$ 2,642
Additions	11,386	18			11,404		11,404		11,404
Deductions	11,079	5		22	11,106		11,106		11,106
Balance June 30, 1984	<u>\$ 2,924</u>	<u>\$ 16</u>		<u>\$ --</u>	<u>\$ 2,940</u>		<u>\$ 2,940</u>		<u>\$ 2,940</u>

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Assets						Liabilities					
	Cash and Cash Equivalents	Taxes Receivable	Inter- governmental Receivables	Other Receivables	Due From Other Funds	Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Inter- governmental Payables	Due to Other Funds	Other Liabilities	Total Liabilities
Organization/Fund:												
Other Code Departments, cont'd.:												
Public Assistance Recoveries Trust												
Balance July 1, 1983	\$ 8,595			\$ 63			\$ 8,658	\$ 163		\$ 8,495		\$ 8,658
Additions	65,732			5,041			70,773	30,371		40,402		70,773
Deductions	51,497			4,905			56,402	29,190		27,212		56,402
Balance June 30, 1984	<u>\$ 22,830</u>			<u>\$ 199</u>			<u>\$ 23,029</u>	<u>\$ 1,344</u>		<u>\$ 21,685</u>		<u>\$ 23,029</u>
Other Boards and Authorities:												
Social Security Contribution												
Balance July 1, 1983	\$ 12,919				\$ 3,279		\$ 16,198		\$ 15,944	\$ 254		\$ 16,198
Additions	190,272		\$ 1,184		227		191,683					191,683
Deductions	196,529						196,529		4,846			4,846
Balance June 30, 1984	<u>\$ 6,662</u>		<u>\$ 1,184</u>		<u>\$ 3,506</u>		<u>\$ 11,352</u>		<u>\$ 11,098</u>	<u>\$ 254</u>		<u>\$ 11,352</u>
Other:												
Balance July 1, 1983	\$ 3,931	\$ 550		\$ 6	\$ 72	\$ 16	\$ 4,575	\$ 882	\$ 2,444	\$ 220	\$ 1,029	\$ 4,575
Additions	13,759	673		1	90		14,523	6,643	2,217	36	1,580	10,476
Deductions	14,298	550		1		16	14,865	6,729	2,714	151	1,224	10,818
Balance June 30, 1984	<u>\$ 3,392</u>	<u>\$ 673</u>		<u>\$ 6</u>	<u>\$ 162</u>	<u>\$ --</u>	<u>\$ 4,233</u>	<u>\$ 796</u>	<u>\$ 1,947</u>	<u>\$ 105</u>	<u>\$ 1,385</u>	<u>\$ 4,233</u>
Total--All Agency Funds												
Balance July 1, 1983	\$ 473,176	\$ 82,140		\$ 788	\$ 4,902	\$287,107	\$ 848,113	\$ 2,838	\$323,451	\$ 21,757	\$500,067	\$ 848,113
Additions	1,967,042	97,102	\$ 1,184	6,144	317	96,326	2,168,115	49,032	905,080	49,717	157,101	1,160,930
Deductions	1,953,027	82,140		5,477	144	82,335	2,123,123	36,736	884,060	30,515	164,627	1,115,938
Balance June 30, 1984	<u>\$ 487,191</u>	<u>\$ 97,102</u>	<u>\$ 1,184</u>	<u>\$ 1,455</u>	<u>\$ 5,075</u>	<u>\$301,098</u>	<u>\$ 893,105</u>	<u>\$ 15,134</u>	<u>\$344,471</u>	<u>\$ 40,959</u>	<u>\$492,541</u>	<u>\$ 893,105</u>

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Southern Illinois University Medical School Courtyard, Springfield

UNIVERSITY AND COLLEGE FUNDS

The University and College Funds are maintained to account for all transactions of State universities and colleges including related foundations and associations.

STATE OF ILLINOIS
Combining Balance Sheet
University and College Funds
June 30, 1984
(Expressed in Thousands)

	Current Funds		Loan Funds	Endowment and Similar Funds	Plant Funds	Agency Funds	Foundations	Total
	Unrestricted	Restricted						
Assets:								
Cash and cash equivalents	\$ 96,999	\$ 28,607	\$ 3,810	\$ 2,280	\$ 33,383	\$ 5,009	\$ 30,062	\$ 200,150
Investments	15,865	4,557	494	27,271	31,729		57,270	137,186
Receivables, net:								
Intergovernmental	1,543	3,962	142					5,647
Other	53,018	22,382	146	380	2,592	130	3,631	82,279
Due from other funds	27,029	6,617	(2)	164	34	112	1,714	35,668
Inventories	33,468	400					579	34,447
Prepaid expenses	2,673						140	2,813
Loans and notes receivable			50,310	114		1,340	1,957	53,721
Restricted assets					13,478			13,478
Property, plant and equipment, net					2,565,091		22,817	2,587,908
Other assets	28		71	649	240		324	1,312
Total assets	\$ 230,623	\$ 66,525	\$ 54,971	\$ 30,858	\$ 2,646,547	\$ 6,591	\$ 118,494	\$ 3,154,609
Liabilities:								
Accounts payable and accrued liabilities	\$ 116,374	\$ 8,463	\$ 46		\$ 4,460	\$ 598	\$ 2,491	\$ 132,432
Intergovernmental payables	120	48						168
Due to other funds	7,437	1,270	1		296	229	1,123	10,356
Deferred revenues	27,173	920			3		4,259	32,355
Liabilities payable from restricted assets		21						21
Other liabilities	1,676	152			739	1,999	1,071	5,637
Notes payable							5,062	5,062
Revenue bonds payable					268,388		3,467	271,855
Other obligations	12,503				23,676	3,765	12	39,956
Total liabilities	165,283	10,874	47		297,562	6,591	17,485	497,842
Fund balances:								
Investment in fixed assets					2,275,787		3,984	2,279,771
Reserved for:								
Encumbrances	29,523	5,045			2,332		10,672	47,572
Restricted fund balances		5,892	2,636		29,302		59,414	97,244
Endowment and similar funds				\$ 30,858			23,004	53,862
Reserved-other	1,729		52,288		35,689		1,410	91,116
Unreserved:								
Designated-other	12,998				2,924		612	16,534
Undesignated	21,090	44,714			2,951		1,913	70,668
Total fund balances	65,340	55,651	54,924	30,858	2,348,985		101,009	2,656,767
Total liabilities and fund balances	\$ 230,623	\$ 66,525	\$ 54,971	\$ 30,858	\$ 2,646,547	\$ 6,591	\$ 118,494	\$ 3,154,609

STATE OF ILLINOIS
University and College Funds
Narrative
June 30, 1984

The University and College Funds account for the operations of State universities and colleges, including their foundations and associations. The organizational structure for State universities and colleges include five individual governing boards, which report to the Board of Higher Education. They are the University of Illinois Board of Trustees, Board of Trustees of Southern Illinois University, Board of Regents, Board of Governors, and State Community College Board.

University of Illinois Board of Trustees -

This elected body was created by law on July 1, 1867 for the management of:

University of Illinois - Champaign-Urbana
University of Illinois - Chicago
University of Illinois - Medical Center

Board of Trustees of Southern Illinois University -

The Board of Trustees of Southern Illinois University was created on July 1, 1949 to operate, manage, control and maintain the University which consists of:

Southern Illinois University - Carbondale
Southern Illinois University - Edwardsville
Southern Illinois University - Medical School

Board of Regents -

The Board of Regents was created on July 1, 1967, by the Regency Universities Act, to manage, operate, control and maintain the following universities:

Northern Illinois University
Illinois State University
Sangamon State University

Board of Governors of State Colleges and Universities -

The Teacher's College Board was charged by statute on July 2, 1951, with the authority and responsibility to manage, operate, control and maintain the following universities:

Western Illinois University
Eastern Illinois University
Northeastern Illinois University
Chicago State University
Governors State University

All rights, powers and duties vested by law in the Teacher's College Board were transferred to the Board of Governors of State Colleges and Universities by an act approved July 15, 1965.

State Community College Board -

The State Community College of East St. Louis is the only community college to receive a direct appropriation from the General Assembly and have the members of the Board of Trustees appointed by the Governor with the advice and consent of the Senate. The State Community College of East St. Louis Board of Trustees does report to the State Community College Board in a manner similar to Illinois' other district boards, which are not deemed to be a part of the State of Illinois reporting entity.



Attorney General Building, Springfield

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is maintained to account for fixed assets acquired or constructed for use by the State for general governmental purposes. These include all fixed assets except those accounted for in the proprietary, fiduciary and university and college fund types.

STATE OF ILLINOIS
 Schedule of Changes in General Fixed Assets
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

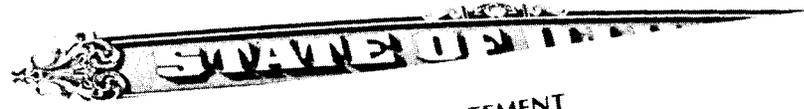
	Balance July 1, 1983	Additions	Deletions/ Net Transfers	Balance June 30, 1984
Land and land improvements.....	\$ 342,831	\$ 3,046	\$ (1,277)	\$ 347,154
Buildings and building improvements.....	811,317	5,887	(29,208)	846,412
Equipment.....	407,791	67,620	9,277	466,134
Construction in progress.....	524,180	144,434	78,799	589,815
Total.....	\$2,086,119	\$220,987	\$ 57,591	\$2,249,515

STATE OF ILLINOIS
 Schedule of Changes in General Fixed Assets
 By Function
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

<u>Function</u>	Balance July 1, 1983	Additions	Deletions/ Net Transfers	Balance June 30, 1984
General government:				
Legislative.....	\$ 9,516	\$ 2,481	\$ 3,031	\$ 8,966
Elected officials.....	138,573	6,477	(3,431)	148,481
Departments and agencies.....	66,265	2,054	(3,455)	71,774
Total general government.....	214,354	11,012	(3,855)	229,221
Health and social services.....	487,236	5,899	(5,395)	498,530
Public protection and justice.....	341,084	21,862	(18,218)	381,164
Natural resources and recreation.....	295,319	8,123	(7,282)	310,724
Transportation.....	198,811	22,194	11,205	209,800
Social assistance.....	20,239	6,750	2,014	24,975
Education.....	4,896	713	323	5,286
Construction in progress.....	524,180	144,434	78,799	589,815
Total general fixed assets.....	\$2,086,119	\$220,987	\$ 57,591	\$2,249,515

STATE OF ILLINOIS
Schedule of General Fixed Assets
By Function
June 30, 1984
(Expressed in Thousands)

<u>Function</u>	<u>Total</u>	<u>Land and Land Improvements</u>	<u>Building and Building Improvements</u>	<u>Equipment</u>
General government:				
Legislative.....	\$ 8,966			\$ 8,966
Elected officials.....	148,481	\$ 13,434	\$ 91,208	43,839
Departments and agencies.....	71,774	9,855	31,105	30,814
Total general government.....	229,221	23,289	122,313	83,619
Health and social services.....	498,530	71,516	366,286	60,728
Public protection and justice.....	381,164	21,552	253,236	106,376
Natural resources and recreation.....	310,724	222,373	44,825	43,526
Transportation.....	209,800	8,424	59,752	141,624
Social assistance.....	24,975			24,975
Education.....	5,286			5,286
Total general fixed assets allocated to functions.....	1,659,700	<u>\$347,154</u>	<u>\$846,412</u>	<u>\$466,134</u>
Construction in progress.....	589,815			
Total general fixed assets.....	<u>\$2,249,515</u>			



OFFICIAL STATEMENT
STATE OF ILLINOIS



\$150,000,000
GENERAL OBLIGATION BONDS

Consisting of

\$67,000,000 Capital Development Bonds

**GENERAL LONG-TERM OBLIGATIONS
ACCOUNT GROUP**

The General Long-Term Obligations Account Group is maintained to account for the State's unmatured general obligation bonds, unfunded retirement costs, and other long-term obligations.

STATE OF ILLINOIS
Schedule of Changes in General Long-Term Obligations
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Accrued Retirement Costs	General Obligation Bonds	Revenue Bonds	Other Long-Term Obligations	Total
Balance at July 1, 1983, as previously reported.....	\$1,029,610	\$3,147,600	\$ 37,730	\$ 91,356	\$4,306,296
Restatement for compensated absences and interest cost on Federal government advances.....	--	--	--	145,514	145,514
Balance at July 1, 1983, as restated.....	1,029,610	3,147,600	37,730	236,870	4,451,810
Compensated absences earned.....				131,498	131,498
Debt issues.....		360,000		13,012	373,012
Interest cost on Federal government advances.....				73,636	73,636
Increase in lease obligations.....				16,853	16,853
Compensated absences taken.....				(107,666)	(107,666)
Principal retirements, terminations and defeased bonds.		(178,100)	(37,730)	(31,480)	(247,310)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....	453,598				453,598
Balance at June 30, 1984.....	<u>\$1,483,208</u>	<u>\$3,329,500</u>	<u>\$ --</u>	<u>\$ 332,723</u>	<u>\$5,145,431</u>

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Third September 1983

**CUSAS Reports ... A publication
to provide interpretations of and interim
updates to the CUSAS Manual.**

CUSAS Reports

CUSAS Phase II

The original 1979 CUSAS Manual was revised and updated for the purposes of the 1982-83 Budget. CUSAS Phase II provides a comprehensive update to the original CUSAS Manual and includes a number of new chapters on the subject of CUSAS which are necessary to deal with the changes in the 1982-83 Budget. The new chapters will be included in a collection of reports to be published in the next few months.

New Name Conventions

From 1st July 1983, the State Accounting Bureau No. 62, which will henceforward be known as the State Accounting Bureau, will be the sole authority for the purpose of the CUSAS Manual. This change in the way names are used will be the result of the new name conventions which will be included in the next few months.

It is expected that the new name conventions will be adopted by all departments and agencies by the end of the year. It is also expected that the new name conventions will be included in the next few months.

 **Roland W Burns**
Comptroller
State of Illinois

• C U S A S •

BUDGETARY STATEMENTS

Budgetary Statements provide a comparison of the legally adopted budgeted amounts with actual results of operations on a budgetary (Non-GAAP) basis.

