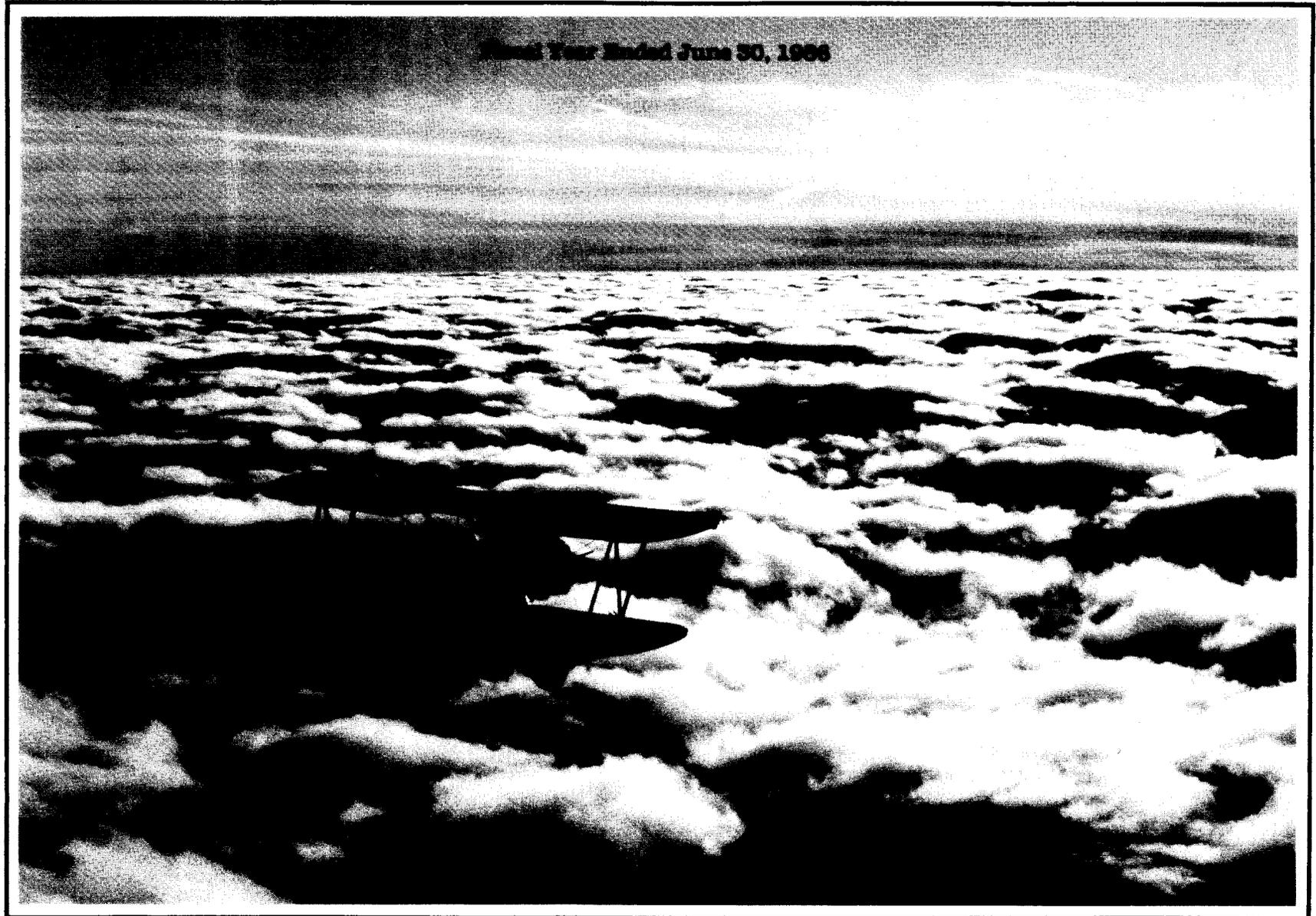
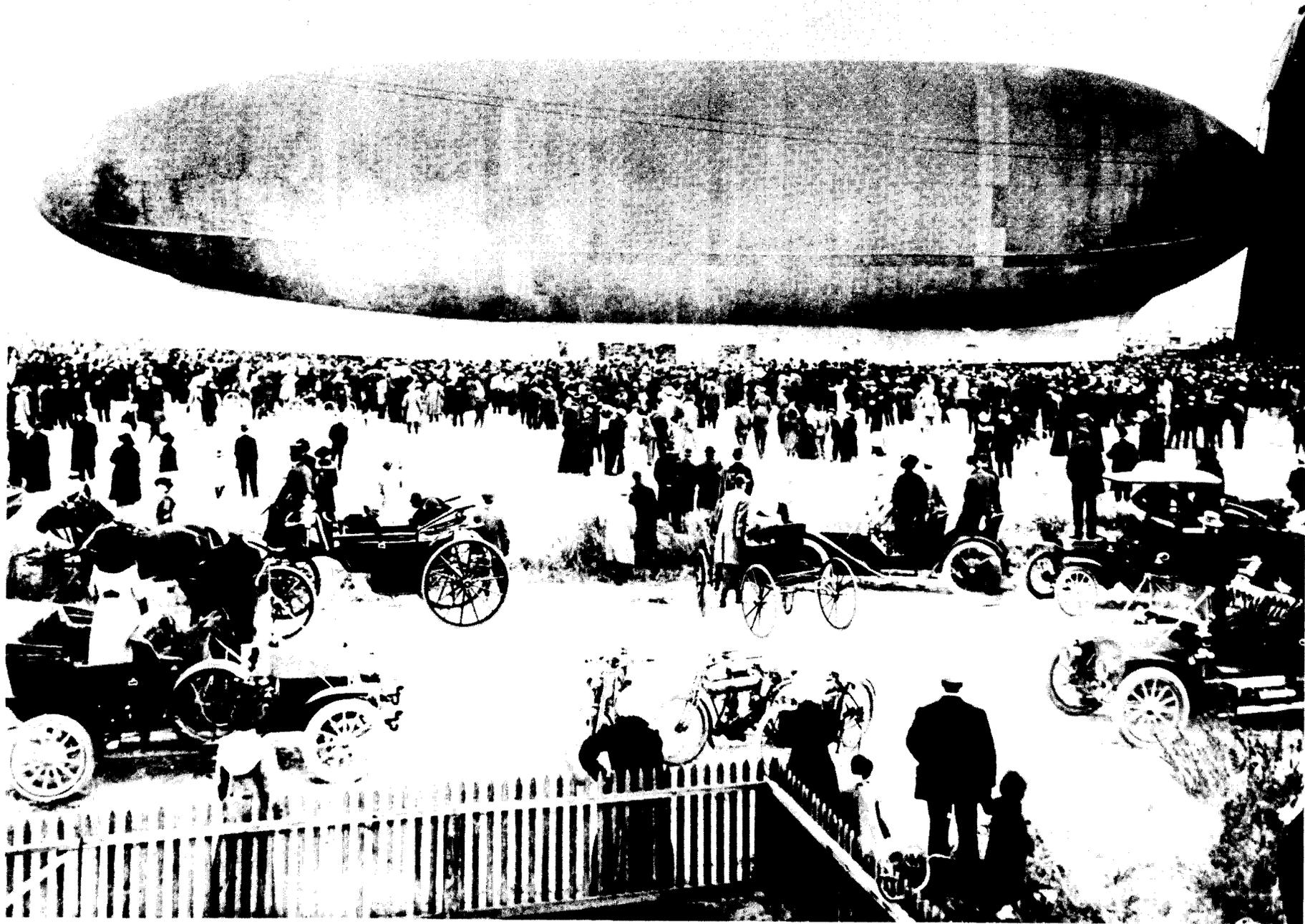


I L L I N O I S

COMPREHENSIVE ANNUAL FINANCIAL REPORT 1986



 Roland W. Burris, Comptroller, State of Illinois



Dirigible designed by Thomas Scott Balwin of Quincy, Illinois. In the late 1880's he also developed the flexible parachute and heavier-than-air airplanes.
(Illinois State Historical Library)

INTRODUCTORY SECTION

The following section includes the table of contents, Comptroller's letter of transmittal, Certificate of Achievement for Excellence in Financial Reporting and the State of Illinois' organization chart.

ILLINOIS COMPREHENSIVE ANNUAL FINANCIAL REPORT

**Fiscal Year 1986
July 1, 1985 — June 30, 1986**

**Roland W. Burris
Comptroller
State of Illinois**

Cover Photo: The Stearman Boeing biplane was built May 15, 1941. The aircraft is constructed largely of wood spars and wood ribs which are covered with a nylon material. (The original covering was Irish linen.) The University of Illinois Institute of Aviation acquired the biplane in June of 1972 and has used it since for specialized student training. The Stearmans were originally designed and built for training pilots during World War II. Piloting N49999 is Rick Weinberg and Institute of Aviation student Robert Grevin.

(Photo made possible through the cooperation of the University of Illinois Institute of Aviation.)

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Roland W. Burris

Comptroller
State of Illinois

January 22, 1987

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

TO THE CITIZENS OF ILLINOIS:

It is my pleasure to provide you Illinois' Comprehensive Annual Financial Report for the year ended June 30, 1986. The report presents comprehensive financial and operating information about the State's activities during fiscal year 1986 that is useful to its taxpayers, citizens and other resource providers. This report has been prepared in accordance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board (GASB). As such, it conforms to the "pyramid" approach to governmental financial reporting prescribed by the 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 and his opinion is presented herein.

Reporting Entity and Financial Statement Presentation

In conformity with NCGA Statment 3, as recognized by GASB Statement 1, 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 the 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 is determined to be the primary administering agency.

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

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 Schedules section of this report. A reconciliation between the GAAP basis statements and the budgetary basis 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 GASB; therefore, a reclassification of budget categories is presented in Note 3.

Illinois operates with a three-month lapse period, July 1 to September 30, during which time 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 reported as reservations of the June 30 fund balances and not as liabilities or expenditures.

Cash Management

In Illinois, the State Treasurer has the responsibility for investing all cash resources with the exception of those with the retirement systems, certain debt service, enterprise, agency, universities and colleges endowments and other locally-held funds. Of the five retirement systems, three pool their resources for investment and two invest their resources under an investment master trustee arrangement with individual investment managers. The universities and colleges are given independent powers to invest their funds which are held outside the State treasury. Of the cash resources received and invested by the State Treasurer, interest income is allocated to the various funds based on their cash balances invested.

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 operations. Revenues (amounts expressed in millions) from various sources for fiscal years 1986 and 1985, were as follows:

<u>Revenue Source</u>	<u>Amount</u>		<u>Percentage of Total</u>	
	<u>1986</u>	<u>1985</u>	<u>1986</u>	<u>1985</u>
Taxes:				
Income	\$ 3,586	\$ 3,638	25%	27%
Sales	3,355	3,177	24	24
Public utility	871	893	6	7
Motor fuel	671	617	5	5
Other	680	596	5	4
Federal government	3,782	3,565	27	26
Licenses and fees	685	654	5	5
Interest and other				
investment income	178	182	1	1
Other revenues	342	195	2	1
	<u>\$14,150</u>	<u>\$13,517</u>	<u>100%</u>	<u>100%</u>

As indicated in the above table, 1986 fiscal year revenues increased by \$633 million or 4.7% over revenues for fiscal year 1985. The majority of the increase was attributable to higher sales tax and federal government revenue, offset by lower income tax revenue.

Income taxes were replaced by Federal government revenue as the largest source of revenue during fiscal year 1986. Income tax revenue decreased by \$52 million or 1.4% from the prior year primarily due to the 1985 State authorized tax amnesty program which ended prior to the 1986 fiscal year. Under the amnesty program, delinquent taxpayers settled their tax debts with the State without fear of prosecution and remitted approximately \$85 million in income taxes in fiscal 1985.

Sales tax revenues increased \$178 million from the prior year, a 5.6% increase. This growth is a reflection of the economic recovery and the corresponding increase in retail sales in the State.

Federal government revenues increased \$217 million or 6.1% over fiscal year 1985. The major components of the growth in federal government revenues were increases in the level of federal funding for public aid, job training and elementary and secondary education.

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 1986 and 1985, were as follows:

Expenditure Function	Amount		Percentage of Total	
	1986	1985	1986	1985
Education	\$ 3,638	\$ 3,188	26%	24%
Health and social services	3,176	2,995	23	23
Social assistance	1,619	1,516	11	11
General government	1,942	1,918	14	15
Transportation	1,917	1,831	14	14
Public protection and justice	731	639	5	5
Natural resources and recreation	211	165	1	1
Debt service	604	609	4	5
Capital outlays	263	280	2	2
	<u>\$14,101</u>	<u>\$13,141</u>	<u>100%</u>	<u>100%</u>

Expenditures of \$14,101 million in 1986 represented an increase of \$960 million or 7.3% over expenditures in 1985. The majority of the increase was attributable to education, and health and social services.

Education expenditures increased \$450 million from the prior year for a 14.1% increase. The expenditures for 1986 include increased funding for state aid to local schools, various education programs and new funding for the Education Reform Package. The 1985 expenditures include \$75 million of supplemental state aid earmarked from the revenues generated from the 1985 income tax amnesty program referred to above.

Health and social services expenditures increased \$181 million from the prior year for a 6.0% increase. The increase was primarily the result of higher medical assistance payments to the needy.

Expendable Trust Improvements

Total revenues for the State's expendable trust funds decreased from \$1,616 million in fiscal year 1985 to \$1,610 million in fiscal year 1986, a 0.4% decrease. Total expenditures decreased from \$1,014 million in fiscal year 1985 to \$932 million in fiscal year 1986, an 8.1% decrease. The decline in expenditures was primarily attributable to the elimination of the federal supplemental compensation program which resulted in lower unemployment benefit claims paid.

Debt Administration

Illinois again received high bond ratings in fiscal year 1986 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, 1986, totaled \$3,758 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 and special obligation bonds (amounts expressed in millions) issued during fiscal year 1986 were as follows:

<u>Date of Issue</u>	<u>Amount</u>		<u>Average Interest Rate</u>
	<u>General</u>	<u>Special</u>	
9/1/85	\$150		8.77%
9/15/85		\$100	9.41%
12/15/85		90	9.64%
2/1/86	100		7.61%
4/1/86	200		7.15%
6/1/86	190		7.49%

In addition to general obligation bonds, Illinois' reporting entity has \$2,315 million of revenue bonds, \$2,407 million of unfunded pension expense, \$107 million of notes payable, and \$728 million of other long-term obligations outstanding as of June 30, 1986.

Proprietary Funds

Combined operating revenues for the State's enterprise funds increased by \$125 million or 8.0% from \$1,571 million in fiscal year 1985 to \$1,696 million in fiscal year 1986. Combined operating expenses increased from \$970 million to \$1,081 million, an increase of \$111 million or 11.4% during the same period. As in the prior year, the primary cause for the increases was the activity relating to the Illinois State Lottery.

Combined operating results for the State's internal service funds indicate increased activity during fiscal year 1986; however, revenues exceeded expenses by a comfortable margin. Operating revenues and expenses were \$159 million and \$151 million, respectively, for fiscal year 1986, while related amounts for fiscal year 1985 were \$142 million and \$137 million, respectively. The principal internal service operations provide data processing, motor pool vehicles, telephone communications, office supplies and printing services to other State departments.

Retirement Systems

Total net assets of the pension trust funds on a current market basis aggregated \$10.9 billion at June 30, 1986. The most current actuarial valuations of the pension trust funds indicated that the actuarial present value of accumulated plan benefits was \$14.0 billion and exceeded net assets of the funds by \$3.1 billion. On a market value basis, the funding ratio for all funds combined increased to 77.3% at June 30, 1986 from 62.9% at June 30, 1985. In addition, on a cost basis, the funding ratio increased to 68.0% at June 30, 1986, from 58.9% at June 30, 1985.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Illinois for its comprehensive annual financial report for the fiscal year ended June 30, 1985.

In order to be awarded a Certificate of Achievement, 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.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate Program requirements and I will be submitting it to the GFOA to determine its eligibility for another certificate.

Prospects for the Future

Traditionally, Illinois has been a leading producer of steel, capital goods, corn, hogs, soybeans, and coal and has served as the national transportation hub and a center for merchandising and finance. The wealth of the Illinois economy is indicated by its top ten ranking in state per capita personal incomes.

During the past few years, foreign competitors, taking advantage of the over-valued dollar, have wracked Illinois' manufacturing and farm sectors. The recent declines in the value of the dollar and the price of oil have yet to provide substantial assistance to Illinois' slimmed down export competitive industries in regaining their lost market shares. On the other hand, service-oriented industries have been expanding in Illinois as they are attracted to its central location, highly developed infrastructure, and well-educated labor force.

Sincerely,



Roland W. Burris
Comptroller



Certificate of Achievement for Excellence in Financial Reporting

Presented to
**State of
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1985

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.

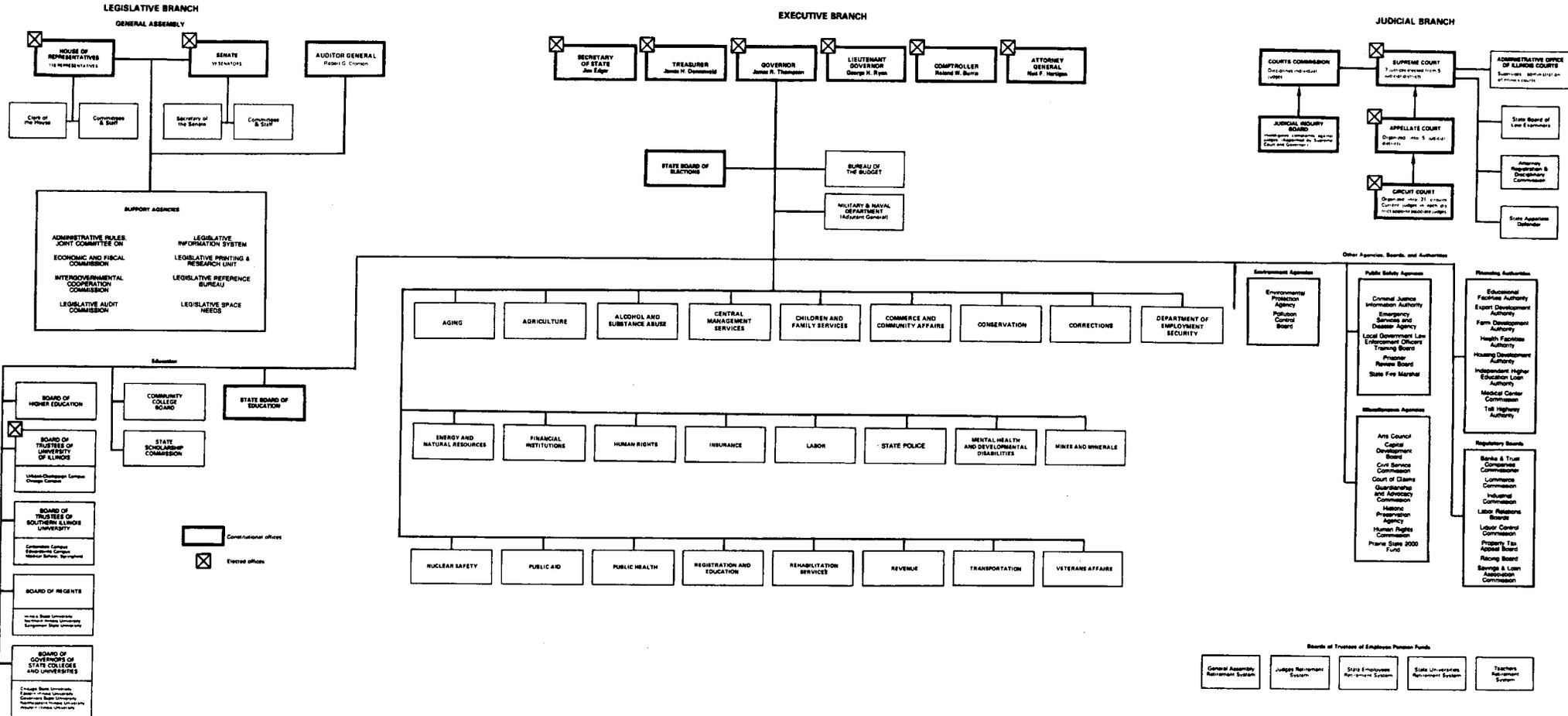


Betty Jo Harker
President

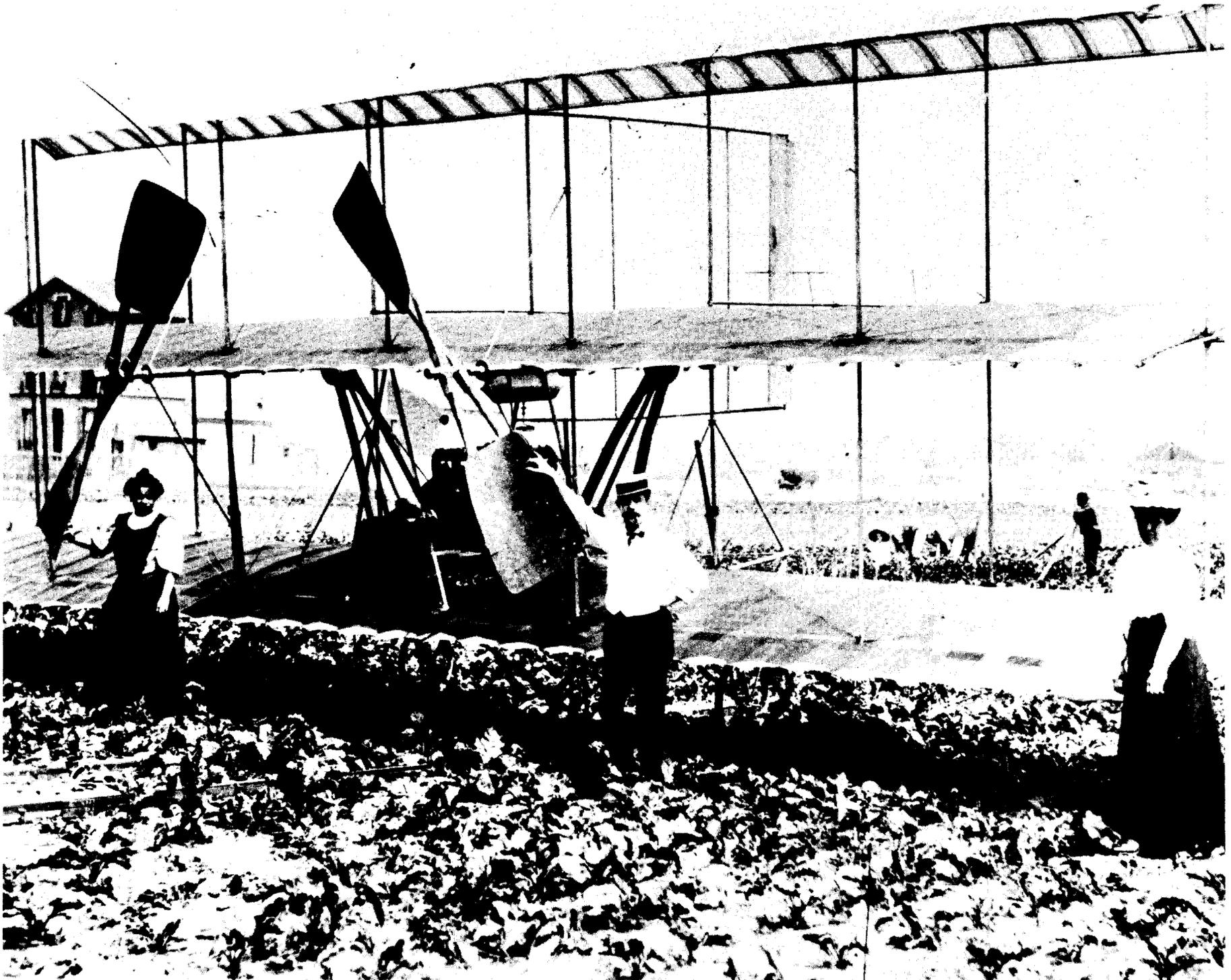
Jeffrey L. Essler
Executive Director

The State of Illinois was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada for its Annual Financial Report for the year ended June 30, 1985.

ILLINOIS STATE GOVERNMENT



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Waiting to be fueled at an air show in Kankakee, Illinois, early 1900's. (Illinois State Historical Library)

FINANCIAL SECTION

The Financial Section which follows includes the auditor's report, the general purpose financial statements and the combining and individual fund and account group statements and schedules.

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

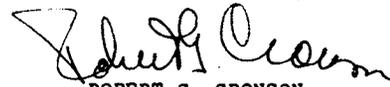
We have examined the general purpose financial statements of the State of Illinois as of and for the year ended June 30, 1986 as listed in the foregoing table of contents for Section II. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the general purpose financial statements of the State of Illinois for the year ended June 30, 1986, listed in the foregoing table of contents for Section II, present fairly the financial position of the State of Illinois at June 30, 1986, and the results of its operations and the changes in financial position of its proprietary fund types 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 after giving retroactive effect to the change, with which we concur, in the method of accounting for the Deferred Compensation Plan Fund as described in Note 2 to the financial statements.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and budgetary schedules, listed in the table of contents for Section II, are presented for purposes of additional analysis and are not a required part of the 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 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.

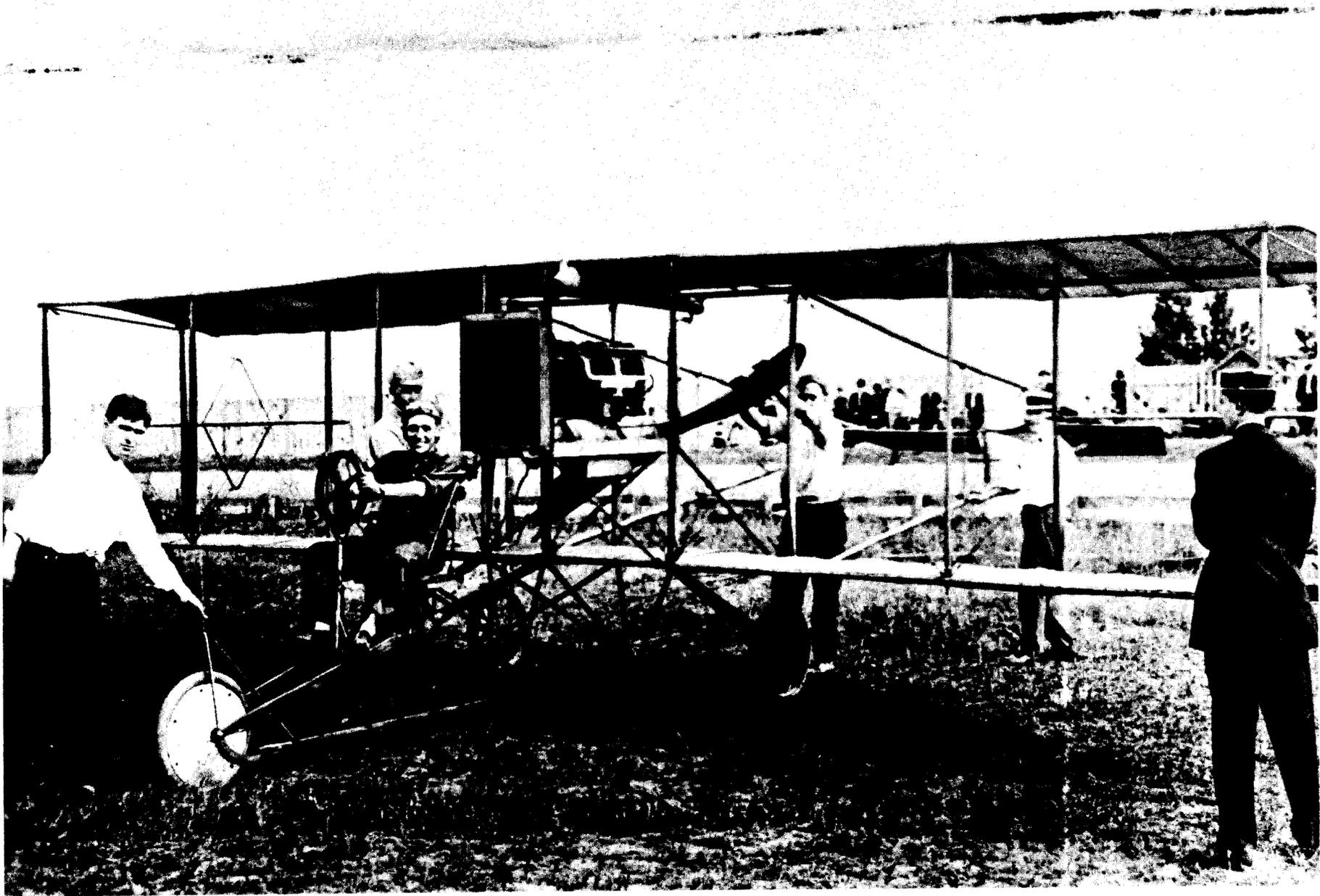
Very truly yours,



ROBERT G. CRONSON
Auditor General
State of Illinois

Springfield, Illinois
January 20, 1987

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The Mills Biplane circa 1912. Brothers George and James Mills of Chicago, were active in aviation design, manufacturing and exhibiting.

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 of the more detailed statements and schedules that follow.

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STATE OF ILLINOIS
 Combined Balance Sheet
 All Fund Types and Account Groups
 June 30, 1986
 (Expressed in Thousands)

	Governmental Fund Types			Proprietary Fund Types		Fiduciary	University and	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	\$ 495,158	\$ 884,651	\$ 122,917	\$ 368,156	\$ 160,418	\$ 21,056	\$ 1,017,457	\$ 226,732		\$ 3,296,545	
Investments	56,185		18,110		720,743		9,619,952	226,744		10,641,734	
Receivables, net:											
Taxes	399,047	96,855					410,243			906,145	
Intergovernmental	234,659	560,587		2,237	1,287	46	12,290	4,620		815,726	
Other	30,519	49,183	588		66,193	1,611	146,760	65,412		360,266	
Due from other funds	109,917	144,347	1,200		8,383	35,847	14,891	97,998		412,583	
Inventories	26,836	18,004			2,254	5,850		36,423		89,367	
Prepaid expenses					1,968			4,817		6,785	
Loans and notes receivable	25,276	12,135			1,265,503			53,235		1,356,149	
Restricted assets					247,919			6,623		254,542	
Property, plant and equipment, net					655,656	52,838	5,230	2,911,669	\$ 2,480,066	6,105,459	
Other assets	684				6,036	31	914,219	2,906		923,876	
Amount available in debt service funds for:											
Retirement of general obligation bonds									\$ 120,984	120,984	
Retirement of special obligation bonds									20,177	20,177	
Amount to be provided for:											
Retirement of general obligation bonds									3,636,871	3,636,871	
Retirement of special obligation bonds									169,848	169,848	
Retirement of other obligations									656,815	656,815	
Pension liabilities									2,406,982	2,406,982	
Total assets, amounts available and amounts to be provided for retirement of long-term obligations	\$ 1,378,281	\$ 1,765,762	\$ 142,815	\$ 370,393	\$ 3,136,360	\$ 117,279	\$12,141,042	\$ 3,637,179	\$ 2,480,066	\$ 7,011,677	\$32,180,854
Liabilities:											
Accounts payable and accrued liabilities	\$ 979,383	\$ 236,689		\$ 40,006	\$ 170,604	\$ 29,202	\$ 59,213	\$ 203,646		\$ 1,718,743	
Intergovernmental payables	451,153	327,973		6,085	5,894	14	491,347	238		1,282,704	
Due to other funds	189,980	146,414	\$ 1,200	258	22,562	658	37,210	14,301		412,583	
Deferred revenues	18,886	15,690		1,784	12,053	1,094	1,714	37,133		88,354	
Liabilities payable from restricted assets					8,860			9		8,869	
Depository and other liabilities		2,902	454		924	12,814	1,349,539	9,510		1,376,143	
Notes payable					95,954			11,096		107,050	
Accrued retirement costs									\$ 2,406,982	2,406,982	
General obligation bonds payable									3,757,855	3,757,855	
Special obligation bonds payable									190,025	190,025	
Revenue bonds payable					2,045,859			269,441		2,315,300	
Federal advances for unemployment compensation benefits							898,047			898,047	
Other obligations					125	15,480		55,452		727,872	
Total liabilities	1,639,402	729,668	1,654	48,133	2,362,835	59,262	2,837,070	600,826		7,011,677	15,290,527
Fund equity:											
Contributed capital					29,422	21,872					51,294
Investment in fixed assets								2,515,225	\$ 2,480,066		4,995,291
Retained earnings:											
Reserved for revenue bond and note retirement					62,255						62,255
Reserved-other					89,966						89,966
Unreserved					591,882	36,145					628,027
Fund balances (deficits):											
Reserved for:											
Encumbrances	44,279	912,694		428,571				58,572			1,444,116
Long-term portion of:											
Investments	56,185										56,185
Intergovernmental and other receivables	13,943	309,453									323,396
Loans and notes receivable	22,106	8,417									30,523
Inventories	26,836	18,004									44,840
Net assets available for plan benefits							9,551,594				9,551,594
Restricted fund balance								47,124			47,124
Endowment and similar funds							1,315	137,108			138,423
Other	885							131,896			132,781
Unreserved:											
Designated for:											
Debt service			141,161								141,161
Other								9,251			9,251
Undesignated	(425,355)	(212,474)		(106,311)			(248,937)	137,177			(855,900)
Total fund equity (deficit)	(261,121)	1,036,094	141,161	322,260	773,525	58,017	9,303,972	3,036,353	2,480,066		16,890,327
Total liabilities and fund equity	\$ 1,378,281	\$ 1,765,762	\$ 142,815	\$ 370,393	\$ 3,136,360	\$ 117,279	\$12,141,042	\$ 3,637,179	\$ 2,480,066	\$ 7,011,677	\$32,180,854

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, 1986
 (Expressed in Thousands)

	Governmental Fund Types			Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Income taxes	\$ 3,228,335	\$ 357,427			\$ 3,585,762
Sales taxes	3,241,226	114,129			3,355,355
Public utility taxes	650,121	220,458			870,579
Motor fuel taxes	68	671,285			671,353
Other taxes	579,999	100,358			2,011,006
Federal government	1,639,382	2,128,822	\$ 10,102	\$ 3,620	14,781
Licenses and fees	54,310	630,696	140		47
Interest and other investment income	131,470	32,556	13,790	15	10,718
Other	44,801	285,369		11,549	253,819
Total revenues	9,569,712	4,541,100	24,032	15,184	1,610,014
					15,760,042
Expenditures:					
Current:					
Education	3,007,925	613,583		16,858	3,638,366
Health and social services	2,810,023	365,877			1,699
Social assistance	1,412,349	206,398			921,807
General government	547,923	1,367,142		26,593	6,474
Transportation	13,921	1,746,747		155,966	
Public protection and justice	635,535	95,922		14	2,074
Natural resources and recreation	94,719	69,304		47,208	
Debt service:					
Principal	9,510	9,185	206,500		31
Interest	96,798	21,764	260,745		
Capital outlays	85,692	65,575		111,465	2
Total expenditures	8,714,395	4,561,497	467,245	358,104	932,087
Excess (deficiency) of revenues over expenditures	855,317	(20,397)	(443,213)	(342,920)	677,927
					726,714
Other sources (uses) of financial resources:					
Proceeds from general and special obligation bond issues				561,419	
Proceeds from general and special obligation refunding bond issues			197,920	60,628	
Operating transfers-in	614,888	1,041,655	462,237	1,706	500
Operating transfers-out	(1,754,130)	(769,437)	(1,405)	(12,120)	(8,092)
Other financing sources	14,336	21,964			
Payments to refunded bond escrow agent			(197,920)	(60,628)	
Net other sources (uses) of financial resources	(1,124,906)	294,182	460,832	551,005	(7,592)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(269,589)	273,785	17,619	208,085	670,335
Fund balances (deficit), July 1, 1985	18,687	762,309	123,542	114,175	(917,957)
Residual equity transfers, net	(10,219)				
Fund balances (deficits), June 30, 1986	\$ (261,121)	\$ 1,036,094	\$ 141,161	\$ 322,260	\$ (247,622)
					\$ 990,772

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, 1986
 (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	\$ 3,400,000	\$ 3,566,689	\$ 166,689							\$ 349,270	\$ 432,402	\$ 83,132
Sales taxes	3,287,000	3,247,314	(39,686)							97,716	107,364	9,648
Motor fuel taxes	--	91	91	\$ 679,275	\$ 636,944	\$ (42,331)						
Public utility taxes	725,000	635,931	(89,069)							183,578	220,477	36,899
Federal government	1,506,748	1,480,380	(26,368)	650,700	635,468	(15,232)	\$ --	\$ 89	\$ 89	7,233	7,286	53
Other	813,000	769,361	(43,639)	562,700	615,034	52,334	208,002	205,690	(2,312)	1,097,310	1,121,515	24,205
Less: Refunds	494,145	488,919	(5,226)	16,776	16,700	(76)	42	18	(24)	415	150	(265)
Total revenues	9,237,603	9,210,847	(26,756)	1,875,899	1,870,746	(5,153)	207,960	205,761	(2,199)	1,734,692	1,888,894	154,202
Expenditures:												
Current:												
Education	3,853,411	3,836,625	(16,786)				194,362	187,294	(7,068)	36,603	33,819	(2,784)
Health and social services	2,903,215	2,771,466	(131,749)							104,249	85,712	(18,537)
General government	658,642	634,487	(24,155)	113,229	109,958	(3,271)				1,278,023	1,166,364	(111,659)
Transportation	14,840	13,846	(994)	1,591,058	1,581,414	(9,644)				109,669	106,738	(2,931)
Social assistance	1,445,114	1,409,183	(35,931)	1,070	993	(77)	483	388	(95)			
Public protection and justice	652,338	635,750	(16,588)	36,337	36,331	(6)				58,002	52,784	(5,218)
Natural resources and recreation	101,263	97,269	(3,994)							51,097	35,933	(15,164)
Debt service:												
Principal interest	33,900	32,961	(939)									
Capital outlays	102,937	99,453	(3,484)	13,149	12,924	(225)	19,540	18,527	(1,013)	13,861	13,411	(450)
Total expenditures	9,765,660	9,531,040	(234,620)	1,754,843	1,741,620	(13,223)	214,385	206,209	(8,176)	1,651,504	1,494,761	(156,743)
Excess (deficiency) of revenues over expenditures	(528,057)	(320,193)	207,864	121,056	129,126	8,070	(6,425)	(448)	5,977	83,188	394,133	310,945
Other sources (uses) of financial resources:												
Proceeds from general and special obligation bond issues												
Operating transfers-in	2,075,301	2,323,207	247,906	789,972	868,980	79,008				492,379	503,456	11,077
Operating transfers-out	(2,263,221)	(2,200,294)	62,927	(862,513)	(929,525)	(67,012)				(816,472)	(807,077)	9,395
Budgetary funds-nonbudgeted accounts										23,682	23,682	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(715,977)	(197,280)	518,697	48,515	68,581	20,066	(6,425)	(448)	5,977	(264,587)	66,830	331,417
Budgetary fund balances (deficits), July 1, 1985, as previously reported	44,587	44,587	--	109,588	109,588	--	(3,304)	(3,304)	--	177,859	177,859	--
Reclassifications between budgetary/nonbudgetary funds-net												
Budgetary fund balances (deficits), July 1, 1985, as reclassified	44,587	44,587	--	109,588	109,588	--	(3,304)	(3,304)	--	177,859	177,859	--
Budgetary fund balances (deficits), June 30, 1986	\$ (671,390)	\$ (152,693)	\$ 518,697	\$ 158,103	\$ 178,169	\$ 20,066	\$ (9,729)	\$ (3,752)	\$ 5,977	\$ (86,728)	\$ 244,689	\$ 331,417

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

STATE OF ILLINOIS
 Combined Statement of Revenues, Expenses and Changes
 in Retained Earnings/Fund Balances
 All Proprietary Fund Types
 and Pension Trust Funds
 For the Year Ended June 30, 1986
 (Expressed in Thousands)

	Proprietary Fund Types		Fiduciary	Total (Memorandum Only)
	Enterprise	Internal Service	Fund Type Pension Trust	
Operating revenues:				
Charges for sales and services	\$ 1,490,834	\$ 158,232		\$ 1,649,066
Contributions -				
Employer			\$ 468,473	468,473
Employee			421,984	421,984
Interest and other investment income	203,492	26	1,510,676	1,714,194
Other	1,869	464	125	2,458
Total operating revenues	1,696,195	158,722	2,401,258	4,256,175
Operating expenses:				
Costs of sales and services	108,031	121,732		229,763
Benefit payments and refunds			693,309	693,309
Prizes and claims	631,731			631,731
Interest	185,425	1,098		186,523
General and administrative	108,995	15,174	12,412	136,581
Depreciation	41,624	11,431	357	53,412
Other	5,416	1,579	716	7,711
Total operating expenses	1,081,222	151,014	706,794	1,939,030
Operating income	614,973	7,708	1,694,464	2,317,145
Nonoperating revenues	31,251	332		31,583
Nonoperating expenses	(2,297)	(45)		(2,342)
Income before operating transfers	643,927	7,995	1,694,464	2,346,386
Operating transfers-in	26,764	430		27,194
Operating transfers-out	(540,709)	(550)		(541,259)
Net income	129,982	7,875	1,694,464	1,832,321
Add depreciation on fixed assets acquired by capital grants that reduces contributed capital		991		991
Increase in retained earnings	129,982	8,866	1,694,464	1,833,312
Retained earnings/fund balances, July 1, 1985, as restated	617,241	27,279	7,857,130	8,501,650
Residual equity transfers, net	(3,120)			(3,120)
Retained earnings/fund balances, June 30, 1986	\$ 744,103	\$ 36,145	\$ 9,551,594	\$10,331,842

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 and
 Pension Trust Funds
 For the Year Ended June 30, 1986
 (Expressed in Thousands)

	Proprietary Fund Types		Fiduciary	Total (Memorandum Only)
	Enterprise	Internal Service	Fund Type Pension Trust	
Sources of working capital:				
Operations:				
Net income	\$ 129,982	\$ 7,875	\$ 1,694,464	\$ 1,832,321
Items not requiring working capital:				
Depreciation	41,624	11,431	357	53,412
Other	39	23	37	99
Working capital provided by operations	171,645	19,329	1,694,858	1,885,832
Proceeds from sale of revenue bonds and other long-term obligations	572,293	22,375		594,668
Contributed capital	10,250	381		10,631
Other	322,886	117		323,003
Total sources of working capital	1,077,074	42,202	1,694,858	2,814,134
Uses of working capital:				
Acquisition of property, plant and equipment	75,646	28,893	706	105,245
Retirement of revenue bonds and long-term obligations	251,983	10,593		262,576
Other, primarily net increase in mortgage and construction loans receivable	588,852	148		589,000
Total uses of working capital	916,481	39,634	706	956,821
Net increase in working capital	\$ 160,593	\$ 2,568	\$ 1,694,152	\$ 1,857,313
Elements of net increase in working capital:				
Cash and cash equivalents	\$ (50,241)	\$ 5,589	\$ (909)	\$ (45,561)
Investments, current portion	182,235		1,697,740	1,879,975
Receivables	7,939	257	7,410	15,606
Due from other funds	(421)	6,018	(2,270)	3,327
Inventories	(1,299)	479		(820)
Prepaid expenses	212	(9)		203
Accounts payable and accrued liabilities	6,303	(5,558)	(7,696)	(6,951)
Intergovernmental payables	9,514	(5)		9,509
Due to other funds	13,009	65	(143)	12,931
Deferred revenue	(6,422)	(501)		(6,923)
Liabilities payable from restricted assets	(7,935)			(7,935)
Other liabilities	7,699	(3,767)	20	3,952
Net increase in working capital	\$ 160,593	\$ 2,568	\$ 1,694,152	\$ 1,857,313

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, 1986
 (Expressed in Thousands)

	Current Funds		Plant Funds							Total
	Unrestricted	Restricted	Loan Funds	Endowment and Similar Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Foundations	
Revenues and other additions:										
Unrestricted current fund revenues	\$ 728,892								\$ 18,962	\$ 747,854
Federal and local grants and contracts-restricted		\$ 248,166	\$ 1,797		\$ 700		\$ 202	\$ 868		251,733
State grants and contracts-restricted		30,418								30,418
Other State sources		122			930	\$ 2,194		61,473		64,719
Private gifts, grants and contracts-restricted		77,887	532	\$ 1,853	1,053	13	1,081	5,458	40,249	128,126
Investment income		6,323	551	51	5,619	1,172	274		7,813	21,803
Realized gain on investments-restricted (net)				1,676	66				7,011	8,753
Interest and fees on loans receivable			1,317							1,317
Expended for plant facilities -										
Current funds								104,120	28	104,148
Plant funds								26,021	300	26,321
Other								22,459	52	22,511
Retirement of long-term obligations								106,870	143	107,013
Other	4,984	1,342	1,058	8	75,552	5,891	26,876	4,481	2,673	122,865
Total revenues and other additions	733,876	364,258	5,255	3,588	83,920	9,270	28,433	331,750	77,231	1,637,581
Expenditures and other deductions:										
Educational and general expenditures	1,294,363	337,496		25	79					1,631,963
Auxiliary enterprises expenditures	212,740	667				123				213,530
Hospital expenditures	127,945	12								127,957
Independent operations expenditures	6,226									6,226
Foundation expenditures									26,713	26,713
Indirect costs recovered		41,530								41,530
Refunds of grants and adjustments to grants		289	64							353
Loan cancellations and write-offs			1,099							1,099
Change in allowance for uncollectible notes			55							55
Administrative and collection costs			686							686
Expended for plant facilities (including noncapitalized expenditures of \$11,975)	1,739				20,106	9,958		8,035	150	39,988
Retirement of long-term obligations							62,547	15,495	143	78,185
Disposal of plant facilities								17,043		17,043
Other	289	355	10	23	52,401	140	199	113,556	593	167,566
Total expenditures and other deductions	1,643,302	380,349	1,914	48	72,586	10,221	62,746	154,129	27,599	2,352,894
Transfers-additions (deductions):										
Mandatory:										
Retirement of long-term obligations	(29,227)	(6,781)			(2,824)		38,826	6		--
Student loan matching grants	(286)	61	225							--
Renewals and replacements	(7,531)				(67)	7,627	(29)			--
Other	(523)	351			272			(100)		--
Nonmandatory:										
Transfers-in from State treasury funds	922,884	16,139								939,023
Transfers-out to State treasury funds		(760)								(760)
Other	(5,420)	10,812	(524)	559	14,751	1,380	1,633	(8,232)	(14,959)	--
Total transfers	879,897	19,822	(299)	559	12,132	9,007	40,430	(8,326)	(14,959)	938,263
Net increase (decrease)	(29,529)	3,731	3,042	4,099	23,466	8,056	6,117	169,295	34,673	222,950
Fund balances, July 1, 1985	37,679	64,839	56,972	31,729	3,895	22,912	28,438	2,448,233	118,706	2,813,403
Fund balances, June 30, 1986	\$ 8,150	\$ 68,570	\$ 60,014	\$ 35,828	\$ 27,361	\$ 30,968	\$ 34,555	\$ 2,617,528	\$ 153,379	\$ 3,036,353

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, 1986
 (Expressed in Thousands)

	Unrestricted	Restricted	Total
Revenues:			
Tuition and fees	\$ 268,291	\$ 24,917	\$ 293,208
Federal and local grants and contracts	35,818	170,267	206,085
State grants and contracts	1,826	27,944	29,770
Private gifts, grants and contracts	5,039	40,562	45,601
Investment income	3,247	2,638	5,885
Sales and services	377,239	2	377,241
Other	37,432	48,403	85,835
Total revenues	728,892	314,733	1,043,625
Expenditures and mandatory transfers:			
Educational and general:			
Instruction	554,400	52,443	606,843
Research	57,823	146,548	204,371
Public service	61,361	55,686	117,047
Academic support	167,700	6,850	174,550
Student services	70,128	3,606	73,734
Institutional support	176,517	3,960	180,477
Operation and maintenance of plant	167,283	1,763	169,046
Scholarships and fellowships	39,151	66,640	105,791
Total educational and general	1,294,363	337,496	1,631,859
Auxiliary enterprises	212,740	667	213,407
Hospitals	127,945	12	127,957
Independent operations	6,226		6,226
Total expenditures	1,641,274	338,175	1,979,449
Mandatory transfers:			
Retirement of long-term obligations	29,227	6,781	36,008
Student loan matching grants	286	(61)	225
Renewals and replacements	7,531		7,531
Other	367	(351)	16
Total mandatory transfers	37,411	6,369	43,780
Total expenditures and mandatory transfers	1,678,685	344,544	2,023,229
Operating transfers and additions (deductions):			
Transfers-in from State treasury funds	922,884	16,139	939,023
Transfers-out to State treasury funds		(760)	(760)
Other transfers	(5,680)	10,824	5,144
Excess of restricted receipts over transfers to revenue		7,983	7,983
Other additions (deductions)	3,060	(644)	2,416
Total operating transfers and additions	920,264	33,542	953,806
Total increase (decrease) in fund balances	\$ (29,529)	\$ 3,731	\$ (25,798)

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

STATE OF ILLINOIS
Notes to the Financial Statements
June 30, 1986

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 is 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 Building Authority
Illinois Development Finance Authority
Illinois Educational Facilities Authority
Illinois Export Development Authority
Illinois Farm Development Authority
Illinois Health Facilities Authority
Illinois Housing Development Authority
Illinois Independent Higher Education Loan 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
Teacher's 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

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 because the State does not control the assets, operations or management of the respective entities:

Local Governments and Special Purpose Districts

Illinois Port Districts
Regional Planning Commissions
Local Civic Center Authorities
Regional Transportation Authority
Metropolitan Fair and Exposition Authority

Local government pension funds including:
Chicago Teachers' Pension Retirement System
Illinois Municipal Retirement Fund
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.