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
General Purpose Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	General Revenue			Special Account			Common School			Federal Fiscal Assistance			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:															
Income taxes	\$ 3,672,000	\$ 3,726,628	\$ 54,628										\$ 3,672,000	\$ 3,726,628	\$ 54,628
Sales taxes	1,960,000	1,978,560	18,560	\$ 653,000	\$ 660,134	\$ 7,134							2,613,000	2,638,694	25,694
Public utility taxes	680,000	629,180	(50,820)										680,000	629,180	(50,820)
Federal government	34,532	49,350	14,818							\$ 2,468	\$ 2,468	\$ --	37,000	51,818	14,818
Other	667,480	760,757	93,277				\$ 3,520	\$ 3,520	\$ --				671,000	764,277	93,277
Less:															
Refunds	527,384	522,790	(4,594)										527,384	522,790	(4,594)
Total revenues	6,486,628	6,621,685	135,057	653,000	660,134	7,134	3,520	3,520	--	2,468	2,468	--	7,145,616	7,287,807	142,191
Expenditures:															
Current:															
Education	1,532,947	1,527,270	(5,677)				1,661,037	1,660,678	(359)				3,193,984	3,187,948	(6,036)
Health and social services	2,466,483	2,429,966	(36,517)										2,466,483	2,429,966	(36,517)
General government	527,795	508,231	(19,564)										527,795	508,231	(19,564)
Transportation	13,472	11,766	(1,706)										13,472	11,766	(1,706)
Social assistance	1,347,386	1,327,895	(19,491)										1,347,386	1,327,895	(19,491)
Public protection and justice	510,404	484,937	(25,467)										510,404	484,937	(25,467)
Natural resources and recreation	61,705	61,010	(695)										61,705	61,010	(695)
Debt service:															
Principal	200,000	200,000	--										200,000	200,000	--
Interest	8,691	8,691	--										8,691	8,691	--
Capital outlays	61,279	56,864	(4,415)										61,279	56,864	(4,415)
Total expenditures	6,730,162	6,616,630	(113,532)				1,661,037	1,660,678	(359)				8,391,199	8,277,308	(113,891)
Excess (deficiency) of revenues over expenditures	(243,534)	5,055	248,589	653,000	660,134	7,134	(1,657,517)	(1,657,158)	359	2,468	2,468	--	(1,245,583)	(989,501)	256,082
Other sources (uses) of financial resources:															
Proceeds from general obligation bond issues	50,000	50,000	--										50,000	50,000	--
Operating transfers-in	1,860,000	1,846,451	(13,549)				1,766,654	1,766,654	--				3,626,654	3,613,105	(13,549)
Operating transfers-out	(1,847,398)	(1,828,418)	18,980	(653,000)	(660,439)	(7,439)							(2,500,398)	(2,488,857)	11,541
Excess (deficiency) of revenues over expenditures, and other sources (uses) of financial resources	(180,932)	73,088	254,020	--	(305)	(305)	109,137	109,496	359	2,468	2,468	--	(69,327)	184,747	254,074
Budgetary fund balances (deficits), July 1, 1983	(261,583)	(261,583)	--	14,287	14,287	--	(109,489)	(109,489)	--				(356,785)	(356,785)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (442,515)	\$ (188,495)	\$ 254,020	\$ 14,287	\$ 13,982	\$ (305)	\$ (352)	\$ 7	\$ 359	\$ 2,468	\$ 2,468	\$ --	\$ (426,112)	\$ (172,038)	\$ 254,074

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Highway Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Road			Motor Fuel Tax			Grade Crossing Protection			State Construction Account		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Motor fuel taxes				\$ 510,600	\$ 543,529	\$ 32,929						
Federal government	\$ 614,100	\$ 620,997	\$ 6,897									
Other	426,600	443,840	17,240							\$ 55,800	\$ 33,100	\$ (22,700)
Less:												
Refunds	815	812	(3)	20,000	11,270	(8,730)						
Total revenues	1,039,885	1,064,025	24,140	490,600	532,259	41,659				55,800	33,100	(22,700)
Expenditures:												
Current:												
General government	97,640	94,991	(2,649)	10,650	10,503	(147)						
Transportation	1,005,269	959,479	(45,790)	5,035	4,960	(75)	\$ 3,457	\$ 3,457	\$ --	72,564	72,564	--
Social assistance	1,570	1,037	(533)									
Public protection and justice	27,278	27,259	(19)									
Natural resources and recreation	7,000	--	(7,000)									
Capital outlays	25,426	24,696	(730)	18	16	(2)						
Total expenditures	1,164,183	1,107,462	(56,721)	15,703	15,479	(224)	3,457	3,457	--	72,564	72,564	--
Excess (deficiency) of revenues over expenditures	(124,298)	(43,437)	80,861	474,897	516,780	41,883	(3,457)	(3,457)	--	(16,764)	(39,464)	(22,700)
Other sources (uses) of financial resources:												
Operating transfers-in	146,200	152,721	6,521	61,600	65,866	4,266	6,000	6,000	--	111,900	116,194	4,294
Operating transfers-out	(123,200)	(122,311)	889	(543,900)	(566,140)	(22,240)						
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(101,298)	(13,027)	88,271	(7,403)	16,506	23,909	2,543	2,543	--	95,136	76,730	(18,406)
Budgetary fund balances (deficits), July 1, 1983	25,575	25,575	--	33,818	33,818	--	8,037	8,037	--			
Budgetary fund balances (deficits), June 30, 1984	\$ (75,723)	\$ 12,548	\$ 88,271	\$ 26,415	\$ 50,324	\$ 23,909	\$ 10,580	\$ 10,580	\$ --	\$ 95,136	\$ 76,730	\$ (18,406)

Motor Fuel Tax-Counties			Motor Fuel Tax-Municipalities			Motor Fuel Tax-Townships			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
									\$ 510,600	\$ 543,529	\$ 32,929
									614,100	620,997	6,897
									482,400	476,940	(5,460)
									20,815	12,082	(8,733)
									1,586,285	1,629,384	43,099
									108,290	105,494	(2,796)
\$ 102,500	\$ 102,500	\$ --	\$ 143,700	\$ 143,700	\$ --	\$ 46,700	\$ 46,700	\$ --	1,379,225	1,333,360	(45,865)
									1,570	1,037	(533)
									27,278	27,259	(19)
									7,000	--	(7,000)
									25,444	24,712	(732)
102,500	102,500	--	143,700	143,700	--	46,700	46,700	--	1,548,807	1,491,862	(56,945)
(102,500)	(102,500)	--	(143,700)	(143,700)	--	(46,700)	(46,700)	--	37,478	137,522	100,044
96,600	100,724	4,124	135,500	141,247	5,747	43,800	45,726	1,926	601,600	628,478	26,878
									(667,100)	(688,451)	(21,351)
(5,900)	(1,776)	4,124	(8,200)	(2,453)	5,747	(2,900)	(974)	1,926	(28,022)	77,549	105,571
(5,714)	(5,714)	--	(8,121)	(8,121)	--	(2,632)	(2,632)	--	50,963	50,963	--
\$ (11,614)	\$ (7,490)	\$ 4,124	\$ (16,321)	\$ (10,574)	\$ 5,747	\$ (5,532)	\$ (3,606)	\$ 1,926	\$ 22,941	\$ 128,512	\$ 105,571

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Board of Governors			Board of Regents			Southern Illinois University Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 32,000	\$ 35,543	\$ 3,543	\$ 34,500	\$ 36,799	\$ 2,299	\$ 36,000	\$ 40,082	\$ 4,082
Less:									
Refunds									
Total revenues	32,000	35,543	3,543	34,500	36,799	2,299	36,000	40,082	4,082
Expenditures:									
Current:									
Education	31,958	31,736	(222)	36,849	36,623	(226)	37,336	35,975	(1,361)
Social assistance	200	129	(71)	216	79	(137)	238	156	(82)
Capital outlays	2,660	2,655	(5)	1,670	1,664	(6)	2,516	2,055	(461)
Total expenditures	34,818	34,520	(298)	38,735	38,366	(369)	40,090	38,186	(1,904)
Excess (deficiency) of revenues over expenditures	(2,818)	1,023	3,841	(4,235)	(1,567)	2,668	(4,090)	1,896	5,986
Budgetary fund balances (deficits), July 1, 1983	986	986	--	2,598	2,598	--	(1,672)	(1,672)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (1,832)	\$ 2,009	\$ 3,841	\$ (1,637)	\$ 1,031	\$ 2,668	\$ (5,762)	\$ 224	\$ 5,986

University of Illinois Income			Community College of East St. Louis Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 58,000	\$ 68,276	\$ 10,276	\$ 500	\$ 520	\$ 20	\$ 161,000	\$ 181,220	\$ 20,220
5	--	(5)	33	30	(3)	38	30	(8)
57,995	68,276	10,281	467	490	23	160,962	181,190	20,228
63,838	63,746	(92)	537	449	(88)	170,518	168,529	(1,989)
480	259	(221)				1,134	623	(511)
6,899	6,895	(4)	23	22	(1)	13,768	13,291	(477)
71,217	70,900	(317)	560	471	(89)	185,420	182,443	(2,977)
(13,222)	(2,624)	10,598	(93)	19	112	(24,458)	(1,253)	23,205
(529)	(529)	--	154	154	--	1,537	1,537	--
\$ (13,751)	\$ (3,153)	\$ 10,598	\$ 61	\$ 173	\$ 112	\$ (22,921)	\$ 284	\$ 23,205

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Governors
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Eastern Illinois Income			Northeastern Illinois Income			Governors State Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 8,384	\$ 9,311	\$ 927	\$ 6,925	\$ 7,692	\$ 767	\$ 2,722	\$ 3,024	\$ 302
Total revenues	8,384	9,311	927	6,925	7,692	767	2,722	3,024	302
Expenditures:									
Current:									
Education	7,713	7,665	(48)	7,178	7,097	(81)	2,846	2,760	(86)
Social assistance	66	30	(36)	16	13	(3)	24	16	(8)
Capital outlays	513	511	(2)	554	553	(1)	146	146	--
Total expenditures	8,292	8,206	(86)	7,748	7,663	(85)	3,016	2,922	(94)
Excess (deficiency) of revenues over expenditures	92	1,105	1,013	(823)	29	852	(294)	102	396
Budgetary fund balances (deficits), July 1, 1983	(451)	(451)	--	582	582	--	271	271	--
Budgetary fund balances (deficits), June 30, 1984	\$ (359)	\$ 654	\$ 1,013	\$ (241)	\$ 611	\$ 852	\$ (23)	\$ 373	\$ 396

Chicago State Income			Western Illinois Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 5,064	\$ 5,625	\$ 561	\$ 8,905	\$ 9,891	\$ 986	\$ 32,000	\$ 35,543	\$ 3,543
5,064	5,625	561	8,905	9,891	986	32,000	35,543	3,543
4,928	4,926	(2)	9,293	9,288	(5)	31,958	31,736	(222)
33	26	(7)	61	44	(17)	200	129	(71)
573	573	--	874	872	(2)	2,660	2,655	(5)
5,534	5,525	(9)	10,228	10,204	(24)	34,818	34,520	(298)
(470)	100	570	(1,323)	(313)	1,010	(2,818)	1,023	3,841
(334)	(334)	--	918	918	--	986	986	--
\$ (804)	\$ (234)	\$ 570	\$ (405)	\$ 605	\$ 1,010	\$ (1,832)	\$ 2,009	\$ 3,841

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Regents
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Illinois State Income			Northern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 14,656	\$ 15,633	\$ 977	\$ 17,833	\$ 19,021	\$ 1,188
Total revenues	14,656	15,633	977	17,833	19,021	1,188
Expenditures:						
Current:						
Education	14,899	14,730	(169)	20,243	20,228	(15)
Social assistance	91	33	(58)	116	38	(78)
Capital outlays	1,004	1,000	(4)	479	478	(1)
Total expenditures	15,994	15,763	(231)	20,838	20,744	(94)
Excess (deficiency) of revenues over expenditures	(1,338)	(130)	1,208	(3,005)*	(1,723)	1,282
Budgetary fund balances, July 1, 1983	238	238	--	2,225	2,225	--
Budgetary fund balances (deficits), June 30, 1984	\$ (1,100)	\$ 108	\$ 1,208	\$ (780)	\$ 502	\$ 1,282

Sangamon State Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,011	\$ 2,145	\$ 134	\$ 34,500	\$ 36,799	\$ 2,299
2,011	2,145	134	34,500	36,799	2,299
1,707	1,665	(42)	36,849	36,623	(226)
9	8	(1)	216	79	(137)
187	186	(1)	1,670	1,664	(6)
1,903	1,859	(44)	38,735	38,366	(369)
108	286	178	(4,235)	(1,567)	2,668
135	135	--	2,598	2,598	--
\$ 243	\$ 421	\$ 178	\$ (1,637)	\$ 1,031	\$ 2,668

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Elected Officials			Code Departments			Other Agencies, Boards & Commissions		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Income taxes				\$ 266,145	\$ 314,250	\$ 48,105			
Public utility taxes				160,898	189,981	29,083	\$ 12,888	\$ 10,284	\$ (2,604)
Federal government				4,300	5,785	1,485	235	188	(47)
Other	\$ 3,462	\$ 3,462	\$ --	430,217	643,092	212,875	39,178	41,708	2,530
Less:									
Refunds				238	45	(193)	187	75	(112)
Total revenues	3,462	3,462	--	861,322	1,153,063	291,741	52,114	52,105	(9)
Expenditures:									
Current:									
Education				15,421	15,415	(6)	14,862	14,857	(5)
Health and social services				31,761	29,143	(2,618)			
General government	5,501	4,745	(756)	856,500	836,897	(19,603)	165	142	(23)
Transportation				90,440	89,309	(1,131)			
Social assistance				19,229	18,245	(984)			
Public protection and justice				6,563	6,199	(364)	33,994	29,724	(4,270)
Natural resources and recreation				24,626	23,949	(677)	6,356	4,293	(2,063)
Capital outlays				4,364	3,723	(641)	735	675	(60)
Total expenditures	5,501	4,745	(756)	1,048,904	1,022,880	(26,024)	56,112	49,691	(6,421)
Excess (deficiency) of revenues over expenditures	(2,039)	(1,283)	756	(187,582)	130,183	317,765	(3,998)	2,414	6,412
Other sources (uses) of financial resources:									
Operating transfers-in	4,000	5,248	1,248	382,621	387,502	4,881	--	10	10
Operating transfers-out				(265,100)	(442,626)	(177,526)	(2,500)	--	2,500
Budgetary funds-nonbudgeted accounts				15,503	15,503	--			
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	1,961	3,965	2,004	(85,564)	59,556	145,120	(6,498)	2,424	8,922
Budgetary fund balances, July 1, 1983	246	246	--	31,401	31,401	--	11,465	11,465	--
Budgetary fund balances (deficits), June 30, 1984	\$ 2,207	\$ 4,211	\$ 2,004	\$ (54,163)	\$ 90,957	\$ 145,120	\$ 4,967	\$ 13,889	\$ 8,922

State Community College of East St. Louis								
Contracts and Grants			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 266,145	\$ 314,250	\$ 48,105
						173,786	200,265	26,479
\$ 1,100	\$ 1,104	\$ 4	\$ 6,151	\$ 3,694	\$ (2,457)	5,635	7,077	1,442
100	403	303				479,108	692,359	213,251
37	1	(36)	14	7	(7)	476	128	(348)
1,163	1,506	343	6,137	3,687	(2,450)	924,198	1,213,823	289,625
1,986	1,577	(409)	227	199	(28)	32,496	32,048	(448)
			156	125	(31)	31,917	29,268	(2,649)
			544	131	(413)	862,710	841,915	(20,795)
			144	144	--	90,584	89,453	(1,131)
			4,279	1,936	(2,343)	19,229	18,245	(984)
			1,876	785	(1,091)	44,836	37,859	(6,977)
78	77	(1)	1,876	785	(1,091)	32,858	29,027	(3,831)
			272	264	(8)	5,449	4,739	(710)
2,064	1,654	(410)	7,498	3,584	(3,914)	1,120,079	1,082,554	(37,525)
(901)	(148)	753	(1,361)	103	1,464	(195,881)	131,269	327,150
			330	330	--	386,951	393,090	6,139
						(267,600)	(442,626)	(175,026)
						15,503	15,503	--
(901)	(148)	753	(1,031)	433	1,464	(92,033)	66,230	158,263
335	335	--	3,814	3,814	--	47,261	47,261	--
\$ (566)	\$ 187	\$ 753	\$ 2,783	\$ 4,247	\$ 1,464	\$ (44,772)	\$ 113,491	\$ 158,263

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Special State Funds
Elected Officials
For the Year Ended June 30, 1984
(Expressed in Thousands)

	<u>Secretary of State</u>		
	<u>Vehicle Recycling</u>		
	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Revenues:			
Other	\$ 3,462	\$ 3,462	\$ --
Total revenues	<u>3,462</u>	<u>3,462</u>	<u>--</u>
Expenditures:			
Current:			
General government			
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>3,462</u>	<u>3,462</u>	<u>--</u>
Other sources of financial resources:			
Operating transfers-in			
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	<u>3,462</u>	<u>3,462</u>	<u>--</u>
Budgetary fund balances (deficits), July 1, 1983	<u>1,019</u>	<u>1,019</u>	<u>--</u>
Budgetary fund balances (deficits), June 30, 1984	<u>\$ 4,481</u>	<u>\$ 4,481</u>	<u>--</u>

Treasurer					
Estate Tax Collections Distributive			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 3,462	\$ 3,462	\$ --
			3,462	3,462	--
\$ 5,501	\$ 4,745	\$ (756)	5,501	4,745	(756)
5,501	4,745	(756)	5,501	4,745	(756)
(5,501)	(4,745)	756	(2,039)	(1,283)	756
4,000	5,248	1,248	4,000	5,248	1,248
(1,501)	503	2,004	1,961	3,965	2,004
(773)	(773)	--	246	246	--
\$ (2,274)	\$ (270)	\$ 2,004	\$ 2,207	\$ 4,211	\$ 2,004