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. The plant funds resources and activities are accounted for in four subgroups which are unexpended, renewals and replacements, retirement of indebtedness and investment in plant.

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 Pension Trust Funds - The accounts of the enterprise, internal service, 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 to eliminate those items which would significantly overstate the financial activities of certain funds and intrafund accounts 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 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. 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 \$414 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 Financed - 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 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 except for those of the State Employee's Deferred Compensation Fund which are stated at market value which approximates 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 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 five 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 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 compensated vacation or sick leave earned when the compensated 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 by June 30 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. RESTATEMENTS AND RECLASSIFICATIONS:

The State has elected early compliance with Governmental Accounting Standards Board Statement 2, "Financial Reporting of Deferred Compensation Plans Adopted under the Provisions of Internal Revenue Code Section 457," issued in January 1986 which requires deferred compensation plans to be displayed as an Agency fund of the governmental employer that has legal access to the resources. The accompanying combined balance sheet at June 30, 1986 reflects the plan assets aggregating \$102.3 million with a corresponding liability to participating employees for deferred compensation and accumulated net earnings thereon in the Agency funds.

In order to (1) comply with Statement 2, and (2) to reclassify the remaining nonexpendable trust fund as an enterprise fund to reflect its measurement focus, the following restatement and reclassification (amounts expressed in thousands) were made as of the beginning of the fiscal year:

	<u>Fund Types</u>	
	Nonexpendable	
	<u>Trust</u>	<u>Enterprise</u>
Retained earnings/fund balances at June 30, 1985, as previously reported	\$ 75,924	\$ 616,896
Changes in Fund Classification:		
Nonexpendable Trust to Agency	(75,579)	
Nonexpendable Trust to Enterprise	(345)	345
Retained earnings/fund balances at July 1, 1985, as restated	<u>\$ --</u>	<u>\$ 617,241</u>

In addition, the State's 1986 financial statements include the assets and liabilities (\$577.021 million as of July 1, 1985 and \$617.049 million as of June 30, 1986) of the Security Performance Fund, as an Agency fund in which collateral is deposited by State banks with the Commissioner of Banks and Trusts to protect depositors and creditors of the banks, which were inadvertently omitted in prior years.

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, 1986 is presented below:

BUDGETARY FUND GROUPS	General Purpose	Highway	University	Special State	Bond Financed	Debt Service	Federal Trust	Revolving	State Trust	
FINANCIAL STATEMENT FUND TYPES	General		University and College	Special Revenue	Capital Projects	Debt Service		Internal Service	Enterprise	Expendable Trust
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ (197,280)	\$ 68,581	\$ (448)	\$ 66,830	\$ 204,801	\$ (937)	\$ 32,708	\$ (1,836)	\$ 5,758	
Adjustments:										
To adjust revenues, related receivables and deferred revenue.....	111,884	37,332		487,181	(4)	25,465	75,360	7,734	(7,768)	
To adjust expenditures/expenses and related liabilities.....	(188,620)	36,027		(514,742)	3,204	(6,957)	(6,691)	2,641	3,161	
To adjust for lapse period expenditures which were not recorded as liabilities..	4,589	2,429		(8,128)	4		6,002		7,738	
Excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications.....	(269,427)	144,369	(448)	31,141	208,005	17,571	107,379	8,539	8,889	
Reclassifications and adjustments:										
To reclassify excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources into financial statement fund types.....		(144,369)	(360)	240,913	80		(107,379)		(8,889)	\$ 19,482 \$ 522
To record excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts.....	(162)		223,758	1,731		48		(664)	110,500	669,813
Excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis).....	\$ (269,589)	\$ --	\$ 222,950	\$ 273,785	\$ 208,085	\$ 17,619	\$ --	\$ 7,875	\$ --	\$ 129,982 \$ 670,335

4. INVESTMENTS:

Investments (amounts expressed in thousands), of which \$9,411 million is attributable to the Pension Trust Funds (see Note 10), at June 30, 1986 consisted of the following:

	Fund Types					Universities and Colleges
	General	Debt Service	Enterprise	Trust	Agency	
U.S. Treasury and agency obligations.....		\$ 18,110	\$720,743	\$2,532,471	\$106,849	\$121,874
Commercial paper.....				293,070		24,988
Corporate equity securities.....				4,286,446		52,177
Corporate debt securities.....				1,816,590		13,204
Other.....	\$ 56,185			483,004	101,522	14,501
	<u>\$ 56,185</u>	<u>\$ 18,110</u>	<u>\$720,743</u>	<u>\$9,411,581</u>	<u>\$208,371</u>	<u>\$226,744</u>

Market value for all of these investments approximates cost with the exception of the trust funds where market value approximates \$10,723 million.

The State Treasurer is the custodian of the general funds of the State. Most of the Treasurer's investments at June 30, 1986 are short-term due to his responsibility to keep funds "liquid" to reimburse banks for warrants paid. Therefore, short-term time deposits of \$1,265 million, certificates of deposit of \$56 million, repurchase agreements of \$938 million, commercial paper of \$206 million and U.S. Treasury obligations totaling \$9 million are not included as general fund investments above but are rather included as cash and cash equivalents in the combined balance sheet.

Collateral equal to at least 100 percent of the amount of the deposit not covered by federal deposit insurance is required for all time deposits and other interest-bearing deposits. Securities which may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts. Obligations pledged to secure deposits must be delivered to a bank other than the institution in which the deposit was made. Written custodial agreements are required that provide, among other things, that the collateral securities are held separate from the assets of the custodial bank. The Treasurer determines that the collateral has a market value adequate to cover the deposit prior to placing the deposit and monthly thereafter.

Repurchase agreements are purchased from various banks and brokerage firms located in the State. Securities pledged as collateral to secure these agreements are required to have a market value equal to the cost of the repurchase agreement plus accrued interest. The Treasurer accepts only U.S. Government and federal agency securities as collateral for repurchase agreements. All securities pledged to secure repurchase agreements are required to be delivered to a bank other than the institution from whom the investment was acquired except for those repurchase agreements purchased from five large banks who hold their own collateral. Effective July 1, 1986 all financial institutions are required to deliver pledged securities to a custodial bank. A written custodial agreement with the bank who holds the Treasurer's repurchase agreement collateral requires, among other things, that the collateral securities are held separate from the assets of the bank.

General fund investments of \$56.2 million which are classified as "other" consist of the investment by the State in the Illinois Insured Mortgage Pilot Program, a construction incentive program created in October 1982.

Pension trust funds investments as of June 30, 1986 consist of the portfolios of the State's five retirement systems. Three of the retirement systems (General Assembly, Judges' and State Employees') pool their resources for investment while the other two (Teachers' and State Universities) invest their resources under an investment master trustee arrangement with individual investment managers.

Agency fund investments consist of State Employees' Deferred Compensation Fund investments (\$101.5 million) and Deferred Lottery Prize Winner's Fund investments (\$106.8 million). Deferred compensation investments are reported at market value which approximates cost, adjusted for accretion of discount, and are primarily mutual funds and guaranteed interest contracts.

State universities and colleges have independent authority to invest their funds which are held outside the State treasury.

5. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1986 consisted of the following:

	Fund Types			
	General	Special Revenue	Expendable Trust	Agency
Income taxes.....	\$ 158,056	\$ 27,808		
Sales taxes.....	163,128	6,693		\$ 63,844
Motor fuel taxes.....		57,336		
Public utility taxes.....	41,757	35		7,067
Unemployment compensation taxes..			\$ 338,814	
Other taxes.....	36,106	4,983		518
	<u>\$ 399,047</u>	<u>\$ 96,855</u>	<u>\$ 338,814</u>	<u>\$ 71,429</u>

6. DUE FROM/TO OTHER FUNDS:

The following balances (amounts expressed in thousands) at June 30, 1986 represent due from/to balances among all funds.

Fund Type/Fund	Due From	Due To
General.....	\$109,917	\$189,980
Special Revenue:		
State Construction Account.....	33,405	54
Local Government Distributive Fund.....	25,823	
Public Transportation Fund.....	23,837	
Motor Fuel Tax Fund.....	21,242	37,450
Road Fund.....	15,263	21,113
Unemployment Compensation Special Administration Fund.....	5,480	14
Downstate Public Transportation Fund.....	5,369	1,483
Title III Social Security and Employment Services Fund	3,966	3,443
Personal Property Tax Replacement Fund.....		61,686
Special Purposes Trust Fund.....	77	5,315
State Scholarship Commission Student Loan Fund.....		2,578
Coal Technology Development Assistance Fund.....	998	2,342
Other funds.....	8,887	10,936
	<u>144,347</u>	<u>146,414</u>
Debt Service.....	1,200	1,200
Capital Projects.....		258
Enterprise:		
State Lottery Fund.....		14,077
Housing Development Authority-Administrative Fund.....	5,846	58
State Scholarship Commission-Designated Account Purchase Program Fund.....	2,155	87
Housing Development Authority-Mortgage Loan Program Fund.....	55	5,259
State Toll Highway Authority Fund.....	6	2,267
Other funds.....	321	814
	<u>8,383</u>	<u>22,562</u>
Internal Service:		
Communications Revolving Fund.....	20,740	127
Statistical Services Revolving Fund.....	7,695	190
State Garage Revolving Fund.....	4,516	146
Other funds.....	2,896	195
	<u>35,847</u>	<u>658</u>
Trust and Agency:		
Expendable Trust -		
Illinois Unemployment Compensation Trust Fund.....	\$ 2,297	\$ 5,480
Grain Indemnity Trust Fund.....		118
		<u>5,598</u>
Pension Trust -		
State Employees' Retirement System Fund.....	5,148	41
Other funds.....	1,833	166
	<u>6,981</u>	<u>207</u>
Agency -		
Social Security Contributions Fund.....	4,373	252
Group Insurance Premium Fund.....	1,122	19,270
Public Assistance Recoveries Trust Fund.....		8,588
Municipal Retailers' Occupation Tax Fund.....		2,789
Other funds.....	118	506
	<u>5,613</u>	<u>31,405</u>
Universities and Colleges:		
Current Unrestricted.....	77,960	6,789
Current Restricted.....	14,938	2,936
Foundations.....	4,453	701
Plant-Investment In Plant.....		2,877
Other funds.....	647	998
	<u>97,998</u>	<u>14,301</u>
Totals.....	\$412,583	\$412,583

7. LOANS AND NOTES RECEIVABLE:

Loans and notes receivable (amounts expressed in thousands) at June 30, 1986 consisted of the following:

	Fund Types				Total
	General	Special Revenue	Enterprise	Universities and Colleges	
Mortgage loan program.....		\$ 155	\$1,152,276		\$1,152,431
Student loan program.....	\$ 136	157	132,813	\$ 68,403	201,509
Small business loan program.....		21,868			21,868
Port districts construction.....	17,029				17,029
School Building Commission construction.....	8,111				8,111
Other.....		1,863		123	1,986
	25,276	24,043	1,285,089	68,526	1,402,934
Less: Allowance for uncollectable accounts		11,908	19,586	15,291	46,785
Loans and notes receivable, net	\$ 25,276	\$12,135	\$1,265,503	\$ 53,235	\$1,356,149

8. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1986 consisted of the following:

General Fixed Assets Account Group	Fund Types				Universities and Colleges
	Enterprise	Internal Service	Trust		
Land and land improvements...	\$ 350,442	\$ 1,092,409	\$ 335	\$ 495	\$ 155,468
Buildings and building im- provements.....	952,636	287	10,419	4,682	1,708,237
Equipment.....	607,672	25,174	89,710	3,037	975,052
Construction in progress....	569,316	3,997			72,912
	<u>2,480,066</u>	<u>1,121,867</u>	<u>100,464</u>	<u>8,214</u>	<u>2,911,669</u>
Less: Accumu- lated depre- ciation.....		466,211	47,626	2,984	
	<u>\$ 2,480,066</u>	<u>\$ 655,656</u>	<u>\$ 52,838</u>	<u>\$ 5,230</u>	<u>\$2,911,669</u>

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1986 are presented below:

	Balance July 1, 1985	Additions	Deletions/ Net Transfers	Balance June 30, 1986
Land and land improvements...	\$ 342,868	\$ 7,903	\$ 329	\$ 350,442
Buildings and building im- provements.....	861,937	10,482	(80,217)	952,636
Equipment.....	563,535	101,806	57,669	607,672
Construction in progress....	651,160	60,146	141,990	569,316
	<u>\$ 2,419,500</u>	<u>\$ 180,337</u>	<u>\$ 119,771</u>	<u>\$ 2,480,066</u>

Construction in progress (amounts expressed in thousands) as of June 30, 1986 is composed of the following:

<u>Project</u>	<u>Project Authorization</u>	<u>Expended through June 30, 1986</u>	<u>Committed</u>	<u>Available Authorization</u>
General Fixed Assets Account Group-				
State of Illinois Center.....	\$ 171,302	\$ 170,399	\$ 874	\$ 29
Department of Revenue Building.....	69,999	67,218	821	1,960
Vienna Correctional Center.....	40,300	38,984	845	471
Galesburg Correctional Center.....	31,572	26,351	2,948	2,273
Danville Correctional Center.....	26,522	26,261	257	4
Illinois Beach Park.....	21,625	1,214	786	19,625
Sand Ridge Fish Hatchery.....	15,316	15,278	19	19
Other projects less than \$15 million.....	483,682	223,611	50,721	209,350
Total.....	\$ 860,318	\$ 569,316	\$ 57,271	\$ 233,731
Universities and Colleges-				
University of Illinois Microelectric Center.....	\$ 23,700	\$ 212	\$ 858	\$ 22,630
University of Illinois Veterinarian Medical Basic Science Building.....	23,503	23,467	1	35
University of Illinois Abbott Power Conversion.....	21,904	13,064	6,781	2,059
Other projects less than \$15 million.....	51,889	36,169	14,045	1,675
Total.....	\$ 120,996	\$ 72,912	\$ 21,685	\$ 26,399

9. NOTES PAYABLE:

The State agencies 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, 1986 were as follows:

Fund Type/Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise-			
State Scholarship Commission.....	\$ 95,954	See Below	Demand
Universities and Colleges.....	11,096	3% to 20%	2009
	<u>\$ 107,050</u>		

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 resources of the Commission. On June 30, 1986, the Commission had \$96 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 minimum rate of 5% and a maximum interest rate of 11.725%.

Universities and Colleges -

Universities and colleges have issued notes payable aggregating \$11 million at June 30, 1986. 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 11.5% 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 \$440 million for the year ended June 30, 1986, have been reflected in the General Long-Term Obligations Account Group and presented in Changes in Long-Term Obligations (see Note 16).

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 \$3,182 million. The actuarially determined accrued benefit cost for all plans exceeded net assets available for benefits by \$7,162 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, 1986:

	SERS	TRS	SURS	JRS	GARS	Total
Employee groups covered -						
Number of active employees..	74,012	95,620	51,235	768	192	221,827
Number of participants.....	128,897	168,564	70,929	1,104	472	369,966
Actuarial present value of accumulated plan benefits -						
Vested-participants currently receiving benefits.....	\$1,299,863	\$3,401,553	\$1,145,899	\$ 212,608	\$ 25,187	
Vested-other.....	1,067,056	3,472,906	2,409,211	120,833	7,383	
Nonvested benefits.....	117,365	519,195	146,752	66,743	31,870	
Total actuarial present value of accumulated plan benefits.....	2,484,284	7,393,654	3,701,862	400,184	64,440	
Market value of net assets available for benefits.....	2,208,190	5,951,564	2,534,000	139,316	29,754	
Excess of actuarial present value of accumulated plan benefits over market value of net assets available for benefits.....	\$ 276,094	\$1,442,090	\$1,167,862	\$ 260,868	\$ 34,686	

	SERS	TRS	SURS	JRS	GARS
Percentage of net assets available for benefits to actuarial present value of accumulated plan benefits.....	89%	80%	68%	35%	46%

Participant contributions refundable, generally without interest upon terminations of employment other than normal retirement...	\$ 597,438	\$1,595,650	\$1,134,749	\$ 36,810	\$ 4,833
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Actuarial cost method - Actuarially determined accrued benefit costs.....	\$3,162,211	\$8,687,270	\$4,182,179	\$ 615,102	\$66,451
Net assets available for benefits.....	1,974,373	5,168,069	2,257,975	124,420	26,739
Excess of actuarially determined accrued benefit costs over net assets available for benefits.....	\$1,187,838	\$3,519,201	\$1,924,204	\$ 490,682	\$39,712

	SERS	TRS	SURS	JRS	GARS	Total
1986 Net funding deficits -						
1986 Retirement costs calculated in accordance with APB Opinion No. 8.....	\$ 178,927	\$ 439,048	\$ 245,742	\$ 41,009	\$ 3,296	\$ 908,022
Pension contribution funded by the State.....	102,214	259,952	94,746	9,345	2,216	468,473
1986 Net funding deficits included in the accompanying financial statements as other long-term obligations.....	\$ 76,713	\$ 179,096	\$ 150,996	\$ 31,664	\$ 1,080	\$ 439,549

The change in unfunded pension cost for the year is presented in Note 16.

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, 1986, except for SURS for which the date was August 31, 1986. 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 9%. 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 SURS plan reflects the decrease in assumed salary increases from 8% to 7%. This resulted in an actuarial gain and a decrease in the actuarial accrued benefit cost of \$44 million. There were no significant amendments to any of the other plans during fiscal year 1986.

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, 1986, 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.....	\$ 424,658	\$ 406,284	\$1,836,065	\$1,751,789	\$ 358,978	\$ 343,513
Commercial paper.....	119,325	119,249			164,858	164,754
Corporate equity securities.....	970,614	853,109	2,894,374	2,238,259	1,369,271	1,130,500
Corporate debt securities.....	448,347	418,872	971,856	936,405	444,986	429,606
Other.....	230,534	162,188	135,196	127,543	187,220	180,915
	<u>\$2,193,478</u>	<u>\$1,959,702</u>	<u>\$5,837,491</u>	<u>\$5,053,996</u>	<u>\$2,525,313</u>	<u>\$2,249,288</u>

	JRS		GARS		Total	
	Market	Cost	Market	Cost	Market	Cost
U.S. Treasury and agency obligations.....	\$ 26,523	\$ 25,320	\$ 5,672	\$ 5,435	\$ 2,651,896	\$2,532,341
Commercial paper.....	7,453	7,432	1,594	1,595	293,230	293,030
Corporate equity securities.....	60,622	53,166	12,965	11,412	5,307,846	4,286,446
Corporate debt securities.....	28,003	26,104	5,989	5,603	1,899,181	1,816,590
Other.....	14,398	10,108	3,079	2,170	570,427	482,924
	<u>\$ 136,999</u>	<u>\$ 122,130</u>	<u>\$ 29,299</u>	<u>\$ 26,215</u>	<u>\$10,722,580</u>	<u>\$9,411,331</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. Also, bonds have been authorized to refund any general obligation bonds outstanding.

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 30 years, from available resources in the debt service funds. However, the State of Illinois has generally issued 25 year serial bonds with equal amounts of principal maturing each year except for the refunding bonds which mature in varying amounts. 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, 1986 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Capital Development.....	3.25% to 12.0%	\$1,430,500	\$ 227,691
Transportation.....	3.50% to 12.0%	1,408,960	558,000
Anti-Pollution.....	3.50% to 12.0%	444,980	101,000
School Construction.....	3.50% to 12.0%	208,900	90,000
Coal Development.....	4.80% to 12.0%	44,800	20,000
Public Welfare.....	3.0%	10,000	
University Building.....	3.0%	9,800	
Refunding.....	6.50% to 7.125%	199,915	85
		<u>\$3,757,855</u>	<u>\$ 996,776</u>

Changes in general obligation bonds during the year ended June 30, 1986 are summarized in Note 16.

Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1986 were as follows:

Year Ending June 30	Principal	Interest	Total
1987	\$ 228,625	\$ 263,779	\$ 492,404
1988	217,700	247,966	465,666
1989	211,775	232,711	444,486
1990	211,875	217,717	429,592
1991	211,950	202,822	414,772
Thereafter	<u>2,675,930</u>	<u>1,506,325</u>	<u>4,182,255</u>
	<u>\$3,757,855</u>	<u>\$2,671,320</u>	<u>\$6,429,175</u>

On March 25, 1986, the State issued \$199.915 million in general obligation bonds with an average interest rate of 7.15% to advance refund \$162.560 million of certain callable maturities of previously issued general obligation bonds which had interest rates ranging from 8.25% to 12%. The proceeds of \$197.920 million were used to purchase U.S. Treasury obligations, and were deposited in an escrow account to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the General Long-Term Obligations Account Group.

The refunding transaction has saved the State aggregate debt service payments of \$18.0 million and will result in an economic gain or present value savings of \$8.4 million over the life of the refunded bonds.

The State entered into agreements on December 2, 1986 to issue \$120 million of general obligation bonds. The bonds mature serially through 2011 at interest rates ranging from 5.0% to 6.6%.

12. SPECIAL OBLIGATION BONDS:

Special obligation bonds have been authorized and issued to provide funds for the Build Illinois Program, the State's Metropolitan Civic Center Support Program and to refund any bonds previously issued under these programs.

The Build Illinois Program was implemented to expand the State's efforts in economic development by providing financing in certain areas. These areas include construction, reconstruction, modernization, and extension of the State's infrastructure; development and improvement of educational, scientific, technical and vocational programs and facilities and expansion of health and human services in the State; protection, preservation, restoration, and conservation of the State's environmental and natural resources; and provision of incentives for the location and expansion of businesses in Illinois resulting in increased employment.

The State's Metropolitan Civic Center Support Act (Support Act) was amended on September 3, 1985, to allow the issuance of bonds to refinance the State's Metropolitan Civic Center Support Program and to provide additional capital for new projects to be financed under the Support Act. The refinancing of the State's Metropolitan Civic Center Support Program is discussed further in Note 15, Other Long-Term Obligations.

Special obligation bonds are payable primarily from dedicated portions of the State's sales tax and the horse racing privilege tax and are redeemed over a period of not more than 30 years. Additionally, these bonds have call provisions providing for early redemption at the option of the State, beginning 10 years following the date of issuance, in whole or in part, in such order as the State shall determine and within any maturity by lot at varying premiums which decrease periodically.

Special obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1986 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Build Illinois:			
Public Infrastructure.....	5.6% to 9.375%	\$ 23,635.954	\$603,364.046
Business Development.....	5.6% to 9.375%	10,250.207	39,749.793
Education.....	5.6% to 9.375%	50,226.017	140,773.983
Environment.....	5.6% to 9.375%	<u>15,887.822</u>	<u>64,112.178</u>
		100,000.000	848,000.000
Civic Center.....	6% to 9.5%	<u>90,025.000</u>	<u>9,975.000</u>
		<u>\$190,025.000</u>	<u>\$857,975.000</u>

Changes in special obligation bonds during the year ended June 30, 1986 are summarized in Note 16.

Future special obligation debt service requirements (amounts expressed in thousands) at June 30, 1986 were as follows:

Year Ending June 30	Principal	Interest	Total
1987	\$ 1,650	\$ 17,348	\$ 18,998
1988	1,745	17,250	18,995
1989	1,855	17,136	18,991
1990	1,985	17,006	18,991
1991	2,125	16,859	18,984
Thereafter	<u>180,665</u>	<u>280,899</u>	<u>461,564</u>
	<u>\$190,025</u>	<u>\$366,498</u>	<u>\$556,523</u>

Subsequent to June 30, 1986, the State issued Build Illinois, Series B and Series T-1 bonds in the principal amounts of \$80 and \$40 million, respectively. The Series B bonds mature annually through 2015 with interest rates ranging from 4.8% to 7.625%. The Series T-1 bonds mature annually from 1995 through 2006 with an interest rate of 9.0%. The interest on the Series T-1 bonds, pursuant to Section 103 of the Internal Revenue Code of 1954, as amended, is not exempt from federal income taxes.

Also, subsequent to June 30, 1986, the State issued Civic Center Bonds, Series 1986, in the principal amount of \$965 thousand maturing annually from 1994 to 2007 at an interest rate of 7.75%.

13. 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, 1986, net of unamortized discounts, were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise:			
Illinois Housing Development Authority.....	\$ 1,755,071	5.00% to 13.75%	2028
State Scholarship Commission..	123,588	4.90% to 10.60%	1996
Illinois State Toll Highway Authority.....	167,200	6.10% to 9.25%	2009
	<u>2,045,859</u>		
Universities and Colleges:			
Board of Governors of State Colleges and Universities....	49,320	6.0% to 9.625%	2016
Board of Regents.....	76,345	3.0% to 11.1%	2019
Southern Illinois University & Foundation.....	25,855	5.0% to 10.25%	2007
University of Illinois.....	117,921	5.0% to 9.7%	2009
	<u>269,441</u>		
	<u>\$ 2,315,300</u>		

Changes in revenue bonds during the year ended June 30, 1986 are summarized in Note 16.

Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1986 were as follows:

Year Ending June 30	Enterprise		Universities and Colleges		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
1987	\$ 38,970	\$ 189,388	\$ 15,412	\$ 23,551	\$ 54,382	\$ 212,939
1988	36,285	186,094	16,207	23,225	52,492	209,319
1989	41,155	184,296	17,577	23,317	58,732	207,613
1990	43,905	182,130	18,193	23,152	62,098	205,282
1991	44,090	179,730	14,961	23,019	59,051	202,749
Thereafter	1,923,775	3,277,031	187,091	304,413	2,110,866	3,581,444
	<u>\$2,128,180</u>	<u>\$4,198,669</u>	<u>\$ 269,441</u>	<u>\$420,677</u>	<u>\$2,397,621</u>	<u>\$4,619,346</u>

The Illinois Housing Development Authority and Illinois State University have issued variable rate bonds for which accurate future interest payments cannot be determined and, therefore, are not included in the above amounts. The outstanding principal amounts of the bonds for these agencies are \$29.2 and \$13.3 million, respectively.

Total principal debt service requirements include bond discounts of \$82 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 \$2,700 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, 1986 bonds outstanding aggregated \$1,836 million, before unamortized discounts of \$81 million. Sinking funds pursuant to bond resolutions at year end aggregated \$13 million. The bonds mature annually through 2028, bearing interest from 5.0% 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.

The Authority has also issued \$69.8 million of Housing Revenue Bonds, Series 1985 which are secured by a joint and several guaranty of the Metropolitan Life Insurance Company, Pittway Corporation and Metro Properties, to provide construction and permanent financing for one development with 600 dwelling units. These bonds are special, limited obligations of the Authority and can only be repaid from payments received with respect to the mortgage loan. The bonds are not a debt of the Authority or the State of Illinois and neither are liable on the bonds. They are however, included in the Authority's authorized debt limitation.

Subsequent to June 30, 1986, IHDA issued Residential Mortgage Revenue Bonds in the aggregate principal of \$60.535 million, maturing in 1988 through 2016, with interest rates ranging from 4.75% to 8.00%. Also, the Authority redeemed \$13.700 and \$46.835 million of Residential Mortgage Revenue Bonds, Series 1984A and 1984B, respectively, from unexpended proceeds of those issues.

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 4.9% to 10.6%. Bonds outstanding exclusive of refunding issues may not exceed \$350 million (\$124 million was outstanding at June 30, 1986 net of \$1 million 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, 1995, after which unmaturing bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated \$31 million at June 30, 1986.

Subsequent to June 30, 1986, the Commission issued \$111.05 million of Student Loan Revenue Bonds Series F, maturing annually from 1987 to 1998 at interest rates from 4.25% to 7.20%.

Illinois State Toll Highway Authority (THA) -

The THA issued revenue bonds to finance construction of the State toll highway system and to refund all currently outstanding bonds of the Authority. The bond resolutions provide for early redemption at the option of the THA, in whole or in part, at a cost not to exceed 102% of par value, declining periodically through December 31, 1999. All unmaturing bonds outstanding at January 1, 2000 are redeemable thereafter at par. In accordance with the provisions of the bond resolutions, debt reserves on deposit with and invested by the Bond Trustee at June 30, 1986 aggregated \$17 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 \$39 million at June 30, 1986. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 5%.

Subsequent to June 30, 1986, the Boards issued revenue bonds. Illinois State University issued Illinois State University Auxiliary Facilities System Revenue Refunding Bonds Series 1986 in the principal amount of \$13 million maturing annually from 1987 to 1992. The interest rates on the bonds range from 5% to 6.8% with a supplemental interest rate of 1.9% from August 1, 1986 to the earlier of October 1, 1987 or the respective maturity dates of such bonds payable on October 1 and April 1 of each year commencing October 1, 1986.

The University of Illinois issued University of Illinois Revenue Bonds Series 1986 in the principal amount of \$47 million. These bonds are capital appreciation bonds which do not require current interest payments. They mature semi-annually, from October 1, 1996 through April 1, 2009, at amounts sufficient to produce yields ranging from 7.2% to 8.125%.

Defeased Bonds -

Throughout the year, the Illinois State Toll Highway Authority, Illinois State University, Northern Illinois University, Eastern Illinois University and Western Illinois University issued a total of \$256.7 million in revenue bonds with interest rates ranging from 6.1% to 10.2% to advance refund \$314.1 million of revenue bonds with interest rates ranging from .05% to 10.40%. The proceeds plus additional funds of the Authority and universities were used to purchase U.S. government securities, which were deposited in an irrevocable trust with an escrow agent to satisfy all future debt service requirements of the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements.

The issuance of the advanced refunding bonds at higher interest rates will cause aggregate debt service payments to be increased by \$161 million and will result in an economic gain or present value savings of \$7 million over the life of the refunding bonds. The following table displays the various gains and losses (in millions) among issuers of the advanced refunding bonds:

	Accounting Gain (APB No. 26)	Arithmetic (Loss)	Economic Gain
Enterprise Fund Type-			
Illinois State Toll Highway Authority	\$31.2	\$ (95.9)	\$3.1
University and College Fund Type-			
Western Illinois University	4.4	(14.2)	.7
Eastern Illinois University	2.0	(10.4)	.4
Northern Illinois University	2.3	(26.3)	1.2
Illinois State University	7.7	(14.2)	1.6
	<u>\$47.6</u>	<u>\$(161.0)</u>	<u>\$7.0</u>

As of June 30, 1986, the outstanding balance of the defeased bonds was \$280 million.

On May 1, 1984, the Illinois Building Authority 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 IBA bonds are considered to be extinguished, and the unpaid principal on these bond series, amounting to \$118 million at June 30, 1986, 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 had previously defeased outstanding bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. At June 30, 1986, the outstanding balance of the defeased bonds was \$399 million. These bonds have interest rates ranging from .05% to 8% 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. Bonds issued by 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, 1986 revenue bonds, net of defeased bonds, and notes outstanding (amounts expressed in thousands) by authority were as follows:

Authority	Amount Outstanding	Interest Rates	Annual Maturity To
Illinois Health Facilities Authority.....	\$2,594,881	5.20% to 15.00%	2025
Illinois Development Finance Authority:			
Environmental Facilities.....	\$1,352,538	4.55% to 12.00%	2025
Industrial Development.....	531,984	5.5% to 13%	2025
Insured Industrial Revenue....	11,510	Variable	2005
Infrastructure.....	<u>2,095</u>	8% to 9%	2006
	1,898,127		
Illinois Educational Facilities Authority.....	842,307	4.9% to 9.625%	2025
Illinois Farm Development Authority.....	77,746	Variable	2025
Illinois Independent Higher Education Loan Authority.....	75,170	Variable	2007
Illinois Housing Development Authority.....	69,800	Variable	2008
	<u>\$5,558,031</u>		

Subsequent to June 30, 1986, the Illinois Export Development Authority issued \$15 million of revenue bonds with a five year maturity and a variable interest rate.

14. ADVANCES TO PAY UNEMPLOYMENT COMPENSATION BENEFITS:

From fiscal years 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 without penalty while advances subsequent to April 1, 1982 have been assessed a penalty of \$90 million payable in annual installments thru October 1, 1989. At June 30, 1986, outstanding advances aggregated \$898 million. During the year ended June 30, 1986, the Fund received additional advances of \$188 million and made repayments of \$548 million. Repayments during the period from July 1 to December 31, 1986 aggregated \$9 million.

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 \$253 million for fiscal year 1986) are applied first against non-penalty assessed advances. Penalty payments on advances subsequent to April 1, 1982 are a liability of the State and may not be paid from the Fund. During fiscal year 1986 the State paid penalties aggregating \$33 million on such advances (see Note 15).

15. 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 50 days. At June 30, 1986, the liability for accrued annual leave was approximately \$124 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, 1986 the liability for sick leave earned subsequent to January 1, 1984 was \$58 million. Thus, the State's liability for compensated absences reported in the General Long-Term Obligations Account Group amounted to \$182 million at June 30, 1986.

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 noncancelable leases for financial reporting purposes.

At June 30, 1986, 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.....		\$ 804	
Buildings and building improvements.		4,086	\$ 2,725
Equipment.....	\$ 22,129	58,344	75,705
	<u>22,129</u>	<u>63,234</u>	<u>78,430</u>
Less: Accumulated depreciation.....	7,848		
	<u>\$ 14,281</u>	<u>\$ 63,234</u>	<u>\$ 78,430</u>

Future minimum commitments for noncancelable leases (amounts expressed in thousands) as of June 30, 1986 were as follows:

<u>Year Ending June 30</u>	<u>Operating Leases</u>	<u>Capitalized Leases</u>			<u>Total</u>
		<u>Proprietary Fund Types</u>	<u>University and College Fund Type</u>	<u>General Long-Term Obligations</u>	
1987	\$ 52,999	\$ 9,683	\$ 16,377	\$ 22,661	\$ 101,720
1988	36,172	5,777	10,967	18,725	71,641
1989	24,362	4,173	6,877	12,530	47,942
1990	17,680	2,008	3,998	8,660	32,346
1991	8,034	1,435	703	3,044	13,216
Thereafter	2,350		848	2,850	6,048
Total minimum lease payments.....	<u>\$ 141,597</u>	23,076	39,770	68,470	<u>\$ 272,913</u>
Less amounts representing:					
Executory costs.....				1,106	
Interest.....		94	5,821	10,994	
Present value of net minimum lease payments.....		<u>\$ 22,982</u>	<u>\$ 33,949</u>	<u>\$ 56,370</u>	

Rental payments charged to operations during the year ended June 30, 1986 aggregated \$90,596 (amounts expressed in thousands).

Metropolitan Fair and Exposition Authority (McCormick Place) -

In July 1984, and November 1985, the State amended the "Metropolitan Fair and Exposition Authority Act" to authorize the issuance of \$265 and \$47.5 million, respectively, for a total authorization of \$312.5 million, in additional bonds. Bond proceeds were used for (1) construction costs to complete the McCormick Place expansion, (2) to pay the construction costs of projects authorized by the Illinois General Assembly in the future, and (3) to refund any outstanding bonds of the Authority that were issued prior to July 1, 1984.

The Illinois General Assembly also amended certain tax laws in July 1984 and November 1985, to provide for 1.75% of total State sales tax revenues, 3% of 94% of total hotel room rental receipts, and \$1.7 million per year out of 7% of State racing tax revenues to be deposited into the Build Illinois Fund, which replaced the Tourism Fund, as collected. The legislation provides for credits to separate accounts within the Build Illinois Fund of which the "McCormick Place Account" is one and has first priority credit of the amounts collected.

In August 1984, the Authority issued \$252 million of bonds at interest rates varying between 7% to 10.375% that mature in varying amounts annually aggregating \$32 million through 1996 and optional annually thereafter to 2014. The amount of outstanding principal as of June 30, 1986 is \$251 million.

In December 1985, the Authority issued an additional \$60 million of bonds. These bonds mature annually from 1987 through 2015 with interest rates ranging from 6% to 8.875%. As of June 30, 1986 there was an outstanding principal amount of \$60 million.

Subsequent to June 30, 1986, legislation was enacted to authorize the issuance of refunding bonds either on a parity with or subordinated to the 1984 and 1985 bonds.

The Authority then issued, in August 1986, \$324.190 million of refunding bonds at interest rates ranging from 4.9% to 8% and maturing annually from 1987 through 2014. These bonds refunded the Series 1984 bonds and are on a parity basis with the outstanding Series 1985 bonds.

Metropolitan Exposition Auditorium and Office Building Authorities -

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, 1986, the balance of the Fund was \$15.6 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. The Support Act was amended in September 1985 to provide State financial support by issuing direct, limited obligation revenue bonds for the advanced refunding of any civic center bond issued before July 1, 1985 and for newly certified applicants after July 1, 1985. It was further amended to increase the limitation of the aggregate amount of principal issued and outstanding in State and local bonds subject to State financial support for all Authorities from \$75 million to \$100 million. In addition, further restrictions exist as to the amount to be committed on behalf of any single taxing authority.

On December 15, 1985, the State issued \$90.025 million of direct, limited obligation bonds at interest rates varying between 6.0% to 9.5% and maturing annually from 1986 through 2015. \$60.628 million of the proceeds were used to advance refund \$64.125 million of previous State supported guarantees. The proceeds were used to purchase U.S. governmental securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the State supported guarantees. As a result, the guarantees are considered to be defeased and their liability has been removed from the General Long-Term Obligations Account Group. The refunding transaction was done to consolidate all previous State supported guarantees and to reduce the annual debt by making payments over a longer period of time. Since the average rate of the refunding bonds was greater than that of the refunded bonds, the State's aggregate debt service payments are \$84.449 million greater than before the refunding transaction. There was also an economic or present value loss of \$1.092 million over the life of the bonds.

These bonds are further discussed in Note 12, Special Obligation Bonds.

At June 30, 1986, the unpaid principal on State supported guarantees (amounts expressed in thousands) were as follows:

Authority	Amount Defeased	Interest Rates	Annual Maturity To
Rockford	\$12,960	7.0% to 11.0%	2003
Peoria	11,000	5.65% to 6.50%	1997
Springfield	10,845	6.50% to 6.60%	1996
Joliet	8,250	8.75% to 11.25%	2003
Decatur	6,605	4.75% to 9.25%	1997
Aurora	5,665	5.65% to 6.50%	1997
DeKalb	3,025	8.40% to 10.85%	2003
Danville	2,760	5.0% to 5.8%	1997
	<u>\$61,110</u>		

In addition, a portion of the proceeds of the State issued bonds were used as grant awards for newly certified applicants as of June 30, 1986 in the following amounts (amounts expressed in thousands):

Authority	Amount of Grant
Ogle County	\$ 2,250
Rosemont	2,250
Aurora	1,800
Knox County	1,800
Orland Park	1,400
Pekin	1,080
Herrin	700
Rockford	500
	<u>\$11,780</u>

Subsequent to June 30, 1986, the State granted \$1.080 million to LaSalle County to construct a civic center.

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 6.602%. 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, 1986 was \$2.460 million.

Deferred Liability on Federal Advances -

In accordance with federal regulations, the State has decided to defer 80% of the penalty due on federal advances to pay unemployment compensation benefits. Amounts deferred must be repaid from other than resources of the Unemployment Compensation Trust Fund in four equal annual installments on the September 30 following the date of deferral. Interest does not accrue on the deferred penalty. At June 30, 1986, the deferred liability (amounts expressed in thousands) aggregated \$90 million, payable on October 1 as follows:

	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>
Amounts	\$32,961	\$32,961	\$19,786	\$4,542

The option to defer the penalty was available under federal regulations for penalty payments due September 30, 1983, 1984 and 1985. The State anticipates repaying future federal advances before any penalty accrues.

City of Collinsville -

The City of Collinsville (City) secured funds to construct a State office complex to be used by the Department of Transportation, the Department of State Police and the Department of Central Management Services by issuing revenue bonds in the amount of \$15.315 million. Interest rates on the bonds range from 6.5% to 9.5% with principal maturing annually from 1988 through 2005. The City in turn entered into a lease purchase agreement with the State of Illinois to pay bond principal, interest, and deficiency in the Debt Service Reserve Fund and the Renewal and Replacement Fund and costs of operating, maintaining and insuring the facilities. The outstanding principal amount to be paid to the City by the State at June 30, 1986 was \$15.315 million.

Changes in other long-term obligations for the year ended June 30, 1986 are summarized in Note 16.

16. CHANGES IN LONG-TERM OBLIGATIONS:

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 1986 are summarized as follows:

	Notes Payable (Note 9)	Accrued Retirement Costs (Note 10)	General Obligation Bonds (Note 11)	Special Obligation Bonds (Note 12)	Revenue Bonds (Note 13)	Other Long-Term Obligations (Note 15)
Balance at July 1, 1985.....	\$ 80,669	\$ 1,967,433	\$3,487,000	\$ --	\$1,951,490	\$ 645,939
Compensated absences earned.....						161,960
Debt issues.....	42,123		639,915	190,025	702,936	75,365
Penalty costs on federal government advances.....						272
Increase in lease obligations.....						30,655
Compensated absences taken.....						(140,109)
Amortization of bond discounts and bond issuance costs.....					4,297	
Increase in accreted value of capital appreciation bonds.....					14,448	
Principal retirements, terminations and defeased bonds.....	(15,742)		(369,060)		(357,871)	(117,267)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....		439,549				
Balance at June 30, 1986.....	<u>\$ 107,050</u>	<u>\$ 2,406,982</u>	<u>\$3,757,855</u>	<u>\$ 190,025</u>	<u>\$2,315,300</u>	<u>\$ 656,815</u>

17. FUND DEFICITS:

The Drivers Education Fund of the State Board of Education (reported as a special revenue fund) has a deficit at June 30, 1986 aggregating \$11.2 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, 1986 aggregating \$256.9 million, resulting from an excess of benefit claims paid over employer contributions (see Note 14).

18. SEGMENT INFORMATION - ENTERPRISE FUNDS:

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

	Department of Revenue	Farm Development Authority	Housing Development Authority	State Toll Highway Authority	State Scholarship Commission Designated Account Purchase Program	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	
Operating revenues.....	\$1,285,432		\$ 178,761	\$ 182,730	\$ 22,189	\$ 27,083	\$ 1,696,195
Depreciation.....	309		370	40,665	156	124	41,624
Operating income (loss)...	538,665	\$ (4,387)	7,959	66,596	3,680	2,460	614,973
Operating transfers-in....		24,196	1,098			1,470	26,764
Operating transfers-out...	538,461		1,098			1,150	540,709
Nonoperating revenues.....				31,243		8	31,251
Nonoperating expenses.....				2,294		3	2,297
Net income.....	204	19,809	7,959	95,545	3,680	2,785	129,982
Current capital, transfers Property, plant and equipment additions.....	397	7,000	312	74,655	139	143	75,646
Net working capital.....	12,608	26,809	143,740	88,928	44,244	21,870	338,199
Total assets.....	45,072	26,809	1,990,543	790,883	246,144	36,909	3,136,360
Bonds and other long-term liabilities payable from operating revenues.....			1,755,071	167,200	219,542	125	2,141,938
Total equity.....	12,908	26,809	76,512	600,924	22,335	34,037	773,525

The following activities generate enterprise fund revenues:

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

Elected Officials and Departments

Comptroller
 Central Management Services
 Corrections
 Insurance (Bureau of Liquidations)
 Mental Health and Developmental
 Disabilities
 Nuclear Safety
 Rehabilitative Services
 Veterans' Affairs

Authorities

Chicago World's Fair-1992 Authority
 Illinois Development Finance Authority
 Illinois Health Facilities Authority
 Illinois Educational Facilities Authority
 Illinois Export Development Authority
 Illinois Independent Higher Education
 Loan Authority

Commissions

Commissioner of Banks and Trust
 Companies
 Medical Center Commission
 Prairie State 2000 Fund

19. CONTINGENCIES:

The State offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all State employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The State Lottery has entered into agreements with insurance companies under which the Lottery purchases annuities under group contracts which provide payments corresponding to the Lottery's obligation to these prize winners. The State would be liable for such future payments if the insurance companies defaulted on their payment. At June 30, 1986 the Lottery had purchased annuity contracts to fund future installment payments aggregating approximately \$529 million. Effective July 30, 1985, the law provides that the State Treasurer may, with consent of the Superintendent of Lottery, contract to invest in securities which provide payment corresponding to the Lottery's obligation to these winners. The securities purchased subsequent to July 30, 1985 are accounted for in the accompanying financial statements in an agency fund at the present value of these future installments.

Also, the State, its units and employees are parties to numerous legal proceedings many of which normally recur in governmental operations. All 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.

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Madison County, Illinois' first women to ride in an airplane. (Illinois State Historical Library)

GENERAL FUND

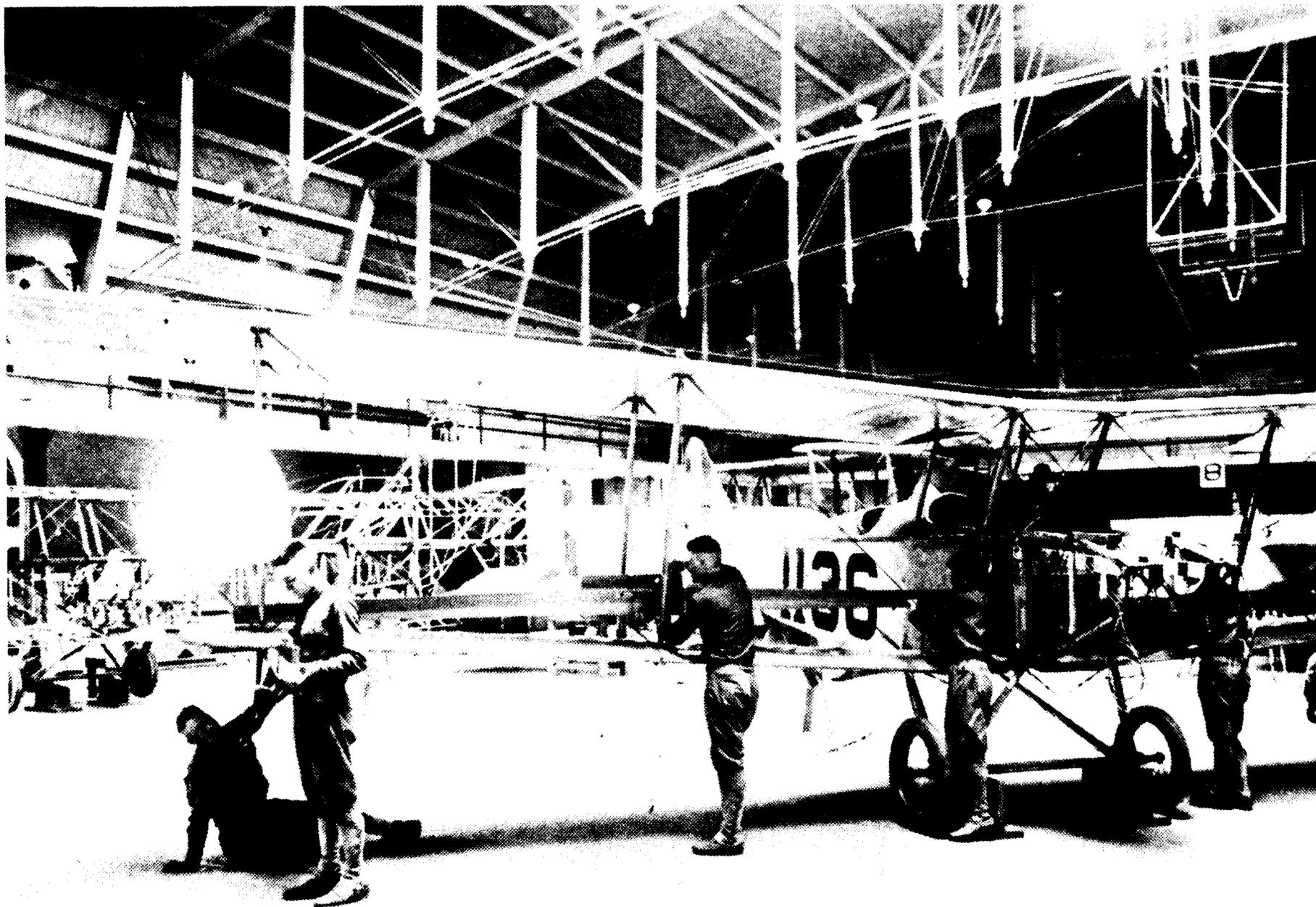
The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund.

STATE OF ILLINOIS
Combining Schedule of Accounts
General Fund
June 30, 1986
(Expressed in Thousands)

	General Revenue	Common School	Total
Assets:			
Cash and cash equivalents	\$ 421,676	\$ 73,482	\$ 495,158
Investments	56,185		56,185
Receivables, net:			
Taxes	350,124	48,923	399,047
Intergovernmental	234,659		234,659
Other	30,461	58	30,519
Due from other funds	98,139	11,778	109,917
Inventories	26,836		26,836
Loans and notes receivable	25,276		25,276
Other assets	684		684
Total assets	\$ 1,244,040	\$ 134,241	\$ 1,378,281
Liabilities:			
Accounts payable and accrued liabilities	\$ 962,908	\$ 16,475	\$ 979,383
Intergovernmental payables	449,927	1,226	451,153
Due to other funds	189,912	68	189,980
Deferred revenues	18,886		18,886
Total liabilities	1,621,633	17,769	1,639,402
Fund balance (deficit):			
Reserved for:			
Encumbrances	44,279		44,279
Long-term portions of:			
Investments	56,185		56,185
Intergovernmental and other receivables	13,943		13,943
Loans and notes receivable	22,106		22,106
Inventories	26,836		26,836
Other	885		885
Unreserved, undesignated	(541,827)	116,472	(425,355)
Total fund balance (deficit)	(377,593)	116,472	(261,121)
Total liabilities and fund balance	\$ 1,244,040	\$ 134,241	\$ 1,378,281

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
General Fund
For the Year Ended June 30, 1986
(Expressed in Thousands)

	General Revenue	Common School	Other	Eliminations	Total
Revenues:					
Income taxes	\$ 3,208,304	\$ 20,031			\$ 3,228,335
Sales taxes	2,427,926	813,300			3,241,226
Public utility taxes	649,872	249			650,121
Motor fuel taxes		68			68
Other taxes	530,954	49,045			579,999
Federal government	1,639,382				1,639,382
Licenses and fees	53,892	418			54,310
Interest and other investment income	130,206	1,264			131,470
Other	44,801				44,801
Total revenues	8,685,337	884,375			9,569,712
Expenditures:					
Current:					
Education	1,035,575	1,972,350			3,007,925
Health and social services	2,810,023				2,810,023
Social assistance	1,412,349				1,412,349
General government	547,923				547,923
Transportation	13,921				13,921
Public protection and justice	635,535				635,535
Natural resources and recreation	94,719				94,719
Debt service:					
Principal	9,510				9,510
Interest	96,798				96,798
Capital outlays	85,692				85,692
Total expenditures	6,742,045	1,972,350			8,714,395
Excess (deficiency) of revenues over expenditures	1,943,292	(1,087,975)			855,317
Other sources (uses) of financial resources:					
Operating transfers-in	129,586	1,123,594		\$ (638,292)	614,888
Operating transfers-out	(2,392,260)		\$ (162)	638,292	(1,754,130)
Other financing sources	14,336				14,336
Net other sources (uses) of financial resources	(2,248,338)	1,123,594	(162)	--	(1,124,906)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(305,046)	35,619	(162)		(269,589)
Fund balance (deficit), July 1, 1985	(62,328)	80,853	162		18,687
Residual equity transfers, net	(10,219)				(10,219)
Fund balance (deficit), June 30, 1986	\$ (377,593)	\$ 116,472	\$ --	\$ --	\$ (261,121)



Classrooms in aircraft rigging and controls, Military Aviation Ground School, Chanute Field, Illinois, 1917-1918 (Illinois State Historical Library)

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 prior to January, 1986 and dedicated tax debt service issuances for civic center development and defeasance of previous long-term contracts thereafter. Revenue consists of three and one-half percent of the total pari-mutuel horse racing tax receipts.

Job Training Partnership Fund--to account for monies received under the federal Job Training Partnership Act. Expenditures made from this fund support programs designed to increase the employability of unemployed youth, displaced workers, and the chronically unemployed. The first grants from the fund were made in fiscal year 1984.

Build Illinois Purposes Fund--to account for monies received under the Build Illinois Act. The fund finances improvements, mostly non-bondable; related to existing or planned scientific research, manufacturing or industrial development or expansion in Illinois. Monies are used to encourage and maximize public and private participation in such improvements.

Department of Conservation

Park and Conservation Fund--to account for transfers of money from the Build Illinois Fund that are to be used by the Department of Conservation for park and conservation purposes.

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.

Department of Energy and Natural Resources

Petroleum Violation Fund--to account for monies received from the federal Department of Energy. These monies represent the distribution of petroleum fines to the State of Illinois pursuant to federal statute. The Department finances various energy programs from these resources.

Department of Mental Health and Developmental Disabilities

Mental Health Fund--to account for monies that finance the improvement or development of mental health facilities and services. In addition, this fund provides remunerations to patients.

Department of Public Aid

Special Purposes 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.

Child Enforcement Trust Fund--to account for all child support payments, federal grants, and incentive payments that are related to the Child Support Enforcement Program.

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.

Build Illinois Fund--to account for the portion of sales, hotel and privilege taxes that are allocated monthly to various state agencies for the purpose of promoting tourism related activities and stimulating economic development.

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 consist 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.

Downstate Public Transportation Fund--to account for monetary assistance to downstate participants in projects to develop improved mass transportation systems.

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 Fund--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

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

Federal Department of 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, 1986
(Expressed in Thousands)

	Elected Officials		Children and Family Services	Commerce and Community Affairs	Conservation	Employment Security	Energy and Natural Resources	Departments	
	Other Elected Officials	Agriculture						Mental Health and Developmental Disabilities	Public Aid
Assets:									
Cash and cash equivalents	\$ 2,576	\$ 8,081	\$ 1,679	\$ 35,712	\$ 20,457	\$ 16,858	\$ 102,921	\$ 5,919	\$ 25,581
Receivables, net:									
Taxes		484		319				902	
Intergovernmental	1,508		777	60,225	516	49		498	8,741
Other		160			687	26	577	6,660	
Due from other funds		118		1,188	336	9,446	998	128	77
Inventories					1,539	1,997			
Loans and notes receivable	11			10,934					
Total assets	\$ 4,095	\$ 8,843	\$ 2,456	\$ 108,378	\$ 23,535	\$ 28,376	\$ 104,496	\$ 14,107	\$ 34,399
Liabilities:									
Accounts payable and accrued liabilities	\$ 2,006	\$ 1,316	\$ 805	\$ 67,633	\$ 1,036	\$ 4,777	\$ 137	\$ 4,219	\$ 9,201
Intergovernmental payables		984	578						4,492
Due to other funds	358	1,434	378	806	576	3,683	2,381	40	5,724
Deferred revenues			695			2,062		94	2,231
Other liabilities		192							
Total liabilities	2,364	3,926	2,456	68,439	1,612	10,522	2,518	4,353	21,648
Fund balances (deficits):									
Reserved for:									
Encumbrances	174	295		4,854	6,145	1,818		336	1,542
Long term portion of:									
Intergovernmental and other receivables								6,660	
Loans and notes receivable	9			7,218					
Inventories					1,539	1,997			
Unreserved, undesignated	1,548	4,622		27,867	14,239	14,039	101,978	2,758	11,209
Total fund balances (deficit)	1,731	4,917		39,939	21,923	17,854	101,978	9,754	12,751
Total liabilities and fund balances	\$ 4,095	\$ 8,843	\$ 2,456	\$ 108,378	\$ 23,535	\$ 28,376	\$ 104,496	\$ 14,107	\$ 34,399

Public Health	Registration and Education	Rehabilitation 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	
\$ 4,675	\$ 9,158	\$ 339	\$ 144,100	\$ 372,679	\$ 35,486	\$ 8,960	\$ 8,592	\$ 28,065	\$ 29,326	\$ 23,487	\$ 884,651
			37,650	57,336				83		81	96,855
5,185		4,195	61,597	354,583		2,208	32,591	6,552	17,970	3,392	560,587
2,801	44	269	452	34,109	83	1,171		659	177	1,308	49,183
1,532			25,823	102,303	472		745			1,181	144,347
866				10,968	381		2,244			9	18,004
										1,190	12,135
\$ 15,059	\$ 9,202	\$ 4,803	\$ 269,622	\$ 931,978	\$ 36,422	\$ 12,339	\$ 44,172	\$ 35,359	\$ 47,473	\$ 30,648	\$ 1,765,762
\$ 7,042	\$ 132	\$ 3,208	\$ 111	\$ 104,165	\$ 2,653	\$ 3,852	\$ 1,254	\$ 10,122	\$ 3,866	\$ 9,154	\$ 236,689
2,421			187,943	73,352	17	59	51,451	4,718	1,056	902	327,973
772	47	1,595	61,686	60,437	416	571	410	405	2,578	2,117	146,414
4,824			2,710	1,629	1,652					2,503	15,690
											2,902
15,059	179	4,803	252,450	239,583	4,738	4,482	53,115	15,245	7,500	14,676	729,668
63	26	4,505	8	869,687	6,237	2,091	89	203	66	14,555	912,694
				302,793							309,453
866				10,968	381		2,244			1,190	8,417
(929)	8,997	(4,505)	17,164	(491,053)	25,066	5,766	(11,276)	19,911	39,907	218	(212,474)
--	9,023	--	17,172	692,395	31,684	7,857	(8,943)	20,114	39,973	15,972	1,036,094
\$ 15,059	\$ 9,202	\$ 4,803	\$ 269,622	\$ 931,978	\$ 36,422	\$ 12,339	\$ 44,172	\$ 35,359	\$ 47,473	\$ 30,648	\$ 1,765,762

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, 1986
(Expressed in Thousands)

	Elected Officials							Departments	
	Other Elected Officials	Agriculture	Children and Family Services	Commerce and Community Affairs	Conservation	Employment Security	Energy and Natural Resources	Mental Health and Developmental Disabilities	Public Aid
Revenues:									
Income taxes									
Sales taxes									
Public utility taxes									
Motor fuel taxes									
Other taxes		\$ 24,786		\$ 15,535				\$ 3,788	
Federal government	\$ 4,496		\$ 8,838	319,820	\$ 2,671	\$ 115,278		3,025	\$ 107,158
Licenses and fees		996			13,026				801
Interest and other investment income		215			246	237	\$ 2,228		
Other	2,086	3,257		25	931	12,758	96,109	23,526	44,319
Total revenues	6,582	29,254	8,838	335,380	16,874	128,273	98,337	30,339	152,278
Expenditures:									
Current:									
Education									
Health and social services			23,600					64,005	38,102
Social assistance						121,833			80,462
General government	5,820	20,815		363,723					3,167
Transportation									
Public protection and justice		4,295							
Natural resources and recreation				95	14,980		5,854		
Debt service:									
Principal	2	151	4	346	14	392		21	10
Interest	1	43	1	98	2	67		7	2
Capital outlays	4	710	78	1,196	7,993	668	133	270	400
Total expenditures	5,827	26,014	23,683	365,458	22,989	122,960	5,987	64,303	122,143
Excess (deficiency) of revenues over expenditures	755	3,240	(14,845)	(30,078)	(6,115)	5,313	92,350	(33,964)	30,135
Other sources (uses) of financial resources:									
Operating transfers-in		5,500	15,178	64,956	13,199	21,712	5,207	32,269	433
Operating transfers-out		(10,969)	(384)	(23,817)	(5,861)	(8,904)	(2,335)	(634)	(36,349)
Other financing sources		34	51	331		131		107	27
Net other sources (uses) of financial resources		(5,435)	14,845	41,470	7,338	12,939	2,872	31,742	(35,889)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	755	(2,195)	--	11,392	1,223	18,252	95,222	(2,222)	(5,754)
Fund balances (deficits), July 1, 1985	976	7,112		28,547	20,700	(398)	6,756	11,976	18,505
Fund balances (deficit), June 30, 1986	\$ 1,731	\$ 4,917	\$ --	\$ 39,939	\$ 21,923	\$ 17,854	\$ 101,978	\$ 9,754	\$ 12,751

Public Health	Registration and Education	Rehabilitation 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	
			\$ 357,427								\$ 357,427
			114,129								114,129
			209,769							\$ 10,689	220,458
			34,373	\$ 671,285							671,285
\$ 77,606		\$ 81,971		683,410	\$ 40,782	\$ 15,163	\$ 490,593	\$ 12,387	\$ 82,254	9,489	100,358
828	\$ 2,902			558,769	12,146	1,915	11,867	10,972	8,520	84,785	2,128,822
	527		11,022	14,859	615			2,041	2,040	16,885	630,696
		839		59,201	17,182	524	3,913	204		363	32,556
								9,857		10,842	285,369
78,434	3,429	82,810	726,720	1,987,524	70,725	17,602	506,373	35,461	92,814	133,053	4,541,100
78,327		78,885			9,353		506,580		89,081	8,569	613,583
					44,066		117			38,775	365,877
										714	206,398
			845,464	89,034	2,172	83		3,389		36,864	1,367,142
				1,729,974						16,773	1,746,747
	2,711			36,056	5,774			20,165		26,921	95,922
					3,506	18,393		11,132		15,344	69,304
35		400		7,280	76	20		94	80	260	9,185
12		53	18,463	2,901	18	8		10	14	64	21,764
75	98	1,937		44,029	2,539	871	32	334	754	3,454	65,575
78,449	2,809	81,275	863,927	1,909,274	67,504	19,375	506,729	35,124	89,929	147,738	4,561,497
(15)	620	1,535	(137,207)	78,250	3,221	(1,773)	(356)	337	2,885	(14,685)	(20,397)
5,923			260,441	587,759	2,926	3,622		3,700		18,830	1,041,655
(5,908)		(1,839)	(115,509)	(540,760)	(23)		(3,578)	(1,004)	(172)	(11,391)	(769,437)
		304		19,741	260			123	386	469	21,964
15		(1,535)	144,932	66,740	3,163	3,622	(3,578)	2,819	214	7,908	294,182
--	620	--	7,725	144,990	6,384	1,849	(3,934)	3,156	3,099	(6,777)	273,785
	8,403		9,447	547,405	25,300	6,008	(5,009)	16,958	36,874	22,749	762,309
\$ --	\$ 9,023	\$ --	\$ 17,172	\$ 692,395	\$ 31,684	\$ 7,857	\$ (8,943)	\$ 20,114	\$ 39,973	\$ 15,972	\$ 1,036,094

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Elected Officials
June 30, 1986
(Expressed in Thousands)

	<u>Attorney General</u>	<u>Secretary of State</u>	
	Violent Crime Victims Assistance	Library Services	Total
Assets:			
Cash and cash equivalents	\$ 2,002	\$ 574	\$ 2,576
Intergovernmental receivables, net	204	1,304	1,508
Loans and notes receivable		11	11
Total assets	<u>\$ 2,206</u>	<u>\$ 1,889</u>	<u>\$ 4,095</u>
Liabilities:			
Accounts payable and accrued liabilities	\$ 473	\$ 1,533	\$ 2,006
Due to other funds	2	356	358
Total liabilities	<u>475</u>	<u>1,889</u>	<u>2,364</u>
Fund balances (deficit):			
Reserved for:			
Encumbrances		174	174
Long-term portion of loans and notes receivable		9	9
Unreserved, undesignated	1,731	(183)	1,548
Total fund balances	<u>1,731</u>	<u>--</u>	<u>1,731</u>
Total liabilities and fund balances	<u>\$ 2,206</u>	<u>\$ 1,889</u>	<u>\$ 4,095</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Other Elected Officials
For the Year Ended June 30, 1986
(Expressed in Thousands)

	<u>Attorney General</u>	<u>Secretary of State</u>	
	Violent Crime Victims Assistance	Library Services	Total
Revenues:			
Federal government		\$ 4,496	\$ 4,496
Other revenues	\$ 2,086		2,086
Total revenues	<u>2,086</u>	<u>4,496</u>	<u>6,582</u>
Expenditures:			
Current:			
General government	1,327	4,493	5,820
Debt service:			
Principal		2	2
Interest		1	1
Capital outlays	4		4
Total expenditures	<u>1,331</u>	<u>4,496</u>	<u>5,827</u>
Excess of revenues over expenditures	<u>755</u>	<u>--</u>	<u>755</u>
Fund balances, July 1, 1985	<u>976</u>		<u>976</u>
Fund balances, June 30, 1986	<u>\$ 1,731</u>	<u>\$ --</u>	<u>\$ 1,731</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Agriculture
June 30, 1986
(Expressed in Thousands)

	Agricultural Premium	Fair and Exposition	Illinois Grain Insurance	Total
Assets:				
Cash and cash equivalents	\$ 3,313	\$ 1,447	\$ 3,321	\$ 8,081
Receivables, net:				
Taxes	476	8		484
Other	149		11	160
Due from other funds			118	118
Total assets	\$ 3,938	\$ 1,455	\$ 3,450	\$ 8,843
Liabilities:				
Accounts payable and accrued liabilities	\$ 1,316			\$ 1,316
Intergovernmental payables	984			984
Due to other funds	1,434			1,434
Other liabilities			\$ 192	192
Total liabilities	3,734		192	3,926
Fund balances (deficit):				
Reserved for encumbrances	295			295
Unreserved, undesignated	(91)	\$ 1,455	3,258	4,622
Total fund balances	204	1,455	3,258	4,917
Total liabilities and fund balances	\$ 3,938	\$ 1,455	\$ 3,450	\$ 8,843

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, 1986
(Expressed in Thousands)

	Agricultural Premium	Fair and Exposition	Illinois Grain Insurance	Total
Revenues:				
Other taxes	\$ 23,190	\$ 1,596		\$ 24,786
Licenses and fees			\$ 996	996
Interest and other investment income			215	215
Other	3,139		118	3,257
Total revenues	26,329	1,596	1,329	29,254
Expenditures:				
Current:				
General government	19,815	808	192	20,815
Public protection and justice	4,295			4,295
Debt service:				
Principal	151			151
Interest	43			43
Capital outlays	710			710
Total expenditures	25,014	808	192	26,014
Excess of revenues over expenditures	1,315	788	1,137	3,240
Other sources (uses) of financial resources:				
Operating transfers-in	5,500			5,500
Operating transfers-out	(8,969)	(2,000)		(10,969)
Other financing sources	34			34
Net other sources (uses) of financial resources	(3,435)	(2,000)		(5,435)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(2,120)	(1,212)	1,137	(2,195)
Fund balances, July 1, 1985	2,324	2,667	2,121	7,112
Fund balances, June 30, 1986	\$ 204	\$ 1,455	\$ 3,258	\$ 4,917

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Children and Family Services
June 30, 1986
(Expressed in Thousands)

	Child Welfare Services	Local Effort Day Care Program	Total
Assets:			
Cash and cash equivalents	\$ 337	\$ 1,342	\$ 1,679
Intergovernmental receivables, net	777		777
Total assets	\$ 1,114	\$ 1,342	\$ 2,456
Liabilities:			
Accounts payable and accrued liabilities	\$ 805		\$ 805
Intergovernmental payables		\$ 578	578
Due to other funds	309	69	378
Deferred revenues		695	695
Total liabilities	1,114	1,342	2,456
Fund balances:			
Unreserved, undesignated	--	--	--
Total liabilities and fund balances	\$ 1,114	\$ 1,342	\$ 2,456

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 Children and Family Services
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Child Welfare Services	Local Effort Day Care Program	Total
Revenues:			
Federal government	\$ 8,838		\$ 8,838
Total revenues	8,838		8,838
Expenditures:			
Current:			
Health and social services	8,806	\$ 14,794	23,600
Debt service:			
Principal	4		4
Interest	1		1
Capital outlays	78		78
Total expenditures	8,889	14,794	23,683
(Deficiency) of revenues over expenditures	(51)	(14,794)	(14,845)
Other sources (uses) of financial resources:			
Operating transfers-in		15,178	15,178
Operating transfers-out		(384)	(384)
Other financing sources	51		51
Net other sources (uses) of financial resources	51	14,794	14,845
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	--	--
Fund balances, July 1, 1985			
Fund balances, June 30, 1986	\$ --	\$ --	\$ --

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Commerce and Community Affairs
June 30, 1986
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Energy Administration	Tourism Promotion	Low Income Home Energy Assistance Block Grant	Community Development/ Small Cities Block Grant	Intra- Agency Services	Job Training Partnership	Build Illinois Purposes	Build Illinois Loan	Total
Assets:										
Cash and cash equivalents	\$ 15,872	\$ 15	\$ 4,962	\$ 181	\$ 997	\$ 1,372	\$ 1,816	\$ 10,465	\$ 32	\$ 35,712
Receivables, net:										
Taxes	319									319
Intergovernmental	111	3,584		3,911	3,109	2,435	47,075			60,225
Due from other funds			1,159					29		1,188
Loans and notes receivable					3,841				7,093	10,934
Total assets	\$ 16,302	\$ 3,599	\$ 6,121	\$ 4,092	\$ 7,947	\$ 3,807	\$ 48,891	\$ 10,494	\$ 7,125	\$ 108,378
Liabilities:										
Accounts payable and accrued liabilities		\$ 3,568	\$ 4,013	\$ 4,053	\$ 4,092	\$ 841	\$ 48,816	\$ 2,250		\$ 67,633
Due to other funds		31	50	39	14	597	75			806
Total liabilities		3,599	4,063	4,092	4,106	1,438	48,891	2,250		68,439
Fund balances (deficits):										
Reserved for:										
Encumbrances		8	228	13	69	186	47	4,303		4,854
Long-term portion of loans and notes receivable					3,076				\$ 4,142	7,218
Unreserved, undesignated	\$ 16,302	(8)	1,830	(13)	696	2,183	(47)	3,941	2,983	27,867
Total fund balances	16,302	--	2,058	--	3,841	2,369	--	8,244	7,125	39,939
Total liabilities and fund balances	\$ 16,302	\$ 3,599	\$ 6,121	\$ 4,092	\$ 7,947	\$ 3,807	\$ 48,891	\$ 10,494	\$ 7,125	\$ 108,378

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, 1986
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Energy Administration	Tourism Promotion	Low Income Home Energy Assistance Block Grant	Community Development/ Small Cities Block Grant	Intra-Agency Services	Job Training Partnership	Build Illinois Purposes	Build Illinois Loan	Total
Revenues:										
Other taxes	\$ 15,535									\$ 15,535
Federal government		\$ 9,396		\$ 80,985	\$ 32,724	\$ 9,886	\$ 186,829			319,820
Other		2		5					\$ 18	25
Total revenues	15,535	9,398		80,990	32,724	9,886	186,829		18	335,380
Expenditures:										
Current:										
General government	5,670	9,383	\$ 15,592	80,983	36,621	8,483	186,718	\$ 13,181	7,092	363,723
Natural resources and recreation								95		95
Debt service:										
Principal			2			341	3			346
Interest						98				98
Capital outlays		15	153	7	2	997	22			1,196
Total expenditures	5,670	9,398	15,747	80,990	36,623	9,919	186,743	13,276	7,092	365,458
Excess (deficiency) of revenues over expenditures	9,865	--	(15,747)	--	(3,899)	(33)	86	(13,276)	(7,074)	(30,078)
Other sources (uses) of financial resources:										
Operating transfers-in			15,729			28		35,000	14,199	64,956
Operating transfers-out	(10,248)					(3)	(86)	(13,480)		(23,817)
Other financing sources						331				331
Net other sources (uses) of financial resources	(10,248)		15,729			356	(86)	21,520	14,199	41,470
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(383)	--	(18)	--	(3,899)	323	--	8,244	7,125	11,392
Fund balances, July 1, 1985	16,685		2,076		7,740	2,046				28,547
Fund balances, June 30, 1986	\$ 16,302	\$ --	\$ 2,058	\$ --	\$ 3,841	\$ 2,369	\$ --	\$ 8,244	\$ 7,125	\$ 39,939

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Conservation
June 30, 1986
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Park and Conservation Fund	Total
Assets:				
Cash and cash equivalents	\$ 5,171	\$ 4,444	\$ 10,842	\$ 20,457
Receivables, net:				
Intergovernmental		516		516
Other		687		687
Due from other funds	336			336
Inventories		1,539		1,539
Total assets	\$ 5,507	\$ 7,186	\$ 10,842	\$ 23,535
Liabilities:				
Accounts payable and accrued liabilities	\$ 131	\$ 828	\$ 77	\$ 1,036
Due to other funds	8	347	221	576
Total liabilities	139	1,175	298	1,612
Fund balances:				
Reserved for:				
Encumbrances	2,587	821	2,737	6,145
Inventories		1,539		1,539
Unreserved, undesignated	2,781	3,651	7,807	14,239
Total fund balances	5,368	6,011	10,544	21,923
Total liabilities and fund balances	\$ 5,507	\$ 7,186	\$ 10,842	\$ 23,535

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, 1986
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Park and Conservation Fund	Total
Revenues:				
Federal government	\$ 202	\$ 2,469		\$ 2,671
Licenses and fees	1,301	11,725		13,026
Interest and other investment income		246		246
Other	34	897		931
Total revenues	<u>1,537</u>	<u>15,337</u>		<u>16,874</u>
Expenditures:				
Current:				
Natural resources and recreation	2,870	11,444	\$ 666	14,980
Debt service:				
Principal	3	11		14
Interest		2		2
Capital outlays	1,727	1,713	4,553	7,993
Total expenditures	<u>4,600</u>	<u>13,170</u>	<u>5,219</u>	<u>22,989</u>
Excess (deficiency) of revenues over expenditures	<u>(3,063)</u>	<u>2,167</u>	<u>(5,219)</u>	<u>(6,115)</u>
Other sources (uses) of financial resources:				
Operating transfers-in	4,032		9,167	13,199
Operating transfers-out		(2,361)	(3,500)	(5,861)
Net other sources (uses) of financial resources	<u>4,032</u>	<u>(2,361)</u>	<u>5,667</u>	<u>7,338</u>
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	<u>969</u>	<u>(194)</u>	<u>448</u>	<u>1,223</u>
Fund balances, July 1, 1985	<u>4,399</u>	<u>6,205</u>	<u>10,096</u>	<u>20,700</u>
Fund balances, June 30, 1986	<u>\$ 5,368</u>	<u>\$ 6,011</u>	<u>\$ 10,544</u>	<u>\$ 21,923</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Employment Security
June 30, 1986
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Job Training	Total
Assets:				
Cash and cash equivalents	\$ 11,582	\$ 4,303	\$ 973	\$ 16,858
Receivables, net:				
Intergovernmental			49	49
Other		26		26
Due from other funds	3,966	5,480		9,446
Inventories	1,997			1,997
Total assets	\$ 17,545	\$ 9,809	\$ 1,022	\$ 28,376
Liabilities:				
Accounts payable and accrued liabilities	\$ 4,431	\$ 346		\$ 4,777
Due to other funds	3,443	14	\$ 226	3,683
Deferred revenues	1,266		796	2,062
Total liabilities	9,140	360	1,022	10,522
Fund balances:				
Reserved for:				
Encumbrances	1,333	485		1,818
Inventories	1,997			1,997
Unreserved, undesignated	5,075	8,964		14,039
Total fund balances	8,405	9,449	--	17,854
Total liabilities and fund balances	\$ 17,545	\$ 9,809	\$ 1,022	\$ 28,376

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, 1986
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Job Training	Total
Revenues:				
Federal government	\$ 115,261		\$ 17	\$ 115,278
Interest and other investment income		\$ 237		237
Other	284	12,473	1	12,758
Total revenues	<u>115,545</u>	<u>12,710</u>	<u>18</u>	<u>128,273</u>
Expenditures:				
Current:				
Social assistance	119,286	2,529	18	121,833
Debt service:				
Principal	392			392
Interest	67			67
Capital outlays	668			668
Total expenditures	<u>120,413</u>	<u>2,529</u>	<u>18</u>	<u>122,960</u>
Excess (deficiency) of revenues over expenditures	<u>(4,868)</u>	<u>10,181</u>	<u>--</u>	<u>5,313</u>
Other sources (uses) of financial resources:				
Operating transfers-in	13,644	8,068		21,712
Operating transfers-out	(104)	(8,800)		(8,904)
Other financing sources	131			131
Net other sources (uses) of financial resources	<u>13,671</u>	<u>(732)</u>		<u>12,939</u>
Excess of revenues over expenditures and net other sources (uses) of financial resources	<u>8,803</u>	<u>9,449</u>	<u>--</u>	<u>18,252</u>
Fund balances (deficit), July 1, 1985	<u>(398)</u>			<u>(398)</u>
Fund balances, June 30, 1986	<u>\$ 8,405</u>	<u>\$ 9,449</u>	<u>\$ --</u>	<u>\$ 17,854</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Energy and Natural Resources
June 30, 1986
(Expressed in Thousands)

	Petroleum Violation	Coal Technology Development Assistance	Total
Assets:			
Cash and cash equivalents	\$ 98,919	\$ 4,002	\$ 102,921
Other receivables, net	577		577
Due from other funds		998	998
Total assets	<u>\$ 99,496</u>	<u>\$ 5,000</u>	<u>\$ 104,496</u>
Liabilities:			
Accounts payable and accrued liabilities	\$ 37	\$ 100	\$ 137
Due to other funds	39	2,342	2,381
Total liabilities	<u>76</u>	<u>2,442</u>	<u>2,518</u>
Fund balances:			
Unreserved, undesignated	99,420	2,558	101,978
Total fund balances	<u>99,420</u>	<u>2,558</u>	<u>101,978</u>
Total liabilities and fund balances	<u>\$ 99,496</u>	<u>\$ 5,000</u>	<u>\$ 104,496</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 Energy and Natural Resources
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Petroleum Violation	Coal Technology Development Assistance	Total
Revenues:			
Interest and other investment income	\$ 2,228		\$ 2,228
Other revenues	96,109		96,109
Total revenues	98,337		98,337
Expenditures:			
Current:			
Natural resources and recreation	1,024	\$ 4,830	5,854
Capital outlays	25	108	133
Total expenditures	1,049	4,938	5,987
Excess (deficiency) of revenues over expenditures	97,288	(4,938)	92,350
Other sources (uses) of financial resources:			
Operating transfers-in		5,207	5,207
Operating transfers-out	(23)	(2,312)	(2,335)
Net other sources (uses) of financial resources	(23)	2,895	2,872
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	97,265	(2,043)	95,222
Fund balances, July 1, 1985	2,155	4,601	6,756
Fund balances, June 30, 1986	\$ 99,420	\$ 2,558	\$ 101,978

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
June 30, 1986
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
Assets:			
Cash and cash equivalents	\$ 4,300	\$ 1,619	\$ 5,919
Receivables, net:			
Taxes	902		902
Intergovernmental		498	498
Other	6,660		6,660
Due from other funds		128	128
Total assets	\$ 11,862	\$ 2,245	\$ 14,107
Liabilities:			
Accounts payable and accrued liabilities	\$ 3,732	\$ 487	\$ 4,219
Due to other funds		40	40
Deferred revenues		94	94
Total liabilities	3,732	621	4,353
Fund balances:			
Reserved for:			
Encumbrances	227	109	336
Long-term portion of other receivables	6,660		6,660
Unreserved, undesignated	1,243	1,515	2,758
Total fund balances	8,130	1,624	9,754
Total liabilities and fund balances	\$ 11,862	\$ 2,245	\$ 14,107

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, 1986
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
Revenues:			
Other taxes	\$ 3,788		\$ 3,788
Federal government		\$ 3,025	3,025
Other	23,483	43	23,526
Total revenues	27,271	3,068	30,339
Expenditures:			
Current:			
Health and social services	59,365	4,640	64,005
Debt service:			
Principal		21	21
Interest		7	7
Capital outlays		270	270
Total expenditures	59,365	4,938	64,303
(Deficiency) of revenues over expenditures	(32,094)	(1,870)	(33,964)
Other sources (uses) of financial resources:			
Operating transfers-in	29,994	2,275	32,269
Operating transfers-out		(634)	(634)
Other financing sources		107	107
Net other sources (uses) of financial resources	29,994	1,748	31,742
(Deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(2,100)	(122)	(2,222)
Fund balances, July 1, 1985	10,230	1,746	11,976
Fund balances, June 30, 1986	\$ 8,130	\$ 1,624	\$ 9,754

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Aid
June 30, 1986
(Expressed in Thousands)

	Special Purpose Trust	Local Initiative	Domestic Violence Shelter & Service	Child Support Enforcement Trust	Total
Assets:					
Cash and cash equivalents	\$ 2,613	\$ 2,257	\$ 2,323	\$ 18,388	\$ 25,581
Intergovernmental receivables, net	8,741				8,741
Due from other funds	77				77
Total assets	\$ 11,431	\$ 2,257	\$ 2,323	\$ 18,388	\$ 34,399
Liabilities:					
Accounts payable and accrued liabilities	\$ 3,280	\$ 1,764		\$ 4,157	\$ 9,201
Intergovernmental payables				4,492	4,492
Due to other funds	5,315			409	5,724
Deferred revenue	2,186			45	2,231
Total liabilities	10,781	1,764		9,103	21,648
Fund balances (deficit):					
Reserved for encumbrances	897	151		494	1,542
Unreserved, undesignated	(247)	342	\$ 2,323	8,791	11,209
Total fund balances	650	493	2,323	9,285	12,751
Total liabilities and fund balances	\$ 11,431	\$ 2,257	\$ 2,323	\$ 18,388	\$ 34,399

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, 1986
(Expressed in Thousands)

	Special Purpose Trust	Local Initiative	Domestic Violence Shelter & Service	Child Support Enforcement Trust	Total
Revenues:					
Federal government	\$ 83,945	\$ 9,437		\$ 13,776	\$ 107,158
Licenses and fees			\$ 801		801
Other				44,319	44,319
Total revenues	<u>83,945</u>	<u>9,437</u>	<u>801</u>	<u>58,095</u>	<u>152,278</u>
Expenditures:					
Current:					
Health and social services	23,075	15,027			38,102
Social assistance	35,282			45,180	80,462
General government				3,167	3,167
Debt service:					
Principal				10	10
Interest				2	2
Capital outlays	104			296	400
Total expenditures	<u>58,461</u>	<u>15,027</u>		<u>48,655</u>	<u>122,143</u>
Excess (deficiency) of revenues over expenditures	<u>25,484</u>	<u>(5,590)</u>	<u>801</u>	<u>9,440</u>	<u>30,135</u>
Other sources (uses) of financial resources:					
Operating transfers-in	433				433
Operating transfers-out	(31,168)			(5,181)	(36,349)
Other financing sources				27	27
Net other sources (uses) of financial resources	<u>(30,735)</u>			<u>(5,154)</u>	<u>(35,889)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	<u>(5,251)</u>	<u>(5,590)</u>	<u>801</u>	<u>4,286</u>	<u>(5,754)</u>
Fund balances, July 1, 1985	<u>5,901</u>	<u>6,083</u>	<u>1,522</u>	<u>4,999</u>	<u>18,505</u>
Fund balances, June 30, 1986	<u>\$ 650</u>	<u>\$ 493</u>	<u>\$ 2,323</u>	<u>\$ 9,285</u>	<u>\$ 12,751</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Health
June 30, 1986
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Maternal & Child Health Services Block Grant	Total
Assets:				
Cash and cash equivalents	\$ 913	\$ 2,454	\$ 1,308	\$ 4,675
Receivables, net:				
Intergovernmental	21	5,147	17	5,185
Other	428	312	2,061	2,801
Due from other funds	1,532			1,532
Inventories	502	88	276	866
Total assets	\$ 3,396	\$ 8,001	\$ 3,662	\$ 15,059
Liabilities:				
Accounts payable and accrued liabilities	\$ 1,092	\$ 5,947	\$ 3	\$ 7,042
Intergovernmental payables	1,019	1,402		2,421
Due to other funds	109	652	11	772
Deferred revenues	1,176		3,648	4,824
Total liabilities	3,396	8,001	3,662	15,059
Fund balances (deficits):				
Reserved for:				
Encumbrances	53	10		63
Inventories	502	88	276	866
Unreserved, undesignated	(555)	(98)	(276)	(929)
Total fund balances	--	--	--	--
Total liabilities and fund balances	\$ 3,396	\$ 8,001	\$ 3,662	\$ 15,059

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, 1986
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Maternal & Child Health Services Block Grant	Total
Revenues:				
Federal government	\$ 6,445	\$ 59,215	\$ 11,946	\$ 77,606
Licenses and fees	828			828
Total revenues	<u>7,273</u>	<u>59,215</u>	<u>11,946</u>	<u>78,434</u>
Expenditures:				
Current:				
Health and social services	13,134	59,132	6,061	78,327
Debt service:				
Principal		35		35
Interest		12		12
Capital outlays	35	36	4	75
Total expenditures	<u>13,169</u>	<u>59,215</u>	<u>6,065</u>	<u>78,449</u>
Excess (deficiency) of revenues over expenditures	<u>(5,896)</u>	<u>--</u>	<u>5,881</u>	<u>(15)</u>
Other sources (uses) of financial resources:				
Operating transfers-in	5,923			5,923
Operating transfers-out	(27)		(5,881)	(5,908)
Net other sources (uses) of financial resources	<u>5,896</u>		<u>(5,881)</u>	<u>15</u>
Excess of revenues over expenditures and other sources (uses) of financial resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, July 1, 1985				
Fund balances, June 30, 1986	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Registration and Education
June 30, 1986
(Expressed in Thousands)

	State Pharmacy Disciplinary	State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesmen Administration	Design Professional Administration and Investigation	Total
Assets:						
Cash and cash equivalents	\$ 1,040	\$ 1,701	\$ 1,571	\$ 3,654	\$ 1,192	\$ 9,158
Other receivables, net	6	10		21	7	44
Total assets	<u>\$ 1,046</u>	<u>\$ 1,711</u>	<u>\$ 1,571</u>	<u>\$ 3,675</u>	<u>\$ 1,199</u>	<u>\$ 9,202</u>
Liabilities:						
Accounts payable and accrued liabilities		\$ 66	\$ 6	\$ 41	\$ 19	\$ 132
Due to other funds		14		31	2	47
Total liabilities		<u>80</u>	<u>6</u>	<u>72</u>	<u>21</u>	<u>179</u>
Fund balances:						
Reserved for encumbrances		10		5	11	26
Unreserved, undesignated	\$ 1,046	1,621	1,565	3,598	1,167	8,997
Total fund balances	<u>1,046</u>	<u>1,631</u>	<u>1,565</u>	<u>3,603</u>	<u>1,178</u>	<u>9,023</u>
Total liabilities and fund balances	<u>\$ 1,046</u>	<u>\$ 1,711</u>	<u>\$ 1,571</u>	<u>\$ 3,675</u>	<u>\$ 1,199</u>	<u>\$ 9,202</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 Registration and Education
For the Year Ended June 30, 1986
(Expressed in Thousands)

	State Pharmacy Disciplinary	State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesmen Administration	Design Professional Administration and Investigation	Total
Revenues:						
Licenses and fees	\$ 1,027	\$ 32	\$ 251	\$ 1,495	\$ 97	\$ 2,902
Interest and other investment income	19	166		244	98	527
Total revenues	<u>1,046</u>	<u>198</u>	<u>251</u>	<u>1,739</u>	<u>195</u>	<u>3,429</u>
Expenditures:						
Current:						
Public protection and justice		1,105	61	1,173	372	2,711
Capital outlays		63		26	9	98
Total expenditures		<u>1,168</u>	<u>61</u>	<u>1,199</u>	<u>381</u>	<u>2,809</u>
Excess (deficiency) of revenues over expenditures	<u>1,046</u>	<u>(970)</u>	<u>190</u>	<u>540</u>	<u>(186)</u>	<u>620</u>
Fund balances, July 1, 1985		<u>2,601</u>	<u>1,375</u>	<u>3,063</u>	<u>1,364</u>	<u>8,403</u>
Fund balances, June 30, 1986	<u>\$ 1,046</u>	<u>\$ 1,631</u>	<u>\$ 1,565</u>	<u>\$ 3,603</u>	<u>\$ 1,178</u>	<u>\$ 9,023</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Rehabilitation Services
June 30, 1986
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
Assets:			
Cash and cash equivalents	\$ 39	\$ 300	\$ 339
Receivables, net:			
Intergovernmental	2,263	1,932	4,195
Other	269		269
Total assets	\$ 2,571	\$ 2,232	\$ 4,803
Liabilities:			
Accounts payable and accrued liabilities	\$ 1,507	\$ 1,701	\$ 3,208
Due to other funds	1,064	531	1,595
Total liabilities	2,571	2,232	4,803
Fund balances (deficits):			
Reserved for encumbrances	3,981	524	4,505
Unreserved, undesignated	(3,981)	(524)	(4,505)
Total fund balances	--	--	--
Total liabilities and fund balances	\$ 2,571	\$ 2,232	\$ 4,803

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 Rehabilitation Services
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
Revenues:			
Federal government	\$ 46,588	\$ 35,383	\$ 81,971
Other	839		839
Total revenues	<u>47,427</u>	<u>35,383</u>	<u>82,810</u>
Expenditures:			
Current:			
Health and social services	44,315	34,570	78,885
Debt service:			
Principal	387	13	400
Interest	52	1	53
Capital outlays	1,138	799	1,937
Total expenditures	<u>45,892</u>	<u>35,383</u>	<u>81,275</u>
Excess of revenues over expenditures	<u>1,535</u>	<u>--</u>	<u>1,535</u>
Other sources (uses) of financial resources:			
Operating transfers-out	(1,839)		(1,839)
Other financing sources	304		304
Net other sources (uses) of financial resources	<u>(1,535)</u>		<u>(1,535)</u>
Excess of revenues over expenditures and net other sources (uses) of financial resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, July 1, 1985			
Fund balances, June 30, 1986	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Revenue
June 30, 1986
(Expressed in Thousands)

	Local Government Distributive	Personal Property Tax Replacement	Build Illinois	Total
Assets:				
Cash and cash equivalents	\$ 843	\$ 134,059	\$ 9,198	\$ 144,100
Receivables, net:				
Taxes		27,843	9,807	37,650
Intergovernmental		61,597		61,597
Other	21	392	39	452
Due from other funds	25,823			25,823
Total assets	\$ 26,687	\$ 223,891	\$ 19,044	\$ 269,622
Liabilities:				
Accounts payable and accrued liabilities		\$ 111		\$ 111
Intergovernmental payables	\$ 25,849	162,094		187,943
Due to other funds		61,686		61,686
Other liabilities			\$ 2,710	2,710
Total liabilities	25,849	223,891	2,710	252,450
Fund balances (deficit):				
Reserved for encumbrances		8		8
Unreserved, undesignated	838	(8)	16,334	17,164
Total fund balances	838	--	16,334	17,172
Total liabilities and fund balances	\$ 26,687	\$ 223,891	\$ 19,044	\$ 269,622

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, 1986
(Expressed in Thousands)