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Agriculture			Commerce and Community Affairs			Conservation			Public Aid		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Income taxes												
Public utility taxes												
Federal government							\$ 2,000	\$ 2,445	\$ 445			
Other	\$ 40,730	\$ 37,604	\$ (3,126)	\$ 19,500	\$ 17,741	\$ (1,759)	16,200	15,558	(642)	\$ 6,000	\$ 6,049	\$ 49
Less:												
Refunds	108	6	(102)									
Total revenues	40,622	37,598	(3,024)	19,500	17,741	(1,759)	18,200	18,003	(197)	6,000	6,049	49
Expenditures:												
Current:												
Education	7,110	7,104	(6)									
Health and social services										1,708	1,629	(79)
General government	24,971	24,384	(587)	16,276	15,134	(1,142)						
Transportation												
Social assistance										19,229	18,245	(984)
Public protection and justice	3,962	3,772	(190)									
Natural resources and recreation							16,884	16,743	(141)			
Capital outlays	406	386	(20)	28	21	(7)	2,080	1,656	(424)			
Total expenditures	36,449	35,646	(803)	16,304	15,155	(1,149)	18,964	18,399	(565)	20,937	19,874	(1,063)
Excess (deficiency) of revenues over expenditures	4,173	1,952	(2,221)	3,196	2,586	(610)	(764)	(396)	368	(14,937)	(13,825)	1,112
Other sources (uses) of financial resources:												
Operating transfers-in	2,000	--	(2,000)	3,600	3,843	243	2,016	3,528	1,512	14,000	17,680	3,680
Operating transfers-out	(6,000)	--	6,000	(7,000)	--	7,000	(1,400)	(1,400)	--			
Budgetary funds-nonbudgeted accounts							233	233	--	139	139	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	173	1,952	1,779	(204)	6,429	6,633	(381)	1,499	1,880	(1,076)	3,716	4,792
Budgetary fund balances (deficits), July 1, 1983	3,744	3,744	--	3,088	3,088	--	3,079	3,079	--	7,111	7,111	--
Budgetary fund balances (deficits), June 30, 1984	\$ 3,917	\$ 5,696	\$ 1,779	\$ 2,884	\$ 9,517	\$ 6,633	\$ 2,698	\$ 4,578	\$ 1,880	\$ 6,035	\$ 10,827	\$ 4,792

Revenue			Transportation			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 266,145	\$ 314,250	\$ 48,105							\$ 266,145	\$ 314,250	\$ 48,105
160,898	189,981	29,083							160,898	189,981	29,083
291,257	500,546	209,289	\$ 1,200	\$ 1,154	\$ (46)	\$ 2,300	\$ 3,340	\$ 1,040	\$ 4,300	\$ 5,785	\$ 1,485
50	8	(42)				55,330	64,440	9,110	430,217	643,092	212,875
						80	31	(49)	238	45	(193)
718,250	1,004,769	286,519	1,200	1,154	(46)	57,550	67,749	10,199	861,322	1,153,063	291,741
						8,311	8,311	--	15,421	15,415	(6)
812,264	794,627	(17,637)				30,053	27,514	(2,539)	31,761	29,143	(2,618)
			90,440	89,309	(1,131)	2,989	2,752	(237)	856,500	836,897	(19,603)
									90,440	89,309	(1,131)
						2,601	2,427	(174)	19,229	18,245	(984)
249	239	(10)	4	--	(4)	7,742	7,206	(536)	6,563	6,199	(364)
						1,597	1,421	(176)	24,626	23,949	(677)
812,513	794,866	(17,647)	90,444	89,309	(1,135)	53,293	49,631	(3,662)	1,048,904	1,022,880	(26,024)
(94,263)	209,903	304,166	(89,244)	(88,155)	1,089	4,257	18,118	13,861	(187,582)	130,183	317,765
267,703	267,883	180	88,530	89,796	1,266	4,772	4,772	--	382,621	387,502	4,881
(250,000)	(440,536)	(190,536)	(700)	(690)	10				(265,100)	(442,626)	(177,526)
						15,131	15,131	--	15,503	15,503	--
(76,560)	37,250	113,810	(1,414)	951	2,365	(6,102)	7,759	13,861	(85,564)	59,556	145,120
(4,547)	(4,547)	--	3,668	3,668	--	15,258	15,258	--	31,401	31,401	--
\$ (81,107)	\$ 32,703	\$ 113,810	\$ 2,254	\$ 4,619	\$ 2,365	\$ 9,156	\$ 23,017	\$ 13,861	\$ (54,163)	\$ 90,957	\$ 145,120

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Agriculture
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Agriculture Premium			Fair and Exposition			Standardbred Breeders			Thoroughbred Breeders			Total		Variance Over (Under)
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	
Revenues:															
Other	\$ 31,700	\$ 29,395	\$ (2,305)	\$ 4,030	\$ 3,707	\$ (323)	\$ 2,400	\$ 2,040	\$ (360)	\$ 2,600	\$ 2,462	\$ (138)	\$ 40,730	\$ 37,604	\$ (3,126)
Less:															
Refunds	108	6	(102)										108	6	(102)
Total revenues	31,592	29,389	(2,203)	4,030	3,707	(323)	2,400	2,040	(360)	2,600	2,462	(138)	40,622	37,598	(3,024)
Expenditures:															
Current:															
Education	7,110	7,104	(6)										7,110	7,104	(6)
General government	17,688	17,355	(333)	2,475	2,475	--	2,204	1,954	(250)	2,604	2,600	(4)	24,971	24,384	(587)
Public protection and justice	3,962	3,772	(190)										3,962	3,772	(190)
Capital outlays	404	385	(19)				1	--	(1)	1	1	--	406	386	(20)
Total expenditures	29,164	28,616	(548)	2,475	2,475	--	2,205	1,954	(251)	2,605	2,601	(4)	36,449	35,646	(803)
Excess (deficiency) of revenues over expenditures	2,428	773	(1,655)	1,555	1,232	(323)	195	86	(109)	(5)	(139)	(134)	4,173	1,952	(2,221)
Other sources (uses) of financial resources:															
Operating transfers-in	2,000	--	(2,000)										2,000	--	(2,000)
Operating transfers-out	(4,000)	--	4,000	(2,000)	--	2,000							(6,000)	--	6,000
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	428	773	345	(445)	1,232	1,677	195	86	(109)	(5)	(139)	(134)	173	1,952	1,779
Budgetary fund balances, July 1, 1983	1,236	1,236	--	1,498	1,498	--	450	450	--	560	560	--	3,744	3,744	--
Budgetary fund balances, June 30, 1984	\$ 1,664	\$ 2,009	\$ 345	\$ 1,053	\$ 2,730	\$ 1,677	\$ 645	\$ 536	\$ (109)	\$ 555	\$ 421	\$ (134)	\$ 3,917	\$ 5,696	\$ 1,779

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Metropolitan Exposition Auditorium and Office Building			Tourism Promotion			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 19,500	\$ 17,741	\$ (1,759)				\$ 19,500	\$ 17,741	\$ (1,759)
Total revenues	19,500	17,741	(1,759)				19,500	17,741	(1,759)
Expenditures:									
Current:									
General government	11,800	11,358	(442)	\$ 4,476	\$ 3,776	\$ (700)	16,276	15,134	(1,142)
Capital outlays				28	21	(7)	28	21	(7)
Total expenditures	11,800	11,358	(442)	4,504	3,797	(707)	16,304	15,155	(1,149)
Excess (deficiency) of revenues over expenditures	7,700	6,383	(1,317)	(4,504)	(3,797)	707	3,196	2,586	(610)
Other sources (uses) of financial resources:									
Operating transfers-in				3,600	3,843	243	3,600	3,843	243
Operating transfer-out	(7,000)	--	7,000				(7,000)	--	7,000
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	700	6,383	5,683	(904)	46	950	(204)	6,429	6,633
Budgetary fund balances, July 1, 1983	3,077	3,077	--	11	11	--	3,088	3,088	--
Budgetary fund balances (deficit), June 30, 1984	\$ 3,777	\$ 9,460	\$ 5,683	\$ (893)	\$ 57	\$ 950	\$ 2,884	\$ 9,517	\$ 6,633

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Conservation
For the Year Ended June 30, 1984
(Expressed in Thousands)

	State Boating Act			State Parks			Wildlife and Fish			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government	\$ --	\$ 231	\$ 231				\$ 2,000	\$ 2,214	\$ 214	\$ 2,000	\$ 2,445	\$ 445
Other	1,400	1,181	(219)	\$ 2,000	\$ 1,898	\$ (102)	12,800	12,479	(321)	16,200	15,558	(642)
Total revenues	1,400	1,412	12	2,000	1,898	(102)	14,800	14,693	(107)	18,200	18,003	(197)
Expenditures:												
Current:												
Natural resources and recreation	2,837	2,766	(71)	1,645	1,523	(22)	12,402	12,354	(48)	16,884	16,743	(141)
Capital outlays	307	303	(4)	415	415	--	1,358	938	(420)	2,080	1,656	(424)
Total expenditures	3,144	3,069	(75)	2,060	2,038	(22)	13,760	13,292	(468)	18,964	18,399	(565)
Excess (deficiency) of revenues over expenditures	(1,744)	(1,657)	87	(60)	(140)	(80)	1,040	1,401	361	(764)	(396)	368
Other sources (uses) of financial resources:												
Operating transfers-in	2,016	3,528	1,512							2,016	3,528	1,512
Operating transfers-out							(1,400)	(1,400)	--	(1,400)	(1,400)	--
Budgetary funds-nonbudgeted accounts	35	35	--				198	198	--	233	233	--
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	237	1,836	1,599	(60)	(140)	(80)	(558)	(197)	361	(381)	1,499	1,880
Budgetary fund balances, July 1, 1983	821	821	--	116	116	--	2,142	2,142	--	3,079	3,079	--
Budgetary fund balances (deficit), June 30, 1984	\$ 1,058	\$ 2,657	\$ 1,599	\$ 56	\$ (24)	\$ (80)	\$ 1,584	\$ 1,945	\$ 361	\$ 2,698	\$ 4,578	\$ 1,880

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Public Aid
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Local Initiative			Domestic Violence Shelter			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 4,600	\$ 4,418	\$ (182)	\$ 1,400	\$ 1,631	\$ 231	\$ 6,000	\$ 6,049	\$ 49
Total revenues	4,600	4,418	(182)	1,400	1,631	231	6,000	6,049	49
Expenditures:									
Current:									
Health and social services	8	8	--	1,700	1,621	(79)	1,708	1,629	(79)
Social assistance	19,229	18,245	(984)				19,229	18,245	(984)
Total expenditures	19,237	18,253	(984)	1,700	1,621	(79)	20,937	19,874	(1,063)
Excess (deficiency) of revenues over expenditures	(14,637)	(13,835)	802	(300)	10	310	(14,937)	(13,825)	1,112
Other sources of financial resources:									
Operating transfers-in	14,000	17,680	3,680				14,000	17,680	3,680
Budgetary funds-nonbudgeted accounts	138	138	--	1	1	--	139	139	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(775)	3,707	4,482	(301)	9	310	(1,076)	3,716	4,792
Budgetary fund balances, July 1, 1983	6,519	6,519	--	592	592	--	7,111	7,111	--
Budgetary fund balances, June 30, 1984	\$ 5,744	\$ 10,226	\$ 4,482	\$ 291	\$ 601	\$ 310	\$ 6,035	\$ 10,827	\$ 4,792

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1984
(Expressed in Thousands)

	State Lottery			Personal Property Tax Replacement			Metropolitan Fair and Exposition Authority Reconstruction			Local Government Distributive			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:															
Income taxes				\$ 266,145	\$ 314,250	\$ 48,105							\$ 266,145	\$ 314,250	\$ 48,105
Public utility taxes				160,898	189,981	29,083							160,898	189,981	29,083
Other	\$ 283,500	\$ 492,256	\$ 208,756	2,957	3,490	533	\$ 4,800	\$ 4,800	\$ --				291,257	500,546	209,289
Less:															
Refunds	50	8	(42)										50	8	(42)
Total revenues	283,450	492,248	208,798	430,000	507,721	77,721	4,800	4,800	--				718,250	1,004,769	286,519
Expenditures:															
Current:															
General government	130,431	122,412	(8,019)	400,033	399,712	(321)	4,800	4,800	--	\$ 277,000	\$ 267,703	\$ (9,297)	812,264	794,627	(17,637)
Capital outlays	249	239	(10)										249	239	(10)
Total expenditures	130,680	122,651	(8,029)	400,033	399,712	(321)	4,800	4,800	--	277,000	267,703	(9,297)	812,513	794,866	(17,647)
Excess (deficiency) of revenues over expenditures	152,770	369,597	216,827	29,967	108,009	78,042	--	--	--	(277,000)	(267,703)	9,297	(94,263)	209,903	304,166
Other sources (uses) of financial resources:															
Operating transfers-in				--	180	180							267,703	267,703	--
Operating transfers-out	(220,000)	(358,435)	(138,435)	(30,000)	(82,101)	(52,101)							(250,000)	(440,536)	(190,536)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(67,230)	11,162	78,392	(33)	26,088	26,121	--	--	--	(9,297)	--	9,297	(76,560)	37,250	113,810
Budgetary fund balances (deficits), July 1, 1983	(2,945)	(2,945)	--	(1,602)	(1,602)	--							(4,547)	(4,547)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (70,175)	\$ 8,217	\$ 78,392	\$ (1,635)	\$ 24,486	\$ 26,121	\$ --	\$ --	\$ --	\$ (9,297)	\$ --	\$ 9,297	\$ (81,107)	\$ 32,703	\$ 113,810

STATE OF ILLINOIS
 Combining Statement of Revenues, Expenditures, Other
 Sources and Uses of Financial Resources and Changes
 in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
 Special State Funds
 Department of Transportation
 For the Year Ended June 30, 1984
 (Expressed in Thousands)

	Bi-State Public Transportation			Cycle Rider Safety			Public Transportation			Downstate Public Transportation			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:															
Other				\$ 1,200	\$ 1,154	\$ (46)							\$ 1,200	\$ 1,154	\$ (46)
Total revenues				1,200	1,154	(46)							1,200	1,154	(46)
Expenditures:															
Current:															
Transportation	\$ 6,000	\$ 6,000	\$ --	975	920	(55)	\$ 75,000	\$ 75,000	\$ --	\$ 8,465	\$ 7,389	\$ (1,076)	90,440	89,309	(1,131)
Capital outlays				4	--	(4)							4	--	(4)
Total expenditures	6,000	6,000	--	979	920	(59)	75,000	75,000	--	8,465	7,389	(1,076)	90,444	89,309	(1,135)
Excess (deficiency) of revenues over expenditures	(6,000)	(6,000)	--	221	234	13	(75,000)	(75,000)	--	(8,465)	(7,389)	1,076	(89,244)	(88,155)	1,089
Other sources (uses) of financial resources:															
Operating transfers-in		5,655	6,309	654			75,000	75,000	--	7,875	8,487	612	88,530	89,796	1,266
Operating transfers-out										(700)	(690)	10	(700)	(690)	10
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(345)	309	654	221	234	13	--	--	--	(1,290)	408	1,698	(1,414)	951	2,365
Budgetary fund balances, July 1, 1983				872	872	--				2,796	2,796	--	3,668	3,668	--
Budgetary fund balances (deficit), June 30, 1984	\$ (345)	\$ 309	\$ 654	\$ 1,093	\$ 1,106	\$ 13	\$ --	\$ --	\$ --	\$ 1,506	\$ 3,204	\$ 1,698	\$ 2,254	\$ 4,619	\$ 2,365