	Local Government Distributive	Personal Property Tax Replacement	Build Illinois	Total
Revenues:				
Income taxes	\$ 7,000	\$ 350,427		\$ 357,427
Sales taxes			\$ 114,129	114,129
Public utility taxes		209,769		209,769
Other taxes			34,373	34,373
Interest and other investment income	320	10,065	637	11,022
Total revenues	7,320	570,261	149,139	726,720
Expenditures:				
Current:				
General government	267,441	551,798	26,225	845,464
Debt service:				
Interest		18,463		18,463
Total expenditures	267,441	570,261	26,225	863,927
Excess (deficiency) of revenues over expenditures	(260,121)	--	122,914	(137,207)
Other sources (uses) of financial resources:				
Operating transfers-in	260,441			260,441
Operating transfers-out			(115,509)	(115,509)
Net other sources (uses) of financial resources	260,441		(115,509)	144,932
Excess of revenues over expenditures and net other sources (uses) of financial resources	320	--	7,405	7,725
Fund balances, July 1, 1985	518		8,929	9,447
Fund balances, June 30, 1986	\$ 838	\$ --	\$ 16,334	\$ 17,172

STATE OF ILLINOIS
 Combining Balance Sheet
 Special Revenue Funds
 Department of Transportation
 June 30, 1986
 (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	\$ 186,592	\$ 71,609	\$ 14,841	\$ 592	\$ 1,573	\$ 5,206	\$ 1,815	\$ 1,009	\$ 89,442	\$ 372,679
Receivables, net:										
Taxes		57,336								57,336
Intergovernmental	352,797			1,786						354,583
Other	33,488							621		34,109
Due from other funds	15,263	21,242	1,000		23,837	5,369	1,994	193	33,405	102,303
Inventories	10,968									10,968
Total assets	\$ 599,108	\$ 150,187	\$ 15,841	\$ 2,378	\$ 25,410	\$ 10,575	\$ 3,809	\$ 1,202	\$ 123,468	\$ 931,978
Liabilities:										
Accounts payable and accrued liabilities	\$ 68,868	\$ 2,631	\$ 342	\$ 716			\$ 1,668	\$ 5	\$ 29,935	\$ 104,165
Intergovernmental payables	16,381	30,780		24	\$ 25,410	\$ 382			375	73,352
Due to other funds	21,113	37,450		9		1,483		328	54	60,437
Deferred revenues				1,629						1,629
Total liabilities	106,362	70,861	342	2,378	25,410	1,865	1,668	333	30,364	239,583
Fund balances (deficits):										
Reserved for:										
Encumbrances	508,402	204	12,815	48,076				575	299,615	869,687
Long-term portion of intergovernmental and other receivables	302,793									302,793
Inventories	10,968									10,968
Unreserved, undesignated	(329,417)	79,122	2,684	(48,076)		8,710	2,141	294	(206,511)	(491,053)
Total fund balances	492,746	79,326	15,499	--	8,710	2,141	869	93,104	692,395	
Total liabilities and fund balances	\$ 599,108	\$ 150,187	\$ 15,841	\$ 2,378	\$ 25,410	\$ 10,575	\$ 3,809	\$ 1,202	\$ 123,468	\$ 931,978

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, 1986
(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		\$ 671,285								\$ 671,285
Federal government	\$ 651,837			\$ 31,573						683,410
Licenses and fees	353,306							\$ 1,001	\$ 204,462	558,769
Interest and other investment income	11,114								3,745	14,859
Other	56,850			2,351						59,201
Total revenues	1,073,107	671,285		33,924				1,001	208,207	1,987,524
Expenditures:										
Current:										
General government	78,004	11,030								89,034
Transportation	850,208	339,586	\$ 4,725	33,924	\$ 89,925	\$ 9,658	\$ 7,500	507	393,941	1,729,974
Public protection and justice	36,056									36,056
Debt service:										
Principal	7,255	25								7,280
Interest	2,892	9								2,901
Capital outlays	44,003	26								44,029
Total expenditures	1,018,418	350,676	4,725	33,924	89,925	9,658	7,500	507	393,941	1,909,274
Excess (deficiency) of revenues over expenditures	54,689	320,609	(4,725)	--	(89,925)	(9,658)	(7,500)	494	(185,734)	78,250
Other sources (uses) of financial resources:										
Operating transfers-in	148,139	81,957	9,000		89,925	11,796	7,517		239,425	587,759
Operating transfers-out	(134,403)	(404,218)				(1,483)		(545)	(111)	(540,760)
Other financing sources	19,741									19,741
Net other sources (uses) of financial resources	33,477	(322,261)	9,000		89,925	10,313	7,517	(545)	239,314	66,740
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	88,166	(1,652)	4,275	--	--	655	17	(51)	53,580	144,990
Fund balances, July 1, 1985	404,580	80,978	11,224			8,055	2,124	920	39,524	547,405
Fund balances, June 30, 1986	\$ 492,746	\$ 79,326	\$ 15,499	\$ --	\$ --	\$ 8,710	\$ 2,141	\$ 869	\$ 93,104	\$ 692,395

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Code Departments
June 30, 1986
(Expressed in Thousands)

	<u>Aging Services for Older Americans</u>	<u>Corrections Correctional School District Education</u>	<u>Financial Institutions State Pensions</u>	<u>Insurance Insurance Producers Administration</u>	<u>Nuclear Safety Nuclear Safety Emergency Preparedness</u>	<u>Veterans' Affairs Illinois Veterans' Home</u>	Total
Assets:							
Cash and cash equivalents	\$ 1,313	\$ 3,371	\$ 19,789	\$ 2,467	\$ 6,094	\$ 2,452	\$ 35,486
Other receivables, net				46	37		83
Due from other funds	3	452				17	472
Inventories						381	381
Total assets	<u>\$ 1,316</u>	<u>\$ 3,823</u>	<u>\$ 19,789</u>	<u>\$ 2,513</u>	<u>\$ 6,131</u>	<u>\$ 2,850</u>	<u>\$ 36,422</u>
Liabilities:							
Accounts payable and accrued liabilities	\$ 456	\$ 312	\$ 95	\$ 254	\$ 359	\$ 1,177	\$ 2,653
Intergovernmental payables						17	17
Due to other funds	31	29	8	64	228	56	416
Deferred revenues	829			146		677	1,652
Total liabilities	<u>1,316</u>	<u>341</u>	<u>103</u>	<u>464</u>	<u>587</u>	<u>1,927</u>	<u>4,738</u>
Fund balances (deficit):							
Reserved for:							
Encumbrances	5,951	60	12	10	111	93	6,237
Inventories						381	381
Unreserved, undesignated	(5,951)	3,422	19,674	2,039	5,433	449	25,066
Total fund balances	<u>--</u>	<u>3,482</u>	<u>19,686</u>	<u>2,049</u>	<u>5,544</u>	<u>923</u>	<u>31,684</u>
Total liabilities and fund balances	<u>\$ 1,316</u>	<u>\$ 3,823</u>	<u>\$ 19,789</u>	<u>\$ 2,513</u>	<u>\$ 6,131</u>	<u>\$ 2,850</u>	<u>\$ 36,422</u>

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, 1986
(Expressed in Thousands)

	<u>Aging Services for Older Americans</u>	<u>Corrections Correctional School District Education</u>	<u>Financial Institutions State Pensions</u>	<u>Insurance Insurance Producers Administration</u>	<u>Nuclear Safety Nuclear Safety Emergency Preparedness</u>	<u>Veterans' Affairs Illinois Veterans' Home</u>	<u>Total</u>
Revenues:							
Federal government	\$ 36,840				\$ 20	\$ 3,922	\$ 40,782
Licenses and fees			\$ 103	\$ 2,779	5,463	3,801	12,146
Interest and other investment income					615		615
Other		\$ 4	17,172		1	5	17,182
Total revenues	36,840	4	17,275	2,779	6,099	7,728	70,725
Expenditures:							
Current:							
Education		1,840	7,513				9,353
Health and social services	36,804					7,262	44,066
General government			2,172				2,172
Public protection and justice			1,689	3,910	175		5,774
Natural resources and recreation					3,506		3,506
Debt service:							
Principal		5	4	33	34		76
Interest		1	1	4	12		18
Capital outlays	13	64	30	255	2,071	106	2,539
Total expenditures	36,817	1,910	11,409	4,202	5,798	7,368	67,504
Excess (deficiency) of revenues over expenditures	23	(1,906)	5,866	(1,423)	301	360	3,221
Other sources (uses) of financial resources:							
Operating transfers-in		2,853				73	2,926
Operating transfers-out	(23)						(23)
Other financing sources			16	136	108		260
Net other sources (uses) of financial resources	(23)	2,853	16	136	108	73	3,163
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	--	947	5,882	(1,287)	409	433	6,384
Fund balances, July 1, 1985		2,535	13,804	3,336	5,135	490	25,300
Fund balances, June 30, 1986	\$ --	\$ 3,482	\$ 19,686	\$ 2,049	\$ 5,544	\$ 923	\$ 31,684

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Environmental Protection Agency
June 30, 1986
(Expressed in Thousands)

	U.S. Environmental Protection	Hazardous Waste	Vehicle Inspection	Total
Assets:				
Cash and cash equivalents	\$ 2,841	\$ 3,471	\$ 2,648	\$ 8,960
Receivables, net:				
Intergovernmental	2,208			2,208
Other		1,171		1,171
Total assets	\$ 5,049	\$ 4,642	\$ 2,648	\$ 12,339
Liabilities:				
Accounts payable and accrued liabilities	\$ 1,496	\$ 121	\$ 2,235	\$ 3,852
Intergovernmental payables	59			59
Due to other funds	547		24	571
Total liabilities	2,102	121	2,259	4,482
Fund balances:				
Reserved for encumbrances	1,921	5	165	2,091
Unreserved, undesignated	1,026	4,516	224	5,766
Total fund balances	2,947	4,521	389	7,857
Total liabilities and fund balances	\$ 5,049	\$ 4,642	\$ 2,648	\$ 12,339

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, 1986
(Expressed in Thousands)

	U.S.			
	Environmental Protection	Hazardous Waste	Vehicle Inspection	Total
Revenues:				
Federal government	\$ 15,163			\$ 15,163
Licenses and fees		\$ 1,915		1,915
Other	1	523		524
Total revenues	<u>15,164</u>	<u>2,438</u>		<u>17,602</u>
Expenditures:				
Current:				
General government			\$ 83	83
Natural resources and recreation	15,035	218	3,140	18,393
Debt service:				
Principal	20			20
Interest	8			8
Capital outlays	861		10	871
Total expenditures	<u>15,924</u>	<u>218</u>	<u>3,233</u>	<u>19,375</u>
Excess (deficiency) of revenues over expenditures	<u>(760)</u>	<u>2,220</u>	<u>(3,233)</u>	<u>(1,773)</u>
Other sources of financial resources:				
Operating transfers-in			3,622	3,622
Other sources of financial resources			<u>3,622</u>	<u>3,622</u>
Excess (deficiency) of revenues over expenditures and other sources of financial resources	<u>(760)</u>	<u>2,220</u>	<u>389</u>	<u>1,849</u>
Fund balances, July 1, 1985	<u>3,707</u>	<u>2,301</u>		<u>6,008</u>
Fund balances, June 30, 1986	<u>\$ 2,947</u>	<u>\$ 4,521</u>	<u>\$ 389</u>	<u>\$ 7,857</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
State Board of Education
June 30, 1986
(Expressed in Thousands)

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	CETA and Job Training Partnership Act	Total
Assets:					
Cash and cash equivalents	\$ 7,736	\$ 270	\$ 484	\$ 102	\$ 8,592
Intergovernmental receivables, net	334	14,441	16,861	955	32,591
Due from other funds	744		1		745
Inventories		2,244			2,244
Total assets	\$ 8,814	\$ 16,955	\$ 17,346	\$ 1,057	\$ 44,172
Liabilities:					
Accounts payable and accrued liabilities	\$ 1	\$ 39	\$ 173	\$ 1,041	\$ 1,254
Intergovernmental payables	20,000	14,635	16,816		51,451
Due to other funds		37	357	16	410
Total liabilities	20,001	14,711	17,346	1,057	53,115
Fund balances (deficits):					
Reserved for:					
Encumbrances			87	2	89
Inventories		2,244			2,244
Unreserved, undesignated	(11,187)		(87)	(2)	(11,276)
Total fund balances (deficit)	(11,187)	2,244	--	--	(8,943)
Total liabilities and fund balances	\$ 8,814	\$ 16,955	\$ 17,346	\$ 1,057	\$ 44,172

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, 1986
(Expressed in Thousands)

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	CETA and Job Training Partnership Act	Total
Revenues:					
Federal government		\$ 185,372	\$ 299,366	\$ 5,855	\$ 490,593
Licenses and fees	\$ 11,867				11,867
Other	3,913				3,913
Total revenues	<u>15,780</u>	<u>185,372</u>	<u>299,366</u>	<u>5,855</u>	<u>506,373</u>
Expenditures:					
Current:					
Education	20,363	184,721	296,209	5,287	506,580
Health and Social Services				117	117
Capital outlays		2	29	1	32
Total expenditures	<u>20,363</u>	<u>184,723</u>	<u>296,238</u>	<u>5,405</u>	<u>506,729</u>
Excess (deficiency) of revenues over expenditures	<u>(4,583)</u>	<u>649</u>	<u>3,128</u>	<u>450</u>	<u>(356)</u>
Other (uses) of financial resources:					
Operating transfers-out			(3,128)	(450)	(3,578)
Other (uses) of financial resources			(3,128)	(450)	(3,578)
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	<u>(4,583)</u>	<u>649</u>	<u>--</u>	<u>--</u>	<u>(3,934)</u>
Fund balances (deficit), July 1, 1985	<u>(6,604)</u>	<u>1,595</u>			<u>(5,009)</u>
Fund balances (deficit), June 30, 1986	<u>\$ (11,187)</u>	<u>\$ 2,244</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (8,943)</u>

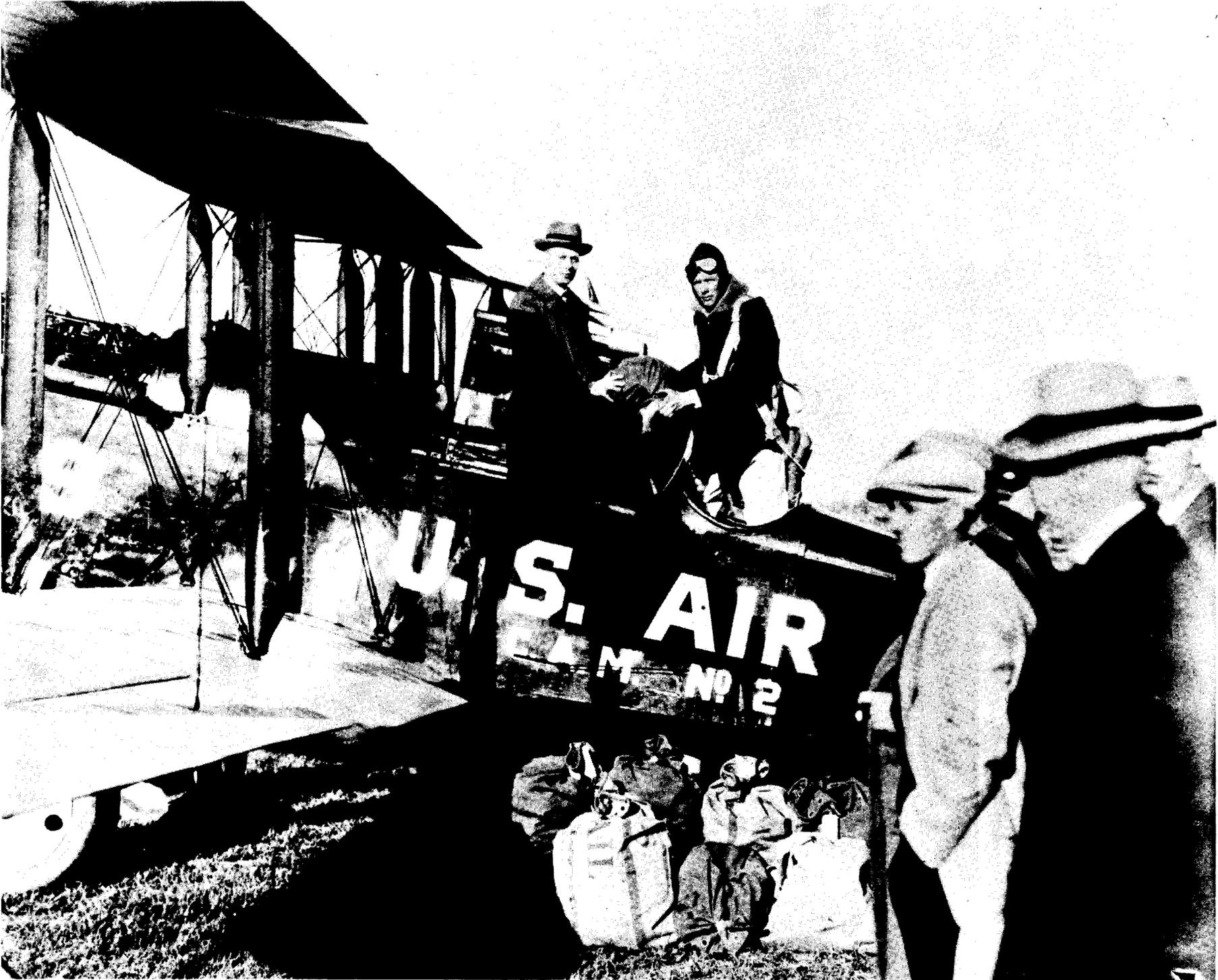
STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Agencies, Boards and Authorities
June 30, 1986
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council	Industrial Commission	Liquor Control Commission	Local Government Law Enforcement Officers Training Board Traffic and Criminal Conviction Surcharge	Prairie State 2000 Authority	Racing Board	Emergency Services and Disaster Agency	State Fire Marshall	Total
	Federal Trust	Compensation Rate Adjustment	Dram Shop		Prairie State 2000	Race Track Improvement	Federal Aid Disaster	Fire Prevention	
Assets:									
Cash and cash equivalents	\$ 575	\$ 2,828	\$ 4,393	\$ 5,226	\$ 2,260	\$ 3,326		\$ 9,457	\$ 28,065
Receivables, net:									
Taxes						65		18	83
Intergovernmental	1,796				6		\$ 4,750		6,552
Other		16		643					659
Total assets	\$ 2,371	\$ 2,844	\$ 4,393	\$ 5,869	\$ 2,266	\$ 3,391	\$ 4,750	\$ 9,475	\$ 35,359
Liabilities:									
Accounts payable and accrued liabilities	\$ 2,358		\$ 11	\$ 4,617	\$ 360	\$ 425		\$ 2,351	\$ 10,122
Intergovernmental payables							\$ 4,718		4,718
Due to other funds	13		12	85	2		32	261	405
Total liabilities	2,371		23	4,702	362	425	4,750	2,612	15,245
Fund balances (deficit):									
Reserved for encumbrances	70		4	10	98			21	203
Unreserved, undesignated	(70)	\$ 2,844	4,366	1,157	1,806	2,966		6,842	19,911
Total fund balances	--	2,844	4,370	1,167	1,904	2,966	--	6,863	20,114
Total liabilities and fund balances	\$ 2,371	\$ 2,844	\$ 4,393	\$ 5,869	\$ 2,266	\$ 3,391	\$ 4,750	\$ 9,475	\$ 35,359

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, 1986
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council	Industrial Commission	Liquor Control Commission	Local Government Law Enforcement Officers Training Board Traffic and Criminal Conviction Surcharge	Prairie State 2000 Authority	Racing Board	Emergency Services and Disaster Agency	State Fire Marshal	Total
	Federal Trust	Compensation Rate Adjustment	Dram Shop		Prairie State 2000	Race Track Improvement	Federal Aid Disaster	Fire Prevention	
Revenues:									
Other taxes						\$ 3,204		\$ 9,183	\$ 12,387
Federal government	\$ 10,641		\$ 1,868		\$ 6		\$ 325		10,972
Licenses and fees								173	2,041
Interest and other investment income		\$ 204							204
Other		3,283		\$ 6,574					9,857
Total revenues	10,641	3,487	1,868	6,574	6	3,204	325	9,356	35,461
Expenditures:									
Current:									
Social assistance		3,389							3,389
Public protection and justice			1,045	6,492	1,102	3,364	242	7,920	20,165
Natural resources and recreation	11,132								11,132
Debt service:									
Principal	6			2				86	94
Interest	1			1				8	10
Capital outlays	52		7	54				221	334
Total expenditures	11,191	3,389	1,052	6,549	1,102	3,364	242	8,235	35,124
Excess (deficiency) of revenues over expenditures	(550)	98	816	25	(1,096)	(160)	83	1,121	337
Other sources (uses) of financial resources:									
Operating transfers-in	550				3,000			150	3,700
Operating transfers-out				(6)			(83)	(915)	(1,004)
Other financing sources				23				100	123
Net other sources (uses) of financial resources	550			17	3,000		(83)	(665)	2,819
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	--	98	816	42	1,904	(160)	--	456	3,156
Fund balances, July 1, 1985		2,746	3,554	1,125		3,126		6,407	16,958
Fund balances, June 30, 1986	\$ --	\$ 2,844	\$ 4,370	\$ 1,167	\$ 1,904	\$ 2,966	\$ --	\$ 6,863	\$ 20,114

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Charles Lindbergh delivers first airmail to Springfield, Illinois April 15, 1926. (Illinois State Historical Library)

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.

SIGNIFICANT DEBT SERVICE FUNDS DESCRIPTIONS

Treasurer

General Obligations Bond Retirement and Interest Fund--to account for payments of principal and interest related to general obligation bonds. These bonds provide financing for the protection of the environment within the State; the acquisition, construction, reconstruction, extension, and improvement of highways; the acquisition, construction, reconstruction, and improvement of capital projects; the construction of facilities leased back to the State; and the development of mass transportation and aviation systems within the State.

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.

Department of Commerce and Community Affairs

Illinois Civic Center Bond Retirement and Interest Fund--to account for the payment of principal and interest upon bonds issued to finance the construction of local civic centers. Funding consists of transfers from the Metropolitan Exposition Auditorium and Office Building Fund.

Bureau of the Budget

Build Illinois Bond Retirement and Interest Fund--to account for the payment of principal and interest upon bonds issued to finance improvements related to existing or planned scientific research, manufacturing or industrial development or expansion in Illinois. Funding consists of transfers from the Build Illinois fund.

STATE OF ILLINOIS
Combining Balance Sheet
Debt Service Funds
June 30, 1986
(Expressed in Thousands)

	General Obligations Bond Retirement and Interest	Universities Building Bond Retirement and Interest	Public Welfare Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
Assets:							
Cash and cash equivalents	\$ 115,903	\$ 2,643	\$ 1,701	\$ 1,849	\$ 207	\$ 614	\$ 122,917
Investments				9,045	9,065		18,110
Other receivables, net	575				11	2	588
Due from other funds		675	525				1,200
Total assets	\$ 116,478	\$ 3,318	\$ 2,226	\$ 10,894	\$ 9,283	\$ 616	\$ 142,815
Liabilities:							
Due to other funds	\$ 1,200						\$ 1,200
Other liabilities						\$ 454	454
Total liabilities	1,200					454	1,654
Fund balances:							
Unreserved, designated for debt service	115,278	\$ 3,318	\$ 2,226	\$ 10,894	\$ 9,283	162	141,161
Total fund balances	115,278	3,318	2,226	10,894	9,283	162	141,161
Total liabilities and fund balances	\$ 116,478	\$ 3,318	\$ 2,226	\$ 10,894	\$ 9,283	\$ 616	\$ 142,815

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, 1986
(Expressed in Thousands)

	General Obligations Bond Retirement and Interest	Universities Building Bond Retirement and Interest	Public Welfare Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
Revenues:							
Federal government	\$ 10,102						\$ 10,102
Licenses and fees	140						140
Interest and other investment income	11,167			\$ 760	\$ 1,071	\$ 792	13,790
Total revenues	21,409			760	1,071	792	24,032
Expenditures:							
Debt Service:							
Principal	192,700	\$ 7,800	\$ 6,000				206,500
Interest	248,775	528	480	4,160	6,788	14	260,745
Total expenditures	441,475	8,328	6,480	4,160	6,788	14	467,245
Excess (deficiency) of revenues over expenditures	(420,066)	(8,328)	(6,480)	(3,400)	(5,717)	778	(443,213)
Other sources (uses) of financial resources:							
Proceeds from general obligation refunding bond issue	197,920						197,920
Operating transfers-in	417,729	8,239	6,425	14,294	15,000	550	462,237
Operating transfers-out						(1,405)	(1,405)
Payment to refunded bond escrow agent	(197,920)						(197,920)
Net other sources (uses) of financial resources	417,729	8,239	6,425	14,294	15,000	(855)	460,832
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(2,337)	(89)	(55)	10,894	9,283	(77)	17,619
Fund balances, July 1, 1985	117,615	3,407	2,281			239	123,542
Fund balances, June 30, 1986	\$ 115,278	\$ 3,318	\$ 2,226	\$ 10,894	\$ 9,283	\$ 162	\$ 141,161

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Aerial spraying and dusting provides a faster application when ground methods are sometimes impractical.

CAPITAL PROJECTS FUNDS

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

SIGNIFICANT CAPITAL PROJECTS FUNDS DESCRIPTIONS

Department of Commerce and Community Affairs

Illinois Civic Center Bond Fund--to provide monies through the sale of limited obligation revenue bonds to finance the construction of local government civic centers.

Build Illinois Bond Fund--to account for the proceeds of bond sales from the Build Illinois Bond Program. The proceeds are used to finance improvements related to scientific research, manufacturing, and industrial development or expansion.

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.

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.

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.

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
June 30, 1986
(Expressed in Thousands)

	Departments			Agencies, Boards and Authorities		Total
	Commerce and Community Affairs	Transportation	Other Code Departments	Capital Development Board	Environmental Protection Agency Anti-Pollution	
Assets:						
Cash and cash equivalents	\$ 82,888	\$ 98,115	\$ 19,285	\$ 136,676	\$ 31,192	\$ 368,156
Intergovernmental receivables, net				2,237		2,237
Total assets	\$ 82,888	\$ 98,115	\$ 19,285	\$ 138,913	\$ 31,192	\$ 370,393
Liabilities:						
Accounts payable and accrued liabilities	\$ 1,496	\$ 9,889	\$ 1	\$ 28,609	\$ 11	\$ 40,006
Intergovernmental payables	1,000	49			5,036	6,085
Due to other funds			2	256		258
Deferred revenues				1,784		1,784
Total liabilities	2,496	9,938	3	30,649	5,047	48,133
Fund balances (deficits):						
Reserved for encumbrances	65,426	199,758	5,038	76,197	82,152	428,571
Unreserved, undesignated	14,966	(111,581)	14,244	32,067	(56,007)	(106,311)
Total fund balances	80,392	88,177	19,282	108,264	26,145	322,260
Total liabilities and fund balances	\$ 82,888	\$ 98,115	\$ 19,285	\$ 138,913	\$ 31,192	\$ 370,393

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, 1986
(Expressed in Thousands)

	Departments			Agencies, Boards and Authorities		Total
	Commerce and Community Affairs	Transportation	Other Code Departments	Capital Development Board	Environmental Protection Agency Anti-Pollution	
Revenues:						
Federal government				\$ 3,620		\$ 3,620
Interest and other investment income	\$ 15					15
Other		\$ 15	\$ 80	11,454		11,549
Total revenues	15	15	80	15,074		15,184
Expenditures:						
Current:						
Education	285			16,573		16,858
General government	25,893		5	673	\$ 22	26,593
Transportation	3,119	152,847				155,966
Public protection and justice				14		14
Natural resources and recreation	2,279		6,780	10,398	27,751	47,208
Capital outlays	3,024			108,441		111,465
Total expenditures	34,600	152,847	6,785	136,099	27,773	358,104
(Deficiency) of revenues over expenditures	(34,585)	(152,832)	(6,705)	(121,025)	(27,773)	(342,920)
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues	125,363	208,106	14,873	183,365	29,712	561,419
Proceeds from special obligation refunding bond issue	60,628					60,628
Operating transfers-in				1,706		1,706
Operating transfers-out	(10,386)		(1,724)	(10)		(12,120)
Payment to refunded bond escrow agent	(60,628)					(60,628)
Net other sources (uses) of financial resources	114,977	208,106	13,149	185,061	29,712	551,005
Excess of revenues over expenditures and net other sources (uses) of financial resources	80,392	55,274	6,444	64,036	1,939	208,085
Fund balances, July 1, 1985		32,903	12,838	44,228	24,206	114,175
Fund balances, June 30, 1986	\$ 80,392	\$ 88,177	\$ 19,282	\$ 108,264	\$ 26,145	\$ 322,260

STATE OF ILLINOIS
 Combining Balance Sheet
 Capital Projects Funds
 Department of Commerce and Community Affairs
 June 30, 1986
 (Expressed in Thousands)

	Civic Center Bond	Build Illinois Bond	Total
Assets:			
Cash and cash equivalents	\$ 6,620	\$ 76,268	\$ 82,888
Total assets	<u>\$ 6,620</u>	<u>\$ 76,268</u>	<u>\$ 82,888</u>
Liabilities:			
Accounts payable and accrued liabilities	\$ 228	\$ 1,268	\$ 1,496
Intergovernmental payables		1,000	1,000
Total liabilities	<u>228</u>	<u>2,268</u>	<u>2,496</u>
Fund balances:			
Reserved for encumbrances		65,426	65,426
Unreserved, undesignated	6,392	8,574	14,966
Total fund balances	<u>6,392</u>	<u>74,000</u>	<u>80,392</u>
Total liabilities and fund balances	<u>\$ 6,620</u>	<u>\$ 76,268</u>	<u>\$ 82,888</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Civic Center Bond	Build Illinois Bond	Total
Revenues:			
Interest and other investment income	\$ 15		\$ 15
Total revenues	15		15
Expenditures:			
Current:			
Education		\$ 285	285
General government	12,011	13,882	25,893
Transportation		3,119	3,119
Natural resources and recreation		2,279	2,279
Capital outlays		3,024	3,024
Total expenditures	12,011	22,589	34,600
(Deficiency) of revenues over expenditures	(11,996)	(22,589)	(34,585)
Other sources (uses) of financial resources:			
Proceeds from special obligation bond issues	27,434	97,929	125,363
Proceeds from special obligation refunding bond issue	60,628		60,628
Operating transfers-out	(9,046)	(1,340)	(10,386)
Payment to refunded bond escrow agent	(60,628)		(60,628)
Net other sources (uses) of financial resources	18,388	96,589	114,977
Excess of revenues over expenditures and net other sources (uses) of financial resources	6,392	74,000	80,392
Fund balances, July 1, 1985			
Fund balances, June 30, 1986	\$ 6,392	\$ 74,000	\$ 80,392

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Department of Transportation
June 30, 1986
(Expressed in Thousands)

	Transportation Bond Series-A	Transportation Bond Series-B	Total
Assets:			
Cash and cash equivalents	\$ 60,123	\$ 37,992	\$ 98,115
Total assets	<u>\$ 60,123</u>	<u>\$ 37,992</u>	<u>\$ 98,115</u>
Liabilities:			
Accounts payable and accrued liabilities	\$ 9,706	\$ 183	\$ 9,889
Intergovernmental payables		49	49
Total liabilities	<u>9,706</u>	<u>232</u>	<u>9,938</u>
Fund balances (deficits):			
Reserved for encumbrances	73,369	126,389	199,758
Unreserved, undesignated	(22,952)	(88,629)	(111,581)
Total fund balances	<u>50,417</u>	<u>37,760</u>	<u>88,177</u>
Total liabilities and fund balances	<u>\$ 60,123</u>	<u>\$ 37,992</u>	<u>\$ 98,115</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Department of Transportation
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Transportation Bond Series-A	Transportation Bond Series-B	Total
Revenues:			
Other		\$ 15	\$ 15
Total revenues		15	15
Expenditures:			
Current:			
Transportation	\$ 101,054	51,793	152,847
Total expenditures	101,054	51,793	152,847
(Deficiency) of revenues over expenditures	(101,054)	(51,778)	(152,832)
Other sources of financial resources:			
Proceeds from general obligation bond issues	138,767	69,339	208,106
Other sources of financial resources	138,767	69,339	208,106
Excess of revenues over expenditures and other sources of financial resources	37,713	17,561	55,274
Fund balances, July 1, 1985	12,704	20,199	32,903
Fund balances, June 30, 1986	\$ 50,417	\$ 37,760	\$ 88,177

STATE OF ILLINOIS
 Combining Balance Sheet
 Capital Projects Funds
 Other Code Departments
 June 30, 1986
 (Expressed in Thousands)

	<u>Energy and Natural Resources</u>	<u>Military and Naval Illinois National Guard Armory Construction</u>	<u>Total</u>
	Coal Development		
Assets:			
Cash and cash equivalents	\$ 16,676	\$ 2,609	\$ 19,285
Total assets	<u>\$ 16,676</u>	<u>\$ 2,609</u>	<u>\$ 19,285</u>
Liabilities:			
Accounts payable and accrued liabilities	\$ 1		\$ 1
Due to other funds	2		2
Total liabilities	<u>3</u>		<u>3</u>
Fund balances:			
Reserved for encumbrances	5,038		5,038
Unreserved, undesignated	11,635	\$ 2,609	14,244
Total fund balances	<u>16,673</u>	<u>2,609</u>	<u>19,282</u>
Total liabilities and fund balances	<u>\$ 16,676</u>	<u>\$ 2,609</u>	<u>\$ 19,285</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Other Code Departments
For the Year Ended June 30, 1986
(Expressed in Thousands)

	<u>Energy and Natural Resources</u>	<u>Military and Naval Illinois National Guard Armory Construction</u>	<u>Total</u>
Revenues:			
Other		\$ 80	\$ 80
Total revenues		80	80
Expenditures:			
Current:			
General government	\$ 5		5
Natural resources and recreation	6,780		6,780
Total expenditures	6,785		6,785
Excess (deficiency) of revenues over expenditures	(6,785)	80	(6,705)
Other sources (uses) of financial resources:			
Proceeds from general obligation bond issues	14,873		14,873
Operating transfers-out	(1,724)		(1,724)
Net other sources (uses) of financial resources	13,149		13,149
Excess of revenues over expenditures and net other sources (uses) of financial resources	6,364	80	6,444
Fund balances, July 1, 1985	10,309	2,529	12,838
Fund balances, June 30, 1986	\$ 16,673	\$ 2,609	\$ 19,282

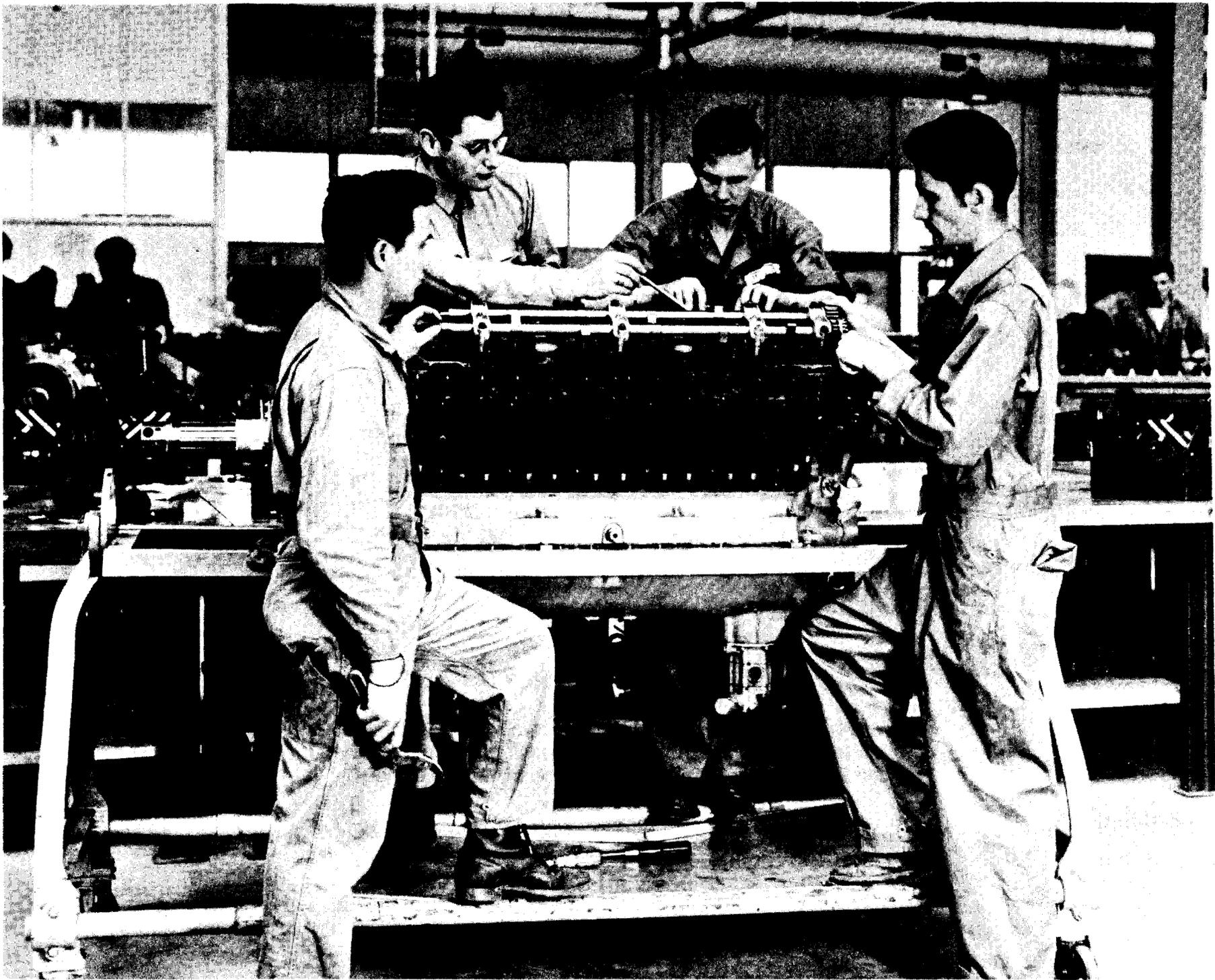
STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Capital Development Board
June 30, 1986
(Expressed in Thousands)

	Capital Development	School Construction	CDB Contributory Trust	Total
Assets:				
Cash and cash equivalents	\$ 128,664	\$ 4,242	\$ 3,770	\$ 136,676
Intergovernmental receivables, net			2,237	2,237
Total assets	\$ 128,664	\$ 4,242	\$ 6,007	\$ 138,913
Liabilities:				
Accounts payable and accrued liabilities	\$ 24,324	\$ 62	\$ 4,223	\$ 28,609
Due to other funds	256			256
Deferred revenues			1,784	1,784
Total liabilities	24,580	62	6,007	30,649
Fund balances (deficit):				
Reserved for encumbrances	69,110	123	6,964	76,197
Unreserved, undesignated	34,974	4,057	(6,964)	32,067
Total fund balances	104,084	4,180	--	108,264
Total liabilities and fund balances	\$ 128,664	\$ 4,242	\$ 6,007	\$ 138,913

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Capital Development Board
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Capital Development	School Construction	CDB Contributory Trust	Total
Revenues:				
Federal government			\$ 3,620	\$ 3,620
Other			11,454	11,454
Total revenues			<u>15,074</u>	<u>15,074</u>
Expenditures:				
Current:				
Education	\$ 5,361	\$ 146	11,066	16,573
General government	230		443	673
Public protection and justice	14			14
Natural resources and recreation	10,374		24	10,398
Capital outlays	104,910		3,531	108,441
Total expenditures	<u>120,889</u>	<u>146</u>	<u>15,064</u>	<u>136,099</u>
Excess (deficiency) of revenues over expenditures	<u>(120,889)</u>	<u>(146)</u>	<u>10</u>	<u>(121,025)</u>
Other sources (uses) of financial resources:				
Proceeds from general obligation bond issues	183,365			183,365
Operating transfers-in	1,706			1,706
Operating transfers-out			(10)	(10)
Net other sources (uses) of financial resources	<u>185,071</u>		<u>(10)</u>	<u>185,061</u>
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	<u>64,182</u>	<u>(146)</u>	<u>--</u>	<u>64,036</u>
Fund balances, July 1, 1985	<u>39,902</u>	<u>4,326</u>		<u>44,228</u>
Fund balances, June 30, 1986	<u>\$ 104,084</u>	<u>\$ 4,180</u>	<u>\$ --</u>	<u>\$ 108,264</u>

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Teaching valve adjustment on piston aircraft engine. More than 1½ million have been graduated from Chanute Air Force Base in Rantoul, Illinois since it trained pilots for the Western Front during World War I. (Illinois State Historical Library)

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.

SIGNIFICANT 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. Expenses are for the ordinary administrative expenses of the Commissioner of Banks and Trust Companies.

Farm Development Authority

Agricultural Loan Guarantee Fund--To provide State guarantees for farmers' existing debts held by a lender. Payments are made from this fund to lenders approved by the Authority. For the duration of the State guarantee program the State shall be liable for no more than \$30,000,000 in guarantees.

Farm Emergency Assistance Fund--To provide State assistance to eligible farmers in meeting their farm related debts. There are restrictions on the amount of each grant and under certain circumstances the grants must be repaid.

Health Facilities Authority

Operating Fund--to provide for administrative expenses of the Authority which include financial and legal counsel in projects that it sponsors. The Health Facilities Authority provides an alternative source of capital financing to assist private not for profit health care institutions to expand and maintain their physical resources.

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 Fund--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 Fund--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 Fund--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.

Single Family Mortgage Purchase Program Fund--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. Expenses 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, 1986
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Farm Development Authority	Health Facilities Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission	Other	Total
	Corrections	Revenue										
	Commissary	State Lottery	Bank & Trust Companies						Property Management	State Scholarship Commission Designated Account Purchase Program		
Assets:												
Cash and cash equivalents	\$ 615	\$ 14,421	\$ 98	\$ 26,809	\$ 1,052	\$ 14,444	\$ 77,348	\$ 12,618	\$ 1,132	\$ 8,842	\$ 3,039	\$ 160,418
Investments, short-term							189,509	93,479		35,147	458	318,593
Receivables, net:												
Intergovernmental							560			727		1,287
Other	3	28,712	1,791		189	290	29,382	4,082	61	1,640	43	66,193
Due from other funds	178					139	5,901	6		2,155	4	8,383
Inventories	1,017							1,186			51	2,254
Prepaid expenses		1,639			3	9		316			1	1,968
Total current assets	1,813	44,772	1,889	26,809	1,244	14,882	302,700	111,687	1,193	48,511	3,596	559,096
Investments							383,217			18,922	11	402,150
Loans and notes receivable						5,778	1,126,912			132,813		1,265,503
Restricted assets					17	1,927	172,577	27,765	13	45,620		247,919
Property, plant and equipment, net		300	328		57	141	660	651,431	2,319	278	142	655,656
Other assets					5	1,334	4,477				220	6,036
Total assets	\$ 1,813	\$ 45,072	\$ 2,217	\$ 26,809	\$ 1,323	\$ 24,062	\$ 1,990,543	\$ 790,883	\$ 3,525	\$ 246,144	\$ 3,969	\$ 3,136,360
Liabilities:												
Accounts payable and accrued liabilities	\$ 332	\$ 15,333	\$ 403		\$ 56	\$ 175	\$ 137,887	\$ 11,662	\$ 195	\$ 4,180	\$ 381	\$ 170,604
Intergovernmental payables							5,894					5,894
Due to other funds	40	14,077	150				5,904	2,267		87	37	22,562
Deferred revenues		2,754				4	9,275				20	12,053
Liabilities payable from restricted assets								8,830	13			8,860
Other liabilities			874								50	924
Total current liabilities	372	32,164	1,427		73	179	158,960	22,759	208	4,267	488	220,897
Notes payable										95,954		95,954
Revenue bonds payable							1,755,071	167,200		123,588		2,045,859
Other obligations			125									125
Total liabilities	372	32,164	1,552		73	179	1,914,031	189,959	208	223,809	488	2,362,835
Fund equity (deficit):												
Contributed capital				\$ 7,000		18,509			2,313		1,600	29,422
Retained earnings:												
Reserved for:												
Revenue bond and note retirement								12,739	17,367	31,499	650	62,255
Other		12,908						65,375		11,683		89,966
Unreserved	1,441		665	19,809	1,250	5,374	63,773	518,182	1,004	(20,847)	1,231	591,882
Total fund equity	1,441	12,908	665	26,809	1,250	23,883	76,512	600,924	3,317	22,335	3,481	773,525
Total liabilities and fund equity	\$ 1,813	\$ 45,072	\$ 2,217	\$ 26,809	\$ 1,323	\$ 24,062	\$ 1,990,543	\$ 790,883	\$ 3,525	\$ 246,144	\$ 3,969	\$ 3,136,360

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Farm Development Authority	Health Facilities 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	\$ 10,447	\$ 1,284,158	\$ 6,420		\$ 2,498	\$ 2,443	\$ 8,213	\$ 174,333	\$ 464		\$ 1,858	\$ 1,490,834
Interest and other investment income	45				60	1,492	170,548	8,397	8	\$ 22,189	753	203,492
Other	321	1,274				21					253	1,869
Total operating revenues	10,813	1,285,432	6,420		2,558	3,956	178,761	182,730	472	22,189	2,864	1,696,195
Operating expenses:												
Cost of sales and services	9,959	84,300	6,888		1,686			3,844	284		1,070	108,031
Prizes and claims		631,731										631,731
Interest			9				157,722	13,284		14,410		185,425
General and administrative	98	30,427			419	1,421	12,710	58,341	47	3,943	1,589	108,995
Depreciation		309	52		31	26	370	40,665		156	15	41,624
Other	131			\$ 4,387					1		897	5,416
Total operating expenses	10,188	746,767	6,949	4,387	2,136	1,447	170,802	116,134	332	18,509	3,571	1,081,222
Operating income (loss)	625	538,665	(529)	(4,387)	422	2,509	7,959	66,596	140	3,680	(707)	614,973
Nonoperating revenues								31,243			8	31,251
Nonoperating expenses						(2)		(2,294)			(1)	(2,297)
Income (loss) before operating transfers	625	538,665	(529)	(4,387)	420	2,509	7,959	95,545	140	3,680	(700)	643,927
Operating transfers-in	16			24,196			1,098				1,454	26,764
Operating transfers-out	(500)	(538,461)					(1,098)				(650)	(540,709)
Net income (loss)	141	204	(529)	19,809	420	2,509	7,959	95,545	140	3,680	104	129,982
Retained earnings, July 1, 1985, as restated	1,300	12,704	1,194		830	2,865	68,553	505,379	864	18,655	4,897	617,241
Residual equity transfers, net											(3,120)	(3,120)
Retained earnings, June 30, 1986	\$ 1,441	\$ 12,908	\$ 665	\$ 19,809	\$ 1,250	\$ 5,374	\$ 76,512	\$ 600,924	\$ 1,004	\$ 22,335	\$ 1,881	\$ 744,103

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Farm Development Authority	Health Facilities Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission	Other	Total
	Corrections	Revenue										
	Commissary	State Lottery	Bank & Trust Companies						Property Management	Designated Account Purchase Program		
Sources of working capital:												
Operations:												
Net income (loss)	\$ 141	\$ 204	\$ (529)	\$ 19,809	\$ 420	\$ 2,509	\$ 7,959	\$ 95,545	\$ 140	\$ 3,680	\$ 104	\$ 129,982
Items not requiring working capital:												
Depreciation		309	52		31	26	370	40,665		156	15	41,624
Other					2			36			1	39
Working capital provided by operations	141	513	(477)	19,809	453	2,535	8,329	136,246	140	3,836	120	171,645
Proceeds from sale of revenue bonds and other long-term obligations			134				315,348	167,200		89,611		572,293
Contributed capital				7,000		2,000					1,250	10,250
Other sources					646	1,033	263,875			57,332		322,886
Total sources of working capital	141	513	(343)	26,809	1,099	5,568	587,552	303,446	140	150,779	1,370	1,077,074
Uses of working capital:												
Acquisition of property, plant and equipment		397	74			50	312	74,655		139	19	75,646
Retirement of revenue bonds and long-term obligations			54				21,180	204,354		26,395		251,983
Other, primarily net increase in mortgage and construction loans receivable						4,282	484,024	4,199	36	92,713	3,598	588,852
Total uses of working capital		397	128			4,332	505,516	283,208	36	119,247	3,617	916,481
Net increase (decrease) in working capital	\$ 141	\$ 116	\$ (471)	\$ 26,809	\$ 1,099	\$ 1,236	\$ 82,036	\$ 20,238	\$ 104	\$ 31,532	\$ (2,247)	\$ 160,593
Elements of net increase (decrease) in working capital:												
Cash and cash equivalents	\$ (101)	\$ (19,292)	\$ (125)	\$ 26,809	\$ 337	\$ 915	\$ 21,369	\$ (78,016)	\$ 223	\$ 660	\$ (3,020)	\$ (50,241)
Investments, current portion							57,534	93,479		31,048	174	182,235
Receivables	(11)	3,252	188		128	22	4,252	951	57	(830)	(70)	7,939
Due from other funds	122					139	(2,665)	(11)		2,034	(40)	(421)
Inventories	155							(1,450)			(4)	(1,299)
Prepaid expenses		93			3	(17)		132			1	212
Accounts payable and accrued liabilities	(75)	6,757	(143)		39	179	(14,521)	14,835	(175)	(1,372)	779	6,303
Intergovernmental payables							9,514					9,514
Due to other funds	51	11,520	(64)				2,670	(1,140)		(8)	(20)	13,009
Deferred revenue		(2,214)				(2)	(4,193)				(13)	(6,422)
Liabilities payable from restricted assets					592			(8,542)	(1)		16	(7,935)
Other liabilities			(327)				8,076				(50)	7,699
Net increase (decrease) in working capital	\$ 141	\$ 116	\$ (471)	\$ 26,809	\$ 1,099	\$ 1,236	\$ 82,036	\$ 20,238	\$ 104	\$ 31,532	\$ (2,247)	\$ 160,593

STATE OF ILLINOIS
 Combining Balance Sheet
 Enterprise Funds
 Farm Development Authority
 June 30, 1986
 (Expressed in Thousands)

	Illinois Agricultural Loan Guarantee	Farm Emergency Assistance	Total
Assets:			
Cash and cash equivalents	\$ 7,000	\$ 19,809	\$ 26,809
Total assets	<u>\$ 7,000</u>	<u>\$ 19,809</u>	<u>\$ 26,809</u>
Fund equity:			
Contributed capital	\$ 7,000		\$ 7,000
Retained earnings, unreserved		\$ 19,809	19,809
Total fund equity	<u>\$ 7,000</u>	<u>\$ 19,809</u>	<u>\$ 26,809</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Farm Development Authority
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Illinois Agricultural Loan Guarantee	Farm Emergency Assistance	Total
Operating expenses:			
Other	\$ --	\$ 4,387	\$ 4,387
Total operating expenses	--	4,387	4,387
Operating income (loss) before operating transfers	--	(4,387)	(4,387)
Operating transfers-in		24,196	24,196
Net income	--	19,809	19,809
Retained earnings, July 1, 1985			
Retained earnings, June 30, 1986	\$ --	\$ 19,809	\$ 19,809

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
Farm Development Authority
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Illinois Agricultural Loan Guarantee	Farm Emergency Assistance	Total
Sources of working capital:			
Operations:			
Net income	\$ --	\$ 19,809	\$ 19,809
Working capital provided by operations	--	19,809	19,809
Contributed capital	7,000		7,000
Total sources of working capital	7,000	19,809	26,809
Net increase in working capital	\$ 7,000	\$ 19,809	\$ 26,809
Elements of net increase in working capital:			
Cash and cash equivalents	\$ 7,000	\$ 19,809	\$ 26,809
Net increase in working capital	\$ 7,000	\$ 19,809	\$ 26,809

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Illinois Housing Development Authority
June 30, 1986
(Expressed in Thousands)

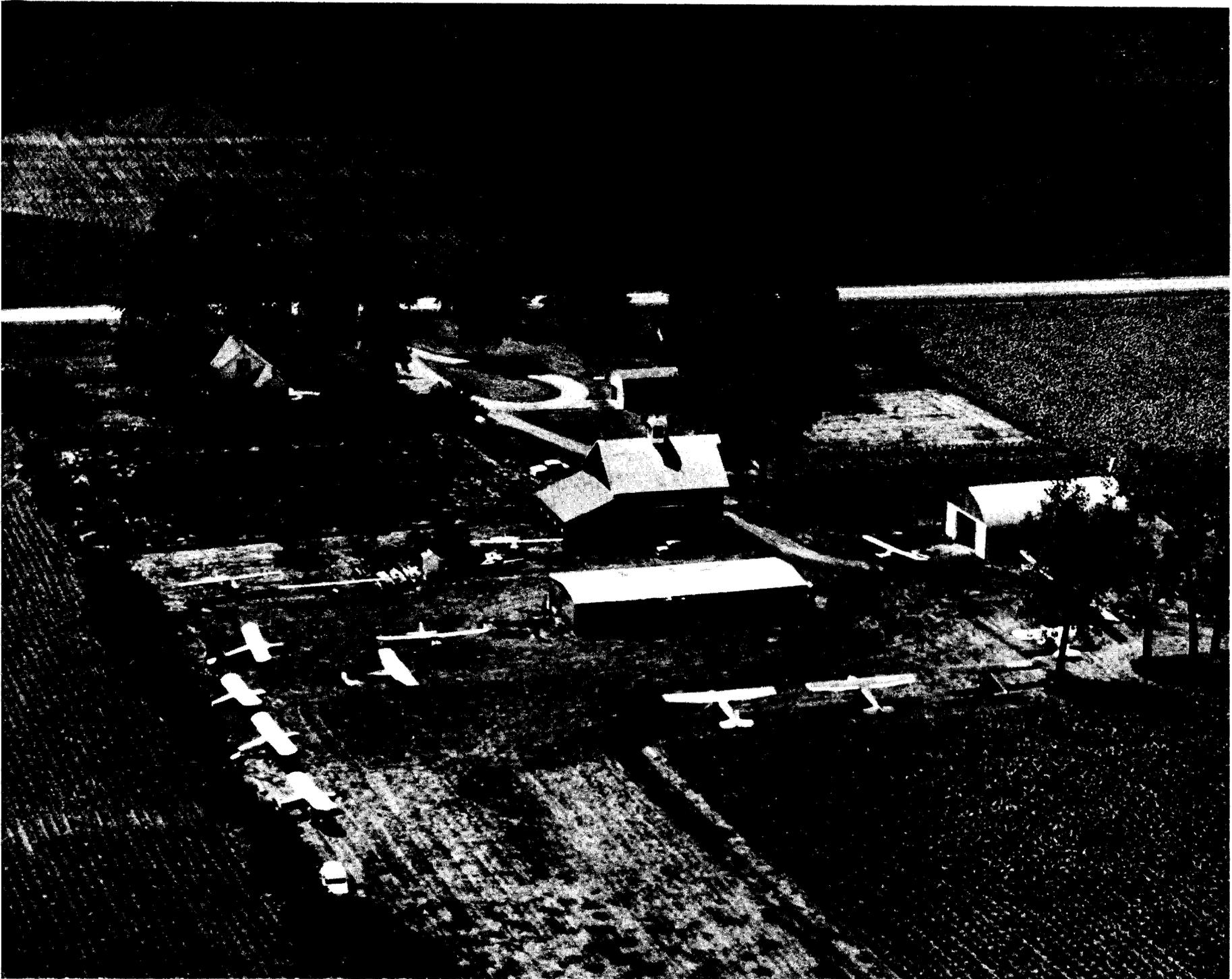
	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Loan to Lender Program	Total
Assets:					
Cash and cash equivalents	\$ 6,947	\$ 12,986	\$ 55,912	\$ 1,503	\$ 77,348
Investments, short-term	51,164	71,149	67,022	174	189,509
Receivables, net:					
Intergovernmental	560				560
Other	3,290	16,203	9,841	48	29,382
Due from other funds	5,846		55		5,901
Total current assets	67,807	100,338	132,830	1,725	302,700
Investments	64,036	256,454	62,727		383,217
Loans and notes receivable	1,343	351,335	767,076	7,158	1,126,912
Restricted assets		63,883	107,952	742	172,577
Property, plant and equipment, net	660				660
Other assets	662	1,638	2,177		4,477
Total assets	\$ 134,508	\$ 773,648	\$ 1,072,762	\$ 9,625	\$ 1,990,543
Liabilities:					
Accounts payable and accrued liabilities	\$ 64,783	\$ 27,292	\$ 45,542	\$ 270	\$ 137,887
Intergovernmental payables	5,894				5,894
Due to other funds	58	544	5,259	43	5,904
Deferred revenues		9,275			9,275
Total current liabilities	70,735	37,111	50,801	313	158,960
Revenue bonds payable		726,155	1,019,655	9,261	1,755,071
Total liabilities	70,735	763,266	1,070,456	9,574	1,914,031
Fund equity:					
Retained earnings:					
Reserved for revenue bond and note retirement		10,382	2,306	51	12,739
Unreserved	63,773				63,773
Total fund equity	63,773	10,382	2,306	51	76,512
Total liabilities and fund equity	\$ 134,508	\$ 773,648	\$ 1,072,762	\$ 9,625	\$ 1,990,543

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, 1986
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Loan to Lender Program	Total
Operating revenues:					
Charges for sales and services	\$ 7,474	\$ 739			\$ 8,213
Interest and other investment income	5,777	66,589	\$ 97,312	\$ 870	170,548
Total operating revenues	13,251	67,328	97,312	870	178,761
Operating expenses:					
Interest		62,935	93,962	825	157,722
General and administrative	9,803	832	2,075		12,710
Depreciation	370				370
Total operating expenses	10,173	63,767	96,037	825	170,802
Operating income before operating transfers	3,078	3,561	1,275	45	7,959
Operating transfers-in	1,084	13	1		1,098
Operating transfers-out	(14)		(802)	(282)	(1,098)
Net income (loss)	4,148	3,574	474	(237)	7,959
Retained earnings, July 1, 1985	59,625	6,808	1,832	288	68,553
Retained earnings, June 30, 1986	\$ 63,773	\$ 10,382	\$ 2,306	\$ 51	\$ 76,512

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
Illinois Housing Development Authority
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Loan to Lender Program	Total
Sources of working capital:					
Operations:					
Net income (loss)	\$ 4,148	\$ 3,574	\$ 474	\$ (237)	\$ 7,959
Items not requiring working capital:					
Depreciation	370				370
Working capital provided by operations	4,518	3,574	474	(237)	8,329
Proceeds from sale of revenue bonds and other long-term obligations		276,705	38,612	31	315,348
Other sources	19,280	204,841	36,422	3,332	263,875
Total sources of working capital	23,798	485,120	75,508	3,126	587,552
Uses of working capital:					
Acquisition of property, plant and equipment	312				312
Retirement of revenue bonds and long-term obligations	49	11,726	5,510	3,895	21,180
Other, primarily net increase in mortgage and construction loans receivable	18,593	407,463	57,968		484,024
Total uses of working capital	18,954	419,189	63,478	3,895	505,516
Net increase (decrease) in working capital	\$ 4,844	\$ 65,931	\$ 12,030	\$ (769)	\$ 82,036
Elements of net increase (decrease) in working capital:					
Cash and cash equivalents	\$ (14,548)	\$ 8,150	\$ 28,752	\$ (985)	\$ 21,369
Investments, current portion	9,282	65,028	(16,950)	174	57,534
Receivables	266	2,570	1,474	(58)	4,252
Due from other funds	1,375	(8)	(4,032)		(2,665)
Accounts payable and accrued liabilities	(5,090)	(5,599)	(3,942)	110	(14,521)
Intergovernmental payables	9,514				9,514
Due to other funds	4,045	(17)	(1,348)	(10)	2,670
Deferred revenues		(4,193)			(4,193)
Other liabilities			8,076		8,076
Net increase (decrease) in working capital	\$ 4,844	\$ 65,931	\$ 12,030	\$ (769)	\$ 82,036



Rural Illinois airport with sod runway which is still popular with sport pilots.

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.

SIGNIFICANT 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.

Board of Governors

Cooperative Computer Center Revolving Fund--to account for revenues and expenses associated with electronic data processing services provided to colleges and universities under the jurisdiction of the Board of Governors.

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
June 30, 1986
(Expressed in Thousands)

	Departments			Illinois Building Authority	Board of Governors Cooperative Computer Center		Total
	Central Management Services	Corrections Working Capital Revolving	Transportation Air Transportation Revolving		Administrative	Revolving	
Assets:							
Cash and cash equivalents	\$ 13,415	\$ 3,967	\$ 613	\$ 1,660	\$ 335	\$ 1,066	\$ 21,056
Receivables, net:							
Intergovernmental	10	23	1			12	46
Other	1,356	188	19		25	23	1,611
Due from other funds	34,145	1,373	301			28	35,847
Inventories	1,893	3,942				15	5,850
Total current assets	50,819	9,493	934	1,660	360	1,144	64,410
Property, plant and equipment, net	39,886	3,584	8,295		757	316	52,838
Other assets		31					31
Total assets	\$ 90,705	\$ 13,108	\$ 9,229	\$ 1,660	\$ 1,117	\$ 1,460	\$ 117,279
Liabilities:							
Accounts payable and accrued liabilities	\$ 27,628	\$ 1,319	\$ 42	\$ 53	\$ 88	\$ 72	\$ 29,202
Intergovernmental payables			14				14
Due to other funds	517	106		11	4	20	658
Deferred revenues	1,094						1,094
Other liabilities	11,590	401			413	410	12,814
Total current liabilities	40,829	1,826	56	64	505	502	43,782
Other obligations	15,104				372	4	15,480
Total liabilities	55,933	1,826	56	64	877	506	59,262
Fund equity:							
Contributed capital	11,549	1,641	8,295		18	369	21,872
Retained earnings, unreserved	23,223	9,641	878	1,596	222	585	36,145
Total fund equity	34,772	11,282	9,173	1,596	240	954	58,017
Total liabilities and fund equity	\$ 90,705	\$ 13,108	\$ 9,229	\$ 1,660	\$ 1,117	\$ 1,460	\$ 117,279

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Departments			Illinois Building Authority	Board of Governors Cooperative Computer Center		Total
	Central Management Services	Corrections Working Capital Revolving	Transportation Air Transportation Revolving		Administrative	Revolving	
Operating revenues:							
Charges for sales and services	\$ 139,006	\$ 12,082	\$ 830		\$ 3,223	\$ 3,091	\$ 158,232
Interest and other investment income						26	26
Other	81	182				201	464
Total operating revenues	139,087	12,264	830		3,223	3,318	158,722
Operating expenses:							
Cost of sales and services	107,766	9,045	727		2,628	1,566	121,732
Interest	1,039				29	30	1,098
General and administrative	11,246	1,872		\$ 186	148	1,722	15,174
Depreciation	9,512	500	991		259	169	11,431
Other	1,572					7	1,579
Total operating expenses	131,135	11,417	1,718	186	3,064	3,494	151,014
Operating income (loss)	7,952	847	(888)	(186)	159	(176)	7,708
Nonoperating revenues	24	308					332
Nonoperating expenses	(30)	(14)				(1)	(45)
Income (loss) before operating transfers	7,946	1,141	(888)	(186)	159	(177)	7,995
Operating transfers-in				430			430
Operating transfers-out				(550)			(550)
Net income (loss)	7,946	1,141	(888)	(306)	159	(177)	7,875
Add depreciation on fixed assets acquired by capital grants that reduces contributed capital			991				991
Increase (decrease) in retained earnings	7,946	1,141	103	(306)	159	(177)	8,866
Retained earnings, July 1, 1985	15,277	8,500	775	1,902	63	762	27,279
Retained earnings, June 30, 1986	\$ 23,223	\$ 9,641	\$ 878	\$ 1,596	\$ 222	\$ 585	\$ 36,145

STATE OF ILLINOIS
Combining Statement of Changes
in Financial Position
Internal Service Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Departments			Illinois Building Authority	Board of Governors Cooperative Computer Center		Total
	Central Management Services	Corrections Working Capital Revolving	Transportation Air Transportation Revolving		Administrative	Revolving	
Sources of working capital:							
Operations:							
Net income (loss)	\$ 7,946	\$ 1,141	\$ (888)	\$ (306)	\$ 159	\$ (177)	\$ 7,875
Items not requiring working capital:							
Depreciation	9,512	500	991		259	169	11,431
Other	6	15			1	1	23
Working capital provided by operations	17,464	1,656	103	(306)	419	(7)	19,329
Proceeds from other long-term obligations	22,108				267		22,375
Contributed capital		372			9		381
Other sources					117		117
Total sources of working capital	39,572	2,028	103	(306)	812	(7)	42,202
Uses of working capital:							
Acquisition of property, plant and equipment	27,414	1,120			338	21	28,893
Retirement of long-term obligations	10,312				209	72	10,593
Other uses		31			117		148
Total uses of working capital	37,726	1,151			664	93	39,634
Net increase (decrease) in working capital	\$ 1,846	\$ 877	\$ 103	\$ (306)	\$ 148	\$ (100)	\$ 2,568
Elements of net increase (decrease) in working capital:							
Cash and cash equivalents	\$ 4,363	\$ 1,162	\$ 69	\$ (277)	\$ 14	\$ 258	\$ 5,589
Receivables	472	(48)	6	(1)	19	(191)	257
Due from other funds	7,101	(398)	6			(691)	6,018
Inventories	35	443				1	479
Prepaid expenses				(9)			(9)
Accounts payable and accrued liabilities	(6,103)	(203)	27	(8)	49	680	(5,558)
Intergovernmental payables			(5)				(5)
Due to other funds	82	(14)		(11)		8	65
Deferred revenues	(501)						(501)
Other liabilities, current portion	(3,603)	(65)			66	(165)	(3,767)
Net increase (decrease) in working capital	\$ 1,846	\$ 877	\$ 103	\$ (306)	\$ 148	\$ (100)	\$ 2,568

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
Department of Central Management Services Revolving Funds
June 30, 1986
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Total
Assets:						
Cash and cash equivalents	\$ 999	\$ 5,156	\$ 238	\$ 410	\$ 6,612	\$ 13,415
Receivables, net:						
Intergovernmental		10				10
Other		448			908	1,356
Due from other funds	4,516	7,695	734	460	20,740	34,145
Inventories	964	27	659	243		1,893
Total current assets	6,479	13,336	1,631	1,113	28,260	50,819
Property, plant and equipment, net	1,006	23,687	19	343	14,831	39,886
Total assets	\$ 7,485	\$ 37,023	\$ 1,650	\$ 1,456	\$ 43,091	\$ 90,705
Liabilities:						
Accounts payable and accrued liabilities	\$ 2,687	\$ 1,968	\$ 585	\$ 221	\$ 22,167	\$ 27,628
Due to other funds	146	190	38	16	127	517
Deferred revenues		127			967	1,094
Other liabilities	784	8,255	33	74	2,444	11,590
Total current liabilities	3,617	10,540	656	311	25,705	40,829
Other obligations		5,173		50	9,881	15,104
Total liabilities	3,617	15,713	656	361	35,586	55,933
Fund equity:						
Contributed capital	1,078	8,067	321	333	1,750	11,549
Retained earnings, unreserved	2,790	13,243	673	762	5,755	23,223
Total fund equity	3,868	21,310	994	1,095	7,505	34,772
Total liabilities and fund equity	\$ 7,485	\$ 37,023	\$ 1,650	\$ 1,456	\$ 43,091	\$ 90,705

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, 1986
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Total
Operating revenues:						
Charges for sales and services	\$ 22,458	\$ 33,260	\$ 2,668	\$ 2,435	\$ 78,185	\$ 139,006
Other	21		7	53		81
Total operating revenues	<u>22,479</u>	<u>33,260</u>	<u>2,675</u>	<u>2,488</u>	<u>78,185</u>	<u>139,087</u>
Operating expenses:						
Costs of sales and services	16,738	17,864	2,035	1,336	69,793	107,766
Interest		597		9	433	1,039
General and Administrative	4,141	2,356	448	1,050	3,251	11,246
Depreciation	406	6,706	3	61	2,336	9,512
Other	1,008			25	539	1,572
Total operating expenses	<u>22,293</u>	<u>27,523</u>	<u>2,486</u>	<u>2,481</u>	<u>76,352</u>	<u>131,135</u>
Operating income	186	5,737	189	7	1,833	7,952
Nonoperating revenues	24					24
Nonoperating expenses	(19)	(3)	(1)	(7)		(30)
Net income	<u>191</u>	<u>5,734</u>	<u>188</u>	<u>--</u>	<u>1,833</u>	<u>7,946</u>
Retained earnings, July 1, 1985	2,599	7,509	485	762	3,922	15,277
Retained earnings, June 30, 1986	<u>\$ 2,790</u>	<u>\$ 13,243</u>	<u>\$ 673</u>	<u>\$ 762</u>	<u>\$ 5,755</u>	<u>\$ 23,223</u>

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, 1986
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Total
Sources of working capital:						
Operations:						
Net income	\$ 191	\$ 5,734	\$ 188	\$ --	\$ 1,833	\$ 7,946
Items not requiring working capital:						
Depreciation	406	6,706	3	61	2,336	9,512
Other	(5)	3	1	7		6
Working capital provided by operations	592	12,443	192	68	4,169	17,464
Proceeds from long-term obligations		10,623			11,485	22,108
Total sources of working capital	592	23,066	192	68	15,654	39,572
Uses of working capital:						
Acquisition of property, plant and equipment	64	12,710	1	100	14,539	27,414
Retirement of long-term obligations		8,223		15	2,074	10,312
Total uses of working capital	64	20,933	1	115	16,613	37,726
Net increase (decrease) in working capital	\$ 528	\$ 2,133	\$ 191	\$ (47)	\$ (959)	\$ 1,846
Elements of net increase (decrease) in working capital:						
Cash and cash equivalents	\$ (224)	\$ 1,067	\$ 166	\$ 98	\$ 3,256	\$ 4,363
Receivables		(6)			478	472
Due from other funds	(450)	2,496	193	(8)	4,870	7,101
Inventories	(255)	6	269	15		35
Accounts payable and accrued liabilities	1,639	248	(417)	(143)	(7,430)	(6,103)
Due to other funds	(23)	(46)	(7)	(4)	162	82
Deferred revenues		(98)			(403)	(501)
Other liabilities, current portion	(159)	(1,534)	(13)	(5)	(1,892)	(3,603)
Net increase (decrease) in working capital	\$ 528	\$ 2,133	\$ 191	\$ (47)	\$ (959)	\$ 1,846

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President John F. Kennedy visiting Springfield, Illinois, early 1960's. The Boeing 707 has been one of the most successful aircraft built after World War II.

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.

State Pension Funds

See Note 10 on page 25 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 1.6 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 2 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 1 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.

Deferred Lottery Prize Winners Trust Fund--to hold the proceeds of investments that will be paid to Illinois State Lottery prize winners. Investment contracts are executed by the State Treasurer with the State Lottery Superintendent's approval in a manner which ensures the timely payment of prize winners.

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.

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

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.

Commissioner of Banks and Trust Companies

Security Performance Fund--to act as a custodian for securities held by the Commissioner. Illinois banks and trust companies deposit such securities with the commissioner to ensure performance of any fiduciary relationship assumed by them.

State Employees Retirement System

Social Security Contributions Fund--to hold federal social security contributions collected from participating State employees and employing agencies and to remit the monies to the federal government.

STATE OF ILLINOIS
Combining Balance Sheet
Trust and Agency Funds
June 30, 1986
(Expressed in Thousands)

	Trust		Agency	Total
	Expendable	Pension		
Assets:				
Cash and cash equivalents	\$ 324,673	\$ 12,429	\$ 680,355	\$ 1,017,457
Investments	250	9,411,331	208,371	9,619,952
Receivables, net:				
Taxes	338,814		71,429	410,243
Intergovernmental	11,070		1,220	12,290
Other	8,548	136,271	1,941	146,760
Due from other funds	2,297	6,981	5,613	14,891
Property, plant and equipment, net		5,230		5,230
Other assets			914,219	914,219
Total assets	\$ 685,652	\$ 9,572,242	\$ 1,883,148	\$12,141,042
Liabilities:				
Accounts payable and accrued liabilities	\$ 26,569	\$ 20,441	\$ 12,203	\$ 59,213
Intergovernmental payables	1,346		490,001	491,347
Due to other funds	5,598	207	31,405	37,210
Deferred revenues	1,714			1,714
Other liabilities			1,349,539	1,349,539
Federal advances for unemployment compensation benefits	898,047			898,047
Total liabilities	933,274	20,648	1,883,148	2,837,070
Fund balances (deficit):				
Reserved for:				
Net assets available for plan benefits		9,551,594		9,551,594
Endowment and similar funds	1,315			1,315
Unreserved, undesignated	(248,937)			(248,937)
Total fund balances (deficit)	(247,622)	9,551,594		9,303,972
Total liabilities and fund balances	\$ 685,652	\$ 9,572,242	\$ 1,883,148	\$12,141,042

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
June 30, 1986
(Expressed in Thousands)

	<u>Elected Officials</u>		<u>Departments</u>			<u>Agencies, Boards and Authorities</u>		<u>Total</u>
	<u>Secretary of State</u>	<u>Agriculture Grain Indemnity Trust</u>	<u>Employment Security Unemployment Compensation Trust</u>	<u>Veterans' Affairs</u>	<u>Industrial Commission Self-Insured Employers' Liability</u>	<u>Other</u>		
Assets:								
Cash and cash equivalents	\$ 1,920	\$ 3,539	\$ 315,538	\$ 1,306	\$ 1,104	\$ 1,266	\$ 324,673	
Investments						250	250	
Receivables, net:								
Taxes			338,814				338,814	
Intergovernmental			11,070				11,070	
Other			8,278			270	8,548	
Due from other funds			2,297				2,297	
Total assets	\$ 1,920	\$ 3,539	\$ 675,997	\$ 1,306	\$ 1,104	\$ 1,786	\$ 685,652	
Liabilities:								
Accounts payable and accrued liabilities			\$ 26,561			\$ 8	\$ 26,569	
Intergovernmental payables			1,346				1,346	
Due to other funds		\$ 118	5,480				5,598	
Deferred revenues			1,461			253	1,714	
Federal advances for unemployment compensation benefits			898,047				898,047	
Total liabilities		118	932,895			261	933,274	
Fund balances (deficit):								
Reserved for endowment and similar funds				\$ 1,306		9	1,315	
Unreserved, undesignated	\$ 1,920	3,421	(256,898)		\$ 1,104	1,516	(248,937)	
Total fund balances (deficit)	1,920	3,421	(256,898)	1,306	1,104	1,525	(247,622)	
Total liabilities and fund balances	\$ 1,920	\$ 3,539	\$ 675,997	\$ 1,306	\$ 1,104	\$ 1,786	\$ 685,652	

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, 1986
(Expressed in Thousands)

<u>Elected Officials</u> Secretary of State	<u>Agriculture</u> Grain Indemnity Trust	<u>Departments</u> Employment Security Unemployment Compensation Trust	<u>Veterans'</u> Affairs Member's	<u>Agencies, Boards and Authorities</u> Industrial Commission Self-Insured Employers' Liability	Other	Total
Revenues:						
Other taxes		\$ 1,330,649				\$ 1,330,649
Federal government		14,781				14,781
Licenses and fees					\$ 47	47
Interest and other investment income	\$ 87	10,537			94	10,718
Other	\$ 1,278	240,973	\$ 1,637	\$ 1,106	2,746	253,819
Total revenues	1,278	1,596,940	1,637	1,106	2,887	1,610,014
Expenditures:						
Current:						
Health and social services			1,625		74	1,699
Social assistance		921,767		2	38	921,807
General government	707	5,367			400	6,474
Public protection and justice					2,074	2,074
Debt service:						
Principal					31	31
Capital outlays					2	2
Total expenditures	707	5,367	1,625	2	2,619	932,087
Excess of revenues over expenditures	571	799	675,173	1,104	268	677,927
Other sources (uses) of financial resources:						
Operating transfers-in					500	500
Operating transfers-out	(7)	(8,068)			(17)	(8,092)
Net other sources (uses) of financial resources	(7)	(8,068)			483	(7,592)
Excess of revenues over expenditures and net other sources (uses) of financial resources	564	799	667,105	12	1,104	751
Fund balances (deficit), July 1, 1985	1,356	2,622	(924,003)	1,294	774	(917,957)
Fund balances (deficit), June 30, 1986	\$ 1,920	\$ 3,421	\$ (256,898)	\$ 1,306	\$ 1,525	\$ (247,622)

STATE OF ILLINOIS
Combining Balance Sheet
Pension Trust Funds
June 30, 1986
(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	\$ 512	\$ 2,352	\$ 7,653	\$ 1,912		\$ 60		\$ (60)	\$ 12,429
Investments	26,215	122,130	1,959,702	5,053,996	\$ 2,249,288	2,100,044		(2,100,044)	9,411,331
Other receivables, net	34	27	4,028	110,793	21,389	69,507		(69,507)	136,271
Due from other funds		19	5,148	68	1,746				6,981
Property, plant and equipment, net		1	125	4,307	779	18			5,230
Total assets	\$ 26,761	\$ 124,529	\$ 1,976,656	\$ 5,171,076	\$ 2,273,202	\$ 2,169,629		\$(2,169,611)	\$ 9,572,242
Liabilities:									
Accounts payable and accrued liabilities	\$ 2	\$ 109	\$ 2,242	\$ 2,861	\$ 15,227				\$ 20,441
Due to other funds	20		41	146		\$ 19		\$ (19)	207
Other liabilities						61,545		(61,545)	
Total liabilities	22	109	2,283	3,007	15,227	61,564		(61,564)	20,648
Fund balances:									
Reserved for net assets available for plan benefits	26,739	124,420	1,974,373	5,168,069	2,257,975	2,108,065		(2,108,047)	9,551,594
Total fund balances	26,739	124,420	1,974,373	5,168,069	2,257,975	2,108,065		(2,108,047)	9,551,594
Total liabilities and fund balances	\$ 26,761	\$ 124,529	\$ 1,976,656	\$ 5,171,076	\$ 2,273,202	\$ 2,169,629		\$(2,169,611)	\$ 9,572,242

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Fund Balances
Pension Trust Funds
For the Year Ended June 30, 1986
(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 -									
Employer	\$ 2,216	\$ 9,345	\$ 102,214	\$ 259,952	\$ 94,746	\$ 32,000		\$ (32,000)	\$ 468,473
Employee	1,059	5,984	83,936	220,160	110,845				421,984
Interest and other investment income	3,417	15,226	240,949	812,683	434,562	261,373	\$ 113	(257,647)	1,510,676
Other	125								125
Total operating revenues	6,817	30,555	427,099	1,292,795	640,153	293,373	113	(289,647)	2,401,258
Operating expenses:									
Benefit payments and refunds	3,242	14,216	157,329	385,917	132,603		2		693,309
General and administrative	87	128	2,790	3,864	1,826	3,717			12,412
Depreciation		1	58	255	41	2			357
Other							716		716
Total operating expenses	3,329	14,345	160,177	390,036	134,470	3,719	718		706,794
Net income (loss)	3,488	16,210	266,922	902,759	505,683	289,654	(605)	(289,647)	1,694,464
Fund balances, July 1, 1985	23,251	108,210	1,707,451	4,265,310	1,752,292	1,818,411	605	(1,818,400)	7,857,130
Fund balances, June 30, 1986	\$ 26,739	\$ 124,420	\$ 1,974,373	\$ 5,168,069	\$ 2,257,975	\$ 2,108,065	\$ --	\$(2,108,047)	\$ 9,551,594

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Pension Trust Funds
For the Year Ended June 30, 1986
(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 (loss)	\$ 3,488	\$ 16,210	\$ 266,922	\$ 902,759	\$ 505,683	\$ 289,654	\$ (605)	\$ (289,647)	\$ 1,694,464
Items not requiring working capital:									
Depreciation		1	58	255	41	2			357
Other			22		15				37
Total sources of working capital	3,488	16,211	267,002	903,014	505,739	289,656	(605)	(289,647)	1,694,858
Uses of working capital:									
Acquisition of property, plant and equipment			58	440	199	9			706
Total uses of working capital			58	440	199	9			706
Net increase (decrease) in working capital	\$ 3,488	\$ 16,211	\$ 266,944	\$ 902,574	\$ 505,540	\$ 289,647	\$ (605)	\$ (289,647)	\$ 1,694,152
Elements of net increase (decrease) in working capital:									
Cash and cash equivalents	\$ 318	\$ 1,207	\$ (3,726)	\$ 1,292		\$ 60		\$ (60)	\$ (909)
Investments	3,199	14,997	271,450	885,358	523,341	279,887	(605)	(279,887)	1,697,740
Receivables	(26)	1	294	16,943	(9,802)	12,409		(12,409)	7,410
Due from other funds		3	(797)	68	(1,544)				(2,270)
Accounts payable and accrued liabilities		3	(284)	(960)	(6,455)				(7,696)
Due to other funds	(3)		(13)	(127)		(8)		8	(143)
Other liabilities, current portion			20			(2,701)		2,701	20
Net increase (decrease) in working capital	\$ 3,488	\$ 16,211	\$ 266,944	\$ 902,574	\$ 505,540	\$ 289,647	\$ (605)	\$ (289,647)	\$ 1,694,152

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
June 30, 1986
(Expressed in Thousands)

	Elected Officials		Departments			Agencies, Boards and Authorities		Total
	Secretary of State	Treasurer	Central Management Services	Revenue	Other Code Departments	Other Agencies, Boards and Authorities	Other	
Assets:								
Cash and cash equivalents	\$ 14,608	\$ 335,787	\$ 28,659	\$ 273,493	\$ 15,516	\$ 9,549	\$ 2,743	\$ 680,355
Investments			101,522	106,849				208,371
Receivables, net:								
Taxes		7,080		63,658			691	71,429
Intergovernmental						1,220		1,220
Other		986	249	562	142		2	1,941
Due from other funds			1,122		118	4,373		5,613
Other assets					297,170	617,049		914,219
Total assets	\$ 14,608	\$ 343,853	\$ 131,552	\$ 444,562	\$ 312,946	\$ 632,191	\$ 3,436	\$ 1,883,148
Liabilities:								
Accounts payable and accrued liabilities		\$ 52	\$ 9,972	\$ 838	\$ 514		\$ 827	\$ 12,203
Intergovernmental payables	\$ 9,324	214,552		248,531	1,138	\$ 14,890	1,566	490,001
Due to other funds			19,270	3,017	8,768	252	98	31,405
Other liabilities	5,284	129,249	102,310	192,176	302,526	617,049	945	1,349,539
Total liabilities	\$ 14,608	\$ 343,853	\$ 131,552	\$ 444,562	\$ 312,946	\$ 632,191	\$ 3,436	\$ 1,883,148

STATE OF ILLINOIS
 Combining Balance Sheet
 Agency Funds
 Secretary of State
 June 30, 1986
 (Expressed in Thousands)

	International Registration Plan	Agency Funds	Total
Assets:			
Cash and cash equivalents	\$ 9,324	\$ 5,284	\$ 14,608
Total assets	<u>\$ 9,324</u>	<u>\$ 5,284</u>	<u>\$ 14,608</u>
Liabilities:			
Intergovernmental payables	\$ 9,324		\$ 9,324
Other liabilities		\$ 5,284	5,284
Total liabilities	<u>\$ 9,324</u>	<u>\$ 5,284</u>	<u>\$ 14,608</u>

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Treasurer
June 30, 1986
(Expressed in Thousands)

	Protest	Illinois Municipal Retirement	Public Treasurers' Investment Pool	Total
Assets:				
Cash and cash equivalents	\$ 122,089	\$ 6,356	\$ 207,342	\$ 335,787
Receivables, net:				
Taxes	7,080			7,080
Other	80	3	903	986
Total assets	\$ 129,249	\$ 6,359	\$ 208,245	\$ 343,853
Liabilities:				
Accounts payable and accrued liabilities			\$ 52	\$ 52
Intergovernmental payables		\$ 6,359	208,193	214,552
Other liabilities	\$ 129,249			129,249
Total liabilities	\$ 129,249	\$ 6,359	\$ 208,245	\$ 343,853

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Central Management Services
June 30, 1986
(Expressed in Thousands)

	Group Insurance Premium	State Employees Deferred Compensation Plan	Total
Assets:			
Cash and cash equivalents	\$ 27,879	\$ 780	\$ 28,659
Investments		101,522	101,522
Other receivables, net	241	8	249
Due from other funds	1,122		1,122
Total assets	\$ 29,242	\$ 102,310	\$ 131,552
Liabilities:			
Accounts payable and accrued liabilities	\$ 9,972		\$ 9,972
Due to other funds	19,270		19,270
Other liabilities		\$ 102,310	102,310
Total liabilities	\$ 29,242	\$ 102,310	\$ 131,552

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Revenue
June 30, 1986
(Expressed in Thousands)

	Municipal Retailers' Occupation Tax	County Retailers' Occupation Tax	RTA Sales Tax	Metro East Mass Transit District Tax	Deferred Lottery Prize Winners	Surety Bond	Total
Assets:							
Cash and cash equivalents	\$ 141,744	\$ 9,177	\$ 36,023	\$ 1,222		\$ 85,327	\$ 273,493
Investments					\$ 106,849		106,849
Receivables net:							
Taxes	32,545	2,176	28,565	372			63,658
Other	522	40					562
Total assets	\$ 174,811	\$ 11,393	\$ 64,588	\$ 1,594	\$ 106,849	\$ 85,327	\$ 444,562
Liabilities:							
Accounts payable and accrued liabilities	\$ 610	\$ 97	\$ 130	\$ 1			\$ 838
Intergovernmental payables	171,412	11,068	64,458	1,593			248,531
Due to other funds	2,789	228					3,017
Other liabilities					\$ 106,849	\$ 85,327	192,176
Total liabilities	\$ 174,811	\$ 11,393	\$ 64,588	\$ 1,594	\$ 106,849	\$ 85,327	\$ 444,562

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Other Code Departments
June 30, 1986
(Expressed in Thousands)

	Departments							Total
	Children and Family Services	Corrections	Employment Security	Financial Institutions	Insurance	Mental Health and Developmental Disabilities	Public Aid	
	Children Trusts	Resident Trusts	Special Programs	Depository	Security Deposit	Resident Trusts	Public Assistance Recoveries Trust	
Assets:								
Cash and cash equivalents	\$ 1,058	\$ 1,267	\$ 1,138			\$ 3,078	\$ 8,975	\$ 15,516
Other Receivables, net		1				14	127	142
Due from other funds		118						118
Other assets				\$ 9,061	\$ 288,109			297,170
Total assets	\$ 1,058	\$ 1,386	\$ 1,138	\$ 9,061	\$ 288,109	\$ 3,092	\$ 9,102	\$ 312,946
Liabilities:								
Accounts payable and accrued liabilities							\$ 514	\$ 514
Intergovernmental payables			\$ 1,138					1,138
Due to other funds		\$ 180						8,768
Other liabilities	\$ 1,058	1,206		\$ 9,061	\$ 288,109	\$ 3,092	8,588	302,526
Total liabilities	\$ 1,058	\$ 1,386	\$ 1,138	\$ 9,061	\$ 288,109	\$ 3,092	\$ 9,102	\$ 312,946

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Other Agencies, Boards and Authorities
June 30, 1986
(Expressed in Thousands)

	<u>Commissioner of Banks and Trust Companies</u>	<u>State Employees' Retirement System</u>	<u>Social Security Contributions</u>	<u>Total</u>
Assets:				
Cash and cash equivalents		\$ 9,549		\$ 9,549
Intergovernmental receivables, net		1,220		1,220
Due from other funds		4,373		4,373
Other assets	\$ 617,049			617,049
Total assets	<u>\$ 617,049</u>	<u>\$ 15,142</u>		<u>\$ 632,191</u>
Liabilities:				
Intergovernmental payables		\$ 14,890		\$ 14,890
Due to other funds		252		252
Other liabilities	\$ 617,049			617,049
Total liabilities	<u>\$ 617,049</u>	<u>\$ 15,142</u>		<u>\$ 632,191</u>

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Assets				Liabilities					
	Cash and Cash Equivalents	Taxes Receivable	Other Receivables	Due From Other Funds	Total Assets	Accounts Payable and Accrued Liabilities	Inter- Governmental Payables	Due To Other Funds	Other Liabilities	Total Liabilities
Organization/Fund:										
Secretary of State:										
International Registration Plan										
Balance July 1, 1985	\$ 7,502				\$ 7,502		\$ 7,502			\$ 7,502
Additions	45,710				45,710		45,710			45,710
Deductions	43,888				43,888		43,888			43,888
Balance June 30, 1986	<u>\$ 9,324</u>				<u>\$ 9,324</u>		<u>\$ 9,324</u>			<u>\$ 9,324</u>
Agency Funds										
Balance July 1, 1985	\$ 5,896				\$ 5,896			\$ 5,896		\$ 5,896
Additions	6,332				6,332			6,332		6,332
Deductions	6,944				6,944			6,944		6,944
Balance June 30, 1986	<u>\$ 5,284</u>				<u>\$ 5,284</u>			<u>\$ 5,284</u>		<u>\$ 5,284</u>
Treasurer:										
Protest										
Balance July 1, 1985	\$ 65,867	--	\$ 101		\$ 65,968			\$ 65,968		\$ 65,968
Additions	101,474	\$ 7,080	80		108,634			108,634		108,634
Deductions	45,252	--	101		45,353			45,353		45,353
Balance June 30, 1986	<u>\$122,089</u>	<u>\$ 7,080</u>	<u>\$ 80</u>		<u>\$129,249</u>			<u>\$129,249</u>		<u>\$129,249</u>
Illinois Municipal Retirement										
Balance July 1, 1985	\$ 5,766		\$ 2		\$ 5,768		\$ 5,768			\$ 5,768
Additions	482,840		3		482,843		482,843			482,843
Deductions	482,250		2		482,252		482,252			482,252
Balance June 30, 1986	<u>\$ 6,356</u>		<u>\$ 3</u>		<u>\$ 6,359</u>		<u>\$ 6,359</u>			<u>\$ 6,359</u>
Public Treasurers' Investment Pool										
Balance July 1, 1985	\$124,068		\$ 571		\$124,639	\$ 29	\$124,610			\$124,639
Additions	449,027		903		449,930	52	449,878			449,930
Deductions	365,753		571		366,324	29	366,295			366,324
Balance June 30, 1986	<u>\$207,342</u>		<u>\$ 903</u>		<u>\$208,245</u>	<u>\$ 52</u>	<u>\$208,193</u>			<u>\$208,245</u>
Central Management Services:										
Group Insurance Premium Fund										
Balance July 1, 1985	\$ 34,668		\$ 219	\$ 1,426	\$ 36,313	\$ 23,982		\$ 12,331		\$ 36,313
Additions	--		22	--	22	--		6,939		6,939
Deductions	6,789		--	304	7,093	14,010		--		14,010
Balance June 30, 1986	<u>\$ 27,879</u>		<u>\$ 241</u>	<u>\$ 1,122</u>	<u>\$ 29,242</u>	<u>\$ 9,972</u>		<u>\$ 19,270</u>		<u>\$ 29,242</u>

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Assets				Liabilities					
	Cash and Cash Equivalents	Investments	Taxes Receivable	Other Receivables	Total Assets	Accounts Payable and Accrued Liabilities	Inter- Governmental Payables	Due to Other Funds	Other Liabilities	Total Liabilities
Organization/Fund:										
Central Management Services, cont'd.:										
State Employees Deferred Compensation Plan										
Balance July 1, 1985, as restated	\$ 621	\$ 74,958		\$ --	\$ 75,579				\$ 75,579	\$ 75,579
Additions	23,284	32,279		8	55,571				26,971	26,971
Deductions	23,125	5,715		--	28,840				240	240
Balance June 30, 1986	<u>\$ 780</u>	<u>\$101,522</u>		<u>\$ 8</u>	<u>\$102,310</u>				<u>\$102,310</u>	<u>\$102,310</u>
Department of Revenue:										
Municipal Retailers' Occupation Tax										
Balance July 1, 1985	\$145,113		\$ 30,842	\$ 593	\$176,548	\$ 286	\$172,743	\$ 3,519		\$176,548
Additions	649,964		32,545	522	683,031	610	171,412	2,789		174,811
Deductions	653,333		30,842	593	684,768	286	172,743	3,519		176,548
Balance June 30, 1986	<u>\$141,744</u>		<u>\$ 32,545</u>	<u>\$ 522</u>	<u>\$174,811</u>	<u>\$ 610</u>	<u>\$171,412</u>	<u>\$ 2,789</u>		<u>\$174,811</u>
County Retailers' Occupation Tax										
Balance July 1, 1985	\$ 12,104		\$ 2,196	\$ 54	\$ 14,354	\$ 46	\$ 14,022	\$ 286		\$ 14,354
Additions	39,022		2,176	40	41,238	97	11,068	228		11,393
Deductions	41,949		2,196	54	44,199	46	14,022	286		14,354
Balance June 30, 1986	<u>\$ 9,177</u>		<u>\$ 2,176</u>	<u>\$ 40</u>	<u>\$ 11,393</u>	<u>\$ 97</u>	<u>\$ 11,068</u>	<u>\$ 228</u>		<u>\$ 11,393</u>
RTA Sales Tax										
Balance July 1, 1985	\$ 33,444		\$ 29,623		\$ 63,067	\$ 7	\$ 63,060			\$ 63,067
Additions	354,477		28,565		383,042	130	64,458			64,588
Deductions	351,898		29,623		381,521	7	63,060			63,067
Balance June 30, 1986	<u>\$ 36,023</u>		<u>\$ 28,565</u>		<u>\$ 64,588</u>	<u>\$ 130</u>	<u>\$ 64,458</u>			<u>\$ 64,588</u>
Metro East Mass Transit District Tax										
Balance July 1, 1985	\$ 929		\$ 489		\$ 1,418	\$ --	\$ 1,418			\$ 1,418
Additions	6,220		372		6,592	1	1,593			1,594
Deductions	5,927		489		6,416	--	1,418			1,418
Balance June 30, 1986	<u>\$ 1,222</u>		<u>\$ 372</u>		<u>\$ 1,594</u>	<u>\$ 1</u>	<u>\$ 1,593</u>			<u>\$ 1,594</u>
Deferred Lottery Prize Winners										
Balance July 1, 1985		\$ --			\$ --				\$ --	\$ --
Additions		106,849			106,849				106,849	106,849
Deductions		--			--				--	--
Balance June 30, 1986		<u>\$106,849</u>			<u>\$106,849</u>				<u>\$106,849</u>	<u>\$106,849</u>
Surety Bond										
Balance July 1, 1985	\$ 78,122				\$ 78,122				\$ 78,122	\$ 78,122
Additions	30,848				30,848				30,848	30,848
Deductions	23,643				23,643				23,643	23,643
Balance June 30, 1986	<u>\$ 85,327</u>				<u>\$ 85,327</u>				<u>\$ 85,327</u>	<u>\$ 85,327</u>