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments-Other
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Central Management Services			Financial Institutions			Mental Health & Developmental Disabilities			Nuclear Safety		
	State Employees		Deferred Compensation	State Pensions		Variance Over (Under)	Mental Health		Variance Over (Under)	Nuclear Safety		Variance Over (Under)
	Final Budget	Actual	Over (Under)	Final Budget	Actual		Final Budget	Actual		Final Budget	Actual	
Revenues:												
Federal government							\$ 100	\$ --	\$ (100)			
Other	\$ 15,352	\$ 15,486	\$ 134	\$ 11,000	\$ 11,594	\$ 594	\$ 19,900	\$ 26,529	\$ 6,629	\$ 1,500	\$ 2,319	\$ 819
Less:												
Refunds	25	6	(19)				50	24	(26)			
Total revenues	15,327	15,480	153	11,000	11,594	594	19,950	26,505	6,555	1,500	2,319	819
Expenditures:												
Current:												
Education				8,311	8,311	--						
Health and social services							22,675	20,603	(2,072)			
General government	569	333	(236)	2,420	2,419	(1)						
Public protection and justice				1,589	1,492	(97)						
Natural resources and recreation										2,742	2,206	(536)
Capital outlays				6	6	--				1,511	1,354	(157)
Total expenditures	569	333	(236)	12,326	12,228	(98)	22,675	20,603	(2,072)	4,253	3,560	(693)
Excess (deficiency) of revenues over expenditures	14,758	15,147	389	(1,326)	(634)	692	(2,725)	5,902	8,627	(2,753)	(1,241)	1,512
Other sources of financial resources:												
Operating transfers-in												
Budgetary funds-nonbudgeted accounts	15,131	15,131	--									
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(373)	16	389	(1,326)	(634)	692	(2,725)	5,902	8,627	(2,753)	(1,241)	1,512
Budgetary fund balances (deficits), July 1, 1983	91	91	--	13,709	13,709	--	(2,798)	(2,798)	--	2,499	2,499	--
Budgetary fund balances (deficits), June 30, 1984	\$ (282)	\$ 107	\$ 389	\$ 12,383	\$ 13,075	\$ 692	\$ (5,523)	\$ 3,104	\$ 8,627	\$ (254)	\$ 1,258	\$ 1,512

Rehabilitative Services			Veterans' Affairs			Registration and Education			Energy and Natural Resources			Military and Naval			Total		
Illinois Veterans Rehabilitation			Illinois Veterans' Home			Real Estate License Administration			Coal Technology Development Assistance			Illinois National Guard Armory Construction					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,300	\$ 1,302	\$ 2	\$ 2,200	\$ 3,340	\$ 1,140	\$ 750	\$ 1,409	\$ 659				\$ 2,528	\$ 2,528	\$ --	\$ 2,300	\$ 3,340	\$ 1,040
			3,000	3,273	273		5	1	(4)						55,330	64,440	9,110
															80	31	(49)
1,300	1,302	2	5,200	6,613	1,413	745	1,408	663				2,528	2,528	--	57,550	67,749	10,199
															8,311	8,311	--
															30,053	27,514	(2,539)
															2,989	2,752	(237)
															2,601	2,427	(174)
															7,742	7,206	(536)
															1,597	1,421	(176)
1,194	1,186	(8)	6,184	5,725	(459)	1,012	935	(77)	\$ 5,000	\$ 5,000	\$ --				53,293	49,631	(3,662)
			5	3	(2)	75	58	(17)									
1,194	1,186	(8)	6,189	5,728	(461)	1,087	993	(94)	5,000	5,000	--						
106	116	10	(989)	885	1,874	(342)	415	757	(5,000)	(5,000)	--	2,528	2,528	--	4,257	18,118	13,861
															4,772	4,772	--
															15,131	15,131	--
106	116	10	(989)	885	1,874	(342)	415	757	(228)	(228)	--	2,528	2,528	--	(6,102)	7,759	13,861
287	287	--	(742)	(742)	--	2,212	2,212	--							15,258	15,258	--
\$ 393	\$ 403	\$ 10	\$ (1,731)	\$ 143	\$ 1,874	\$ 1,870	\$ 2,627	\$ 757	\$ (228)	\$ (228)	\$ --	\$ 2,528	\$ 2,528	\$ --	\$ 9,156	\$ 23,017	\$ 13,861

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Special State Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Motor Vehicle			Commerce Commission		Public Utility	
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	
Revenues:							
Public utility taxes				\$ 12,888	\$ 10,284	\$ (2,604)	
Federal government				235	188	(47)	
Other	\$ 3,000	\$ 2,555	\$ (445)	978	779	(199)	
Less:							
Refunds	175	63	(112)				
Total revenues	2,825	2,492	(333)	14,101	11,251	(2,850)	
Expenditures:							
Current:							
Education							
General government				165	142	(23)	
Public protection and justice	4,399	4,234	(165)	7,798	7,188	(610)	
Natural resources and recreation				6,356	4,293	(2,063)	
Capital outlays	171	152	(19)	138	114	(24)	
Total expenditures	4,570	4,386	(184)	14,457	11,737	(2,720)	
Excess (deficiency) of revenues over expenditures	(1,745)	(1,894)	(149)	(356)	(486)	(130)	
Other sources (uses) of financial resources:							
Operating transfers-in	--	10	10				
Operating transfers-out							
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(1,745)	(1,884)	(139)	(356)	(486)	(130)	
Budgetary fund balances (deficits), July 1, 1983	4,291	4,291	--	(1,000)	(1,000)	--	
Budgetary fund balances (deficits), June 30, 1984	\$ 2,546	\$ 2,407	\$ (139)	\$ (1,356)	\$ (1,486)	\$ (130)	

Other Agencies, Boards, and Commissions-Other						Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)			
			\$ 12,888	\$ 10,284	\$ (2,604)			
			235	188	(47)			
\$ 35,200	\$ 38,374	\$ 3,174	39,178	41,708	2,530			
12	12	--	187	75	(112)			
35,188	38,362	3,174	52,114	52,105	(9)			
14,862	14,857	(5)	14,862	14,857	(5)			
			165	142	(23)			
21,797	18,302	(3,495)	33,994	29,724	(4,270)			
			6,356	4,293	(2,063)			
426	409	(17)	735	675	(60)			
37,085	33,568	(3,517)	56,112	49,691	(6,421)			
(1,897)	4,794	6,691	(3,998)	2,414	6,412			
(2,500)	--	2,500	(2,500)	10	2,500			
			--	--	--			
(4,397)	4,794	9,191	(6,498)	2,424	8,922			
8,174	8,174	--	11,465	11,465	--			
\$ 3,777	\$ 12,968	\$ 9,191	\$ 4,967	\$ 13,889	\$ 8,922			

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Agencies, Boards and Commissions-Other
For the Year Ended June 30, 1984
(Expressed in Thousands)

	<u>State Board of Education</u>			<u>State Fire Marshal</u>			<u>Commissioner of Banks and Trust Companies</u>		
	<u>Drivers Education</u>			<u>Fire Prevention</u>			<u>Banks and Trust Companies</u>		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 14,000	\$ 14,246	\$ 246	\$ 6,500	\$ 6,675	\$ 175	\$ 5,100	\$ 5,589	\$ 489
Less:									
Refunds							11	11	--
Total revenues	14,000	14,246	246	6,500	6,675	175	5,089	5,578	489
Expenditures:									
Current:									
Education	14,287	14,282	(5)	575	575	--			
Public protection and justice				5,326	5,314	(12)	5,883	5,456	(427)
Capital outlays				367	367	--	48	31	(17)
Total expenditures	14,287	14,282	(5)	6,268	6,256	(12)	5,931	5,487	(444)
Excess (deficiency) of revenues over expenditures	(287)	(36)	251	232	419	187	(842)	91	933
Other (uses) of financial resources:									
Operating transfers-out				(1,500)	--	1,500			
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	(287)	(36)	251	(1,268)	419	1,687	(842)	91	933
Budgetary fund balances (deficits), July 1, 1983	834	834	--	3,878	3,878	--	(86)	(86)	--
Budgetary fund balances (deficits), June 30, 1984	\$ 547	\$ 798	\$ 251	\$ 2,610	\$ 4,297	\$ 1,687	\$ (928)	\$ 5	\$ 933

<u>Racing Board</u>			<u>Liquor Control Commission</u>			<u>Local Government Law</u>			<u>Total</u>		
<u>Illinois Racetrack Improvement</u>			<u>Dram Shop</u>			<u>Enforcement Officers Training Board</u>			<u>Traffic and Criminal Conviction</u>		
<u>Final</u>		<u>Variance</u>	<u>Final</u>		<u>Variance</u>	<u>Final</u>		<u>Variance</u>	<u>Final</u>		<u>Variance</u>
<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
\$ 4,300	\$ 4,180	\$ (120)	\$ 2,000	\$ 1,844	\$ (156)	\$ 3,300	\$ 5,840	\$ 2,540	\$ 35,200	\$ 38,374	\$ 3,174
			1	1	--				12	12	--
4,300	4,180	(120)	1,999	1,843	(156)	3,300	5,840	2,540	35,188	38,362	3,174
5,000	2,433	(2,567)	964	939	(25)	4,624	4,160	(464)	14,862	14,857	(5)
			1	1	--	10	10	--	21,797	18,302	(3,495)
									426	409	(17)
5,000	2,433	(2,567)	965	940	(25)	4,634	4,170	(464)	37,085	33,568	(3,517)
(700)	1,747	2,447	1,034	903	(131)	(1,334)	1,670	3,004	(1,897)	4,794	6,691
			(1,000)	--	1,000				(2,500)	--	2,500
(700)	1,747	2,447	34	903	869	(1,334)	1,670	3,004	(4,397)	4,794	9,191
2,039	2,039	--	1,706	1,706	--	(197)	(197)	--	8,174	8,174	--
\$ 1,339	\$ 3,786	\$ 2,447	\$ 1,740	\$ 2,609	\$ 869	\$ (1,531)	\$ 1,473	\$ 3,004	\$ 3,777	\$ 12,968	\$ 9,191

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Bond Financed Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Transportation			Capital Development			School Construction		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ --	\$ 656	\$ 656	\$ --	\$ 92	\$ 92			
Total revenues	--	656	656	--	92	92			
Expenditures:									
Current:									
Education				5,130	5,067	(63)	\$ 420	\$ 419	\$ (1)
Health and social services				55	3	(52)			
General government	120	86	(34)	1,216	724	(492)	74	71	(3)
Transportation	102,199	102,188	(11)						
Public protection and justice				365	365	--			
Natural resources and recreation				6,968	1,410	(5,558)			
Capital outlays				189,522	158,517	(31,005)			
Total expenditures	102,319	102,274	(45)	203,256	166,086	(37,170)	494	490	(4)
(Deficiency) of revenues over expenditures	(102,319)	(101,618)	701	(203,256)	(165,994)	37,262	(494)	(490)	4
Other sources of financial resources:									
Proceeds from general obligation bond issues	155,000	133,000	(22,000)	143,000	188,000	45,000			
Excess (deficiency) of revenues over expenditures and other sources of financial resources	52,681	31,382	(21,299)	(60,256)	22,006	82,262	(494)	(490)	4
Budgetary fund balances, July 1, 1983	16,202	16,202	--	6,957	6,957	--	5,214	5,214	--
Budgetary fund balances (deficit), June 30, 1984	\$ 68,883	\$ 47,584	\$ (21,299)	\$ (53,299)	\$ 28,963	\$ 82,262	\$ 4,720	\$ 4,724	\$ 4

Anti-Pollution			Coal Development			Total			
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	
						\$ --	\$ 748	\$ 748	
						--	748	748	
							5,550	5,486	(64)
							55	3	(52)
							1,410	881	(529)
							102,199	102,188	(11)
							365	365	--
\$ 38,995	\$ 31,225	\$ (7,770)	\$ 5,561	\$ 5,554	\$ (7)	51,524	38,189	(13,335)	
			150	150	--	189,672	158,667	(31,005)	
38,995	31,225	(7,770)	5,711	5,704	(7)	350,775	305,779	(44,996)	
(38,995)	(31,225)	7,770	(5,711)	(5,704)	7	(350,775)	(305,031)	45,744	
57,000	39,000	(18,000)	5,000	--	(5,000)	360,000	360,000	--	
18,005	7,775	(10,230)	(711)	(5,704)	(4,993)	9,225	54,969	45,744	
10,783	10,783	--	9,062	9,062	--	48,218	48,218	--	
\$ 28,788	\$ 18,558	\$ (10,230)	\$ 8,351	\$ 3,358	\$ (4,993)	\$ 57,443	\$ 103,187	\$ 45,744	

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Bond Financed Funds
Transportation
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Transportation Bond Series "A"		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Other			
Total revenues			
Expenditures:			
Current:			
General government	\$ 75	\$ 59	\$ (16)
Transportation	71,085	71,074	(11)
Total expenditures	71,160	71,133	(27)
Excess (deficiency) of revenues over expenditures	(71,160)	(71,133)	27
Other sources of financial resources:			
Proceeds from general obligation bond issues	97,000	82,000	(15,000)
Excess (deficiency) of revenues over expenditures and other sources of financial resources	25,840	10,867	(14,973)
Budgetary fund balances, July 1, 1983	11,402	11,402	--
Budgetary fund balances, June 30, 1984	\$ 37,242	\$ 22,269	\$ (14,973)

Transportation Bond Series "B"			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ --	\$ 656	\$ 656	\$ --	\$ 656	\$ 656
--	656	656	--	656	656
45	27	(18)	120	86	(34)
31,114	31,114	--	102,199	102,188	(11)
31,159	31,141	(18)	102,319	102,274	(45)
(31,159)	(30,485)	674	(102,319)	(101,618)	701
58,000	51,000	(7,000)	155,000	133,000	(22,000)
26,841	20,515	(6,326)	52,681	31,382	(21,299)
4,800	4,800	--	16,202	16,202	--
\$ 31,641	\$ 25,315	\$ (6,326)	\$ 68,883	\$ 47,584	\$ (21,299)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Debt Service Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Transportation			Education			Anti-Pollution			Capital Development		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government										\$ 1,125	\$ 443	\$ (682)
Other				\$ 575	\$ 455	\$ (120)	\$ 1,700	\$ 1,765	\$ 65	4,400	4,884	484
Total revenues				575	455	(120)	1,700	1,765	65	5,525	5,327	(198)
Expenditures:												
Debt service:												
Principal	\$ 64,640	\$ 64,640	\$ --	21,300	21,300	--	22,700	22,700	--	62,460	62,460	--
Interest	88,792	87,136	(1,656)	15,961	15,961	--	28,659	27,146	(1,513)	89,445	88,690	(755)
Total expenditures	153,432	151,776	(1,656)	37,261	37,261	--	51,359	49,846	(1,513)	151,905	151,150	(755)
(Deficiency) of revenues over expenditures	(153,432)	(151,776)	1,656	(36,686)	(36,806)	(120)	(49,659)	(48,081)	1,578	(146,380)	(145,823)	557
Other sources of financial resources:												
Operating transfers-in	162,068	157,927	(4,141)	37,129	37,129	--	53,951	51,421	(2,530)	153,015	152,261	(754)
Excess (deficiency) of revenues over expenditures and other sources of financial resources	8,636	6,151	(2,485)	443	323	(120)	4,292	3,340	(952)	6,635	6,438	(197)
Budgetary fund balances, July 1, 1983	50,556	50,556	--	5,175	5,175	--	16,791	16,791	--	10,287	10,287	--
Budgetary fund balances, June 30, 1984	\$ 59,192	\$ 56,707	\$ (2,485)	\$ 5,618	\$ 5,498	\$ (120)	\$ 21,083	\$ 20,131	\$ (952)	\$ 16,922	\$ 16,725	\$ (197)