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Assets				Liabilities				
	Cash and Cash Equivalents	Other Receivables	Due From Other Funds	Other Assets	Total Assets	Inter- Governmental Payable	Due to Other Funds	Other Liabilities	Total Liabilities
Organization/Fund:									
Other Code Departments:									
Children Trusts									
Balance July 1, 1985	\$ 1,149				\$ 1,149			\$ 1,149	\$ 1,149
Additions	3,909				3,909			--	--
Deductions	4,000				4,000			91	91
Balance June 30, 1986	<u>\$ 1,058</u>				<u>\$ 1,058</u>			<u>\$ 1,058</u>	<u>\$ 1,058</u>
Resident Trusts, Corrections									
Balance July 1, 1985	\$ 905	\$ 1	\$ 278		\$ 1,184		\$ 57	\$ 1,127	\$ 1,184
Additions	362	--	--		362		123	79	202
Deductions	--	--	160		160		--	--	--
Balance June 30, 1986	<u>\$ 1,267</u>	<u>\$ 1</u>	<u>\$ 118</u>		<u>\$ 1,386</u>		<u>\$ 180</u>	<u>\$ 1,206</u>	<u>\$ 1,386</u>
Special Programs									
Balance July 1, 1985	\$ 636				\$ 636	\$ 636			\$ 636
Additions	6,167				6,167	502			502
Deductions	5,665				5,665	--			--
Balance June 30, 1986	<u>\$ 1,138</u>				<u>\$ 1,138</u>	<u>\$ 1,138</u>			<u>\$ 1,138</u>
Depository Fund									
Balance July 1, 1985				\$ 9,014	\$ 9,014			\$ 9,014	\$ 9,014
Additions				60	60			60	60
Deductions				13	13			13	13
Balance June 30, 1986				<u>\$ 9,061</u>	<u>\$ 9,061</u>			<u>\$ 9,061</u>	<u>\$ 9,061</u>
Security Deposit									
Balance July 1, 1985				\$295,114	\$295,114			\$295,114	\$295,114
Additions				71,145	71,145			71,145	71,145
Deductions				78,150	78,150			78,150	78,150
Balance June 30, 1986				<u>\$288,109</u>	<u>\$288,109</u>			<u>\$288,109</u>	<u>\$288,109</u>
Resident Trusts, Mental Health									
Balance July 1, 1985	\$ 2,829	\$ 17			\$ 2,846			\$ 2,846	\$ 2,846
Additions	12,568	14			12,582			12,582	12,582
Deductions	12,319	17			12,336			12,336	12,336
Balance June 30, 1986	<u>\$ 3,078</u>	<u>\$ 14</u>			<u>\$ 3,092</u>			<u>\$ 3,092</u>	<u>\$ 3,092</u>

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Assets							Liabilities					
	Cash and Cash Equivalents	Investments	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, 1985	\$ 15,088			\$ 404	\$ 181			\$ 15,673	\$ 200	\$ 404	\$ 15,069		\$ 15,673
Additions	45,709			--	4,716			50,425	31,027	--	19,398		50,425
Deductions	51,822			404	4,770			56,996	30,713	404	25,879		56,996
Balance June 30, 1986	<u>\$ 8,975</u>			<u>\$ --</u>	<u>\$ 127</u>			<u>\$ 9,102</u>	<u>\$ 514</u>	<u>\$ --</u>	<u>\$ 8,588</u>		<u>\$ 9,102</u>
Other Boards and Authorities:													
Security Performance													
Balance July 1, 1985, as restated							\$ 577,021	\$ 577,021				\$ 577,021	\$ 577,021
Additions							93,958	93,958				93,958	93,958
Deductions							53,930	53,930				53,930	53,930
Balance June 30, 1986							<u>\$ 617,049</u>	<u>\$ 617,049</u>				<u>\$ 617,049</u>	<u>\$ 617,049</u>
Social Security Contributions													
Balance July 1, 1985	\$ 9,521			\$ 1,189		\$ 3,982		\$ 14,692		\$ 14,440	\$ 252		\$ 14,692
Additions	233,637			1,220		4,373		239,230		14,890	--		14,890
Deductions	233,609			1,189		3,982		238,780		14,440	--		14,440
Balance June 30, 1986	<u>\$ 9,549</u>			<u>\$ 1,220</u>		<u>\$ 4,373</u>		<u>\$ 15,142</u>		<u>\$ 14,890</u>	<u>\$ 252</u>		<u>\$ 15,142</u>
Other:													
Balance July 1, 1985	\$ 2,605		\$ 665		\$ 7			\$ 3,277	\$ 708	\$ 1,469	\$ 257	\$ 843	\$ 3,277
Additions	143,820		691		--			144,511	8,143	1,931	126,894	460	137,428
Deductions	143,682		665		5			144,352	8,024	1,834	127,053	358	137,269
Balance June 30, 1986	<u>\$ 2,743</u>		<u>\$ 691</u>		<u>\$ 2</u>			<u>\$ 3,436</u>	<u>\$ 827</u>	<u>\$ 1,566</u>	<u>\$ 98</u>	<u>\$ 945</u>	<u>\$ 3,436</u>
Total--All Agency Funds													
Balance July 1, 1985, as restated	\$ 546,833	\$ 74,958	\$ 63,815	\$ 1,593	\$ 1,746	\$ 5,686	\$ 881,149	\$ 1,575,780	\$ 25,258	\$ 406,072	\$ 31,771	\$ 1,112,679	\$ 1,575,780
Additions	2,635,370	139,128	71,429	1,220	6,308	4,373	165,163	3,022,991	40,060	1,244,285	156,371	457,918	1,898,634
Deductions	2,501,848	5,715	63,815	1,593	6,113	4,446	132,093	2,715,623	53,115	1,160,356	156,737	221,058	1,591,266
Balance June 30, 1986	<u>\$ 680,355</u>	<u>\$ 208,371</u>	<u>\$ 71,429</u>	<u>\$ 1,220</u>	<u>\$ 1,941</u>	<u>\$ 5,613</u>	<u>\$ 914,219</u>	<u>\$ 1,883,148</u>	<u>\$ 12,203</u>	<u>\$ 490,001</u>	<u>\$ 31,405</u>	<u>\$ 1,349,539</u>	<u>\$ 1,883,148</u>



Southern Illinois University, aeronautics classroom.

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, 1986
(Expressed in Thousands)

	Current Funds				Plant Funds						Total Plant Funds	Agency Funds	Foundations	Total
	Unrestricted	Restricted	Loan Funds	Endowment and Similar Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant						
Assets:														
Cash and cash equivalents	\$ 73,890	\$ 33,973	\$ 6,677	\$ 1,147	\$ 42,033	\$ 21,630	\$ 13,027		\$ 76,690	\$ 5,596	\$ 28,759	\$ 226,732		
Investments	27,623	3,436	452	33,769	30,952	10,082	17,551		58,585		102,879	226,744		
Receivables, net:														
Intergovernmental	1,215	3,196	88								121	4,620		
Other	29,509	28,287	56	6	1,052	246	291	\$ 53	1,642	2,967	2,945	65,412		
Due from other funds	77,960	14,938	9	189	36				36	413	4,453	97,998		
Inventories	35,361	478									584	36,423		
Prepaid expenses	4,395	29									393	4,817		
Loans and notes receivable			52,740	68							427	53,235		
Restricted assets									6,623		6,623	6,623		
Property, plant and equipment, net									2,884,884		26,785	2,911,669		
Other assets			69	649					1,814		374	2,906		
Total assets	\$ 249,953	\$ 84,337	\$ 60,091	\$ 35,828	\$ 74,073	\$ 31,958	\$ 39,306	\$ 2,884,937	\$ 3,030,274	\$ 8,976	\$ 167,720	\$ 3,637,179		
Liabilities:														
Accounts payable and accrued liabilities	\$ 181,776	\$ 11,566	\$ 63		\$ 3,558	\$ 990	\$ 2,636	\$ 207	\$ 7,391	\$ 1,107	\$ 1,743	\$ 203,646		
Intergovernmental payables	147	41									50	238		
Due to other funds	6,789	2,936	14		523			2,877	3,400	461	701	14,301		
Deferred revenues	31,471	1,178						96	96		4,388	37,133		
Liabilities payable from restricted assets												9		
Other liabilities	3,391	37								3,785	2,297	9,510		
Notes payable								6,359	6,359		4,737	11,096		
Revenue bonds payable					42,631		2,115	224,270	269,016		425	269,441		
Other obligations	18,229							33,600	33,600	3,623		55,452		
Total liabilities	241,803	15,767	77		46,712	990	4,751	267,409	319,862	8,976	14,341	600,826		
Fund balances:														
Investment in fixed assets									2,501,916	2,501,916	13,309	2,515,225		
Reserved for:														
Encumbrances	32,918	4,076			20,673	905			21,578			58,572		
Restricted fund balances	6	5,133	2,950		10,053	4,024	5,868		19,945		19,090	47,124		
Endowment and similar funds				\$ 35,828							101,280	137,108		
Reserved-other	3,031		57,043		13,864	12,830	28,687		55,381		16,441	131,896		
Unreserved:														
Designated-other	4,825				444	3,277			3,721		705	9,251		
Undesignated	(32,630)	59,361	21		(17,673)	9,932		115,612	107,871		2,554	137,177		
Total fund balances	8,150	68,570	60,014	35,828	27,361	30,968	34,555	2,617,528	2,710,412		153,379	3,036,353		
Total liabilities and fund balances	\$ 249,953	\$ 84,337	\$ 60,091	\$ 35,828	\$ 74,073	\$ 31,958	\$ 39,306	\$ 2,884,937	\$ 3,030,274	\$ 8,976	\$ 167,720	\$ 3,637,179		

STATE OF ILLINOIS
University and College Funds
Narrative
June 30, 1986

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 Illinois 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 -

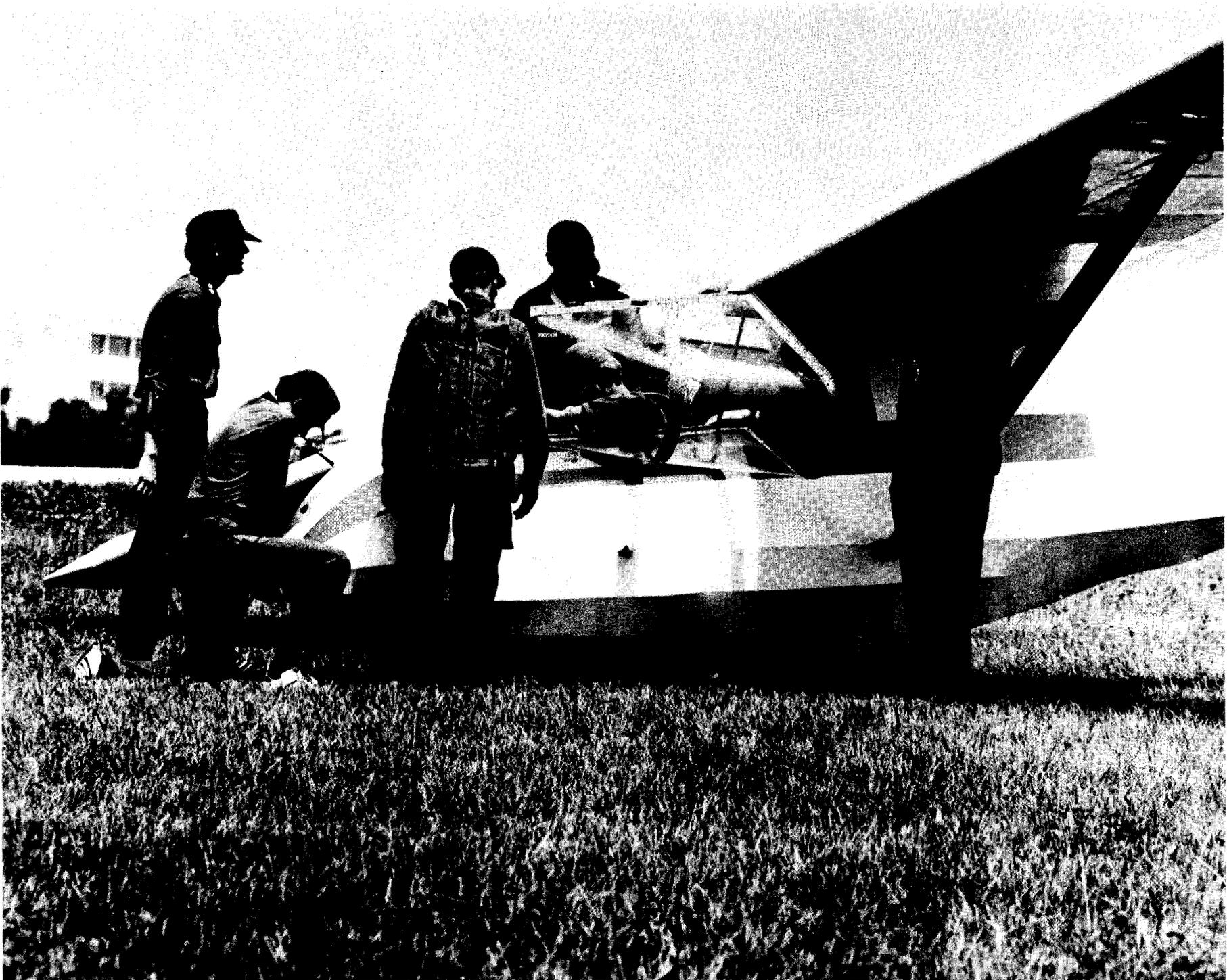
The Teacher's College Board was charged by statute on July 2, 1951, with the authority and responsibility to manage, operate, control and maintain the following universities:

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.

Illinois 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 reports to the Illinois 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.



Civil Air Patrol glider pilots at Mattoon, Illinois.

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, 1986
 (Expressed in Thousands)

	Balance July 1, 1985	Additions	Deletions/ Net Transfers	Balance June 30, 1986
Land and land improvements.....	\$ 342,868	\$ 7,903	\$ 329	\$ 350,442
Buildings and building improvements.....	861,937	10,482	(80,217)	952,636
Equipment.....	563,535	101,806	57,669	607,672
Construction in progress.....	651,160	60,146	141,990	569,316
Total.....	<u>\$2,419,500</u>	<u>\$180,337</u>	<u>\$ 119,771</u>	<u>\$2,480,066</u>

STATE OF ILLINOIS
 Schedule of Changes in General Fixed Assets
 By Function
 For the Year Ended June 30, 1986
 (Expressed in Thousands)

<u>Function</u>	Balance July 1, 1985	Additions	Deletions/ Net Transfers	Balance June 30, 1986
General government:				
Legislative.....	\$ 9,253	\$ 4,073	\$ 2,545	\$ 10,781
Elected officials.....	165,822	25,134	(12,841)	203,797
Departments and agencies.....	88,196	3,675	6,158	85,713
Total general government.....	<u>263,271</u>	<u>32,882</u>	<u>(4,138)</u>	<u>300,291</u>
Health and social services.....	478,108	11,606	10,130	479,584
Public protection and justice.....	426,397	25,799	(54,361)	506,557
Natural resources and recreation.....	320,942	19,432	(1,182)	341,556
Transportation.....	243,611	17,332	22,723	238,220
Social assistance.....	28,931	11,811	4,104	36,638
Education.....	7,080	1,329	505	7,904
Construction in progress.....	651,160	60,146	141,990	569,316
Total general fixed assets.....	<u>\$2,419,500</u>	<u>\$180,337</u>	<u>\$119,771</u>	<u>\$2,480,066</u>

STATE OF ILLINOIS
 Schedule of General Fixed Assets
 By Function
 June 30, 1986
 (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.....	\$ 10,781			\$ 10,781
Elected officials.....	203,797	\$ 4,486	\$123,452	75,859
Departments and agencies.....	85,713	12,818	34,641	38,254
Total general government.....	300,291	17,304	158,093	124,894
Health and social services.....	479,584	63,804	343,674	72,106
Public protection and justice.....	506,557	30,094	330,381	146,082
Natural resources and recreation.....	341,556	230,403	51,766	59,387
Transportation.....	238,220	7,868	68,722	161,630
Social assistance.....	36,638			36,638
Education.....	7,904	969		6,935
Total general fixed assets allocated to functions.....	1,910,750	\$350,442	\$952,636	\$607,672
Construction in progress.....	569,316			
Total general fixed assets.....	<u>\$2,480,066</u>			



North American B-25, one of the light bombers of World War II. Before the end of the War more than 11,000 were operating on all fronts.

**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, 1986
(Expressed in Thousands)

	Accrued Retirement Costs	General Obligation Bonds	Special Obligation Bonds	Other Long-Term Obligations	Total
Balance at July 1, 1985.....	\$1,967,433	\$3,487,000	\$ --	\$ 645,939	\$6,100,372
Compensated absences earned.....				161,960	161,960
Debt issues.....		639,915	190,025	75,365	905,305
Penalty costs on Federal government advances.....				272	272
Increase in lease obligations.....				30,655	30,655
Compensated absences taken.....				(140,109)	(140,109)
Principal retirements and terminations.....		(369,060)		(117,267)	(486,327)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....	439,549				439,549
Balance at June 30, 1986.....	<u>\$2,406,982</u>	<u>\$3,757,855</u>	<u>\$ 190,025</u>	<u>\$ 656,815</u>	<u>\$7,011,677</u>

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McDonnell Douglas Phantom F-4, an all-weather fighter interceptor, ground attack, reconnaissance, carrier borne fighter, in service with the 183rd Tactical Fighter Group, Springfield, Illinois.

BUDGETARY SCHEDULES

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

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	General Revenue			Special Account			Common School			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:												
Income taxes	\$ 3,400,000	\$ 3,547,339	\$ 147,339				\$ --	\$ 19,350	\$ 19,350	\$ 3,400,000	\$ 3,566,689	\$ 166,689
Sales taxes	2,465,250	2,425,428	(39,822)	\$ 821,750	\$ 810,367	\$ (11,383)	--	11,519	11,519	3,287,000	3,247,314	(39,686)
Motor fuel taxes							--	91	91		91	91
Public utility taxes	725,000	635,682	(89,318)				--	249	249	725,000	635,931	(89,069)
Federal government	1,506,748	1,480,380	(26,368)							1,506,748	1,480,380	(26,368)
Other	772,719	729,057	(43,662)				40,281	40,304	23	813,000	769,361	(43,639)
Less:												
Refunds	494,145	488,919	(5,226)							494,145	488,919	(5,226)
Total revenues	8,375,572	8,328,967	(46,605)	821,750	810,367	(11,383)	40,281	71,513	31,232	9,237,603	9,210,847	(26,756)
Expenditures:												
Current:												
Education	1,880,333	1,864,126	(16,207)				1,973,078	1,972,499	(579)	3,853,411	3,836,625	(16,786)
Health and social services	2,903,215	2,771,466	(131,749)							2,903,215	2,771,466	(131,749)
General government	658,642	634,487	(24,155)							658,642	634,487	(24,155)
Transportation	14,840	13,846	(994)							14,840	13,846	(994)
Social assistance	1,445,114	1,409,183	(35,931)							1,445,114	1,409,183	(35,931)
Public protection and justice	652,338	635,750	(16,588)							652,338	635,750	(16,588)
Natural resources and recreation	101,263	97,269	(3,994)							101,263	97,269	(3,994)
Debt service:												
Interest	33,900	32,961	(939)							33,900	32,961	(939)
Capital outlays	102,937	99,453	(3,484)							102,937	99,453	(3,484)
Total expenditures	7,792,582	7,558,541	(234,041)				1,973,078	1,972,499	(579)	9,765,660	9,531,040	(234,620)
Excess (deficiency) of revenues over expenditures	582,990	770,426	187,436	821,750	810,367	(11,383)	(1,932,797)	(1,900,986)	31,811	(528,057)	(320,193)	207,864
Other sources (uses) of financial resources:												
Operating transfers-in	93,415	409,487	316,072				1,981,886	1,913,720	(68,166)	2,075,301	2,323,207	247,906
Operating transfers-out	(1,461,330)	(1,398,404)	62,926	(801,891)	(801,890)	1				(2,263,221)	(2,200,294)	62,927
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(784,925)	(218,491)	566,434	19,859	8,477	(11,382)	49,089	12,734	(36,355)	(715,977)	(197,280)	518,697
Budgetary fund balances (deficits), July 1, 1985	34,167	34,167	--	10,460	10,460	--	(40)	(40)	--	44,587	44,587	--
Budgetary fund balances (deficits), June 30, 1986	\$ (750,758)	\$ (184,324)	\$ 566,434	\$ 30,319	\$ 18,937	\$ (11,382)	\$ 49,049	\$ 12,694	\$ (36,355)	\$ (671,390)	\$ (152,693)	\$ 518,697

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Road			Motor Fuel Tax-State			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				\$ 679,275	\$ 636,944	\$ (42,331)						
Federal government	\$ 650,700	\$ 635,468	\$ (15,232)							\$ 193,000	\$ 207,981	\$ 14,981
Other	369,700	407,053	37,353									
Less:												
Refunds	1,776	1,700	(76)	15,000	15,000	--						
Total revenues	1,018,624	1,040,821	22,197	664,275	621,944	(42,331)				193,000	207,981	14,981
Expenditures:												
Current:												
General government	102,224	98,953	(3,271)	11,005	11,005	--						
Transportation	845,228	836,439	(8,789)	5,582	5,458	(124)	\$ 4,749	\$ 4,698	\$ (51)	400,600	400,600	--
Social assistance	1,070	993	(77)									
Public protection and justice	36,337	36,331	(6)									
Capital outlays	13,124	12,903	(221)	25	21	(4)						
Total expenditures	997,983	985,619	(12,364)	16,612	16,484	(128)	4,749	4,698	(51)	400,600	400,600	--
Excess (deficiency) of revenues over expenditures	20,641	55,202	34,561	647,663	605,460	(42,203)	(4,749)	(4,698)	51	(207,600)	(192,619)	14,981
Other sources (uses) of financial resources:												
Operating transfers-in	146,514	181,571	35,057	82,175	81,239	(936)	6,000	8,500	2,500	230,483	269,240	38,757
Operating transfers-out	(135,684)	(169,130)	(33,446)	(726,829)	(725,395)	1,434				--	(35,000)	(35,000)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	31,471	67,643	36,172	3,009	(38,696)	(41,705)	1,251	3,802	2,551	22,883	41,621	18,738
Budgetary fund balances (deficits), July 1, 1985	20,279	20,279	--	55,440	55,440	--	11,039	11,039	--	47,821	47,821	--
Budgetary fund balances (deficits), June 30, 1986	\$ 51,750	\$ 87,922	\$ 36,172	\$ 58,449	\$ 16,744	\$ (41,705)	\$ 12,290	\$ 14,841	\$ 2,551	\$ 70,704	\$ 89,442	\$ 18,738

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)
									\$ 679,275	\$ 636,944	\$ (42,331)
									650,700	635,468	(15,232)
									562,700	615,034	52,334
									16,776	16,700	(76)
									1,875,899	1,870,746	(5,153)
\$ 117,300	\$ 117,012	\$ (288)	\$ 164,399	\$ 164,089	\$ (310)	\$ 53,200	\$ 53,118	\$ (82)	113,229	109,958	(3,271)
									1,591,058	1,581,414	(9,644)
									1,070	993	(77)
									36,337	36,331	(6)
									13,149	12,924	(225)
117,300	117,012	(288)	164,399	164,089	(310)	53,200	53,118	(82)	1,754,843	1,741,620	(13,223)
(117,300)	(117,012)	288	(164,399)	(164,089)	310	(53,200)	(53,118)	82	121,056	129,126	8,070
113,700	114,985	1,285	159,500	161,247	1,747	51,600	52,198	598	789,972	868,980	79,008
									(862,513)	(929,525)	(67,012)
(3,600)	(2,027)	1,573	(4,899)	(2,842)	2,057	(1,600)	(920)	680	48,515	68,581	20,066
(8,749)	(8,749)	--	(12,270)	(12,270)	--	(3,972)	(3,972)	--	109,588	109,588	--
\$ (12,349)	\$ (10,776)	\$ 1,573	\$ (17,169)	\$ (15,112)	\$ 2,057	\$ (5,572)	\$ (4,892)	\$ 680	\$ 158,103	\$ 178,169	\$ 20,066

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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:									
Federal government				\$ --	\$ 89	\$ 89			
Other	\$ 39,501	\$ 39,110	\$ (391)	43,001	44,297	1,296	\$ 43,000	\$ 41,395	\$ (1,605)
Less:									
Refunds									
Total revenues	39,501	39,110	(391)	43,001	44,386	1,385	43,000	41,395	(1,605)
Expenditures:									
Current:									
Education	36,481	35,979	(502)	42,773	41,489	(1,284)	40,377	38,745	(1,632)
Social assistance	96	70	(26)	60	41	(19)	104	79	(25)
Capital outlays	3,440	3,430	(10)	3,029	2,645	(384)	3,110	2,590	(520)
Total expenditures	40,017	39,479	(538)	45,862	44,175	(1,687)	43,591	41,414	(2,177)
Excess (deficiency) of revenues over expenditures	(516)	(369)	147	(2,861)	211	3,072	(591)	(19)	572
Budgetary fund balances (deficits), July 1, 1985	878	878	--	513	513	--	(942)	(942)	--
Budgetary fund balances (deficits), June 30, 1986	\$ 362	\$ 509	\$ 147	\$ (2,348)	\$ 724	\$ 3,072	\$ (1,533)	\$ (961)	\$ 572

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)
\$ 82,000	\$ 80,369	\$ (1,631)	\$ 500	\$ 519	\$ 19	\$ --	\$ 89	\$ 89
2		(2)	40	18	(22)	42	18	(24)
81,998	80,369	(1,629)	460	501	41	207,960	205,761	(2,199)
74,216	70,674	(3,542)	515	407	(108)	194,362	187,294	(7,068)
223	198	(25)				483	388	(95)
9,941	9,847	(94)	20	15	(5)	19,540	18,527	(1,013)
84,380	80,719	(3,661)	535	422	(113)	214,385	206,209	(8,176)
(2,382)	(350)	2,032	(75)	79	154	(6,425)	(448)	5,977
(3,756)	(3,756)	--	3	3	--	(3,304)	(3,304)	--
\$ (6,138)	\$ (4,106)	\$ 2,032	\$ (72)	\$ 82	\$ 154	\$ (9,729)	\$ (3,752)	\$ 5,977

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 10,302	\$ 10,200	\$ (102)	\$ 8,402	\$ 8,319	\$ (83)	\$ 3,662	\$ 3,624	\$ (38)
Total revenues	10,302	10,200	(102)	8,402	8,319	(83)	3,662	3,624	(38)
Expenditures:									
Current:									
Education	8,705	8,704	(1)	8,615	8,197	(418)	3,337	3,336	(1)
Social assistance	30	22	(8)	9	6	(3)	11	4	(7)
Capital outlays	704	704	--	626	617	(9)	243	243	--
Total expenditures	9,439	9,430	(9)	9,250	8,820	(430)	3,591	3,583	(8)
Excess (deficiency) of revenues over expenditures	863	770	(93)	(848)	(501)	347	71	41	(30)
Budgetary fund balances (deficits), July 1, 1985	481	481	--	(166)	(166)	--	598	598	--
Budgetary fund balances (deficits), June 30, 1986	\$ 1,344	\$ 1,251	\$ (93)	\$ (1,014)	\$ (667)	\$ 347	\$ 669	\$ 639	\$ (30)

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)
\$ 6,529	\$ 6,467	\$ (62)	\$ 10,606	\$ 10,500	\$ (106)	\$ 39,501	\$ 39,110	\$ (391)
6,529	6,467	(62)	10,606	10,500	(106)	39,501	39,110	(391)
5,715	5,639	(76)	10,109	10,103	(6)	36,481	35,979	(502)
17	12	(5)	29	26	(3)	96	70	(26)
884	884	--	983	982	(1)	3,440	3,430	(10)
6,616	6,535	(81)	11,121	11,111	(10)	40,017	39,479	(538)
(87)	(68)	19	(515)	(611)	(96)	(516)	(369)	147
(166)	(166)	--	131	131	--	878	878	--
\$ (253)	\$ (234)	\$ 19	\$ (384)	\$ (480)	\$ (96)	\$ 362	\$ 509	\$ 147

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Illinois State Income			Northern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government				\$ --	\$ 89	\$ 89
Other	\$ 18,903	\$ 19,511	\$ 608	\$ 22,038	\$ 22,658	\$ 620
Total revenues	<u>18,903</u>	<u>19,511</u>	<u>608</u>	<u>22,038</u>	<u>22,747</u>	<u>709</u>
Expenditures:						
Current:						
Education	17,208	17,157	(51)	23,293	22,380	(913)
Social assistance	29	14	(15)	26	23	(3)
Capital outlays	1,920	1,920	--	756	376	(380)
Total expenditures	<u>19,157</u>	<u>19,091</u>	<u>(66)</u>	<u>24,075</u>	<u>22,779</u>	<u>(1,296)</u>
Excess (deficiency) of revenues over expenditures	<u>(254)</u>	<u>420</u>	<u>674</u>	<u>(2,037)</u>	<u>(32)</u>	<u>2,005</u>
Budgetary fund balances (deficits), July 1, 1985	<u>425</u>	<u>425</u>	<u>--</u>	<u>(285)</u>	<u>(285)</u>	<u>--</u>
Budgetary fund balances (deficits), June 30, 1986	<u>\$ 171</u>	<u>\$ 845</u>	<u>\$ 674</u>	<u>\$ (2,322)</u>	<u>\$ (317)</u>	<u>\$ 2,005</u>

Sangamon State Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,060	\$ 2,128	\$ 68	\$ --	\$ 89	\$ 89
2,060	2,128	68	43,001	44,297	1,296
2,272	1,952	(320)	42,773	41,489	(1,284)
5	4	(1)	60	41	(19)
353	349	(4)	3,029	2,645	(384)
2,630	2,305	(325)	45,862	44,175	(1,687)
(570)	(177)	393	(2,861)	211	3,072
373	373	--	513	513	--
\$ (197)	\$ 196	\$ 393	\$ (2,348)	\$ 724	\$ 3,072

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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				\$ 349,270	\$ 432,402	\$ 83,132			
Sales tax				97,716	107,364	9,648			
Public utility taxes				172,250	209,695	37,445	\$ 11,328	\$ 10,782	\$ (546)
Federal government				5,550	5,737	187	--	218	218
Other	\$ 2,175	\$ 3,086	\$ 911	1,038,881	1,057,644	18,763	48,522	51,964	3,442
Less:									
Refunds				225	79	(146)	142	38	(104)
Total revenues	2,175	3,086	911	1,663,442	1,812,763	149,321	59,708	62,926	3,218
Expenditures:									
Current:									
Education				18,974	16,574	(2,400)	15,292	15,240	(52)
Health and social services				102,040	84,476	(17,564)			
General government	4,800	4,475	(325)	1,226,032	1,130,791	(95,241)	46,206	30,709	(15,497)
Transportation				109,524	106,594	(2,930)			
Public protection and justice				15,184	13,278	(1,906)	38,847	37,378	(1,469)
Natural resources and recreation				29,867	27,048	(2,819)	17,960	6,799	(11,161)
Capital outlays				12,229	11,868	(361)	1,108	1,067	(41)
Total expenditures	4,800	4,475	(325)	1,513,850	1,390,629	(123,221)	119,413	91,193	(28,220)
Excess (deficiency) of revenues over expenditures	(2,625)	(1,389)	1,236	149,592	422,134	272,542	(59,705)	(28,267)	31,438
Other sources (uses) of financial resources:									
Operating transfers-in	3,310	3,212	(98)	421,097	445,077	23,980	66,676	54,404	(12,272)
Operating transfers-out	(8,692)	(8,692)	--	(807,780)	(798,385)	9,395			
Budgetary funds-nonbudgeted accounts				23,682	23,682	--			
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources and budgetary funds-non-budgeted accounts	(8,007)	(6,869)	1,138	(260,773)	45,144	305,917	6,971	26,137	19,166
Budgetary fund balances, July 1, 1985	8,153	8,153	--	143,024	143,024	--	17,353	17,353	--
Budgetary fund balances (deficits), June 30, 1986	\$ 146	\$ 1,284	\$ 1,138	\$ (117,749)	\$ 188,168	\$ 305,917	\$ 24,324	\$ 43,490	\$ 19,166

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)
						\$ 349,270	\$ 432,402	\$ 83,132
						97,716	107,364	9,648
						183,578	220,477	36,899
\$ 1,100	\$ 1,154	\$ 54	\$ 583	\$ 177	\$ (406)	7,233	7,286	53
300	372	72	7,432	8,449	1,017	1,097,310	1,121,515	24,205
25	21	(4)	23	12	(11)	415	150	(265)
1,375	1,505	130	7,992	8,614	622	1,734,692	1,888,894	154,202
2,082	1,846	(236)	255	159	(96)	36,603	33,819	(2,784)
			2,209	1,236	(973)	104,249	85,712	(18,537)
			985	389	(596)	1,278,023	1,166,364	(111,659)
			145	144	(1)	109,669	106,738	(2,931)
			3,971	2,128	(1,843)	58,002	52,784	(5,218)
			3,270	2,086	(1,184)	51,097	35,933	(15,164)
92	49	(43)	432	427	(5)	13,861	13,411	(450)
2,174	1,895	(279)	11,267	6,569	(4,698)	1,651,504	1,494,761	(156,743)
(799)	(390)	409	(3,275)	2,045	5,320	83,188	394,133	310,945
			1,296	763	(533)	492,379	503,456	11,077
						(816,472)	(807,077)	9,395
						23,682	23,682	--
(799)	(390)	409	(1,979)	2,808	4,787	(264,587)	66,830	331,417
298	298	--	9,031	9,031	--	177,859	177,859	--
\$ (501)	\$ (92)	\$ 409	\$ 7,052	\$ 11,839	\$ 4,787	\$ (86,728)	\$ 244,689	\$ 331,417

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Attorney General			Secretary of State		
	Violent Crime Victims Assistance Fund			Vehicle Recycling		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 1,150	\$ 2,061	\$ 911	\$ 1,025	\$ 1,025	\$ --
Total revenues	<u>1,150</u>	<u>2,061</u>	<u>911</u>	<u>1,025</u>	<u>1,025</u>	<u>--</u>
Expenditures:						
Current:						
General government	1,500	1,327	(173)			
Total expenditures	<u>1,500</u>	<u>1,327</u>	<u>(173)</u>			
Excess (deficiency) of revenues over expenditures	<u>(350)</u>	<u>734</u>	<u>1,084</u>	<u>1,025</u>	<u>1,025</u>	<u>--</u>
Other sources (uses) of financial resources:						
Operating transfers-in						
Operating transfers-out				(8,692)	(8,692)	--
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	<u>(350)</u>	<u>734</u>	<u>1,084</u>	<u>(7,667)</u>	<u>(7,667)</u>	<u>--</u>
Budgetary fund balances (deficits), July 1, 1985	<u>793</u>	<u>793</u>	<u>--</u>	<u>7,667</u>	<u>7,667</u>	<u>--</u>
Budgetary fund balances (deficits), June 30, 1986	<u>\$ 443</u>	<u>\$ 1,527</u>	<u>\$ 1,084</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Treasurer			Total		
Estate Tax Collections Distributive					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 2,175	\$ 3,086	\$ 911
			2,175	3,086	911
\$ 3,300	\$ 3,148	\$ (152)	\$ 4,800	\$ 4,475	\$ (325)
3,300	3,148	(152)	4,800	4,475	(325)
(3,300)	(3,148)	152	(2,625)	(1,389)	1,236
3,310	3,212	(98)	3,310 (8,692)	3,212 (8,692)	(98) --
10	64	54	(8,007)	(6,869)	1,138
(307)	(307)	--	8,153	8,153	--
\$ (297)	\$ (243)	\$ 54	\$ 146	\$ 1,284	\$ 1,138

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Agriculture			Commerce and Community Affairs			Conservation			Nuclear Safety		
	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												
Sales taxes												
Public utility taxes												
Federal government												
Other	\$ 36,020	\$ 32,245	\$ (3,775)	\$ 17,600	\$ 15,922	\$ (1,678)	\$ 2,050	\$ 1,786	\$ (264)	\$ --	\$ 20	\$ 20
Less:												
Refunds	109	3	(106)				16,128	16,110	(18)	2,680	7,206	4,526
Total revenues	35,911	32,242	(3,669)	17,600	15,922	(1,678)	18,178	17,896	(282)	2,680	7,226	4,546
Expenditures:												
Current:												
Education	8,911	8,911	--	2,550	150	(2,400)						
Health and social services				500	500	--						
General government	25,887	24,776	(1,111)	56,500	47,665	(8,835)						
Transportation				434	--	(434)						
Public protection and justice	4,692	4,428	(264)							278	226	(52)
Natural resources and recreation				2,400	596	(1,804)	17,952	17,412	(540)	4,515	4,040	(475)
Capital outlays	961	777	(184)	21	21	--	7,999	7,990	(9)	2,034	1,928	(106)
Total expenditures	40,451	38,892	(1,559)	62,405	48,932	(13,473)	25,951	25,402	(549)	6,827	6,194	(633)
Excess (deficiency) of revenues over expenditures	(4,540)	(6,650)	(2,110)	(44,805)	(33,010)	11,795	(7,773)	(7,506)	267	(4,147)	1,032	5,179
Other sources (uses) of financial resources:												
Operating transfers-in	--	5,500	5,500	28,000	53,670	25,670	14,032	14,032	--			
Operating transfers-out	--	(2,000)	(2,000)	(10,000)	(10,248)	(248)	(4,900)	(4,900)	--			
Budgetary funds-nonbudgeted accounts												
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(4,540)	(3,150)	1,390	(26,805)	10,412	37,217	1,359	1,626	267	(4,147)	1,032	5,179
Budgetary fund balances, July 1, 1985	3,988	3,988	--	16,387	16,387	--	15,917	15,917	--	5,186	5,186	--
Budgetary fund balances (deficits), June 30, 1986	\$ (552)	\$ 838	\$ 1,390	\$ (10,418)	\$ 26,799	\$ 37,217	\$ 17,276	\$ 17,543	\$ 267	\$ 1,039	\$ 6,218	\$ 5,179

Public Aid			Registration and Education			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)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)			
						\$ 349,270	\$ 432,402	\$ 83,132							\$ 349,270	\$ 432,402	\$ 83,132			
						97,716	107,364	9,648							97,716	107,364	9,648			
						172,250	209,695	37,445							172,250	209,695	37,445			
\$ 1,500	\$ 1,179	\$ (321)	\$ 2,235	\$ 2,991	\$ 756	896,680	875,109	(21,571)	\$ 1,100	\$ 1,215	\$ 115	\$ 3,500	\$ 3,931	\$ 431	64,938	105,667	40,729	1,038,881	1,057,644	18,763
			5	4	(1)	25	25	--				86	47	(39)	225	79	(146)			
1,500	1,179	(321)	2,230	2,987	757	1,515,891	1,624,545	108,654	1,100	1,215	115	68,352	109,551	41,199	1,663,442	1,812,763	149,321			
												7,513	7,513	--	18,974	16,574	(2,400)			
20,611	15,177	(5,434)										80,929	68,799	(12,130)	102,040	84,476	(17,564)			
						1,141,082	1,055,868	(85,214)				2,563	2,482	(81)	1,226,032	1,130,791	(95,241)			
			2,381	2,299	(82)				109,090	106,594	(2,496)				109,524	106,594	(2,930)			
												7,833	6,325	(1,508)	15,184	13,278	(1,906)			
			67	66	(1)	673	671	(2)	17	--	(17)	5,000	5,000	--	29,867	27,048	(2,819)			
20,611	15,177	(5,434)	2,448	2,365	(83)	1,141,755	1,056,539	(85,216)	109,107	106,594	(2,513)	104,295	90,534	(13,761)	1,513,850	1,390,629	(123,221)			
(19,111)	(13,998)	5,113	(218)	622	840	374,136	568,006	193,870	(108,007)	(105,379)	2,628	(35,943)	19,017	54,960	149,592	422,134	272,542			
3,250	9,440	6,190				260,000	249,919	(10,081)	110,635	106,720	(3,915)	5,180	5,796	616	421,097	445,077	23,980			
						(784,480)	(779,000)	5,480	(8,400)	(2,237)	6,163				(807,780)	(798,385)	9,395			
382	382	--										23,300	23,300	--	23,682	23,682	--			
(16,243)	(4,940)	11,303	(218)	622	840	(150,344)	38,925	189,269	(5,772)	(896)	4,876	(54,063)	1,513	55,576	(260,773)	45,144	305,917			
7,605	7,605	--	5,557	5,557	--	57,020	57,020	--	8,443	8,443	--	22,921	22,921	--	143,024	143,024	--			
\$ (8,638)	\$ 2,665	\$ 11,303	\$ 5,339	\$ 6,179	\$ 840	\$ (93,324)	\$ 95,945	\$ 189,269	\$ 2,671	\$ 7,547	\$ 4,876	\$ (31,142)	\$ 24,434	\$ 55,576	\$ (117,749)	\$ 188,168	\$ 305,917			

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Agriculture Premium			Fair and Exposition			Standardbred Breeders			Thoroughbred Breeders			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	\$ 29,500	\$ 26,544	\$ (2,956)	\$ 2,030	\$ 1,661	\$ (369)	\$ 2,095	\$ 1,680	\$ (415)	\$ 2,395	\$ 2,360	\$ (35)	\$ 36,020	\$ 32,245	\$ (3,775)
Less:															
Refunds	109	3	(106)										109	3	(106)
Total revenues	29,391	26,541	(2,850)	2,030	1,661	(369)	2,095	1,680	(415)	2,395	2,360	(35)	35,911	32,242	(3,669)
Expenditures:															
Current:															
Education	8,911	8,911	--				1,802	1,653	(149)	2,599	2,442	(157)	8,911	8,911	--
General government	20,678	19,873	(805)	808	808	--	1,802	1,653	(149)	2,599	2,442	(157)	25,887	24,776	(1,111)
Public protection and justice	4,692	4,428	(264)										4,692	4,428	(264)
Capital outlays	959	775	(184)				1	1	--	1	1	--	961	777	(184)
Total expenditures	35,240	33,987	(1,253)	808	808	--	1,803	1,654	(149)	2,600	2,443	(157)	40,451	38,892	(1,559)
Excess (deficiency) of revenues over expenditures	(5,849)	(7,446)	(1,597)	1,222	853	(369)	292	26	(266)	(205)	(83)	122	(4,540)	(6,650)	(2,110)
Other sources (uses) of financial resources:															
Operating transfers-in	--	5,500	5,500										--	5,500	5,500
Operating transfers-out				--	(2,000)	(2,000)							--	(2,000)	(2,000)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(5,849)	(1,946)	3,903	1,222	(1,147)	(2,369)	292	26	(266)	(205)	(83)	122	(4,540)	(3,150)	1,390
Budgetary fund balances, July 1, 1985	260	260	--	2,594	2,594	--	712	712	--	422	422	--	3,988	3,988	--
Budgetary fund balances (deficit), June 30, 1986	\$ (5,589)	\$ (1,686)	\$ 3,903	\$ 3,816	\$ 1,447	\$ (2,369)	\$ 1,004	\$ 738	\$ (266)	\$ 217	\$ 339	\$ 122	\$ (552)	\$ 838	\$ 1,390

STATE OF ILLINOIS
 Combining Schedule 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, 1986
 (Expressed in Thousands)

	Build Illinois Purposes Fund			Local Tourism Fund			Metropolitan Exposition Auditorium and Office Building			Tourism Promotion 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)
Revenues:															
Other							\$ 17,600	\$ 15,922	\$ (1,678)				\$ 17,600	\$ 15,922	\$ (1,678)
Total revenues							17,600	15,922	(1,678)				17,600	15,922	(1,678)
Expenditures:															
Current:															
Education	\$ 2,550	\$ 150	\$ (2,400)										2,550	150	(2,400)
Health and social services													500	500	--
General government	25,085	23,790	(1,295)	\$ 3,000	\$ 2,973	\$ (27)	12,492	5,706	(6,786)	\$ 500	\$ 500	\$ --	56,500	47,665	(8,835)
Transportation	434	--	(434)							15,923	15,196	(727)	434	--	(434)
Natural resources and recreation	2,400	596	(1,804)										2,400	596	(1,804)
Capital outlays													21	21	--
Total expenditures	30,469	24,536	(5,933)	3,000	2,973	(27)	12,492	5,706	(6,786)	16,444	15,717	(727)	62,405	48,932	(13,473)
Excess (deficiency) of revenues over expenditures	(30,469)	(24,536)	5,933	(3,000)	(2,973)	27	5,108	10,216	5,108	(16,444)	(15,717)	727	(44,805)	(33,010)	11,795
Other sources (uses) of financial resources:															
Operating transfers-in	10,000	35,000	25,000	3,000	3,000	--				15,000	15,670	670	28,000	53,670	25,670
Operating transfer-out							(10,000)	(10,248)	(248)				(10,000)	(10,248)	(248)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(20,469)	10,464	30,933	--	27	27	(4,892)	(32)	4,860	(1,444)	(47)	1,397	(26,805)	10,412	37,217
Budgetary fund balances, July 1, 1985							15,669	15,669	--	718	718	--	16,387	16,387	--
Budgetary fund balances (deficits), June 30, 1986	\$ (20,469)	\$ 10,464	\$ 30,933	\$ --	\$ 27	\$ 27	\$ 10,777	\$ 15,637	\$ 4,860	\$ (726)	\$ 671	\$ 1,397	\$ (10,418)	\$ 26,799	\$ 37,217

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	State Boating Act			State Parks		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 200	\$ 202	\$ 2			
Other	1,198	1,339	141	\$ 1,930	\$ 1,930	\$ --
Total revenues	1,398	1,541	143	1,930	1,930	--
Expenditures:						
Current:						
Natural resources and recreation	3,124	3,073	(51)	1,500	1,425	(75)
Capital outlays	1,622	1,621	(1)	502	502	--
Total expenditures	4,746	4,694	(52)	2,002	1,927	(75)
Excess (deficiency) of revenues over expenditures	(3,348)	(3,153)	195	(72)	3	75
Other sources (uses) of financial resources:						
Operating transfers-in	4,032	4,032	--			
Operating transfers-out						
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	684	879	195	(72)	3	75
Budgetary fund balances, July 1, 1985	4,065	4,065	--	119	119	--
Budgetary fund balances, June 30, 1986	\$ 4,749	\$ 4,944	\$ 195	\$ 47	\$ 122	\$ 75

Wildlife and Fish			Park and Conservation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,850	\$ 1,584	\$ (266)				\$ 2,050	\$ 1,786	\$ (264)
13,000	12,841	(159)				16,128	16,110	(18)
14,850	14,425	(425)				18,178	17,896	(282)
12,588	12,191	(397)	\$ 740	\$ 723	\$ (17)	17,952	17,412	(540)
1,455	1,447	(8)	4,420	4,420	--	7,999	7,990	(9)
14,043	13,638	(405)	5,160	5,143	(17)	25,951	25,402	(549)
807	787	(20)	(5,160)	(5,143)	17	(7,773)	(7,506)	267
(1,400)	(1,400)	--	10,000	10,000	--	14,032	14,032	--
			(3,500)	(3,500)	--	(4,900)	(4,900)	--
(593)	(613)	(20)	1,340	1,357	17	1,359	1,626	267
2,251	2,251	--	9,482	9,482	--	15,917	15,917	--
\$ 1,658	\$ 1,638	\$ (20)	\$ 10,822	\$ 10,839	\$ 17	\$ 17,276	\$ 17,543	\$ 267

STATE OF ILLINOIS
Combining Schedule 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 Nuclear Safety
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Nuclear Safety Emergency			Radioactive Waste Facility			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ --	\$ 20	\$ 20				\$ --	\$ 20	\$ 20
Other	2,500	6,081	3,581	\$ 180	\$ 1,125	\$ 945	2,680	7,206	4,526
Total revenues	2,500	6,101	3,601	180	1,125	945	2,680	7,226	4,546
Expenditures:									
Current:									
Public protection and justice	278	226	(52)				278	226	(52)
Natural resources and recreation	4,032	3,611	(421)	483	429	(54)	4,515	4,040	(475)
Capital outlays	2,026	1,923	(103)	8	5	(3)	2,034	1,928	(106)
Total expenditures	6,336	5,760	(576)	491	434	(57)	6,827	6,194	(633)
Excess (deficiency) of revenues over expenditures	(3,836)	341	4,177	(311)	691	1,002	(4,147)	1,032	5,179
Budgetary fund balances, July 1, 1985	5,056	5,056	--	130	130	--	5,186	5,186	--
Budgetary fund balances (deficit), June 30, 1986	\$ 1,220	\$ 5,397	\$ 4,177	\$ (181)	\$ 821	\$ 1,002	\$ 1,039	\$ 6,218	\$ 5,179

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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		\$ 8	\$ 8	\$ 1,500	\$ 1,171	\$ (329)	\$ 1,500	\$ 1,179	\$ (321)
Total revenues		8	8	1,500	1,171	(329)	1,500	1,179	(321)
Expenditures:									
Current:									
Health and social services	\$ 15,684	\$ 15,177	\$ (507)	\$ 4,927	\$	\$ (4,927)	\$ 20,611	\$ 15,177	\$ (5,434)
Total expenditures	15,684	15,177	(507)	4,927		(4,927)	20,611	15,177	(5,434)
Excess (deficiency) of revenues over expenditures	(15,684)	(15,169)	515	(3,427)	1,171	4,598	(19,111)	(13,998)	5,113
Other sources of financial resources:									
Operating transfers-in	3,250	9,440	6,190				3,250	9,440	6,190
Budgetary funds—nonbudgeted accounts	12	12	--	370	370	--	382	382	--
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(12,446)	(5,741)	6,705	(3,797)	801	4,598	(16,243)	(4,940)	11,303
Budgetary fund balances, July 1, 1985	6,083	6,083		1,522	1,522		7,605	7,605	--
Budgetary fund balances (deficit), June 30, 1986	\$ (6,363)	\$ 342	\$ 6,705	\$ (2,275)	\$ 2,323	\$ 4,598	\$ (8,638)	\$ 2,665	\$ 11,303

STATE OF ILLINOIS
Combining Schedule 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 Registration and Education
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Illinois State Pharmacy Disciplinary			Illinois State Medical Disciplinary		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 1,035	\$ 1,035	\$ --	\$ --	\$ 213	\$ 213
Less:						
Refunds				1	--	(1)
Total revenues	<u>1,035</u>	<u>1,035</u>	<u>--</u>	<u>(1)</u>	<u>213</u>	<u>214</u>
Expenditures:						
Current:						
Public protection and justice				1,152	1,113	(39)
Capital outlays				50	50	--
Total expenditures				<u>1,202</u>	<u>1,163</u>	<u>(39)</u>
Excess (deficiency) of revenues over expenditures	<u>1,035</u>	<u>1,035</u>	<u>--</u>	<u>(1,203)</u>	<u>(950)</u>	<u>253</u>
Budgetary fund balances, July 1, 1985				<u>2,549</u>	<u>2,549</u>	<u>--</u>
Budgetary fund balances, June 30, 1986	<u>\$ 1,035</u>	<u>\$ 1,035</u>	<u>\$ --</u>	<u>\$ 1,346</u>	<u>\$ 1,599</u>	<u>\$ 253</u>

Real Estate License Administration			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,200	\$ 1,743	\$ 543	\$ 2,235	\$ 2,991	\$ 756
4	4	--	5	4	(1)
1,196	1,739	543	2,230	2,987	757
1,229	1,186	(43)	2,381	2,299	(82)
17	16	(1)	67	66	(1)
1,246	1,202	(44)	2,448	2,365	(83)
(50)	537	587	(218)	622	840
3,008	3,008	--	5,557	5,557	--
\$ 2,958	\$ 3,545	\$ 587	\$ 5,339	\$ 6,179	\$ 840

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	State Lottery			Personal Property Tax Replacement		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes				\$ 349,270	\$ 425,402	\$ 76,132
Sales taxes						
Public utility taxes				172,250	209,695	37,445
Other	\$ 851,001	\$ 826,100	\$ (24,901)	8,480	10,089	1,609
Less:						
Refunds	25	25	--			
Total revenues	850,976	826,075	(24,901)	530,000	645,186	115,186
Expenditures:						
Current:						
General government	365,721	291,666	(74,055)	502,561	502,542	(19)
Capital outlays	673	671	(2)			
Total expenditures	366,394	292,337	(74,057)	502,561	502,542	(19)
Excess (deficiency) of revenues over expenditures	484,582	533,738	49,156	27,439	142,644	115,205
Other sources (uses) of financial resources:						
Operating transfers-in				--	58	58
Operating transfers-out	(595,000)	(551,794)	43,206	(60,000)	(74,671)	(14,671)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(110,418)	(18,056)	92,362	(32,561)	68,031	100,592
Budgetary fund balances, July 1, 1985	3,208	3,208	--	42,760	42,760	--
Budgetary fund balances (deficits), June 30, 1986	\$ (107,210)	\$ (14,848)	\$ 92,362	\$ 10,199	\$ 110,791	\$ 100,592

Metropolitan Fair and Exposition Authority Reconstruction			Local Government Distributive			Build Illinois Fund			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final	Actual	Variance Over (Under)
			\$ --	\$ 7,000	\$ 7,000				\$ 349,270	\$ 432,402	\$ 83,132
						\$ 97,716	\$ 107,364	\$ 9,648	97,716	107,364	9,648
\$ 4,800	\$ 4,800	\$ --				32,399	34,120	1,721	172,250	209,695	37,445
									896,680	875,109	(21,571)
									25	25	--
4,800	4,800	--	--	7,000	7,000	130,115	141,484	11,369	1,515,891	1,624,545	108,654
4,800	4,800	--	268,000	256,860	(11,140)				1,141,082	1,055,868	(85,214)
									673	671	(2)
4,800	4,800	--	268,000	256,860	(11,140)				1,141,755	1,056,539	(85,216)
--	--	--	(268,000)	(249,860)	18,140	130,115	141,484	11,369	374,136	568,006	193,870
			260,000	249,861	(10,139)	(129,480)	(152,535)	(23,055)	260,000	249,919	(10,081)
									(784,480)	(779,000)	5,480
--	--	--	(8,000)	1	8,001	635	(11,051)	(11,686)	(150,344)	38,925	189,269
			1	1	--	11,051	11,051	--	57,020	57,020	--
\$ --	\$ --	\$ --	\$ (7,999)	\$ 2	\$ 8,001	11,686	\$ --	\$ (11,686)	\$ (93,324)	\$ 95,945	\$ 189,269

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Bi-State Public Transportation			Cycle Rider Safety		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other				\$ 1,100	\$ 1,215	\$ 115
Total revenues				1,100	1,215	115
Expenditures:						
Current:						
Transportation	\$ 8,100	\$ 7,501	\$ (599)	998	935	(63)
Capital outlays				17	--	(17)
Total expenditures	8,100	7,501	(599)	1,015	935	(80)
Excess (deficiency) of revenues over expenditures	(8,100)	(7,501)	599	85	280	195
Other sources (uses) of financial resources:						
Operating transfers-in	7,190	7,501	311			
Operating transfers-out	--	(163)	(163)			
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(910)	(163)	747	85	280	195
Budgetary fund balances, July 1, 1985	310	310	--	723	723	--
Budgetary fund balances (deficit), June 30, 1986	\$ (600)	\$ 147	\$ 747	\$ 808	\$ 1,003	\$ 195

Public Transportation			Downstate Public Transportation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 1,100	\$ 1,215	\$ 115
						1,100	1,215	115
\$ 88,500	\$ 88,500	\$ --	\$ 11,492	\$ 9,658	\$ (1,834)	109,090	106,594	(2,496)
						17	--	(17)
88,500	88,500	--	11,492	9,658	(1,834)	109,107	106,594	(2,513)
(88,500)	(88,500)	--	(11,492)	(9,658)	1,834	(108,007)	(105,379)	2,628
83,930	87,787	3,857	19,515	11,432	(8,083)	110,635	106,720	(3,915)
			(8,400)	(2,074)	6,326	(8,400)	(2,237)	6,163
(4,570)	(713)	3,857	(377)	(300)	77	(5,772)	(896)	4,876
2,286	2,286	--	5,124	5,124	--	8,443	8,443	--
\$ (2,284)	\$ 1,573	\$ 3,857	\$ 4,747	\$ 4,824	\$ 77	\$ 2,671	\$ 7,547	\$ 4,876

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Central Management Services			Energy and Natural Resources			Financial Institutions			Insurance		
	State Employees	Deferred Compensation		Coal Technology	Development Assistance		State Pensions		Final	Producer	Administration	
	Final	Variance		Final	Variance		Final	Variance	Final	Actual	Variance	
	Budget	Actual	Over (Under)	Budget	Actual	Over (Under)	Budget	Actual	Over (Under)	Budget	Actual	Over (Under)
Revenues:												
Federal government												
Other	\$ 23,538	\$ 23,410	\$ (128)				\$ 11,000	\$ 17,275	\$ 6,275	\$ 3,500	\$ 2,851	\$ (649)
Less:												
Refunds	25	10	(15)							11	10	(1)
Total revenues	23,513	23,400	(113)				11,000	17,275	6,275	3,489	2,841	(648)
Expenditures:												
Current:												
Education							7,513	7,513	--			
Health and social services							2,172	2,172	--			
General government	391	310	(81)				1,759	1,713	(46)	4,226	3,939	(287)
Public protection and justice				\$ 5,000	\$ 5,000	\$ --						
Natural resource and recreation							4	3	(1)	110	110	--
Capital outlays	1	1	--									
Total expenditures	392	311	(81)	5,000	5,000	--	11,448	11,401	(47)	4,336	4,049	(287)
Excess (deficiency) of revenues over expenditures	23,121	23,089	(32)	(5,000)	(5,000)	--	(448)	5,874	6,322	(847)	(1,208)	(361)
Other sources of financial resources:												
Operating transfers-in				5,000	5,694	694						
Budgetary funds-nonbudgeted accounts	23,300	23,300	--									
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(179)	(211)	(32)	--	694	694	(448)	5,874	6,322	(847)	(1,208)	(361)
Budgetary fund balances, July 1, 1985	103	103	--	866	866	--	13,800	13,800	--	3,239	3,239	--
Budgetary fund balances (deficits), June 30, 1986	\$ (76)	\$ (108)	\$ (32)	\$ 866	\$ 1,560	\$ 694	\$ 13,352	\$ 19,674	\$ 6,322	\$ 2,392	\$ 2,031	\$ (361)

Mental Health & Developmental Disabilities			Rehabilitation			State Police			Veterans' Affairs			Total		
Mental Health			Illinois Veterans Rehabilitation			Law Enforcement Services			Quincy Veterans' Home					
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)
\$ 21,500	\$ 55,708	\$ 34,208	\$ 1,300	\$ 1,592	\$ 292	\$ 600	\$ 1,031	\$ 431	\$ 3,500	\$ 3,931	\$ 431	\$ 3,500	\$ 3,931	\$ 431
50	27	(23)							3,500	3,800	300	64,938	105,667	40,729
21,450	55,681	34,231	1,300	1,592	292	600	1,031	431	7,000	7,731	731	68,352	109,551	41,199
72,131	60,173	(11,958)	1,400	1,390	(10)				7,398	7,236	(162)	7,513	7,513	--
						1,848	673	(1,175)				80,929	68,799	(12,130)
												2,563	2,482	(81)
						145	145	--	197	156	(41)	7,833	6,325	(1,508)
72,131	60,173	(11,958)	1,400	1,390	(10)	1,993	818	(1,175)	7,595	7,392	(203)	104,295	90,534	(13,761)
(50,681)	(4,492)	46,189	(100)	202	302	(1,393)	213	1,606	(595)	339	934	(35,943)	19,017	54,960
									180	102	(78)	5,180	5,796	616
												23,300	23,300	--
(50,681)	(4,492)	46,189	(100)	202	302	(1,393)	213	1,606	(415)	441	856	(54,063)	1,513	55,576
3,588	3,588	--	559	559	--	106	106	--	660	660	--	22,921	22,921	--
\$ (47,093)	\$ (904)	\$ 46,189	\$ 459	\$ 761	\$ 302	\$ (1,287)	\$ 319	\$ 1,606	\$ 245	\$ 1,101	\$ 856	\$ (31,142)	\$ 24,434	\$ 55,576

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Commerce Commission			Environmental Protection Agency		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Public utility taxes	\$ 11,328	\$ 10,782	\$ (546)			
Federal government	--	218	218			
Other	6,273	4,927	(1,346)	\$ 1,750	\$ 1,665	\$ (85)
Less:						
Refunds	140	38	(102)			
Total revenues	17,461	15,889	(1,572)	1,750	1,665	(85)
Expenditures:						
Current:						
Education				219	97	(122)
General government						
Public protection and justice	14,509	13,849	(660)			
Natural resources and recreation	3,596	3,493	(103)	14,364	3,306	(11,058)
Capital outlays	555	542	(13)	182	154	(28)
Total expenditures	18,660	17,884	(776)	14,765	3,557	(11,208)
Deficiency of revenues over expenditures	(1,199)	(1,995)	(796)	(13,015)	(1,892)	11,123
Other sources of financial resources:						
Operating transfers-in				15,000	3,622	(11,378)
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(1,199)	(1,995)	(796)	1,985	1,730	(255)
Budgetary fund balances, July 1, 1985	429	429	--	1,840	1,840	--
Budgetary fund balances (deficits), June 30, 1986	\$ (770)	\$ (1,566)	\$ (796)	\$ 3,825	\$ 3,570	\$ (255)

Other Agencies, Boards, and Commissions-Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 11,328	\$ 10,782	\$ (546)
			--	218	218
\$ 40,499	\$ 45,372	\$ 4,873	48,522	51,964	3,442
2	--	(2)	142	38	(104)
40,497	45,372	4,875	59,708	62,926	3,218
15,292	15,240	(52)	15,292	15,240	(52)
45,987	30,612	(15,375)	46,206	30,709	(15,497)
24,338	23,529	(809)	38,847	37,378	(1,469)
			17,960	6,799	(11,161)
371	371	--	1,108	1,067	(41)
85,988	69,752	(16,236)	119,413	91,193	(28,220)
(45,491)	(24,380)	21,111	(59,705)	(28,267)	31,438
51,676	50,782	(894)	66,676	54,404	(12,272)
6,185	26,402	20,217	6,971	26,137	19,166
15,084	15,084	--	17,353	17,353	--
\$ 21,269	\$ 41,486	\$ 20,217	\$ 24,324	\$ 43,490	\$ 19,166

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Commerce Commission
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Commerce Commission								
	Transportation Regulatory Fund			Public Utility			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Public utility taxes		\$ 101	\$ 101	\$ 11,328	\$ 10,681	\$ (647)	\$ 11,328	\$ 10,782	\$ (546)
Federal government					218	218		218	218
Other	\$ 5,100	3,822	(1,278)	1,173	1,105	(68)	6,273	4,927	(1,346)
Less:									
Refunds	140	38	(102)				140	38	(102)
Total revenues	4,960	3,885	(1,075)	12,501	12,004	(497)	17,461	15,889	(1,572)
Expenditures:									
Current:									
Public protection and justice	5,133	4,875	(258)	9,376	8,974	(402)	14,509	13,849	(660)
Natural resources and recreation				3,596	3,493	(103)	3,596	3,493	(103)
Capital outlays	253	245	(8)	302	297	(5)	555	542	(13)
Total expenditures	5,386	5,120	(266)	13,274	12,764	(510)	18,660	17,884	(776)
(Deficiency) of revenues over expenditures	(426)	(1,235)	(809)	(773)	(760)	13	(1,199)	(1,995)	(796)
Budgetary fund balances (deficits), July 1, 1985	1,183	1,183	--	(754)	(754)	--	429	429	--
Budgetary fund balance (deficits), June 30, 1986	\$ 757	\$ (52)	\$ (809)	\$ (1,527)	\$ (1,514)	\$ 13	\$ (770)	\$ (1,566)	\$ (796)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Environmental Protection Agency
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Hazardous Waste Fund			Vehicle Inspection			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 1,750	\$ 1,665	\$ (85)				\$ 1,750	\$ 1,665	\$ (85)
Total revenues	1,750	1,665	(85)				1,750	1,665	(85)
Expenditures:									
Current:									
General government				\$ 219	\$ 97	\$ (122)	219	97	(122)
Natural resources and recreation	1,500	160	(1,340)	12,864	3,146	(9,718)	14,364	3,306	(11,058)
Capital outlays				182	154	(28)	182	154	(28)
Total expenditures	1,500	160	(1,340)	13,265	3,397	(9,868)	14,765	3,557	(11,208)
Excess (deficiency) of revenues over expenditures	250	1,505	1,255	(13,265)	(3,397)	9,868	(13,015)	(1,892)	11,123
Other sources of financial resources:									
Operating transfers-in				15,000	3,622	(11,378)	15,000	3,622	(11,378)
Excess (deficiency) of revenues over expenditures and other sources of financial resources	250	1,505	1,255	1,735	225	(1,510)	1,985	1,730	(255)
Budgetary fund balances, July 1, 1985	1,840	1,840	--				1,840	1,840	--
Budgetary fund balances, June 30, 1986	\$ 2,090	\$ 3,345	\$ 1,255	\$ 1,735	\$ 225	\$ (1,510)	\$ 3,825	\$ 3,570	\$ (255)

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Commissioner of Banks and Trust Companies			Illinois Farm Development Authority			Liquor Control Commission			Local Government Law		
	Banks and Trust Companies			Farm Emergency Assistance Fund			Dram Shop			Enforcement Officers Training Board		
	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	\$ 6,800	\$ 6,517	\$ (283)				\$ 1,800	\$ 1,790	\$ (10)	\$ 6,000	\$ 5,932	\$ (68)
Less:												
Refunds							1	--	(1)			
Total revenues	6,800	6,517	(283)				1,799	1,790	(9)	6,000	5,932	(68)
Expenditures:												
Current:												
Education				\$ 18,500	\$ 4,387	\$ (14,113)						
General government							1,078	1,049	(29)	7,085	6,523	(562)
Public protection and justice	6,855	6,670	(185)				7	7	--	18	18	--
Capital outlays	154	154	--									
Total expenditures	7,009	6,824	(185)	18,500	4,387	(14,113)	1,085	1,056	(29)	7,103	6,541	(562)
Excess (deficiency) of revenues over expenditures	(209)	(307)	(98)	(18,500)	(4,387)	14,113	714	734	20	(1,103)	(609)	494
Other sources of financial resources:												
Operating transfers-in				24,196	24,196	--						
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	(209)	(307)	(98)	5,696	19,809	14,113	714	734	20	(1,103)	(609)	494
Budgetary fund balances (deficits), July 1, 1985	(136)	(136)	--				3,485	3,485	--	1,123	1,123	--
Budgetary fund balances (deficits), June 30, 1986	\$ (345)	\$ (443)	\$ (98)	\$ 5,696	\$ 19,809	\$ 14,113	\$ 4,199	\$ 4,219	\$ 20	\$ 20	\$ 514	\$ 494

Metropolitan Fair and Exposition Authority			Racing Board			State Board of Education			State Fire Marshal			Total		
Metropolitan Fair and Exposition			Illinois Racetrack Improvement			Drivers Education			Fire Prevention					
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)
			\$ 4,175	\$ 3,301	\$ (874)	\$ 14,499	\$ 18,706	\$ 4,207	\$ 7,225	\$ 9,126	\$ 1,901	\$ 40,499	\$ 45,372	\$ 4,873
									1	--	(1)	2	--	(2)
			4,175	3,301	(874)	14,499	18,706	4,207	7,224	9,126	1,902	40,497	45,372	4,875
\$ 27,487	\$ 26,225	\$ (1,262)				14,369	14,363	(6)	923	877	(46)	15,292	15,240	(52)
			3,377	3,364	(13)				5,943	5,923	(20)	45,987	30,612	(15,375)
									192	192	--	24,338	23,529	(809)
												371	371	--
27,487	26,225	(1,262)	3,377	3,364	(13)	14,369	14,363	(6)	7,058	6,992	(66)	85,988	69,752	(16,236)
(27,487)	(26,225)	1,262	798	(63)	(861)	130	4,343	4,213	166	2,134	1,968	(45,491)	(24,380)	21,111
27,480	26,225	(1,255)							--	361	361	51,676	50,782	(894)
7	--	7	798	(63)	(861)	130	4,343	4,213	166	2,495	2,329	6,185	26,402	20,217
			2,893	2,893	--	3,392	3,392	--	4,327	4,327	--	15,084	15,084	--
\$ (7)	\$ --	\$ 7	\$ 3,691	\$ 2,830	\$ (861)	\$ 3,522	\$ 7,735	\$ 4,213	\$ 4,493	\$ 6,822	\$ 2,329	\$ 21,269	\$ 41,486	\$ 20,217

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Transportation			Capital Development			School Construction			Anti-Pollution		
	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	\$ 19	\$ 19	\$ --									
Total revenues	19	19	--									
Expenditures:												
Current:												
Education				\$ 4,233	\$ 4,228	\$ (5)						
Health and social services												
General government	153	141	(12)	359	354	(5)	\$ 132	\$ 17	\$ (115)	\$ 29	\$ 23	\$ (6)
Transportation	158,191	154,418	(3,773)									
Public protection and justice				113	36	(77)						
Natural resources and recreation				6,258	6,257	(1)				28,157	27,841	(316)
Capital outlays				122,366	112,572	(9,794)						
Total expenditures	158,344	154,559	(3,785)	133,329	123,447	(9,882)	132	17	(115)	28,186	27,864	(322)
(Deficiency) of revenue over expenditures	(158,325)	(154,540)	3,785	(133,329)	(123,447)	9,882	(132)	(17)	115	(28,186)	(27,864)	322
Other sources (uses) of financial resources:												
Proceeds from general and special obligation bond issues	159,981	208,106	48,125	145,000	183,365	38,365				30,000	29,712	(288)
Operating transfers-in				--	1,706	1,706						
Operating transfers-out												
Budgetary fund-non budgeted accounts												
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	1,656	53,566	51,910	11,671	61,624	49,953	(132)	(17)	115	1,814	1,848	34
Budgetary fund balances, July 1, 1985	44,504	44,504	--	55,631	55,631	--	4,259	4,259	--	29,333	29,333	--
Budgetary fund balances (deficit), June 30, 1986	\$ 46,160	\$ 98,070	\$ 51,910	\$ 67,302	\$ 117,255	\$ 49,953	\$ 4,127	\$ 4,242	\$ 115	\$ 31,147	\$ 31,181	\$ 34

Coal Development			Civic Center			Build Illinois			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)
			\$ 14	\$ 14	\$ --				\$ 33	\$ 33	\$ --
			14	14	--				33	33	--
						\$ 11,924	\$ 1,224	\$ (10,700)	16,157	5,452	(10,705)
						3,300	3,300	--	3,300	3,300	--
\$ 5	\$ 5	\$ --	12,130	12,011	(119)	20,860	11,058	(9,802)	33,668	23,609	(10,059)
						13,980	2,938	(11,042)	172,171	157,356	(14,815)
									113	36	(77)
8,073	2,073	(6,000)				10,332	2,599	(7,733)	52,820	38,770	(14,050)
4,733	4,733	--				10,376	1,777	(8,599)	137,475	119,082	(18,393)
12,811	6,811	(6,000)	12,130	12,011	(119)	70,772	22,896	(47,876)	415,704	347,605	(68,099)
(12,811)	(6,811)	6,000	(12,116)	(11,997)	119	(70,772)	(22,896)	47,876	(415,671)	(347,572)	68,099
5,000	14,873	9,873	88,063	88,063	--	59,999	97,928	37,929	488,043	622,047	134,004
--	(1,706)	(1,706)							--	1,706	1,706
			69,674	69,674	--				69,674	69,674	--
(7,811)	6,356	14,167	6,273	6,392	119	(10,773)	75,032	85,805	2,698	204,801	202,103
10,319	10,319	--							144,046	144,046	--
\$ 2,508	\$ 16,675	\$ 14,167	\$ 6,273	\$ 6,392	\$ 119	\$ (10,773)	\$ 75,032	\$ 85,805	\$ 146,744	\$ 348,847	\$ 202,103

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	<u>Transportation Bond Series "A"</u>		
	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Revenues:			
Current:			
Other			
Total revenues			
Expenditures:			
Current:			
General government	\$ 86	\$ 85	\$ (1)
Transportation	105,580	102,807	(2,773)
Total expenditures	<u>105,666</u>	<u>102,892</u>	<u>(2,774)</u>
(Deficiency) of revenues over expenditures	<u>(105,666)</u>	<u>(102,892)</u>	<u>2,774</u>
Other sources of financial resources:			
Proceeds from general obligation bond issues	90,000	138,767	48,767
Excess (deficiency) of revenues over expenditures and other sources of financial resources	<u>(15,666)</u>	<u>35,875</u>	<u>51,541</u>
Budgetary fund balances, July 1, 1985	<u>24,230</u>	<u>24,230</u>	<u>--</u>
Budgetary fund balances, June 30, 1986	<u>\$ 8,564</u>	<u>\$ 60,105</u>	<u>\$ 51,541</u>

Transportation Bond Series "B"			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 19	\$ 19	\$ --	\$ 19	\$ 19	\$ --
19	19	--	19	19	--
67	56	(11)	153	141	(12)
52,611	51,611	(1,000)	158,191	154,418	(3,773)
52,678	51,667	(1,011)	158,344	154,559	(3,785)
(52,659)	(51,648)	1,011	(158,325)	(154,540)	3,785
69,981	69,339	(642)	159,981	208,106	48,125
17,322	17,691	369	1,656	53,566	51,910
20,274	20,274	--	44,504	44,504	--
\$ 37,596	\$ 37,965	\$ 369	\$ 46,160	\$ 98,070	\$ 51,910

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	General Obligations			Build Illinois			Illinois Civic Center		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 10,110	\$ 10,110	\$ --						
Other	11,350	11,350	--	\$ --	\$ 603	\$ 603	\$ 370	\$ 370	\$ --
Total revenues	21,460	21,460	--		603	603	370	370	
Expenditures:									
Debt service:									
Principal	192,700	192,700	--	15,603	15,603	--	12,000	4,160	(7,840)
Interest	254,263	248,774	(5,489)						
Total expenditures	446,963	441,474	(5,489)	15,603	15,603	--	12,000	4,160	(7,840)
Excess (deficiency) of revenues over expenditures	(425,503)	(420,014)	5,489	(15,603)	(15,000)	603	(11,630)	(3,790)	7,840
Other sources of financial resources:									
Proceeds from general obligation bond issue	197,920	197,920	--						
Operating transfers-in	418,919	418,919	--	40,000	15,000	(25,000)	5,248	5,248	--
Budgetary funds non-budget accounts	197,920	197,920	--						
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(6,584)	(1,095)	5,489	24,397	--	(24,397)	(6,382)	1,458	7,840
Budgetary fund balances, July 1, 1985	116,997	116,997	--						
Budgetary fund balances (deficit), June 30, 1986	\$ 110,413	\$ 115,902	\$ 5,489	\$ 24,397	\$ --	\$ (24,397)	\$ (6,382)	\$ 1,458	\$ 7,840

Universities Building			Public Welfare Building			Matured Bond and Coupon			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)
						\$ 51	\$ 51	\$ --	\$ 10,110	\$ 10,110	\$ --
									11,771	12,374	603
						51	51	--	21,881	22,484	603
\$ 7,800	\$ 7,800	\$ --	\$ 6,000	\$ 6,000	\$ --	25	7	(18)	234,128	226,270	(7,858)
528	528	--	480	480	--				255,271	249,782	(5,489)
8,328	8,328	--	6,480	6,480	--	25	7	(18)	489,399	476,052	(13,347)
(8,328)	(8,328)	--	(6,480)	(6,480)	--	26	44	18	(467,518)	(453,568)	13,950
									197,920	197,920	--
8,239	7,564	(675)	6,425	5,900	(525)				478,831	452,631	(26,200)
									197,920	197,920	--
(89)	(764)	(675)	(55)	(580)	(525)	26	44	18	11,313	(937)	(12,250)
3,407	3,407	--	2,282	2,282	--	124	124	--	122,810	122,810	--
\$ 3,318	\$ 2,643	\$ (675)	\$ 2,227	\$ 1,702	\$ (525)	\$ 150	\$ 168	\$ 18	\$ 134,123	\$ 121,873	\$ (12,250)

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 3,600	\$ 4,788	\$ 1,188	\$ 819,647	\$ 793,795	\$ (25,852)	\$ 502,564	\$ 477,054	\$ (25,510)
Other	--	1	1	15,707	111,478	95,771	--	65	65
Less:									
Refunds				1,395	126	(1,269)			
Total revenues	<u>3,600</u>	<u>4,789</u>	<u>1,189</u>	<u>833,959</u>	<u>905,147</u>	<u>71,188</u>	<u>502,564</u>	<u>477,119</u>	<u>(25,445)</u>
Expenditures:									
Current:									
Education							488,462	454,799	(33,663)
Health and social services				356,577	301,442	(55,135)	160	118	(42)
General government	6,621	4,471	(2,150)	500,578	338,482	(162,096)			
Transportation				45,109	44,674	(435)			
Social assistance				187,648	164,442	(23,206)	35	35	--
Public protection and justice				6,369	5,975	(394)	13,919	3,563	(10,356)
Natural resources and recreation				7,389	4,696	(2,693)	35,422	25,728	(9,694)
Debt service:									
Interest				1,000	--	(1,000)			
Capital outlays				5,694	3,545	(2,149)	1,082	979	(103)
Total expenditures	<u>6,621</u>	<u>4,471</u>	<u>(2,150)</u>	<u>1,110,364</u>	<u>863,256</u>	<u>(247,108)</u>	<u>539,080</u>	<u>485,222</u>	<u>(53,858)</u>
Excess (deficiency) of revenues over expenditures	<u>(3,021)</u>	<u>318</u>	<u>3,339</u>	<u>(276,405)</u>	<u>41,891</u>	<u>318,296</u>	<u>(36,516)</u>	<u>(8,103)</u>	<u>28,413</u>
Other sources (uses) of financial resources:									
Operating transfers-in				36,400	31,135	(5,265)	550	550	--
Operating transfers-out				(550)	(1,150)	(600)			
Budgetary funds-nonbudgeted accounts				31,005	31,005	--	25	25	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	<u>(3,021)</u>	<u>318</u>	<u>3,339</u>	<u>(271,560)</u>	<u>40,871</u>	<u>312,431</u>	<u>(35,991)</u>	<u>(7,578)</u>	<u>28,413</u>
Budgetary fund balances (deficits), July 1, 1985, as previously reported	(1,807)	(1,807)	--	(17,319)	(17,319)	--	(25,971)	(25,971)	--
Reclassifications between budgetary/nonbudgetary funds-net				(15)	(15)	--			
Budgetary fund balances (deficits), July 1, 1985, as reclassified	(1,807)	(1,807)	--	(17,334)	(17,334)	--	(25,971)	(25,971)	--
Budgetary fund balances (deficits), June 30, 1986	<u>\$ (4,828)</u>	<u>\$ (1,489)</u>	<u>\$ 3,339</u>	<u>\$ (288,894)</u>	<u>\$ 23,537</u>	<u>\$ 312,431</u>	<u>\$ (61,962)</u>	<u>\$ (33,549)</u>	<u>\$ 28,413</u>

Higher Education			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 7,072	\$ 6,977	\$ (95)	\$ 9,495	\$ 4,969	\$ (4,526)	\$ 1,342,378	\$ 1,287,583	\$ (54,795)
			200	294	94	15,907	111,838	95,931
						1,395	126	(1,269)
7,072	6,977	(95)	9,695	5,263	(4,432)	1,356,890	1,399,295	42,405
8,294	7,364	(930)	379	213	(166)	497,135	462,376	(34,759)
			1,791	1,068	(723)	358,528	302,628	(55,900)
			1,929	1,073	(856)	509,128	344,026	(165,102)
						45,109	44,674	(435)
						187,683	164,477	(23,206)
			6,043	904	(5,139)	26,331	10,442	(15,889)
			1,293	1,046	(247)	44,104	31,470	(12,634)
15	10	(5)	194	185	(9)	1,000	--	(1,000)
						6,985	4,719	(2,266)
8,309	7,374	(935)	11,629	4,489	(7,140)	1,676,003	1,364,812	(311,191)
(1,237)	(397)	840	(1,934)	774	2,708	(319,113)	34,483	353,596
						36,950	31,685	(5,265)
						(550)	(1,150)	(600)
68	68	--	1,212	1,212	--	32,310	32,310	--
(1,305)	(465)	840	(3,146)	(438)	2,708	(315,023)	32,708	347,731
			1,659	1,659	--	(43,438)	(43,438)	--
			(765)	(765)	--	(780)	(780)	--
			894	894	--	(44,218)	(44,218)	--
\$ (1,305)	\$ (465)	\$ 840	\$ (2,252)	\$ 456	\$ 2,708	\$ (359,241)	\$ (11,510)	\$ 347,731

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 29,666	\$ 35,770	\$ 6,104	\$ 313,226	\$ 278,644	\$ (34,582)	\$ 130,000	\$ 126,041	\$ (3,959)	\$ 3,500	\$ 3,215	\$ (285)
Other				--	625	625	10,751	9,575	(1,176)	1,600	97,781	96,181
Less:												
Refunds				1,050	14	(1,036)	310	100	(210)			
Total revenues	29,666	35,770	6,104	312,176	279,255	(32,921)	140,441	135,516	(4,925)	5,100	100,996	95,896
Expenditures:												
Current:												
Health and social services	33,439	28,329	(5,110)									
General government				497,250	335,293	(161,957)	223	168	(55)			
Transportation							146,648	129,775	(16,873)			
Social assistance												
Public protection and justice										6,147	3,975	(2,172)
Natural resources and recreation												
Debt service:												
Interest							1,000	--	(1,000)			
Capital outlays	42	42	--	930	882	(48)	2,709	810	(1,899)	39	39	--
Total expenditures	33,481	28,371	(5,110)	498,180	336,175	(162,005)	150,580	130,753	(19,827)	6,186	4,014	(2,172)
Excess (deficiency) of revenues over expenditures	(3,815)	7,399	11,214	(186,004)	(56,920)	129,084	(10,139)	4,763	14,902	(1,086)	96,982	98,068
Other sources (uses) of financial resources:												
Operating transfers-in				--	31	31						
Operating transfers-out				--	(31)	(31)						
Budgetary funds-nonbudgeted accounts	7,285	7,285	--							27	27	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources, and budgetary funds-nonbudgeted accounts	(11,100)	114	11,214	(186,004)	(56,920)	129,084	(10,139)	4,763	14,902	(1,113)	96,955	98,068
Budgetary fund balances (deficits), July 1, 1985, as previously reported	(974)	(974)	--	(1,623)	(1,623)	--	(2,041)	(2,041)	--	1,813	1,813	--
Reclassifications between budgetary/nonbudgetary funds-nat	(15)	(15)	--									
Budgetary fund balances (deficits), July 1, 1985, as reclassified	(989)	(989)	--	(1,623)	(1,623)	--	(2,041)	(2,041)	--	1,813	1,813	--
Budgetary fund balances (deficits), June 30, 1986	\$ (12,089)	\$ (875)	\$ 11,214	\$ (187,627)	\$ (58,543)	\$ 129,084	\$ (12,180)	\$ 2,722	\$ 14,902	\$ 700	\$ 98,768	\$ 98,068

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Local Effort Day Care			Refugee Assistance			Child Welfare Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 15,500	\$ 15,809	\$ 309	\$ 2,631	\$ 2,631	\$ --	\$ 7,800	\$ 8,616	\$ 816
Total revenues	15,500	15,809	309	2,631	2,631	--	7,800	8,616	816
Expenditures:									
Current:									
Health and social services	15,945	15,179	(766)	5	5	--	9,283	8,828	(455)
Capital outlays							10	10	--
Total expenditures	15,945	15,179	(766)	5	5	--	9,293	8,838	(455)
Excess (deficiency) of revenues over expenditures	(445)	630	1,075	2,626	2,626	--	(1,493)	(222)	1,271
Budgetary funds-nonbudgeted accounts				2,704	2,704	--			
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	(445)	630	1,075	(78)	(78)	--	(1,493)	(222)	1,271
Budgetary fund balances (deficits), July 1, 1985, as previously reported	64	64	--				(579)	(579)	--
Reclassifications between budgetary/nonbudgetary funds-net				(15)	(15)	--			
Budgetary fund balances (deficits), July 1, 1985 as reclassified	64	64	--	(15)	(15)	--	(579)	(579)	--
Budgetary fund balance (deficits), June 30, 1986	\$ (381)	\$ 694	\$ 1,075	\$ (93)	\$ (93)	\$ --	\$ (2,072)	\$ (801)	\$ 1,271

Federal Projects			Juvenile Justice			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,000	\$ 5,933	\$ 3,933	\$ 1,735	\$ 2,781	\$ 1,046	\$ 29,666	\$ 35,770	\$ 6,104
2,000	5,933	3,933	1,735	2,781	1,046	29,666	35,770	6,104
2,686	1,201	(1,485)	5,520	3,116	(2,404)	33,439	28,329	(5,110)
32	32	--				42	42	--
2,718	1,233	(1,485)	5,520	3,116	(2,404)	33,481	28,371	(5,110)
(718)	4,700	5,418	(3,785)	(335)	3,450	(3,815)	7,399	11,214
4,552	4,552	--	29	29	--	7,285	7,285	--
(5,270)	148	5,418	(3,814)	(364)	3,450	(11,100)	114	11,214
(183)	(183)	--	(276)	(276)	--	(974)	(974)	--
						(15)	(15)	--
(183)	(183)	--	(276)	(276)	--	(989)	(989)	--
\$ (5,453)	\$ (35)	\$ 5,418	\$ (4,090)	\$ (640)	\$ 3,450	\$ (12,089)	\$ (875)	\$ 11,214

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Local Government Affairs			Energy Administration			Federal Moderate Rehabilitation			Low Income Home Energy Assistance Block Grant		
	Final		Variance	Final		Variance	Final		Variance	Final		Variance
	Budget	Actual	Over (Under)	Budget	Actual	Over (Under)	Budget	Actual	Over (Under)	Budget	Actual	Over (Under)
Revenues:												
Federal government	\$ 675	\$ 954	\$ 279	\$ 13,500	\$ 6,060	\$ (7,440)	\$ 1,050	\$ 1,004	\$ (46)	\$ 90,500	\$ 76,375	\$ (14,125)
Other	--	140	140	--	2	2	--	--	--	--	5	5
Less:												
Refunds							50	--	(50)	100	--	(100)
Total revenues	675	1,094	419	13,500	6,062	(7,438)	1,000	1,004	4	90,400	76,380	(14,020)
Expenditures:												
Current:												
General government	2,352	1,000	(1,352)	15,008	9,388	(5,620)	2,028	1,120	(908)	125,870	80,986	(44,884)
Capital outlays	102	102	--	16	16	--	--	--	--	13	11	(2)
Total expenditures	2,454	1,102	(1,352)	15,024	9,404	(5,620)	2,028	1,120	(908)	125,883	80,997	(44,886)
Excess (deficiency) of revenues over expenditures	(1,779)	(8)	1,771	(1,524)	(3,342)	(1,818)	(1,028)	(116)	912	(35,483)	(4,617)	30,866
Other sources (uses) of financial resources:												
Operating transfers-in	--	3	3									
Operating transfers-out	--	(28)	(28)									
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(1,779)	(33)	1,746	(1,524)	(3,342)	(1,818)	(1,028)	(116)	912	(35,483)	(4,617)	30,866
Budgetary fund balances (deficits), July 1, 1985	(123)	(123)	--	(250)	(250)	--	242	242	--	693	693	--
Budgetary fund balance (deficits), June 30, 1986	\$ (1,902)	\$ (156)	\$ 1,746	\$ (1,774)	\$ (3,592)	\$ (1,818)	\$ (786)	\$ 126	\$ 912	\$ (34,790)	\$ (3,924)	\$ 30,866

Community Services Block Grant			Community Development/ Small Cities Block Grant			Intra-Agency Services			Job Training Partnership			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)
\$ 19,000	\$ 13,432	\$ (5,568)	\$ 35,000	\$ 29,064	\$ (5,936)	\$ 10,500	\$ 10,645	\$ 145	\$ 143,001	\$ 141,110	\$ (1,891)	\$ 313,226	\$ 278,644	\$ (34,582)
--	1	1	--	476	476	--	1	1	--	--	--	--	625	625
100	--	(100)	300	14	(286)				500	--	(500)	1,050	14	(1,036)
18,900	13,433	(5,467)	34,700	29,526	(5,174)	10,500	10,646	146	142,501	141,110	(1,391)	312,176	279,255	(32,921)
21,524	13,814	(7,710)	61,010	33,270	(27,740)	9,696	8,923	(773)	259,762	186,792	(72,970)	497,250	335,293	(161,957)
8	2	(6)	2	2	--	777	737	(40)	12	12	--	930	882	(48)
21,532	13,816	(7,716)	61,012	33,272	(27,740)	10,473	9,660	(813)	259,774	186,804	(72,970)	498,180	336,175	(162,005)
(2,632)	(383)	2,249	(26,312)	(3,746)	22,566	27	986	959	(117,273)	(45,694)	71,579	(186,004)	(56,920)	129,084
						--	28	28				--	31	31
						--	(3)	(3)				--	(31)	(31)
(2,632)	(383)	2,249	(26,312)	(3,746)	22,566	27	1,011	984	(117,273)	(45,694)	71,579	(186,004)	(56,920)	129,084
(54)	(54)	--	560	560	--	(1,263)	(1,263)	--	(1,428)	(1,428)	--	(1,623)	(1,623)	--
\$ (2,686)	\$ (437)	\$ 2,249	\$ (25,752)	\$ (3,186)	\$ 22,566	\$ (1,236)	\$ (252)	\$ 984	\$ (118,701)	\$ (47,122)	\$ 71,579	\$ (187,627)	\$ (58,543)	\$ 129,084

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 130,000	\$ 126,041	\$ (3,959)			
Other	--	161	161	\$ 10,751	\$ 9,414	\$ (1,337)
Less:						
Refunds	310	100	(210)			
Total revenues	<u>129,690</u>	<u>126,102</u>	<u>(3,588)</u>	<u>10,751</u>	<u>9,414</u>	<u>(1,337)</u>
Expenditures:						
Current:						
General government	223	168	(55)			
Social assistance	131,408	118,262	(13,146)	15,240	11,513	(3,727)
Debt service:						
Interest				1,000	--	(1,000)
Capital outlays	1,355	810	(545)	1,354	--	(1,354)
Total expenditures	<u>132,986</u>	<u>119,240</u>	<u>(13,746)</u>	<u>17,594</u>	<u>11,513</u>	<u>(6,081)</u>
Excess (deficiency) of revenues over expenditures	<u>(3,296)</u>	<u>6,862</u>	<u>10,158</u>	<u>(6,843)</u>	<u>(2,099)</u>	<u>4,744</u>
Budgetary fund balances (deficits), July 1, 1985	<u>(7,598)</u>	<u>(7,598)</u>	<u>--</u>	<u>5,557</u>	<u>5,557</u>	<u>--</u>
Budgetary fund balance (deficits), June 30, 1986	<u>\$ (10,894)</u>	<u>\$ (736)</u>	<u>\$ 10,158</u>	<u>\$ (1,286)</u>	<u>\$ 3,458</u>	<u>\$ 4,744</u>

	Total		
Final Budget	Actual		Variance Over (Under)
\$ 130,000	\$ 126,041	\$	(3,959)
10,751	9,575		(1,176)
310	100		(210)
<u>140,441</u>	<u>135,516</u>		<u>(4,925)</u>
223	168		(55)
146,648	129,775		(16,873)
1,000	--		(1,000)
2,709	810		(1,899)
<u>150,580</u>	<u>130,753</u>		<u>(19,827)</u>
(10,139)	4,763		14,902
(2,041)	(2,041)		--
<u>\$ (12,180)</u>	<u>\$ 2,722</u>	<u>\$</u>	<u>14,902</u>