Coal Development			Matured Bond and Coupon			Public Welfare Building			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ --	\$ 29	\$ 29				\$ 1,125	\$ 443	\$ (682)
									6,675	7,133	458
			--	29	29				7,800	7,576	(224)
\$ 1,000	\$ 1,000	\$ --	42	42	--	\$ 6,000	\$ 6,000	\$ --	178,142	178,142	--
2,463	2,188	(275)				840	840	--	226,160	221,961	(4,199)
3,463	3,188	(275)	42	42	--	6,840	6,840	--	404,302	400,103	(4,199)
(3,463)	(3,188)	275	(42)	(13)	29	(6,840)	(6,840)	--	(396,502)	(392,527)	3,975
3,439	3,163	(276)				6,785	6,785	--	416,387	408,686	(7,701)
(24)	(25)	(1)	(42)	(13)	29	(55)	(55)	--	19,885	16,159	(3,726)
973	973	--	106	106	--	2,391	2,391	--	86,279	86,279	--
\$ 949	\$ 948	\$ (1)	\$ 64	\$ 93	\$ 29	\$ 2,336	\$ 2,336	\$ --	\$ 106,164	\$ 102,438	\$ (3,726)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Debt Service Funds
Transportation
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Transportation Bond Series "A"			Transportation Bond Series "B"			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:									
Debt service:									
Principal	\$ 47,960	\$ 47,960	\$ --	\$ 16,680	\$ 16,680	\$ --	\$ 64,640	\$ 64,640	\$ --
Interest	69,821	68,715	(1,106)	18,971	18,421	(550)	88,792	87,136	(1,656)
Total expenditures	117,781	116,675	(1,106)	35,651	35,101	(550)	153,432	151,776	(1,656)
Other sources of financial resources:									
Operating transfers-in	125,023	122,311	(2,712)	37,045	35,616	(1,429)	162,068	157,927	(4,141)
Deficiency of expenditures under other sources of financial resources	7,242	5,636	(1,606)	1,394	515	(879)	8,636	6,151	(2,485)
Budgetary fund balances, July 1, 1983	38,718	38,718	--	11,838	11,838	--	50,556	50,556	--
Budgetary fund balances, June 30, 1984	\$ 45,960	\$ 44,354	\$ (1,606)	\$ 13,232	\$ 12,353	\$ (879)	\$ 59,192	\$ 56,707	\$ (2,485)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-CAAP)
Debt Service Funds
Education
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Universities Building			School Construction			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other				\$ 575	\$ 455	\$ (120)	\$ 575	\$ 455	\$ (120)
Total revenues				575	455	(120)	575	455	(120)
Expenditures:									
Debt service:									
Principal	\$ 7,800	\$ 7,800	\$ --	13,500	13,500	--	21,300	21,300	--
Interest	996	996	--	14,965	14,965	--	15,961	15,961	--
Total expenditures	8,796	8,796	--	28,465	28,465	--	37,261	37,261	--
(Deficiency) of revenues over expenditures	(8,796)	(8,796)	--	(27,890)	(28,010)	(120)	(36,686)	(36,806)	(120)
Other sources of financial resources:									
Operating transfers-in	8,706	8,706	--	28,423	28,423	--	37,129	37,129	--
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(90)	(90)	--	533	413	(120)	443	323	(120)
Budgetary fund balances, July 1, 1983	3,587	3,587	--	1,588	1,588	--	5,175	5,175	--
Budgetary fund balances, June 30, 1984	\$ 3,497	\$ 3,497	\$ --	\$ 2,121	\$ 2,001	\$ (120)	\$ 5,618	\$ 5,498	\$ (120)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Secretary of State			Code Departments			Other Agencies, Boards & Commissions		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 3,800	\$ 2,845	\$ (955)	\$ 861,406	\$ 672,696	\$ (188,710)	\$ 440,500	\$ 427,511	\$ (12,989)
Other	--	225	225	14,104	14,651	547	--	110	110
Less:									
Refunds				988	70	(918)			
Total revenues	3,800	3,070	(730)	874,522	687,277	(187,245)	440,500	427,621	(12,879)
Expenditures:									
Current:									
Education				8,089	4,166	(3,923)	437,000	408,222	(28,778)
Health and social services				316,971	259,796	(57,175)			
General government	6,623	3,124	(3,499)	276,504	226,177	(50,327)			
Transportation				28,124	28,124	--			
Social assistance				199,252	167,175	(32,077)			
Public protection and justice				15,027	6,313	(8,714)	11,452	5,473	(5,979)
Natural resources and recreation				15,051	13,247	(1,804)	19,729	13,544	(6,185)
Debt service:									
Interest				25,000	13,180	(11,820)			
Capital outlays	7	7	--	5,830	5,247	(583)	1,000	833	(167)
Total expenditures	6,630	3,131	(3,499)	889,848	723,425	(166,423)	469,181	428,072	(41,109)
Excess (deficiency) of revenues over expenditures	(2,830)	(61)	2,769	(15,326)	(36,148)	(20,822)	(28,681)	(451)	28,230
Other sources (uses) of financial resources:									
Operating transfers-in				42,244	42,178	(66)	--	29	29
Operating transfers-out				(189)	(212)	(23)	--	(25)	(25)
Budgetary funds-nonbudgeted accounts				30,149	30,149	--	379	379	--
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(2,830)	(61)	2,769	(3,420)	(24,331)	(20,911)	(29,060)	(826)	28,234
Budgetary fund balances (deficits), July 1, 1983, as previously reported	(1,100)	(1,100)	--	9,882	9,882	--	(34,945)	(34,945)	--
Reclassifications between budgetary/nonbudgetary funds-net				8,837	8,837	--			
Budgetary fund balances (deficits), July 1, 1983, as reclassified	(1,100)	(1,100)	--	18,719	18,719	--	(34,945)	(34,945)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (3,930)	\$ (1,161)	\$ 2,769	\$ 15,299	\$ (5,612)	\$ (20,911)	\$ (64,005)	\$ (35,771)	\$ 28,234

State Scholarship Commission								
Federal Student Incentive			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 4,100	\$ 3,241	\$ (859)	\$ 10,247	\$ 7,667	\$ (2,580)	\$ 1,320,053	\$ 1,113,960	\$ (206,093)
			100	211	111	14,204	15,197	993
						988	70	(918)
4,100	3,241	(859)	10,347	7,878	(2,469)	1,333,269	1,129,087	(204,182)
3,241	3,241	--	454	231	(223)	448,784	415,860	(32,924)
			3,277	1,440	(1,837)	320,248	261,236	(59,012)
			3,364	2,235	(1,129)	286,491	231,536	(54,955)
						28,124	28,124	--
			300	150	(150)	199,552	167,325	(32,227)
			1,942	1,193	(749)	28,421	12,979	(15,442)
			2,142	1,690	(452)	36,922	28,481	(8,441)
						25,000	13,180	(11,820)
			254	206	(48)	7,091	6,293	(798)
3,241	3,241	--	11,733	7,145	(4,588)	1,380,633	1,165,014	(215,619)
859	--	(859)	(1,386)	733	2,119	(47,364)	(35,927)	11,437
						42,244	42,207	(37)
			--	(37)	(37)	(189)	(274)	(85)
			1,257	1,257	--	31,785	31,785	--
859	--	(859)	(2,643)	(561)	2,082	(37,094)	(25,779)	11,315
			2,778	2,778	--	(23,385)	(23,385)	--
			(915)	(915)	--	7,922	7,922	--
			1,863	1,863	--	(15,463)	(15,463)	--
\$ 859	\$ --	\$ (859)	\$ (780)	\$ 1,302	\$ 2,082	\$ (52,557)	\$ (41,242)	\$ 11,315

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Code Departments
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Children and Family Services			Commerce and Community Affairs			Employment Security			Energy and Natural Resources		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government	\$ 24,150	\$ 24,468	\$ 318	\$ 401,321	\$ 230,493	\$ (170,828)	\$ 135,800	\$ 127,232	\$ (8,568)	\$ 2,500	\$ 2,010	\$ (490)
Other				1	86	85	11,000	11,437	437	103	103	--
Less:												
Refunds							975	57	(918)			
Total revenues	24,150	24,468	318	401,322	230,579	(170,743)	145,825	138,612	(7,213)	2,603	2,113	(490)
Expenditures:												
Current:												
Education				8,089	4,166	(3,923)						
Health and social services	28,107	23,354	(4,753)	680	270	(410)						
General government				273,527	223,515	(50,012)						
Transportation												
Social assistance				92	74	(18)						
Public protection and justice				24	--	(24)	147,962	127,854	(20,108)			
Natural resources and recreation										11,684	10,636	(1,048)
Debt service:												
Interest							25,000	13,180	(11,820)			
Capital outlays	67	61	(6)	552	523	(29)	1,564	1,117	(447)	54	46	(8)
Total expenditures	28,174	23,415	(4,759)	282,964	228,548	(54,416)	174,526	142,151	(32,375)	11,738	10,682	(1,056)
Excess (deficiency) of revenues over expenditures	(4,024)	1,053	5,077	118,358	2,031	(116,327)	(28,701)	(3,539)	25,162	(9,135)	(8,569)	566
Other sources (uses) of financial resources:												
Operating transfers-in				315	249	(66)						
Operating transfers-out				(189)	(212)	(23)						
Budgetary funds-nonbudgeted accounts	2,716	2,716	--	4,559	4,559	--	1	1	--	12	12	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(6,740)	(1,663)	5,077	113,925	(2,491)	(116,416)	(28,702)	(3,540)	25,162	(9,147)	(8,581)	566
Budgetary fund balances (deficits), July 1, 1983, as previously reported	(1,580)	(1,580)	--	6,312	6,312	--	10,295	10,295	--	(157)	(157)	--
Reclassifications between budgetary/nonbudgetary funds-net										8,837	8,837	--
Budgetary fund balances (deficits), July 1, 1983, as reclassified	(1,580)	(1,580)	--	6,312	6,312	--	10,295	10,295	--	8,680	8,680	--
Budgetary fund balances (deficits), June 30, 1984	\$ (8,320)	\$ (3,243)	\$ 5,077	\$ 120,237	\$ 3,821	\$ (116,416)	\$ (18,407)	\$ 6,755	\$ 25,162	\$ (467)	\$ 99	\$ 566

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Children and Family Services
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Local Effort Day Care			Child Welfare Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 13,000	\$ 12,407	\$ (593)	\$ 6,000	\$ 7,076	\$ 1,076
Total revenues	13,000	12,407	(593)	6,000	7,076	1,076
Expenditures:						
Current:						
Health and social services	14,786	13,771	(1,015)	7,348	6,984	(364)
Capital outlays				37	37	--
Total expenditures	14,786	13,771	(1,015)	7,385	7,021	(364)
Excess (deficiency) of revenues over expenditures	(1,786)	(1,364)	422	(1,385)	55	1,440
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	(1,786)	(1,364)	422	(1,385)	55	1,440
Budgetary fund balances (deficits), July 1, 1983	(982)	(982)	--	(635)	(635)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (2,768)	\$ (2,346)	\$ 422	\$ (2,020)	\$ (580)	\$ 1,440

Federal Projects			Juvenile Justice			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,150	\$ 3,444	\$ 2,294	\$ 4,000	\$ 1,541	\$ (2,459)	\$ 24,150	\$ 24,468	\$ 318
1,150	3,444	2,294	4,000	1,541	(2,459)	24,150	24,468	318
1,497 4	1,244 4	(253) --	4,476 26	1,355 20	(3,121) (6)	28,107 67	23,354 61	(4,753) (6)
1,501	1,248	(253)	4,502	1,375	(3,127)	28,174	23,415	(4,759)
(351)	2,196	2,547	(502)	166	668	(4,024)	1,053	5,077
2,716	2,716	--				2,716	2,716	--
(3,067)	(520)	2,547	(502)	166	668	(6,740)	(1,663)	5,077
37	37	--				(1,580)	(1,580)	--
\$ (3,030)	\$ (483)	\$ 2,547	\$ (502)	\$ 166	\$ 668	\$ (8,320)	\$ (3,243)	\$ 5,077

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Federal Labor Projects			Energy Administration			Human Services Support Fund			Low Income Home Energy Assistance Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government	\$ 140,000	\$ 10,865	\$ (129,135)	\$ 18,000	\$ 13,553	\$ (4,447)	\$ 2,945	\$ 2,945	\$ --	\$ 90,000	\$ 88,073	\$ (1,927)
Other	--	38	38	--	--	--	1	1	--	--	1	1
Total revenues	140,000	10,903	(129,097)	18,000	13,553	(4,447)	2,946	2,946	--	90,000	88,074	(1,926)
Expenditures:												
Current:												
Education	1,818	1,173	(645)									
Health and social services	55	33	(22)									
General government	12,632	5,250	(7,382)	14,335	12,693	(1,642)	--	(73)	(73)	89,698	87,741	(1,957)
Social assistance	38	37	(1)									
Public protection and justice	24	--	(24)									
Capital outlays	19	3	(16)	6	6	--				14	13	(1)
Total expenditures	14,586	6,496	(8,090)	14,341	12,699	(1,642)	--	(73)	(73)	89,712	87,754	(1,958)
Excess (deficiency) of revenues over expenditures	125,414	4,407	(121,007)	3,659	854	(2,805)	2,946	3,019	73	288	320	32
Other sources (uses) of financial resources:												
Operating transfers-in												
Operating transfers-out				--	(23)	(23)	(189)	(189)	--			
Budgetary funds-nonbudgeted accounts	19	19	--	3	3	--	3,037	3,037	--			
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	125,395	4,388	(121,007)	3,656	828	(2,828)	(280)	(207)	73	288	320	32
Budgetary fund balances (deficits), July 1, 1983	(3,105)	(3,105)	--	(1,611)	(1,611)	--	324	324	--	5,458	5,458	--
Budgetary fund balances (deficits), June 30, 1984	\$ 122,290	\$ 1,283	\$ (121,007)	\$ 2,045	\$ (783)	\$ (2,828)	\$ 44	\$ 117	\$ 73	\$ 5,746	\$ 5,778	\$ 32

Community Services Block Grant			Community Development/ Small Cities Block Grant			Intra-Agency Services			Job Training Partnership Fund			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 25,000	\$ 18,243	\$ (6,757)	\$ 60,000	\$ 33,169	\$ (26,831)	\$ 7,875	\$ 6,144	\$ (1,731)	\$ 57,501	\$ 57,501	\$ --	\$ 401,321	\$ 230,493	\$ (170,828)
			--	45	45	--	1	1				i	86	85
25,000	18,243	(6,757)	60,000	33,214	(26,786)	7,875	6,145	(1,730)	57,501	57,501	--	401,322	230,579	(170,743)
									6,271	2,993	(3,278)	8,089	4,166	(3,923)
									625	237	(388)	680	270	(410)
21,558	19,278	(2,280)	46,131	36,127	(10,004)	8,016	6,583	(1,433)	81,157	55,916	(25,241)	273,527	223,515	(50,012)
									54	37	(17)	92	74	(18)
12	8	(4)	5	5	--	459	457	(2)	37	31	(6)	24	--	(24)
												552	523	(29)
21,570	19,286	(2,284)	46,136	36,132	(10,004)	8,475	7,040	(1,435)	88,144	59,214	(28,930)	282,964	228,548	(54,416)
3,430	(1,043)	(4,473)	13,864	(2,918)	(16,782)	(600)	(895)	(295)	(30,643)	(1,713)	28,930	118,358	2,031	(116,327)
							315	249	(66)			315	249	(66)
												(189)	(212)	(23)
			1,500	1,500	--							4,559	4,559	--
3,430	(1,043)	(4,473)	12,364	(4,418)	(16,782)	(285)	(646)	(361)	(30,643)	(1,713)	28,930	113,925	(2,491)	(116,416)
1,685	1,685	--	3,488	3,488	--	73	73	--				6,312	6,312	--
\$ 5,115	\$ 642	\$ (4,473)	\$ 15,852	\$ (930)	\$ (16,782)	\$ (212)	\$ (573)	\$ (361)	\$ (30,643)	\$ (1,713)	\$ 28,930	\$ 120,237	\$ 3,821	\$ (116,416)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Employment Security
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Title III Social Security and Employment Services			Unemployment Compensation Special Administration		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 134,000	\$ 126,210	\$ (7,790)			
Other	--	109	109	\$ 11,000	\$ 11,328	\$ 328
Less:						
Refunds	825	29	(796)			
Total revenues	133,175	126,290	(6,885)	11,000	11,328	328
Expenditures:						
Current:						
Social assistance	141,317	123,504	(17,813)	4,719	3,732	(987)
Debt service:						
Interest				25,000	13,180	(11,820)
Capital outlays	1,559	1,117	(442)			
Total expenditures	142,876	124,621	(18,255)	29,719	16,912	(12,807)
Excess (deficiency) of revenues over expenditures	(9,701)	1,669	11,370	(18,719)	(5,584)	13,135
Budgetary funds-nonbudgeted accounts	1	1	--			
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	(9,702)	1,668	11,370	(18,719)	(5,584)	13,135
Budgetary fund balances (deficits), July 1, 1983	(8,588)	(8,588)	--	18,653	18,653	--
Budgetary fund balances (deficits), June 30, 1984	\$ (18,290)	\$ (6,920)	\$ 11,370	\$ (66)	\$ 13,069	\$ 13,135