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Institute of Natural Resources Federal Project Grant			Federal Energy			Petroleum Violation			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	\$ 1,500	\$ 1,549	\$ 49	\$ 2,000	\$ 1,666	\$ (334)				\$ 3,500	\$ 3,215	\$ (285)
Other							\$ 1,600	\$ 97,781	\$ 96,181	1,600	97,781	96,181
Total revenues	1,500	1,549	49	2,000	1,666	(334)	1,600	97,781	96,181	5,100	100,996	95,896
Expenditures:												
Current:												
Natural resources and recreation	2,250	1,405	(845)	1,913	1,552	(361)	1,984	1,018	(966)	6,147	3,975	(2,172)
Capital outlays				8	8	--	31	31	--	39	39	--
Total expenditures	2,250	1,405	(845)	1,921	1,560	(361)	2,015	1,049	(966)	6,186	4,014	(2,172)
Excess (deficiency) of revenues over expenditures	(750)	144	894	79	106	27	(415)	96,732	97,147	(1,086)	96,982	98,068
Budgetary funds-nonbudgeted accounts	27	27	--							27	27	--
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	(777)	117	894	79	106	27	(415)	96,732	97,147	(1,113)	96,955	98,068
Budgetary fund balances (deficits), July 1, 1985	(139)	(139)	--	(159)	(159)	--	2,111	2,111	--	1,813	1,813	--
Budgetary fund balances (deficits), June 30, 1986	\$ (916)	\$ (22)	\$ 894	\$ (80)	\$ (53)	\$ 27	\$ 1,696	\$ 98,843	\$ 97,147	\$ 700	\$ 98,768	\$ 98,068

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 6,000	\$ 5,946	\$ (54)	\$ 19,500	\$ 18,911	\$ (589)	\$ 25,500	\$ 24,857	\$ (643)
Other	--	90	90				--	90	90
Total revenues	6,000	6,036	36	19,500	18,911	(589)	25,500	24,947	(553)
Expenditures:									
Current:									
Health and social services	9,114	5,497	(3,617)	20,437	19,342	(1,095)	29,551	24,839	(4,712)
Capital outlays	177	169	(8)	23	23	--	200	192	(8)
Total expenditures	9,291	5,666	(3,625)	20,460	19,365	(1,095)	29,751	25,031	(4,720)
Excess (deficiency) of revenues over expenditures	(3,291)	370	3,661	(960)	(454)	506	(4,251)	(84)	4,167
Budgetary funds-nonbudgeted accounts	17	17	--				17	17	--
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	(3,308)	353	3,661	(960)	(454)	506	(4,268)	(101)	4,167
Budgetary fund balances, July 1, 1985	628	628	--	45	45	--	673	673	--
Budgetary fund balances (deficits), June 30, 1986	\$ (2,680)	\$ 981	\$ 3,661	\$ (915)	\$ (409)	\$ 506	\$ (3,595)	\$ 572	\$ 4,167

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 12,500	\$ 12,966	\$ 466	\$ 65,000	\$ 61,279	\$ (3,721)
Other	350	1,167	817	--	6	6
Less:						
Refunds						
Total revenues	<u>12,850</u>	<u>14,133</u>	<u>1,283</u>	<u>65,000</u>	<u>61,285</u>	<u>(3,715)</u>
Expenditures:						
Current:						
Health and social services	16,879	13,560	(3,319)	65,647	59,142	(6,505)
Capital outlays	64	36	(28)	53	28	(25)
Total expenditures	<u>16,943</u>	<u>13,596</u>	<u>(3,347)</u>	<u>65,700</u>	<u>59,170</u>	<u>(6,530)</u>
Excess (deficiency) of revenues over expenditures	<u>(4,093)</u>	<u>537</u>	<u>4,630</u>	<u>(700)</u>	<u>2,115</u>	<u>2,815</u>
Budgetary funds—nonbudgeted accounts	26	26	--			
Excess (deficiency) of revenues over expenditures and budgetary funds— nonbudgeted accounts	<u>(4,119)</u>	<u>511</u>	<u>4,630</u>	<u>(700)</u>	<u>2,115</u>	<u>2,815</u>
Budgetary fund balances (deficits), July 1, 1985	<u>(2,171)</u>	<u>(2,171)</u>	<u>--</u>	<u>(7,671)</u>	<u>(7,671)</u>	<u>--</u>
Budgetary fund balances (deficits), June 30, 1986	<u>\$ (6,290)</u>	<u>\$ (1,660)</u>	<u>\$ 4,630</u>	<u>\$ (8,371)</u>	<u>\$ (5,556)</u>	<u>\$ 2,815</u>

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	\$ 15,585	\$ (415)	\$ 2,100	\$ 2,113	\$ 13	\$ 95,600 350	\$ 91,943 1,173	\$ (3,657) 823
			5	--	(5)	5	--	(5)
16,000	15,585	(415)	2,095	2,113	18	95,945	93,116	(2,829)
15,695 2	14,641 2	(1,054) --	2,281	2,220	(61)	100,502 119	89,563 66	(10,939) (53)
15,697	14,643	(1,054)	2,281	2,220	(61)	100,621	89,629	(10,992)
303	942	639	(186)	(107)	79	(4,676)	3,487	8,163
						26	26	--
303	942	639	(186)	(107)	79	(4,702)	3,461	8,163
407	407	--	59	59	--	(9,376)	(9,376)	--
\$ 710	\$ 1,349	\$ 639	\$ (127)	\$ (48)	\$ 79	\$ (14,078)	\$ (5,915)	\$ 8,163

STATE OF ILLINOIS
Combining Schedule 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 Rehabilitation Services
For the Year Ended June 30, 1986
(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	\$ 42,000	\$ 48,159	\$ 6,159	\$ 30,500	\$ 35,888	\$ 5,388	\$ 72,500	\$ 84,047	\$ 11,547
Other	--	678	678	--	1	1	--	679	679
Less:									
Refunds	30	12	(18)				30	12	(18)
Total revenues	41,970	48,825	6,855	30,500	35,889	5,389	72,470	84,714	12,244
Expenditures:									
Current:									
Health and social services	50,354	48,284	(2,070)	43,013	34,963	(8,050)	93,367	83,247	(10,120)
General government	131	131	--	10	10	--	141	141	--
Capital outlays	924	874	(50)	559	475	(84)	1,483	1,349	(134)
Total expenditures	51,409	49,289	(2,120)	43,582	35,448	(8,134)	94,991	84,737	(10,254)
Excess (deficiency) of revenues over expenditures	(9,439)	(464)	8,975	(13,082)	441	13,523	(22,521)	(23)	22,498
Budgetary funds-nonbudgeted accounts	24	24	--	12	12	--	36	36	--
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	(9,463)	(488)	8,975	(13,094)	429	13,523	(22,557)	(59)	22,498
Budgetary fund (deficits), July 1, 1985	(2,258)	(2,258)	--	(2,892)	(2,892)	--	(5,150)	(5,150)	--
Budgetary fund (deficits), June 30, 1986	\$ (11,721)	\$ (2,746)	\$ 8,975	\$ (15,986)	\$ (2,463)	\$ 13,523	\$ (27,707)	\$ (5,209)	\$ 22,498

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 29,500	\$ 31,997	\$ 2,497	\$ 1,750	\$ 10,806	\$ 9,056	\$ 31,250	\$ 42,803	\$ 11,553
Other	3,000	1,548	(1,452)				3,000	1,548	(1,452)
Total revenues	<u>32,500</u>	<u>33,545</u>	<u>1,045</u>	<u>1,750</u>	<u>10,806</u>	<u>9,056</u>	<u>34,250</u>	<u>44,351</u>	<u>10,101</u>
Expenditures:									
Current:									
Transportation	34,236	33,840	(396)	10,806	10,806	--	45,042	44,646	(396)
Total expenditures	<u>34,236</u>	<u>33,840</u>	<u>(396)</u>	<u>10,806</u>	<u>10,806</u>	<u>--</u>	<u>45,042</u>	<u>44,646</u>	<u>(396)</u>
Excess of revenues over expenditures	<u>(1,736)</u>	<u>(295)</u>	<u>1,441</u>	<u>(9,056)</u>	<u>--</u>	<u>9,056</u>	<u>(10,792)</u>	<u>(295)</u>	<u>10,497</u>
Budgetary fund balances, July 1, 1985	776	776	--				776	776	--
Budgetary fund balances (deficits), June 30, 1986	\$ (960)	\$ 481	\$ 1,441	\$ (9,056)	\$ --	\$ 9,056	\$ (10,016)	\$ 481	\$ 10,497

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	Aging			Agriculture			Corrections		
	Services for Older Americans			Wholesome Meat			Correctional School District		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 42,300	\$ 37,245	\$ (5,055)	\$ 2,900	\$ 3,111	\$ 211	\$ 2,642	\$ 2,642	\$ --
Other	--	1	1				6	6	--
Total revenues	42,300	37,246	(5,054)	2,900	3,111	211	2,648	2,648	--
Expenditures:									
Current:									
Health and social services	42,822	41,116	(1,706)	2,895	2,822	(73)			
General government									
Transportation									
Social assistance									
Public protection and justice									
Natural resources and recreation									
Capital outlays	16	16	--	19	15	(4)			
Total expenditures	42,838	41,132	(1,706)	2,914	2,837	(77)			
Excess (deficiency) of revenues over expenditures	(538)	(3,886)	(3,348)	(14)	274	288	2,648	2,648	--
Other sources (uses) of financial resources:									
Operating transfers-in									
Operating transfers-out									
Budgetary funds-nonbudgeted accounts							1,902	1,902	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(538)	(3,886)	(3,348)	(14)	274	288	746	746	--
Budgetary fund balances (deficits), July 1, 1985	(1,235)	(1,235)	--	25	25	--	2,223	2,223	--
Budgetary fund balances (deficits), June 30, 1986	\$ (1,773)	\$ (5,121)	\$ (3,348)	\$ 11	\$ 299	\$ 288	\$ 2,969	\$ 2,969	\$ --

Human Rights			Mines and Minerals			Public Aid			Total		
Special Projects Division Fund			Federal Surface Mining Control and Reclamation			Special Puposos Fund					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,000	\$ 1,088	\$ 88	\$ 5,963	\$ 8,067	\$ 2,104	\$ 63,600	\$ 54,322	\$ (9,278)	\$ 118,405 ₆	\$ 106,475 ₇	\$ (11,930) ₁
1,000	1,088	88	5,963	8,067	2,104	63,600	54,322	(9,278)	118,411	106,482	(11,929)
						56,896	34,348	(22,548)	99,718	75,464	(24,254)
			69	58	(11)				2,964	2,880	(84)
			67	28	(39)				67	28	(39)
1,055	873	(182)	5,314	5,102	(212)	41,000	34,667	(6,333)	41,000	34,667	(6,333)
			1,242	721	(521)				6,369	5,975	(394)
15	15	--	94	91	(3)	28	28	--	1,242	721	(521)
									172	165	(7)
1,070	888	(182)	6,786	6,000	(786)	97,924	69,043	(28,881)	151,532	119,900	(31,632)
(70)	200	270	(823)	2,067	2,890	(34,324)	(14,721)	19,603	(33,121)	(13,418)	19,703
						36,400	31,104	(5,296)	36,400	31,104	(5,296)
			(550)	(1,119)	(569)				(550)	(1,119)	(569)
20	20	--	69	69	--	21,623	21,623	--	23,614	23,614	--
(90)	180	270	(1,442)	879	2,321	(19,547)	(5,240)	14,307	(20,885)	(7,047)	13,838
139	139	--	(930)	(930)	--	(1,639)	(1,639)	--	(1,417)	(1,417)	--
\$ 49	\$ 319	\$ 270	\$ (2,372)	\$ (51)	\$ 2,321	\$ (21,186)	\$ (6,879)	\$ 14,307	\$ (22,302)	\$ (8,464)	\$ 13,838

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	<u>Abandoned Mined Lands Reclamation Council</u>			<u>Emergency Services and Disaster Agency</u>		
	Federal Project		Variance	Emergency Services and Disaster Agency		Variance
	Final Budget	Actual	Over (Under)	Final Budget	Actual	Over (Under)
Revenues:						
Federal government	\$ 6,538	\$ 8,845	\$ 2,307	\$ 5,500	\$ 3,345	\$ (2,155)
Other						
Total revenues	<u>6,538</u>	<u>8,845</u>	<u>2,307</u>	<u>5,500</u>	<u>3,345</u>	<u>(2,155)</u>
Expenditures:						
Current:						
Education						
Health and social services						
Social assistance						
Public protection and justice				13,911	3,558	(10,353)
Natural resources and recreation	12,964	11,209	(1,755)			
Capital outlays	52	52	--	11	11	--
Total expenditures	<u>13,016</u>	<u>11,261</u>	<u>(1,755)</u>	<u>13,922</u>	<u>3,569</u>	<u>(10,353)</u>
Excess (deficiency) of revenues over expenditures	<u>(6,478)</u>	<u>(2,416)</u>	<u>4,062</u>	<u>(8,422)</u>	<u>(224)</u>	<u>8,198</u>
Other sources of financial resources:						
Operating transfers-in	550	550	--			
Budgetary funds-nonbudgeted accounts				3	3	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	<u>(5,928)</u>	<u>(1,866)</u>	<u>4,062</u>	<u>(8,425)</u>	<u>(227)</u>	<u>8,198</u>
Budgetary fund balances (deficits), July 1, 1985				364	364	--
Budgetary fund balances (deficits), June 30, 1986	<u>\$ (5,928)</u>	<u>\$ (1,866)</u>	<u>\$ 4,062</u>	<u>\$ (8,061)</u>	<u>\$ 137</u>	<u>\$ 8,198</u>

Environmental Protection Agency			State Board of Education			Total		
U.S. Environmental Protection								
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 18,999	\$ 16,448	\$ (2,551)	\$ 471,527	\$ 448,416	\$ (23,111)	\$ 502,564	\$ 477,054	\$ (25,510)
--	35	35	--	30	30	--	65	65
18,999	16,483	(2,516)	471,527	448,446	(23,081)	502,564	477,119	(25,445)
			488,462	454,799	(33,663)	488,462	454,799	(33,663)
			160	118	(42)	160	118	(42)
			35	35	--	35	35	--
8	5	(3)				13,919	3,563	(10,356)
22,458	14,519	(7,939)				35,422	25,728	(9,694)
890	826	(64)	129	90	(39)	1,082	979	(103)
23,356	15,350	(8,006)	488,786	455,042	(33,744)	539,080	485,222	(53,858)
(4,357)	1,133	5,490	(17,259)	(6,596)	10,663	(36,516)	(8,103)	28,413
						550	550	--
			22	22	--	25	25	--
(4,357)	1,133	5,490	(17,281)	(6,618)	10,663	(35,991)	(7,578)	28,413
(557)	(557)	--	(25,778)	(25,778)	--	(25,971)	(25,971)	--
\$ (4,914)	\$ 576	\$ 5,490	\$ (43,059)	\$ (32,396)	\$ 10,663	\$ (61,962)	\$ (33,549)	\$ 28,413

STATE OF ILLINOIS
Combining Schedule 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, 1986
(Expressed in Thousands)

	S.B.E. Federal Department of Agriculture			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)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government	\$ 151,499	\$ 151,017	\$ (482)	\$ 315,000	\$ 292,371	\$ (22,629)	\$ 5,028	\$ 5,028	\$ --	\$ 471,527	\$ 448,416	\$ (23,111)
Other				--	30	30				--	30	30
Total revenues	151,499	151,017	(482)	315,000	292,401	(22,599)	5,028	5,028	--	471,527	448,446	(23,081)
Expenditures:												
Current:												
Education	151,595	149,597	(1,998)	329,234	299,372	(29,862)	7,633	5,830	(1,803)	488,462	454,799	(33,663)
Health and social services							160	118	(42)	160	118	(42)
Social assistance							35	35	--	35	35	--
Capital outlays	8	2	(6)	119	86	(33)	2	2	--	129	90	(39)
Total expenditures	151,603	149,599	(2,004)	329,353	299,458	(29,895)	7,830	5,985	(1,845)	488,786	455,042	(33,744)
Excess (deficiency) of revenues over expenditures	(104)	1,418	1,522	(14,353)	(7,057)	7,296	(2,802)	(957)	1,845	(17,259)	(6,596)	10,663
Budgetary fund-nonbudgeted accounts				22	22	--				22	22	--
Excess (deficiency) of revenues over expenditures, and budgetary funds-nonbudgeted accounts	(104)	1,418	1,522	(14,375)	(7,079)	7,296	(2,802)	(957)	1,845	(17,281)	(6,618)	10,663
Budgetary fund (deficits), July 1, 1985	(15,871)	(15,871)	--	(9,907)	(9,907)	--				(25,778)	(25,778)	--
Budgetary fund (deficits), June 30, 1986	\$ (15,975)	\$ (14,453)	\$ 1,522	\$ (24,282)	\$ (16,986)	\$ 7,296	\$ (2,802)	\$ (957)	\$ 1,845	\$ (43,059)	\$ (32,396)	\$ 10,663

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Emergency Services and Disaster Agency
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Federal Aid Disaster			Federal Civil Preparedness Administrative			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 4,000	\$ 1,614	\$ (2,386)	\$ 1,500	\$ 1,731	\$ 231	\$ 5,500	\$ 3,345	\$ (2,155)
Total revenues	4,000	1,614	(2,386)	1,500	1,731	231	5,500	3,345	(2,155)
Expenditures:									
Current:									
Public protection and justice	11,933	1,839	(10,094)	1,978	1,719	(259)	13,911	3,558	(10,353)
Capital outlays				11	11	--	11	11	--
Total expenditures	11,933	1,839	(10,094)	1,989	1,730	(259)	13,922	3,569	(10,353)
Excess (deficiency) of revenues over expenditures	(7,933)	(225)	7,708	(489)	1	490	(8,422)	(224)	8,198
Budgetary funds-nonbudgeted accounts	3	3	--				3	3	--
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	(7,936)	(228)	7,708	(489)	1	490	(8,425)	(227)	8,198
Budgetary fund balances, July 1, 1985	228	228	--	136	136	--	364	364	--
Budgetary fund balances (deficits), June 30, 1986	\$ (7,708)	\$ --	\$ 7,708	\$ (353)	\$ 137	\$ 490	\$ (8,061)	\$ 137	\$ 8,198

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Federal Trust Funds
Higher Education
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Board of Higher Education			Illinois Community College Board		
	Higher Education Title II			Illinois Community College Board Trust		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 1,240	\$ 1,240	\$ --	\$ 1,632	\$ 1,632	\$ --
Total revenues	1,240	1,240	--	1,632	1,632	--
Expenditures:						
Current:						
Education	1,395	1,206	(189)	2,699	2,037	(662)
Capital outlays	4	2	(2)	11	8	(3)
Total expenditures	1,399	1,208	(191)	2,710	2,045	(665)
Excess (deficiency) of revenues over expenditures	(159)	32	191	(1,078)	(413)	665
Budgetary funds—nonbudgeted accounts				68	68	--
Excess (deficiency) of revenues over expenditures and budgetary funds—nonbudgeted accounts	(159)	32	191	(1,146)	(481)	665
Budgetary fund balances, July 1, 1985	--	--	--	--	--	--
Budgetary fund balances (deficits), June 30, 1986	\$ (159)	\$ 32	\$ 191	\$ (1,146)	\$ (481)	\$ 665

State Scholarship Commission					
Federal Student Incentive			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 4,200	\$ 4,105	\$ (95)	\$ 7,072	\$ 6,977	\$ (95)
4,200	4,105	(95)	7,072	6,977	(95)
4,200	4,121	(79)	8,294 15	7,364 10	(930) (5)
4,200	4,121	(79)	8,309	7,374	(935)
--	(16)	(16)	(1,237)	(397)	840
			68	68	--
--	(16)	(16)	(1,305)	(465)	840
--	--	--	--	--	--
\$ --	\$ (16)	\$ (16)	\$ (1,305)	\$ (465)	\$ 840

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 117,800	\$ 132,109	\$ 14,309	\$ 12,750	\$ 12,908	\$ 158
Less:						
Refunds				5	1	(4)
Total revenues	<u>117,800</u>	<u>132,109</u>	<u>14,309</u>	<u>12,745</u>	<u>12,907</u>	<u>162</u>
Expenditures:						
Current:						
Education						
General government	148,187	132,505	(15,682)			
Transportation						
Public protection and justice				17,234	11,642	(5,593)
Capital outlays	2,316	2,182	(134)	1,030	681	(349)
Total expenditures	<u>150,503</u>	<u>134,687</u>	<u>(15,816)</u>	<u>18,265</u>	<u>12,323</u>	<u>(5,942)</u>
Excess (deficiency) of revenues over expenditures	<u>(32,703)</u>	<u>(2,578)</u>	<u>30,125</u>	<u>(5,520)</u>	<u>584</u>	<u>6,104</u>
Budgetary fund balances (deficits), July 1, 1985	<u>(18,119)</u>	<u>(18,119)</u>	<u>--</u>	<u>565</u>	<u>565</u>	<u>--</u>
Budgetary fund balances (deficits), June 30, 1986	<u>\$ (50,822)</u>	<u>\$ (20,697)</u>	<u>\$ 30,125</u>	<u>\$ (4,955)</u>	<u>\$ 1,149</u>	<u>\$ 6,104</u>

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)
\$ 700	\$ 825	\$ 125	\$ 3,250	\$ 3,204	\$ (46)	\$ 134,500	\$ 149,046	\$ 14,546
						5	1	(4)
700	825	125	3,250	3,204	(46)	134,495	149,045	14,550
			2,845	2,749	(96)	2,845	2,749	(96)
699	688	(11)				148,187	132,505	(15,682)
						699	688	(11)
1	1	--	491	433	(58)	17,235	11,642	(5,593)
						3,838	3,297	(541)
700	689	(11)	3,336	3,182	(154)	172,804	150,881	(21,923)
--	136	136	(86)	22	108	(38,309)	(1,836)	36,473
420	420	--	222	222	--	(16,912)	(16,912)	--
\$ 420	\$ 556	\$ 136	\$ 136	\$ 244	\$ 108	\$ (55,221)	\$ (18,748)	\$ 36,473

STATE OF ILLINOIS
Combining Schedule 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, 1986
(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	\$ 2,050	\$ 2,491	\$ 441	\$ 31,000	\$ 33,701	\$ 2,701	\$ 19,500	\$ 21,791	\$ 2,291
Total revenues	2,050	2,491	441	31,000	33,701	2,701	19,500	21,791	2,291
Expenditures:									
Current:									
General government	2,835	2,737	(98)	34,436	29,253	(5,183)	23,973	20,467	(3,506)
Capital outlays				1,945	1,939	(6)	202	81	(121)
Total expenditures	2,835	2,737	(98)	36,381	31,192	(5,189)	24,175	20,548	(3,627)
Excess (deficiency) of revenues over expenditures	(785)	(246)	539	(5,381)	2,509	7,890	(4,675)	1,243	5,918
Budgetary fund balances (deficits), July 1, 1985	(369)	(369)	--	(1,498)	(1,498)	--	(3,354)	(3,354)	--
Budgetary fund balances (deficits), June 30, 1986	\$ (1,154)	\$ (615)	\$ 539	\$ (6,879)	\$ 1,011	\$ 7,890	\$ (8,029)	\$ (2,111)	\$ 5,918

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)
\$ 2,250	\$ 2,426	\$ 176	\$ 62,000	\$ 70,703	\$ 8,703	\$ 1,000	\$ 997	\$ (3)	\$ 117,800	\$ 132,109	\$ 14,309
2,250	2,426	176	62,000	70,703	8,703	1,000	997	(3)	117,800	132,109	14,309
2,822	2,401	(421)	83,257	76,812	(6,445)	864	835	(29)	148,187	132,505	(15,682)
49	49	--	79	77	(2)	41	36	(5)	2,316	2,182	(134)
2,871	2,450	(421)	83,336	76,889	(6,447)	905	871	(34)	150,503	134,687	(15,816)
(621)	(24)	597	(21,336)	(6,186)	15,150	95	126	31	(32,703)	(2,578)	30,125
(18)	(18)	--	(13,347)	(13,347)	--	467	467	--	(18,119)	(18,119)	--
\$ (639)	\$ (42)	\$ 597	\$ (34,683)	\$ (19,533)	\$ 15,150	\$ 562	\$ 593	\$ 31	\$ (50,822)	\$ (20,697)	\$ 30,125

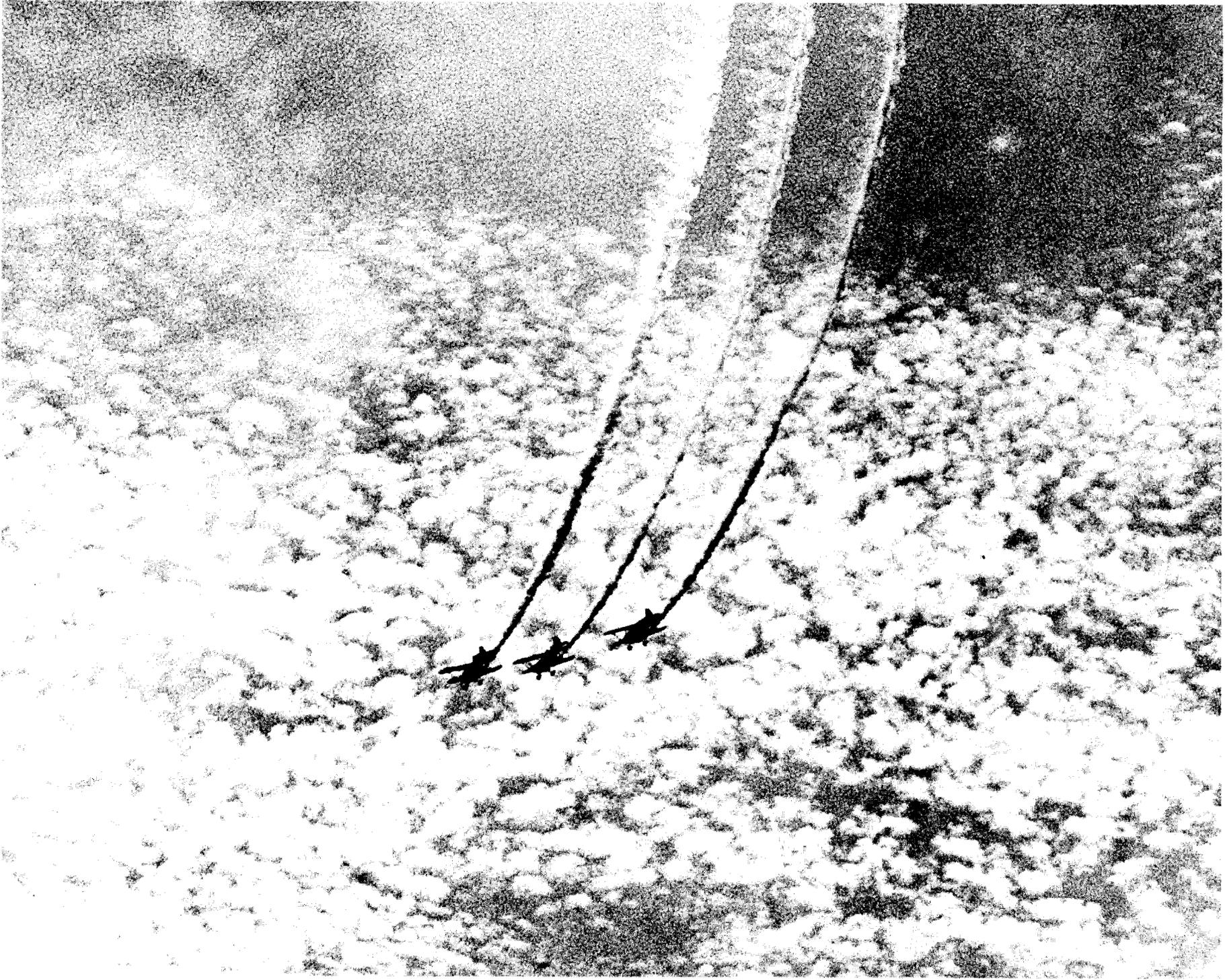
STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Funds
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Public Aid			Central Management Services Group Insurance Premium			Department of Conservation Land and Water Recreation			Capital Development Board CDB Contributory Trust		
	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	\$ 37,183	\$ 36,913	\$ (270)	\$ 10,000	\$ 11,413	\$ 1,413	\$ 4,200	\$ 3,222	\$ (978)	\$ 3,433	\$ 3,433	\$ --
Other	44,317	72,748	28,431	24,000	42,478	18,478				10,672	10,672	--
Less:												
Refunds												
Total revenues	81,500	109,661	28,161	34,000	53,891	19,891	4,200	3,222	(978)	14,105	14,105	--
Expenditures:												
Current:												
Education												
Health and social services												
General government				47,830	45,044	(2,786)						
Social assistance	25,524	24,285	(1,239)									
Transportation												
Public protection and justice												
Natural resources & recreation							3,170	3,162	(8)			
Capital outlays	408	347	(61)				234	234		3,022	2,784	(238)
Total expenditures	25,932	24,632	(1,300)	47,830	45,044	(2,786)	3,404	3,396	(8)	3,022	2,784	(238)
Excess (deficiency) of revenues over expenditures	55,568	85,029	29,461	(13,830)	8,847	22,677	796	(174)	(970)	11,083	11,321	238
Other (uses) of financial resources:												
Operating transfers-out	(35,879)	(31,058)	4,821									
Budgetary funds-nonbudgeted accounts	55,779	55,779	--							8,942	8,942	--
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources and budgetary funds-non-budgeted accounts	(36,090)	(1,808)	34,282	(13,830)	8,847	22,677	796	(174)	(970)	2,141	2,379	238
Budgetary fund balances, July 1, 1985, as previously reported	3,942	3,942	--	8,864	8,864	--	521	521	--	1,293	1,293	--
Reclassifications between budgetary/non-budgetary funds-net	14,515	14,515	--									
Budgetary fund balances, July 1, 1985, as reclassified	18,457	18,457	--	8,864	8,864	--	521	521	--	1,293	1,293	--
Budgetary fund balances (deficits), June 30, 1986	\$ (17,633)	\$ 16,649	\$ 34,282	\$ (4,966)	\$ 17,711	\$ 22,677	\$ 1,317	\$ 347	\$ (970)	\$ 3,434	\$ 3,672	\$ 238

Prairie State 2000 Authority Prairie State 2000			State Scholarship Commission 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)
\$ 3,000	\$ 3,000	\$ --	\$ 96,000	\$ 84,138	\$ (11,862)	\$ 100	\$ 67	\$ (33)	\$ 150,916	\$ 139,186	\$ (11,730)
			1,600	23,964	22,364	2,279	1,285	(994)	85,868	154,147	68,279
3,000	3,000	--	97,600	108,102	10,502	2,379	1,352	(1,027)	236,784	293,333	56,549
			112,715	111,971	(744)	22	20	(2)	112,737	111,991	(746)
						1,166	49	(1,117)	1,166	49	(1,117)
						973	436	(537)	48,803	45,480	(3,323)
									25,524	24,285	(1,239)
2,331	1,200	(1,131)				278	17	(261)	2,609	1,217	(1,392)
						1,415	1,165	(250)	4,585	4,327	(258)
			337	317	(20)				4,001	3,682	(319)
2,331	1,200	(1,131)	113,052	112,288	(764)	3,854	1,687	(2,167)	199,425	191,031	(8,394)
669	1,800	1,131	(15,452)	(4,186)	11,266	(1,475)	(335)	1,140	37,359	102,302	64,943
				(162)	(162)				(35,879)	(31,220)	4,659
						603	603	--	65,324	65,324	--
669	1,800	1,131	(15,452)	(4,348)	11,104	(2,078)	(938)	1,140	(63,844)	5,758	69,202
			24,292	24,292	--	2,037	2,037	--	40,949	40,949	--
						10	10	--	14,525	14,525	--
--	--	--	24,292	24,292	--	2,047	2,047	--	55,474	55,474	--
\$ 669	\$ 1,800	\$ 1,131	\$ 8,840	\$ 19,944	\$ 11,104	\$ (31)	\$ 1,109	\$ 1,140	\$ (8,370)	\$ 61,232	\$ 69,602

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Funds
Department of Public Aid
For the Year Ended June 30, 1986
(Expressed in Thousands)

	Public Assistance Recoveries			Child Enforcement Trust			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 17,683	\$ 17,683	\$ --	\$ 19,500	\$ 19,230	\$ (270)	\$ 37,183	\$ 36,913	\$ (270)
Other	27,417	27,417	--	16,900	45,331	28,431	44,317	72,748	28,431
Total revenues	45,100	45,100	--	36,400	64,561	28,161	81,500	109,661	28,161
Expenditures:									
Current:									
Social assistance	1	1	--	25,523	24,284	(1,239)	25,524	24,285	(1,239)
Capital outlays				408	347	(61)	408	347	(61)
Total expenditures	1	1	--	25,931	24,631	(1,300)	25,932	24,632	(1,300)
Excess of revenues over expenditures	45,099	45,099	--	10,469	39,930	29,461	55,568	85,029	29,461
Other (uses) of financial resources:									
Operating transfers-out	(25,879)	(25,879)	--	(10,000)	(5,179)	4,821	(35,879)	(31,058)	4,821
Budgetary funds-nonbudgeted accounts	25,922	25,922	--	29,857	29,857	--	55,779	55,779	--
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	(6,702)	(6,702)	--	(29,388)	4,894	34,282	(36,090)	(1,808)	34,282
Budgetary fund balances, July 1, 1985, as previously reported				3,942	3,942	--	3,942	3,942	--
Reclassifications between budgetary/nonbudgetary funds-net	14,515	14,515	--				14,515	14,515	--
Budgetary fund balances, July 1, 1985, as reclassified	14,515	14,515	--	3,942	3,942	--	18,457	18,457	--
Budgetary fund balances (deficits), June 30, 1986	\$ 7,813	\$ 7,813	\$ --	\$ (25,446)	\$ 8,836	\$ 34,282	\$ (17,633)	\$ 16,649	\$ 34,282



Christen Eagles, top aerobatic team in the U.S.

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)

	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977
Revenues:										
Income taxes	\$ 3,972,742	\$ 3,835,383	\$ 4,040,879	\$ 3,068,296	\$ 3,187,698	\$ 3,084,953	\$ 2,901,432	\$ 2,391,646	\$ 2,117,143	\$ 1,964,562
Sales taxes	3,345,126	3,159,296	2,632,411	2,382,612	2,321,930	2,322,111	2,368,567	2,185,831	2,003,090	1,813,161
Public utility taxes	853,307	853,502	829,444	810,060	727,983	689,721	562,199	432,845	377,777	332,815
Motor fuel taxes	637,035	627,623	543,528	371,446	375,276	384,382	409,015	437,876	430,628	421,565
Other taxes	685,300	666,124	646,314	668,206	654,582	657,229	637,708	648,471	610,041	560,251
Federal government	3,551,956	3,418,596	3,224,906	2,882,600	2,791,493	3,044,456	2,602,676	2,233,877	1,857,723	2,002,618
Licenses and fees	672,760	651,593	528,794	409,757	426,715	394,260	403,117	381,618	379,258	371,381
Interest and other investment income	162,241	178,453	140,635	114,761	173,519	184,624	177,512	111,676	67,590	54,937
Other	539,665	266,265	245,858	221,409	216,318	289,397	336,949	344,624	373,155	387,757
Less:										
Refunds	508,360	652,261	544,914	273,600	262,881	235,109	225,878	180,420	169,901	165,807
Total revenues	13,911,772	13,004,574	12,287,855	10,655,547	10,612,633	10,816,024	10,173,297	8,988,044	8,046,504	7,743,240
Expenditures:										
Current:										
Social assistance	1,653,764	1,562,087	1,535,337	1,434,177	1,390,123	1,325,209	1,224,556	1,241,359	1,242,711	1,269,841
Education	4,519,760	3,983,928	3,713,999	3,483,709	3,678,370	3,723,536	3,523,526	3,256,713	3,049,123	2,923,959
Health and social services	3,233,068	3,048,315	2,758,060	2,670,158	2,668,912	2,463,928	2,258,515	1,942,552	1,773,789	1,657,820
General government	2,097,362	1,957,696	1,703,628	1,545,809	1,497,725	1,521,149	1,355,223	807,225	766,604	654,341
Transportation	1,755,642	1,858,343	1,585,789	1,250,682	1,159,835	1,451,307	1,451,590	1,188,935	1,034,878	1,260,869
Public protection and justice	796,568	747,632	668,282	562,540	522,800	526,086	471,410	392,319	319,993	307,544
Natural resources and recreation	108,207	186,472	171,434	166,303	173,504	175,427	183,907	171,321	152,166	165,882
Debt service:										
Principal	206,500	192,503	378,100	162,500	148,500	132,900	120,900	105,300	89,100	72,700
Interest	282,744	265,279	243,875	197,711	175,628	148,217	127,694	115,021	98,240	74,497
Reserve	287,363									
Total expenditures	14,940,978	13,802,255	12,758,504	11,473,589	11,415,397	11,467,759	10,717,321	9,220,745	8,526,604	8,387,453
(Deficiency) of revenues over expenditures	(1,029,206)	(797,681)	(470,649)	(818,042)	(802,764)	(651,735)	(544,024)	(232,701)	(480,100)	(644,213)
Other sources (uses) of financial resources:										
Operating transfers-in	4,181,666	4,293,279	4,425,081	4,522,394	3,753,341	4,000,902	3,676,246	3,259,037	2,960,291	2,907,637
Operating transfers-out	(3,397,153)	(3,523,138)	(4,661,818)	(4,240,870)	(3,571,370)	(3,897,200)	(3,564,857)	(3,211,494)	(2,915,583)	(2,829,943)
Proceeds from general obligation bond issues	819,966	348,354	400,002	540,061	200,000	390,053	300,014	540,041	405,012	385,069
Net other sources (uses) of financial resources	1,604,479	1,118,495	163,265	821,585	381,971	493,755	411,403	587,584	449,720	462,763
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	\$ 575,273	\$ 320,814	\$ (307,384)	\$ 3,543	\$ (420,793)	\$ (157,980)	\$ (132,621)	\$ 354,883	\$ (30,380)	\$ (181,450)

STATE OF ILLINOIS
Ratio of General and Special 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 and Special Obligation Bond Debt			Net General and Special Obligation Bond Debt	
			Total	Less Debt Service Fund	Net	Ratio to Assessed Value	Per Capita
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	11,431	68,860,000	2,611,500	104,622	2,506,878	3.64	219.31
1981	11,468	75,992,000	2,868,600	90,860	2,777,740	3.66	242.22
1982	11,466	79,481,000	2,920,100	69,347	2,850,753	3.59	248.63
1983	11,474	79,070,000	3,147,600	86,425	3,061,175	3.87	266.79
1984	11,511	79,890,000	3,329,500	127,117	3,202,383	4.01	278.20
1985	11,547	82,428,000	3,487,000	123,542	3,363,458	4.08	291.28
1986	11,553e		3,947,880	141,161	3,806,719		329.50

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.
Illinois Bureau of the Budget, Illinois Population Projection Revised, July, 1986.
U.S. Department of Commerce, Bureau of the Census.

STATE OF ILLINOIS
Ratio of Annual Debt Service for General and
Special 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>
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	3.26%	12,758,504	3.14%
1985	192,503	236,857	429,360	13,004,574	3.30%	13,802,255	3.11%
1986	226,270	249,782	476,052	13,911,772	3.42%	14,940,978	3.19%

STATE OF ILLINOIS
 Total Debt Service Requirements
 To Maturity
 June 30, 1986
 (Expressed in Thousands)

Yr	General Obligation Debt	Special Obligation Debt	Illinois Housing Development Authority*	State Scholarship Commission	Toll Highway Authority	Universities and Colleges	Total Requirements
87	\$ 492,404	\$ 18,998	\$ 188,049	\$ 21,726	\$ 18,583	\$ 38,963	\$ 778,723
88	465,666	18,995	183,514	21,503	17,362	39,432	746,472
89	444,486	18,991	185,005	23,082	17,364	40,894	729,822
90	429,592	18,991	186,005	22,667	17,363	41,345	715,963
91	414,772	18,984	187,180	19,276	17,364	37,980	695,556
92	400,109	18,985	188,255	23,086	17,365	37,218	685,018
93	375,582	18,977	189,767	19,513	17,363	35,138	656,340
94	361,980	18,975	191,249	10,976	17,365	33,748	634,293
95	348,440	18,970	192,243	9,220	17,362	32,478	618,713
96	327,438	18,960	193,823	8,541	17,363	31,226	597,351
97	310,216	18,955	195,275		17,364	29,947	571,757
98	291,326	18,947	197,498		17,363	28,651	553,785
99	268,724	18,938	196,710		17,363	27,333	529,068
00	248,194	18,932	201,594		17,366	26,245	512,331
01	235,291	18,923	202,908		17,362	24,983	499,467
02	200,514	18,910	196,215		17,364	23,704	456,707
03	175,116	18,902	203,250		17,364	22,176	436,808
04	149,092	18,896	186,915		17,363	20,305	392,571
05	124,713	18,878	187,841		17,365	20,365	369,162
06	104,727	18,870	189,703		17,365	19,980	350,645
07	82,187	18,850	185,253		17,363	18,657	322,310
08	72,567	18,830	186,214		17,366	12,692	307,669
09	56,896	18,815	168,440		17,365	8,922	270,438
10	30,370	18,795	145,194			6,478	200,837
11	18,773	18,772	140,598			6,168	184,311
Thereafter		83,484	1,077,974			25,090	1,186,548
	<u>\$ 6,429,175</u>	<u>\$ 556,523</u>	<u>\$ 5,746,672</u>	<u>\$ 179,590</u>	<u>\$ 400,587</u>	<u>\$ 690,118</u>	<u>\$14,002,665</u>

* Includes \$29,800 and \$13,300 for Illinois Housing Development Authority and Illinois State University, respectively, of variable rate interest bonds for which the future year interest payments could not be determined and, therefore, are not included in the above schedule.

STATE OF ILLINOIS
Revenue Bond Coverage
For the Last Ten Fiscal Years
(Expressed in Thousands except Coverage Data)

Illinois State Toll Highway Authority

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
1985	174,133	55,429	118,704	21,176	12,402	33,578	3.54
1986	349,730(a)	62,185	287,545	204,354(a)	13,122	217,476	1.32

Illinois State Scholarship Commission

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
1985	19,311	2,769	16,542	9,610	7,119	16,729	.99
1986	22,189	3,943	18,246	11,230	8,330	19,560	.93

Illinois Housing Development Authority

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
1985	142,408	12,058	130,350	11,985	103,918	115,903	1.13
1986	178,761	12,710	166,051	21,131	140,306	161,437	1.03

- (a) The Authority advanced refunded their previously issued bonds in December, 1985. The amount of the proceeds utilized for refunding was \$167,200.
- (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>
1977	\$ 94,740	10.0	\$ 8,306	\$ 7,299
1978	104,850	10.7	9,170	8,143
1979	115,247	9.9	10,089	9,038
1980	123,774	7.4	10,832	9,916
1981	136,995	10.7	11,940	10,954
1982	141,483	3.3	12,326	11,486
1983	147,215	4.1	12,811	12,089
1984	161,118	9.4	13,983	13,122
1985	169,999	5.5	14,738	13,852
1986e	178,610	5.1	15,484	14,453

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%	842,324	7.4%
5 - 19 years	3,239,560	29.1	2,836,273	24.8
20 - 44 years	3,511,557	31.5	4,221,949	37.0
45 - 64 years	2,344,048	21.1	2,264,972	19.8
65 years & over	1,099,754	9.9	1,261,911	11.0
Total	<u>11,134,873</u>	<u>100.0%</u>	<u>11,427,429</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%	16,298,350	7.2%
5 - 19 years	59,816,063	29.4	56,117,954	24.8
20 - 44 years	64,366,255	31.7	84,112,743	37.1
45 - 64 years	41,809,769	20.6	44,518,372	19.6
65 years & over	20,065,502	9.9	25,498,386	11.3
Total	<u>203,211,926</u>	<u>100.0%</u>	<u>226,545,805</u>	<u>100.0%</u>

Source: Illinois Bureau of the Budget, Illinois Population Estimates Revised, August, 1986.

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)
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	5,084,417	458,117	8.3
1981	5,110,558	475,033	8.5
1982	4,963,142	633,567	11.3
1983	4,953,000	639,633	11.4
1984	5,094,083	511,333	9.1
1985	5,159,825	513,008	9.0
1986e	5,230,430	475,930	8.3

e - average through October

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)

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986e
Mining	29	26	31	31	27	27	25	26	29	26
Construction	175	186	188	188	168	156	144	155	181	179
Manufacturing	1,241	1,276	1,271	1,208	1,131	1,013	956	997	981	962
Transportation and Public Utilities	275	282	289	286	287	274	265	278	277	272
Wholesale and Retail Trade	1,089	1,122	1,142	1,131	1,103	1,088	1,097	1,148	1,168	1,177
Finance, Insurance and Real Estate	267	281	295	314	320	326	320	322	338	342
Services	862	888	924	942	962	991	1,022	1,058	1,100	1,121
Government	718	728	743	750	734	718	702	688	693	693
TOTAL	<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>4,531</u>	<u>4,672</u>	<u>4,767</u>	<u>4,772</u>

e - average through September

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)
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	16,365	910
1983	6,020	30,230	1,610
1984	7,099	30,180	1,717
1985	7,301	38,719	2,238
1986*			

* 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.
1976	35,593	5.8	11.8
1977	39,337	10.5	10.3
1978	43,463	10.5	11.2
1979	46,216	6.3	11.4
1980	46,742	1.1	6.7
1981	49,715	6.4	8.5
1982	52,195	5.0	3.0
1983	55,696	6.7	9.5
1984	59,263	6.4	10.1
1985	62,896	6.1	6.3
1986*			

* - information not available

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	
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	2,483	2,001	184	191	4,859	7,154
1984	686	1,080	338	69	2,173	2,005	2,045	238	194	4,482	6,655
1985	668	993	352	50	2,063	3,431	1,933	121	219	5,704	7,767

1986*

* 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	21,000	8
R.R. Donnelley	17,700	5
General Motors	11,900	3
Deere & Company	10,700	3
GTE Automatic Electric	10,500	4
Zenith	8,000	6
Olin	7,700	4
Owens-Illinois	7,640	8
Abbott Labs	7,500	2
Motorola	6,000	2
Ford	5,958	2
General Electric	5,934	9
Sunstrand	5,100	3
Nabisco	5,000	5
Chrysler	4,700	1
Borg-Warner	4,692	9
Staley	4,266	2
Molex	4,131	3
Kraft, Inc.	4,023	8
American Home Products	4,000	2
Stewart Warner	4,000	5
National Steel	4,000	1
Tribune Company	3,900	1
World Color Press	3,880	4
Mobil Oil	3,773	13

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>
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
1985	21,829	38,648	60,477	7.1
1986 ^e	16,928	31,160	48,088	*

s - affected by major strike activity.

* - information not available

e - average through September

Source: Illinois Department of Mines and Minerals.

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