Job Training			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,800	\$ 1,022	\$ (778)	\$ 135,800	\$ 127,232	\$ (8,568)
			11,000	11,437	437
150	28	(122)	975	57	(918)
<u>1,650</u>	<u>994</u>	<u>(656)</u>	<u>145,825</u>	<u>138,612</u>	<u>(7,213)</u>
1,926	618	(1,308)	147,962	127,854	(20,108)
5	--	(5)	25,000	13,180	(11,820)
			1,564	1,117	(447)
<u>1,931</u>	<u>618</u>	<u>(1,313)</u>	<u>174,526</u>	<u>142,151</u>	<u>(32,375)</u>
(281)	376	657	(28,701)	(3,539)	25,162
			1	1	--
(281)	376	657	(28,702)	(3,540)	25,162
230	230	--	10,295	10,295	--
<u>\$ (51)</u>	<u>\$ 606</u>	<u>\$ 657</u>	<u>\$ (18,407)</u>	<u>\$ 6,755</u>	<u>\$ 25,162</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Energy and
Natural Resources
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Federal Energy			Petroleum Violation			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 2,500	\$ 2,010	\$ (490)	\$ 103	\$ 103	\$ --	\$ 2,500	\$ 2,010	\$ (490)
Other							103	103	--
Total revenues	2,500	2,010	(490)	103	103	--	2,603	2,113	(490)
Expenditures:									
Current:									
Natural resources and recreation	2,686	2,011	(675)	8,998	8,625	(373)	11,684	10,636	(1,048)
Capital outlays	46	38	(8)	8	8	--	54	46	(8)
Total expenditures	2,732	2,049	(683)	9,006	8,633	(373)	11,738	10,682	(1,056)
Excess (deficiency) of revenues over expenditures	(232)	(39)	193	(8,903)	(8,530)	373	(9,135)	(8,569)	566
Budgetary funds—nonbudgeted accounts	12	12	--				12	12	--
Excess (deficiency) of revenues over expenditures and budgetary funds— nonbudgeted accounts	(244)	(51)	193	(8,903)	(8,530)	373	(9,147)	(8,581)	566
Budgetary fund balances (deficits), July 1, 1983, as previously reported	(157)	(157)	--				(157)	(157)	--
Reclassifications between budgetary/nonbudgetary funds—net				8,837	8,837	--	8,837	8,837	--
Budgetary fund balance (deficit), July 1, 1983, as reclassified	(157)	(157)	--	8,837	8,837	--	8,680	8,680	--
Budgetary fund balance (deficit), June 30, 1984	\$ (401)	\$ (208)	\$ 193	\$ (66)	\$ 307	\$ 373	\$ (467)	\$ 99	\$ 566

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Mental Health
and Developmental Disabilities
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Federal Projects			Alcohol, Drug Abuse and Mental Health Block Grant			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 7,500	\$ 4,650	\$ (2,850)	\$ 21,000	\$ 21,277	\$ 277	\$ 28,500	\$ 25,927	\$ (2,573)
Other	--	130	130				--	130	130
Total revenues	7,500	4,780	(2,720)	21,000	21,277	277	28,500	26,057	(2,443)
Expenditures:									
Current:									
Health and social services	7,400	4,406	(2,994)	21,179	19,989	(1,190)	28,579	24,395	(4,184)
Capital outlays	144	142	(2)				144	142	(2)
Total expenditures	7,544	4,548	(2,996)	21,179	19,989	(1,190)	28,723	24,537	(4,186)
Excess (deficiency) of revenues over expenditures	(44)	232	276	(179)	1,288	1,467	(223)	1,520	1,743
Budgetary funds—nonbudgeted accounts	1,069	1,069	--				1,069	1,069	--
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	(1,113)	(837)	276	(179)	1,288	1,467	(1,292)	451	1,743
Budgetary fund balances (deficits), July 1, 1983	1,548	1,548	--	(1,031)	(1,031)	--	517	517	--
Budgetary fund balances (deficits), June 30, 1984	\$ 435	\$ 711	\$ 276	\$ (1,210)	\$ 257	\$ 1,467	\$ (775)	\$ 968	\$ 1,743

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Public Health
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Public Health Services			U.S.D.A. Women and Infant Care		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 11,700	\$ 11,660	\$ (40)	\$ 42,000	\$ 50,506	\$ 8,506
Other	--	847	847			
Total revenues	11,700	12,507	807	42,000	50,506	8,506
Expenditures:						
Current:						
Health and social services	15,943	12,669	(3,274)	57,288	52,569	(4,719)
Capital outlays	125	88	(37)	107	90	(17)
Total expenditures	16,068	12,757	(3,311)	57,395	52,659	(4,736)
Excess (deficiency) of revenues over expenditures	(4,368)	(250)	4,118	(15,395)	(2,153)	13,242
Budgetary fund balances (deficits), July 1, 1983	959	959	--	(6,434)	(6,434)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (3,409)	\$ 709	\$ 4,118	\$ (21,829)	\$ (8,587)	\$ 13,242

Maternal and Child Health Services Block Grant			Preventive Health and Health Services Block Grant			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 16,000	\$ 15,797	\$ (203)	\$ 2,500	\$ 1,870	\$ (630)	\$ 72,200	\$ 79,833	\$ 7,633
						--	847	847
16,000	15,797	(203)	2,500	1,870	(630)	72,200	80,680	8,480
16,358	16,034	(324)	1,846	1,769	(77)	91,435	83,041	(8,394)
31	31	--				263	209	(54)
16,389	16,065	(324)	1,846	1,769	(77)	91,698	83,250	(8,448)
(389)	(268)	121	654	101	(553)	(19,498)	(2,570)	16,928
(31)	(31)	--	(98)	(98)	--	(5,604)	(5,604)	--
\$ (420)	\$ (299)	\$ 121	\$ 556	\$ 3	\$ (553)	\$ (25,102)	\$ (8,174)	\$ 16,928

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Rehabilitative Services
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Vocational Rehabilitation			Old Age Survivors Insurance			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 41,000	\$ 33,777	\$ (7,223)	\$ 24,500	\$ 25,080	\$ 580	\$ 65,500	\$ 58,857	\$ (6,643)
Other	--	211	211	--	1	1	--	212	212
Less:									
Refunds	13	13	--				13	13	--
Total revenues	40,987	33,975	(7,012)	24,500	25,081	581	65,487	59,056	(6,431)
Expenditures:									
Current:									
Health and social services	38,080	33,700	(4,380)	26,769	24,774	(1,995)	64,849	58,474	(6,375)
Capital outlays	102	94	(8)	255	244	(11)	357	338	(19)
Total expenditures	38,182	33,794	(4,388)	27,024	25,018	(2,006)	65,206	58,812	(6,394)
Excess (deficiency) of revenues over expenditures	2,805	181	(2,624)	(2,524)	63	2,587	281	244	(37)
Budgetary funds-nonbudgeted accounts	3	3	--				3	3	--
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	2,802	178	(2,624)	(2,524)	63	2,587	278	241	(37)
Budgetary fund (deficits), July 1, 1983	(2,008)	(2,008)	--	(2,025)	(2,025)	--	(4,033)	(4,033)	--
Budgetary fund balance (deficits), June 30, 1984	\$ 794	\$ (1,830)	\$ (2,624)	\$ (4,549)	\$ (1,962)	\$ 2,587	\$ (3,755)	\$ (3,792)	\$ (37)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Transportation
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Federal/Local Airport			Federal Mass Transit			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 12,000	\$ 24,577	\$ 12,577	\$ 3,000	\$ 1,469	\$ (1,531)	\$ 15,000	\$ 26,046	\$ 11,046
Other	3,000	1,833	(1,167)				3,000	1,833	(1,167)
Total revenues	15,000	26,410	11,410	3,000	1,469	(1,531)	18,000	27,879	9,879
Expenditures:									
Current:									
Transportation	26,655	26,655	--	1,469	1,469	--	28,124	28,124	--
Total expenditures	26,655	26,655	--	1,469	1,469	--	28,124	28,124	--
Excess (deficiency) of revenues over expenditures	(11,655)	(245)	11,410	1,531	--	(1,531)	(10,124)	(245)	9,879
Budgetary fund balances, July 1, 1983	879	879	--				879	879	--
Budgetary fund balances (deficits), June 30, 1984	\$ (10,776)	\$ 634	\$ 11,410	\$ 1,531	\$ --	\$ (1,531)	\$ (9,245)	\$ 634	\$ 9,879

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Code Departments-Other
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Public Aid			Agriculture			Aging		
	Special Purposes			Wholesome Meat			Services for Older Americans		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 60,000	\$ 46,195	\$ (13,805)	\$ 2,900	\$ 2,619	\$ (281)	\$ 39,500	\$ 40,375	\$ 875
Other	--	2	2						
Total revenues	60,000	46,197	(13,803)	2,900	2,619	(281)	39,500	40,375	875
Expenditures:									
Current:									
Health and social services	64,557	32,683	(31,874)				38,764	37,579	(1,185)
General government				2,844	2,606	(238)			
Social assistance	51,198	39,247	(11,951)						
Public protection and justice									
Natural resources and recreation									
Capital outlays	837	837	--	115	112	(3)	10	10	--
Total expenditures	116,592	72,767	(43,825)	2,959	2,718	(241)	38,774	37,589	(1,185)
Excess (deficiency) of revenues over expenditures	(56,592)	(26,570)	30,022	(59)	(99)	(40)	726	2,786	2,060
Other sources of financial resources:									
Operating transfers-in	41,929	41,929	--						
Budgetary funds-nonbudgeted accounts	21,677	21,677	--				70	70	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(36,340)	(6,318)	30,022	(59)	(99)	(40)	656	2,716	2,060
Budgetary fund balances (deficits), July 1, 1983	5,174	5,174	--	122	122	--	(3,577)	(3,577)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (31,166)	\$ (1,144)	\$ 30,022	\$ 63	\$ 23	\$ (40)	\$ (2,921)	\$ (861)	\$ 2,060

Mines and Minerals			Conservation			Total		
Federal Surface Mining Control and Reclamation			Federal Projects					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 14,000	\$ 8,606	\$ (5,394)	\$ 35	\$ 35	\$ --	\$ 116,435	\$ 97,830	\$ (18,605)
--	1	1				--	3	3
14,000	8,607	(5,393)	35	35	--	116,435	97,833	(18,602)
133	56	(77)				103,321	70,262	(33,059)
						2,977	2,662	(315)
						51,198	39,247	(11,951)
15,003	6,313	(8,690)	1,793	1,170	(623)	15,003	6,313	(8,690)
1,574	1,441	(133)	1,197	1,197	--	3,367	2,611	(756)
670	655	(15)				2,829	2,811	(18)
17,380	8,465	(8,915)	2,990	2,367	(623)	178,695	123,906	(54,789)
(3,380)	142	3,522	(2,955)	(2,332)	623	(62,260)	(26,073)	36,187
						41,929	41,929	--
			42	42	--	21,789	21,789	--
(3,380)	142	3,522	(2,997)	(2,374)	623	(42,120)	(5,933)	36,187
(953)	(953)	--	2,487	2,487	--	3,253	3,253	--
\$ (4,333)	\$ (811)	\$ 3,522	\$ (510)	\$ 113	\$ 623	\$ (38,867)	\$ (2,680)	\$ 36,187

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Federal Trust Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1984
(Expressed in Thousands)

	State Board of Education			Emergency Services and Disaster Agency		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 421,000	\$ 408,224	\$ (12,776)	\$ 5,500	\$ 5,180	\$ (320)
Other	--	105	105			
Total revenues	421,000	408,329	(12,671)	5,500	5,180	(320)
Expenditures:						
Current:						
Education	437,000	408,222	(28,778)			
Public protection and justice				11,452	5,473	(5,979)
Natural resources and recreation						
Capital outlays	69	15	(54)	8	8	--
Total expenditures	437,069	408,237	(28,832)	11,460	5,481	(5,979)
Excess (deficiency) of revenues over expenditures	(16,069)	92	16,161	(5,960)	(301)	5,659
Other sources (uses) of financial resources:						
Operating transfers-in	--	29	29			
Operating transfers-out				--	(25)	(25)
Budgetary funds-nonbudgeted accounts				377	377	--
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	(16,069)	121	16,190	(6,337)	(703)	5,634
Budgetary fund balances (deficits), July 1, 1983	(35,422)	(35,422)	--	182	182	--
Budgetary fund balances (deficits), June 30, 1984	\$ (51,491)	\$ (35,301)	\$ 16,190	\$ (6,155)	\$ (521)	\$ 5,634

Environmental Protection Agency			Total		
U.S. Environmental Protection					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 14,000	\$ 14,107	\$ 107	\$ 440,500	\$ 427,511	\$ (12,989)
--	5	5	--	110	110
14,000	14,112	112	440,500	427,621	(12,879)
			437,000	408,222	(28,778)
			11,452	5,473	(5,979)
19,729	13,544	(6,185)	19,729	13,544	(6,185)
923	810	(113)	1,000	833	(167)
20,652	14,354	(6,298)	469,181	428,072	(41,109)
(6,652)	(242)	6,410	(28,681)	(451)	28,230
			--	29	29
			--	(25)	(25)
2	2	--	379	379	--
(6,654)	(244)	6,410	(29,060)	(826)	28,234
295	295	--	(34,945)	(34,945)	--
\$ (6,359)	\$ 51	\$ 6,410	\$ (64,005)	\$ (35,771)	\$ 28,234

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
State Board of Education
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Vocational Education			S.B.E. Federal Department of Agriculture		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 32,000	\$ 23,961	\$ (8,039)	\$ 135,000	\$ 135,378	\$ 378
Other						
Total revenues	<u>32,000</u>	<u>23,961</u>	<u>(8,039)</u>	<u>135,000</u>	<u>135,378</u>	<u>378</u>
Expenditures:						
Current:						
Education	32,468	30,774	(1,694)	146,077	139,827	(6,250)
Capital outlays	20	2	(18)	5	3	(2)
Total expenditures	<u>32,488</u>	<u>30,776</u>	<u>(1,712)</u>	<u>146,082</u>	<u>139,830</u>	<u>(6,252)</u>
Excess (deficiency) of revenues over expenditures	<u>(488)</u>	<u>(6,815)</u>	<u>(6,327)</u>	<u>(11,082)</u>	<u>(4,452)</u>	<u>6,630</u>
Other sources of financial resources:						
Operating transfers-in				--	29	29
Excess (deficiency) of revenues over expenditures and other sources of financial resources	<u>(488)</u>	<u>(6,815)</u>	<u>(6,327)</u>	<u>(11,082)</u>	<u>(4,423)</u>	<u>6,659</u>
Budgetary fund (deficits), July 1, 1983	<u>(2,598)</u>	<u>(2,598)</u>	--	<u>(18,815)</u>	<u>(18,815)</u>	--
Budgetary fund (deficits), June 30, 1984	<u>\$ (3,086)</u>	<u>\$ (9,413)</u>	<u>\$ (6,327)</u>	<u>\$ (29,897)</u>	<u>\$ (23,238)</u>	<u>\$ 6,659</u>

S.B.E. Federal Department of Education			S.B.E. CETA and Job Training			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 245,000	\$ 239,160	\$ (5,840)	\$ 9,000	\$ 9,725	\$ 725	\$ 421,000	\$ 408,224	\$ (12,776)
--	105	105				--	105	105
245,000	239,265	(5,735)	9,000	9,725	725	421,000	408,329	(12,671)
246,062	226,362	(19,700)	12,393	11,259	(1,134)	437,000	408,222	(28,778)
43	10	(33)	1	--	(1)	69	15	(54)
246,105	226,372	(19,733)	12,394	11,259	(1,135)	437,069	408,237	(28,832)
(1,105)	12,893	13,998	(3,394)	(1,534)	1,860	(16,069)	92	16,161
						--	29	29
(1,105)	12,893	13,998	(3,394)	(1,534)	1,860	(16,069)	121	16,190
(14,003)	(14,003)	--	(6)	(6)	--	(35,422)	(35,422)	--
\$ (15,108)	\$ (1,110)	\$ 13,998	\$ (3,400)	\$ (1,540)	\$ 1,860	\$ (51,491)	\$ (35,301)	\$ 16,190

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
State Emergency Services and Disaster Agency
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Federal Aid Disaster		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	\$ 4,000	\$ 4,262	\$ 262
Total revenues	<u>4,000</u>	<u>4,262</u>	<u>262</u>
Expenditures:			
Current:			
Public protection and justice	9,940	4,296	(5,644)
Capital outlays			
Total expenditures	<u>9,940</u>	<u>4,296</u>	<u>(5,644)</u>
(Deficiency) of revenues over expenditures	<u>(5,940)</u>	<u>(34)</u>	<u>5,906</u>
Other (uses) of financial resources:			
Operating transfers-out	--	(3)	(3)
Budgetary funds-nonbudgeted accounts	377	377	--
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	<u>(6,317)</u>	<u>(414)</u>	<u>5,903</u>
Budgetary fund balances (deficits), July 1, 1983	<u>412</u>	<u>412</u>	<u>--</u>
Budgetary fund (deficits), June 30, 1984	<u>\$ (5,905)</u>	<u>\$ (2)</u>	<u>\$ 5,903</u>

Federal Civil Preparedness Administrative			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,500	\$ 918	\$ (582)	\$ 5,500	\$ 5,180	\$ (320)
1,500	918	(582)	5,500	5,180	(320)
1,512 8	1,177 8	(335) --	11,452 8	5,473 8	(5,979) --
1,520	1,185	(335)	11,460	5,481	(5,979)
(20)	(267)	(247)	(5,960)	(301)	5,659
--	(22)	(22)	--	(25)	(25)
			377	377	--
(20)	(289)	(269)	(6,337)	(703)	5,634
(230)	(230)	--	182	182	--
\$ (250)	\$ (519)	\$ (269)	\$ (6,155)	\$ (521)	\$ 5,634

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Department of Central Management Services			Department of Corrections Working Capital		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 114,700	\$ 93,944	\$ (20,756)	\$ 10,100	\$ 9,323	\$ (777)
Less:						
Refunds				5	1	(4)
Total revenues	114,700	93,944	(20,756)	10,095	9,322	(773)
Expenditures:						
Current:						
Education						
General government	113,104	101,090	(12,014)	5	5	--
Transportation						
Public protection and justice	17	17	--	10,504	9,461	(1,043)
Capital outlays	3,062	2,939	(123)	420	353	(67)
Total expenditures	116,183	104,046	(12,137)	10,929	9,819	(1,110)
Excess (deficiency) of revenues over expenditures	(1,483)	(10,102)	(8,619)	(834)	(497)	337
Other sources of financial resources:						
Operating transfers-in	--	13	13			
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(1,483)	(10,089)	(8,606)	(834)	(497)	337
Budgetary fund balances (deficits), July 1, 1983	(3,912)	(3,912)	--	(252)	(252)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (5,395)	\$ (14,001)	\$ (8,606)	\$ (1,086)	\$ (749)	\$ 337

Department of Transportation			Board of Governors			Total		
Air Transportation			Cooperative Computer Center					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 600	\$ 671	\$ 71	\$ 2,600	\$ 2,495	\$ (105)	\$ 128,000	\$ 106,433	\$ (21,567)
						5	1	(4)
600	671	71	2,600	2,495	(105)	127,995	106,432	(21,563)
			2,257	2,183	(74)	2,257	2,183	(74)
625	597	(28)				113,109	101,095	(12,014)
						625	597	(28)
			306	301	(5)	10,521	9,478	(1,043)
						3,788	3,593	(195)
625	597	(28)	2,563	2,484	(79)	130,300	116,946	(13,354)
(25)	74	99	37	11	(26)	(2,305)	(10,514)	(8,209)
						--	13	13
(25)	74	99	37	11	(26)	(2,305)	(10,501)	(8,196)
178	178	--	177	177	--	(3,809)	(3,809)	--
\$ 153	\$ 252	\$ 99	\$ 214	\$ 188	\$ (26)	\$ (6,114)	\$ (14,310)	\$ (8,196)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
Department of Central Management Services
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Office Supplies			Statistical Services			State Garage		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 1,900	\$ 1,892	\$ (8)	\$ 26,500	\$ 24,292	\$ (2,208)	\$ 20,500	\$ 17,703	\$ (2,797)
Total revenues	1,900	1,892	(8)	26,500	24,292	(2,208)	20,500	17,703	(2,797)
Expenditures:									
Current:									
General government	2,092	1,719	(373)	24,087	23,473	(614)	20,204	17,878	(2,326)
Public protection and justice							17	17	--
Capital outlays	24	15	(9)	2,092	2,054	(38)	829	761	(68)
Total expenditures	2,116	1,734	(382)	26,179	25,527	(652)	21,050	18,656	(2,394)
Excess (deficiency) of revenues over expenditures	(216)	158	374	321	(1,235)	(1,556)	(550)	(953)	(403)
Other sources of financial resources:									
Operating transfers-in									
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(216)	158	374	321	(1,235)	(1,556)	(550)	(953)	(403)
Budgetary fund balances (deficits), July 1, 1983	(145)	(145)	--	596	596	--	(1,237)	(1,237)	--
Budgetary fund balances (deficits), June 30, 1984	\$ (361)	\$ 13	\$ 374	\$ 917	\$ (639)	\$ (1,556)	\$ (1,787)	\$ (2,190)	\$ (403)

Paper and Printing			Communications			State Surplus Property			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,300	\$ 1,949	\$ (351)	\$ 62,500	\$ 47,108	\$ (15,392)	\$ 1,000	\$ 1,000	\$ --	\$ 114,700	\$ 93,944	\$ (20,756)
2,300	1,949	(351)	62,500	47,108	(15,392)	1,000	1,000	--	114,700	93,944	(20,756)
2,466	1,973	(493)	63,539	55,365	(8,174)	716	682	(34)	113,104	101,090	(12,014)
111	108	(3)	6	1	(5)				17	17	--
									3,062	2,939	(123)
2,577	2,081	(496)	63,545	55,366	(8,179)	716	682	(34)	116,183	104,046	(12,137)
(277)	(132)	145	(1,045)	(8,258)	(7,213)	284	318	34	(1,483)	(10,102)	(8,619)
						--	13	13	--	13	13
(277)	(132)	145	(1,045)	(8,258)	(7,213)	284	331	47	(1,483)	(10,089)	(8,606)
131	131	--	(3,257)	(3,257)	--				(3,912)	(3,912)	--
\$ (146)	\$ (1)	\$ 145	\$ (4,302)	\$ (11,515)	\$ (7,213)	\$ 284	\$ 331	\$ 47	\$ (5,395)	\$ (14,001)	\$ (8,606)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
State Trust Funds
For the Year Ended June 30, 1984
(Expressed in Thousands)

	Group Insurance Premium			Land and Water Recreation			Public Assistance Recoveries Trust		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 8,000	\$ 10,462	\$ 2,462	\$ 2,400	\$ 1,802	\$ (598)	\$ 7,947	\$ 7,947	\$ --
Other	24,000	23,137	(863)				57,766	57,766	--
Total revenues	32,000	33,599	1,599	2,400	1,802	(598)	65,713	65,713	--
Expenditures:									
Current:									
Education									
Health and social services									
General government	37,661	29,060	(8,601)				4	3	(1)
Social assistance									
Public protection and justice									
Natural resources and recreation				2,801	2,752	(49)			
Capital outlays				844	844	--			
Total expenditures	37,661	29,060	(8,601)	3,645	3,596	(49)	4	3	(1)
Excess (deficiency) of revenues over expenditures	(5,661)	4,539	10,200	(1,245)	(1,794)	(549)	65,709	65,710	1
Other (uses) of financial resources:									
Operating transfers-out							(22,307)	(22,307)	--
Budgetary funds-nonbudgeted accounts				55	55	--	30,158	30,158	--
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(5,661)	4,539	10,200	(1,300)	(1,849)	(549)	13,244	13,245	1
Budgetary fund balances, July 1, 1983, as previously reported	7,757	7,757	--	2,460	2,460	--			
Reclassifications between budgetary/nonbudgetary funds-net							8,142	8,142	--
Budgetary fund balances, July 1, 1983, as reclassified	7,757	7,757	--	2,460	2,460	--	8,142	8,142	--
Budgetary fund balances (deficit), June 30, 1984	\$ 2,096	\$ 12,296	\$ 10,200	\$ 1,160	\$ 611	\$ (549)	\$ 21,386	\$ 21,387	\$ 1

CDB Contributory Trust			State Scholarship Commission Student Loan			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 234	\$ 234	\$ --	\$ 15,500	\$ 25,551	\$ 10,051	\$ 160	\$ 158	\$ (2)	\$ 34,241	\$ 46,154	\$ 11,913
1,515	1,516	1	11,500	15,631	4,131	1,556	670	(886)	96,337	98,720	2,383
1,749	1,750	1	27,000	41,182	14,182	1,716	828	(888)	130,578	144,874	14,296
			35,723	35,224	(499)	21	11	(10)	35,744	35,235	(509)
						299	252	(47)	299	252	(47)
						1,018	431	(587)	38,679	29,491	(9,188)
									4	3	(1)
						205	--	(205)	205	--	(205)
						520	14	(506)	3,321	2,766	(555)
			211	169	(42)	25	25	--	1,080	1,038	(42)
			35,934	35,393	(541)	2,088	733	(1,355)	79,332	68,785	(10,547)
1,749	1,750	1	(8,934)	5,789	14,723	(372)	95	467	51,246	76,089	24,843
			--	(781)	(781)	--	(13)	(13)	(22,307)	(23,101)	(794)
2,318	2,318	--				17	17	--	32,548	32,548	--
(569)	(568)	1	(8,934)	5,008	13,942	(389)	65	454	(3,609)	20,440	24,049
815	815	--	14,354	14,354	--	1,438	1,438	--	26,824	26,824	--
						27	27	--	8,169	8,169	--
815	815	--	14,354	14,354	--	1,465	1,465	--	34,993	34,993	--
\$ 246	\$ 247	\$ 1	\$ 5,420	\$ 19,362	\$ 13,942	\$ 1,076	\$ 1,530	\$ 454	\$ 31,384	\$ 55,433	\$ 24,049

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Illinois ranks 16th nationally in the production of oil and 7th in oil consumption.

STATISTICAL AND ECONOMIC DATA

STATE OF ILLINOIS
 Combined Summary of Revenues, Expenditures,
 Other Sources and Uses of Financial Resources
 All Governmental Fund Types-Budgetary Basis
 For the Last Ten Fiscal Years
 (Expressed in Thousands)

	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975
Revenues:										
Income taxes	\$ 4,040,879	\$ 3,068,296	\$ 3,187,698	\$ 3,084,953	\$ 2,901,432	\$ 2,391,646	\$ 2,117,143	\$ 1,964,562	\$ 1,687,239	\$ 1,579,653
Sales taxes	2,632,411	2,382,612	2,321,930	2,322,111	2,368,567	2,185,831	2,003,090	1,813,161	1,665,655	1,481,653
Public utility taxes	829,444	810,060	727,983	689,721	562,199	432,845	377,777	332,815	273,878	241,480
Motor fuel taxes	543,528	371,446	375,276	384,382	409,015	437,876	430,628	421,565	411,603	396,353
Other taxes	646,314	668,206	654,582	657,229	637,708	648,471	610,041	560,251	550,884	505,665
Federal government	3,224,906	2,882,600	2,791,493	3,044,456	2,602,676	2,233,877	1,857,723	2,002,618	2,028,918	1,635,091
Licenses and fees	528,794	409,757	426,715	394,260	403,117	381,618	379,258	371,381	360,422	343,346
Interest and other investment income	140,635	114,761	173,519	184,624	177,512	111,676	67,590	54,937	65,760	113,133
Other	245,858	221,409	216,318	289,397	336,949	344,624	373,155	387,757	360,899	1,059,512
Less:										
Refunds	544,914	273,600	262,881	235,109	225,878	180,420	169,901	165,807	165,101	157,119
Total revenues	12,287,855	10,655,547	10,612,633	10,816,024	10,173,297	8,988,044	8,046,504	7,743,240	7,240,157	7,198,767
Expenditures:										
Current:										
Social assistance	1,535,337	1,434,177	1,390,123	1,325,209	1,224,556	1,241,359	1,242,711	1,269,841	1,255,466	1,261,409
Education	3,713,999	3,483,709	3,678,370	3,723,536	3,523,526	3,256,713	3,049,123	2,923,959	2,697,659	2,514,597
Health and social services	2,758,060	2,670,158	2,668,912	2,463,928	2,258,515	1,942,552	1,773,789	1,657,820	1,503,777	2,095,303
General government	1,703,628	1,545,809	1,497,725	1,521,149	1,355,223	807,225	766,604	654,341	604,038	504,588
Transportation	1,585,789	1,250,682	1,159,835	1,451,307	1,451,590	1,188,935	1,034,878	1,260,869	1,254,855	1,050,680
Public protection and justice	668,282	562,540	522,800	526,086	471,410	392,319	319,993	307,544	279,590	256,589
Natural resources and recreation	171,434	166,303	173,504	175,427	183,907	171,321	152,166	165,882	150,526	122,520
Debt service:										
Principal	378,100	162,500	148,500	132,900	120,900	105,300	89,100	72,700	49,761	42,218
Interest	243,875	197,711	175,628	148,217	127,694	115,021	98,240	74,497	50,537	39,773
Total expenditures	12,758,504	11,473,589	11,415,397	11,467,759	10,717,321	9,220,745	8,526,604	8,387,453	7,846,209	7,887,677
Excess (deficiency) of revenues over expenditures	(470,649)	(818,042)	(802,764)	(651,735)	(544,024)	(232,701)	(480,100)	(644,213)	(606,052)	(688,910)
Other sources (uses) of financial resources:										
Operating transfers-in	4,425,081	4,522,394	3,753,341	4,000,902	3,676,246	3,259,037	2,960,291	2,907,637	2,808,280	2,453,601
Operating transfers-out	(4,661,818)	(4,240,870)	(3,571,370)	(3,897,200)	(3,564,857)	(3,211,494)	(2,915,583)	(2,829,943)	(2,704,600)	(2,382,621)
Proceeds from general obligation bond issues	400,002	540,061	200,000	390,053	300,014	540,041	405,012	385,069	450,006	150,009
Net other sources (uses) of financial resources	163,265	821,585	381,971	493,755	411,403	587,584	449,720	462,763	553,686	220,989
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	\$ (307,384)	\$ 3,543	\$ (420,793)	\$ (157,980)	\$ (132,621)	\$ 354,883	\$ (30,380)	\$ (181,450)	\$ (52,366)	\$ (467,921)

STATE OF ILLINOIS
Ratio of General Obligation Bonded Debt
To Assessed Value and Net Bonded Debt Per Capita
For the Last Ten Fiscal Years
(Expressed in Thousands except Ratio
and Per Capita Data)

FOR THE YEAR ENDED JUNE 30	POPULATION	EQUALIZED ASSESSED VALUE	GENERAL OBLIGATION BOND DEBT			NET GENERAL OBLIGATION BOND DEBT	
			TOTAL	LESS DEBT SERVICE FUND	NET	RATIO TO ASSESSED VALUE	PER CAPITA
1975	11,306	\$53,204,000	\$ 969,200	\$ 37,945	\$ 931,255	1.75	\$ 82.37
1976	11,360	58,025,000	1,369,500	34,900	1,334,600	2.30	117.48
1977	11,406	60,714,000	1,831,800	50,355	1,781,445	2.93	156.18
1978	11,434	65,754,000	2,147,700	56,745	2,090,955	3.18	182.87
1979	11,423	60,449,000*	2,432,400	76,900	2,355,500	3.90	206.21
1980	11,427	68,860,000	2,611,500	104,622	2,506,878	3.64	219.38
1981	11,467	75,992,000	2,868,600	90,960	2,777,640	3.66	242.23
1982	11,466	79,481,000	2,920,100	69,347	2,850,753	3.59	248.63
1983	11,486	78,300,000e	3,147,600	85,453	3,062,147	3.91	266.60
1984	11,511e		3,329,500	103,474	3,226,026		280.26

e - estimated

* - The reduction in the equalized assessed value was due to the elimination of corporate personal property from the property tax base.

Source: Illinois Property Tax Statistics - Illinois Department of Revenue.
U.S. Department of Commerce, Bureau of the Census.

STATE OF ILLINOIS
Ratio of Annual Debt Service for General
Obligation Debt to Total Revenues
and Expenditures—Budgetary Basis
All Governmental Fund Types
For the Last Ten Fiscal Years
(Expressed in Thousands except Ratio Data)

<u>FOR THE YEAR ENDED JUNE 30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>	<u>REVENUES</u>	<u>RATIO</u>	<u>EXPENDITURES</u>	<u>RATIO</u>
1975	\$ 42,218	\$ 39,773	\$ 81,991	\$ 7,198,767	1.14%	\$ 7,887,677	1.04%
1976	49,761	50,537	100,298	7,240,157	1.39%	7,846,209	1.28%
1977	72,700	74,497	147,197	7,743,240	1.90%	8,387,453	1.75%
1978	89,100	98,240	187,340	8,046,504	2.33%	8,526,604	2.20%
1979	105,300	115,021	220,321	8,988,044	2.45%	9,220,745	2.39%
1980	120,900	127,694	248,594	10,173,297	2.44%	10,717,321	2.32%
1981	132,900	148,217	281,117	10,816,024	2.60%	11,467,759	2.45%
1982	148,500	175,628	324,128	10,612,633	3.05%	11,415,397	2.84%
1983	162,500	197,712	360,212	10,655,547	3.38%	11,473,589	3.14%
1984	178,142	221,961	400,103	12,287,855	3.23%	12,758,504	3.14%

STATE OF ILLINOIS
 Total Debt Service Requirements
 To Maturity
 June 30, 1984
 (Expressed in Thousands)

YR	General Obligation Debt	Illinois Housing Development Authority	State Scholarship Commission	Toll Highway Authority	Universities and Colleges	Total Requirements
85	\$ 422,368	\$ 105,950	\$ 16,729	\$ 28,622	\$ 21,684	\$ 595,353
86	408,994	107,931	17,202	28,619	21,519	584,265
87	395,657	115,510	16,294	28,612	21,331	577,404
88	374,723	105,657	15,634	13,605	21,900	531,519
89	355,945	105,285	15,064	12,837	22,247	511,378
90	343,447	106,492	14,671	12,831	21,924	499,365
91	331,053	106,569	10,580	20,449	22,096	490,747
92	318,803	106,656	11,928	27,320	22,288	486,995
93	296,723	106,726	8,982	26,920	21,863	461,214
94	285,583	106,807	1,092	27,317	21,638	442,437
95	274,573	106,885		27,153	21,849	430,460
96	256,093	106,697		27,116	21,739	411,645
97	241,443	106,781		18,878	21,903	389,005
98	225,122	106,863		12,166	21,871	366,022
99	205,095	106,931		4,013	21,251	337,290
00	187,183	111,287		3,998	21,424	323,892
01	178,056	109,527		3,979	22,052	313,614
02	146,177	99,608		3,986	22,407	272,178
03	121,793	99,534		3,987	22,441	247,755
04	98,495	77,597		3,985	22,020	202,097
05	76,849	77,395		3,981	21,950	180,175
06	59,606	77,214		3,984	19,340	160,144
07	39,776	71,717		3,983	27,305	142,781
08	32,865	71,614		2,551	34,063	141,093
09	15,166	71,495			10,345	97,006
Thereafter		517,107			5,458	522,565
	<u>\$ 5,691,588</u>	<u>\$ 2,991,835</u>	<u>\$ 128,176</u>	<u>\$ 350,892</u>	<u>\$ 555,908</u>	<u>\$ 9,718,399</u>

STATE OF ILLINOIS
Revenue Bond Coverage
For the Last Ten Fiscal Years

Illinois State Toll Highway Authority

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
1975(a)							
1976	\$ 79,316	\$28,861	\$50,455	\$11,359	\$18,576	\$29,935	1.69
1977	85,601	34,095	51,506	10,788	18,523	29,311	1.76
1978	97,141	35,093	62,048	12,033	17,925	29,958	2.07
1979	104,424	41,221	63,203	12,707	17,479	30,186	2.09
1980	108,031	41,369	66,662	14,466	16,816	31,282	2.13
1981	113,080	43,520	69,560	13,746	16,443	30,189	2.30
1982	118,197	47,278	70,919	14,302	15,522	29,824	2.38
1983	116,705	45,540	71,165	14,880	15,101	29,981	2.37
1984	160,329	52,238	108,091	55,250	14,511	69,761	1.55

Illinois State Scholarship Commission

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
1978(b)	\$ 794	\$ 240	\$ 554				
1979	2,210	269	1,941		\$ 1,318	\$ 1,318	1.47
1980	3,587	547	3,040		1,318	1,318	2.31
1981	6,482	1,106	5,376	\$ 2,035	2,279	4,314	1.25
1982	9,039	1,374	7,665	5,580	3,115	8,695	.88
1983	11,023	2,027	8,996	5,825	3,589	9,414	.96
1984	16,538	2,788	13,750	8,180	6,034	14,214	.97

Illinois Housing Development Authority

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
1975	\$ 27,533	\$ 2,178	\$ 25,355	\$ 225	\$ 6,104	\$ 6,329	4.01
1976	29,012	2,417	26,595	450	11,610	12,060	2.21
1977	36,997	6,512	30,485	625	29,815	30,440	1.00
1978	37,121	4,125	32,996	970	19,989	20,959	1.57
1979	41,062	3,316	37,746	4,710	25,434	30,144	1.25
1980	60,898	4,274	56,624	5,420	33,821	39,241	1.44
1981	80,215	6,332	73,883	6,675	42,238	48,913	1.51
1982	89,447	10,378	79,069	7,555	49,419	56,974	1.39
1983	104,333	6,395	97,938	29,185(c)	76,634	105,819	.93
1984	114,957	10,964	103,993	27,870(d)	77,497	105,367	.99

(a) Financial data based on the State's fiscal year is not available.

(b) First year the Commission issued revenue bonds.

(c) The Authority redeemed \$21 million of principal with bond proceeds not used to purchase mortgage loans.

(d) The Authority redeemed \$18 million of principal with bond proceeds not used to purchase mortgage loans.

STATE OF ILLINOIS
Total Personal Income
For the Last Ten Calendar Years

<u>Year</u>	<u>Amount (millions)</u>	<u>Percent Change</u>	<u>Per Capita Personal Income</u>	
			<u>Illinois</u>	<u>United States</u>
1975	\$ 76,453	8.0	\$ 6,762	\$ 5,857
1976	82,924	8.5	7,300	6,381
1977	91,253	10.0	8,000	6,994
1978	100,600	10.2	8,798	7,784
1979	111,305	10.6	9,744	8,670
1980	119,511	7.4	10,459	9,508
1981	132,997	11.3	11,598	10,562
1982	137,898	3.7	12,027	11,126
1983	142,488	3.3	12,405	11,703
1984e	157,390	10.5	13,697	12,727

e - estimate

Source: Survey of Current Business, U.S. Department of Commerce.

STATE OF ILLINOIS
Population by
Age Group

ILLINOIS

	<u>1970</u>	<u>Percent</u>	<u>1980</u>	<u>Percent</u>
Under 5 years	939,954	8.4%	842,558	7.4%
5 - 19 years	3,239,560	29.1	2,837,063	24.8
20 - 44 years	3,511,557	31.5	4,223,124	37.0
45 - 64 years	2,344,048	21.1	2,265,603	19.8
65 years & over	1,099,754	9.9	1,262,262	11.0
Total	<u>11,134,873</u>	<u>100.0%</u>	<u>11,430,610</u>	<u>100.0%</u>

UNITED STATES

	<u>1970</u>	<u>Percent</u>	<u>1980</u>	<u>Percent</u>
Under 5 years	17,154,337	8.4%	16,344,407	7.2%
5 - 19 years	59,816,063	29.4	56,099,720	24.8
20 - 44 years	64,366,255	31.7	84,019,433	37.1
45 - 64 years	41,809,769	20.6	44,497,132	19.6
65 years & over	20,065,502	9.9	25,544,133	11.3
Total	<u>203,211,926</u>	<u>100.0%</u>	<u>226,504,825</u>	<u>100.0%</u>

Source: Illinois Bureau of the Budget, Illinois Population Projection Revised, July, 1984.
U.S. Bureau of the Census, 1980 Population Census.
U.S. Bureau of the Census, Historical Statistics, Colonial Times to 1970.

STATE OF ILLINOIS
Employment/Unemployed
For the Last Ten Calendar Years
(Expressed in Millions)

Year	Total Employment	Unemployment	
		Unemployed	Rate (Percent)
1975	4,707,750	359,583	7.1
1976	4,796,417	335,750	6.5
1977	4,963,692	325,500	6.2
1978	5,092,083	328,383	6.1
1979	5,130,500	298,175	5.5
1980	5,082,308	457,917	8.3
1981	5,101,683	474,217	8.5
1982	4,953,708	632,375	11.3
1983	4,938,125	637,767	11.4
1984e	5,078,636	512,909	9.2

e - Average through November

Source: U.S. Department of Labor, Bureau of Labor Statistics,
Employment and Earnings.

STATE OF ILLINOIS
Employment by Industry
For the Last Ten Calendar Years
(Expressed in Thousands)

	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984e</u>
Mining	26	28	29	26	31	31	27	27	24	25
Construction	172	169	175	186	188	188	168	156	144	143
Manufacturing	1,200	1,215	1,241	1,276	1,271	1,208	1,131	1,013	951	986
Transportation and Public Utilities	273	278	275	282	289	286	287	274	262	269
Wholesale and Retail Trade	999	1,058	1,089	1,122	1,142	1,131	1,103	1,088	1,085	1,102
Finance, Insurance and Real Estate	255	267	267	281	295	314	320	326	321	320
Services	780	834	862	888	924	942	962	991	1,014	1,021
Government	714	717	718	728	743	750	734	718	700	686
TOTAL	<u>4,419</u>	<u>4,566</u>	<u>4,656</u>	<u>4,789</u>	<u>4,883</u>	<u>4,850</u>	<u>4,732</u>	<u>4,593</u>	<u>4,501</u>	<u>4,552</u>

e - average through November

Source: U.S. Department of Labor.

STATE OF ILLINOIS
 Contracts for Future Construction
 And Residential Building Activity
 For the Last Ten Calendar Years

Year	Contracts For Future Construction (\$ millions)	Residential Building Activity	
		Permits	Valuation (\$ millions)
1974	\$4,374	36,886	\$ 899
1975	3,907	39,325	1,085
1976	8,459	59,503	1,757
1977	5,786	75,374	2,486
1978	7,262	72,163	2,736
1979	6,997	45,807	1,853
1980	5,302	26,659	1,087
1981	4,781	16,551	775
1982	4,734	18,980	910
1983	6,020	29,836	1,610
1984*			

* Information not available.

Source: Dodge Division, McGraw Hill Information System Co.
 U.S. Department of Commerce, Housing Units Authorized
 by Building Permits and Public Contracts.

STATE OF ILLINOIS
 Sales of All Retail Stores
 Annual
 For the Last Ten Calendar Years
 (Expressed in Millions)

Year	Illinois	Percent of Change	
		IL	U.S.
1975	\$33,643	8.2	8.7%
1976*	35,593	5.8	11.8
1977	39,337	10.5	10.3
1978	43,474	10.5	11.3
1979	46,237	6.4	11.5
1980	46,880	1.4	6.8
1981	49,911	6.5	8.6
1982	52,365	4.9	3.0
1983	55,673	6.3	9.3
1984e	59,676	7.2	9.8

e - estimate based on 9 months data.

*Extensive modifications to monthly survey begin with January 1976 data.

Source: Monthly Retail Trade, U.S. Department of Commerce.

STATE OF ILLINOIS
Cash Receipts from
Farm Marketings
For the Last Ten Calendar Years
(Expressed in Millions)

YEAR	LIVESTOCK					CROPS					TOTAL LIVESTOCK AND CROPS
	CATTLE	HOGS	DAIRY PRODUCTS	OTHER LIVESTOCK AND PRODUCTS	TOTAL LIVESTOCK AND PRODUCTS	CORN	SOYBEANS	WHEAT	OTHER CROPS	TOTAL CROPS	
1974	560	950	203	86	1,799	1,936	1,653	183	161	3,933	5,732
1975	484	1,102	199	88	1,873	1,794	1,134	199	193	3,320	5,193
1976	580	950	229	86	1,845	2,242	1,652	204	191	4,289	6,134
1977	611	941	234	87	1,873	1,817	1,697	138	197	3,849	5,722
1978	697	1,099	246	85	2,127	1,834	2,298	95	203	4,430	6,557
1979	929	1,087	281	86	2,383	2,147	2,042	182	213	4,584	6,967
1980	882	1,036	324	80	2,322	2,729	2,447	263	213	5,652	7,974
1981	640	1,144	355	86	2,225	2,509	2,254	303	220	5,286	7,511
1982	662	1,279	353	79	2,373	2,691	1,927	229	215	5,062	7,435
1983	745	1,124	361	65	2,295	3,512	1,941	184	212	5,849	8,144
1984*											

* Information unavailable.

Source: Agricultural Outlook, U.S. Department of Agriculture.

STATE OF ILLINOIS
 Twenty-Five Largest Manufacturers
 (Ranked by Number of Employees)

<u>Company</u>	<u>No. of Employees</u>	<u>No. of Illinois Installations</u>
Caterpillar	37,000	8
Deere & Company	18,200	3
R.R. Donnelley	17,373	4
GTE Automatic Electric	11,700	3
General Motors	10,900	4
AT&T	10,115	3
Motorola	10,000	2
Zenith	8,350	6
Owens-Illinois	7,640	8
Abbott Labs	7,056	2
General Electric	6,832	8
Mobil Oil	6,652	11
Interlake	6,425	3
Outboard Marine	6,343	1
Ford	6,269	2
Beatrice Companies	6,000	40
Molex	5,900	2
American Home Products	5,650	6
Borg-Warner	5,557	9
Nabisco	5,000	6
World Color Press	4,810	4
Chrysler	4,700	1
Sundstrand	4,700	3
Stewart Warner	4,000	5
National Steel	4,000	1

Source: Illinois Department of Commerce and Community Affairs.

STATE OF ILLINOIS
 Bituminous Coal Production
 Annual
 For the Last Ten Calendar Years
 (Expressed in Thousands of Tons)

<u>YEAR</u>	<u>SURFACE</u>	<u>UNDERGROUND</u>	<u>TOTAL</u>	<u>PERCENT TOTAL OF U.S.</u>
1975	27,659	31,880	59,539	9.2
1976	27,224	30,912	58,136	8.6
1977	24,291	29,589	53,880	7.7
1978	23,855	24,889	48,744 ^s	7.3
1979	26,857	32,681	59,538	7.7
1980	27,574	34,968	62,542	7.5
1981	22,563	29,236	51,799 ^s	6.0
1982	25,780	35,684	61,464	7.5
1983	24,953	34,375	59,328	7.6
1984	24,973	41,230	66,203	7.8

s - affected by major strike activity.

Source: Illinois Department of Mines and Minerals.

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