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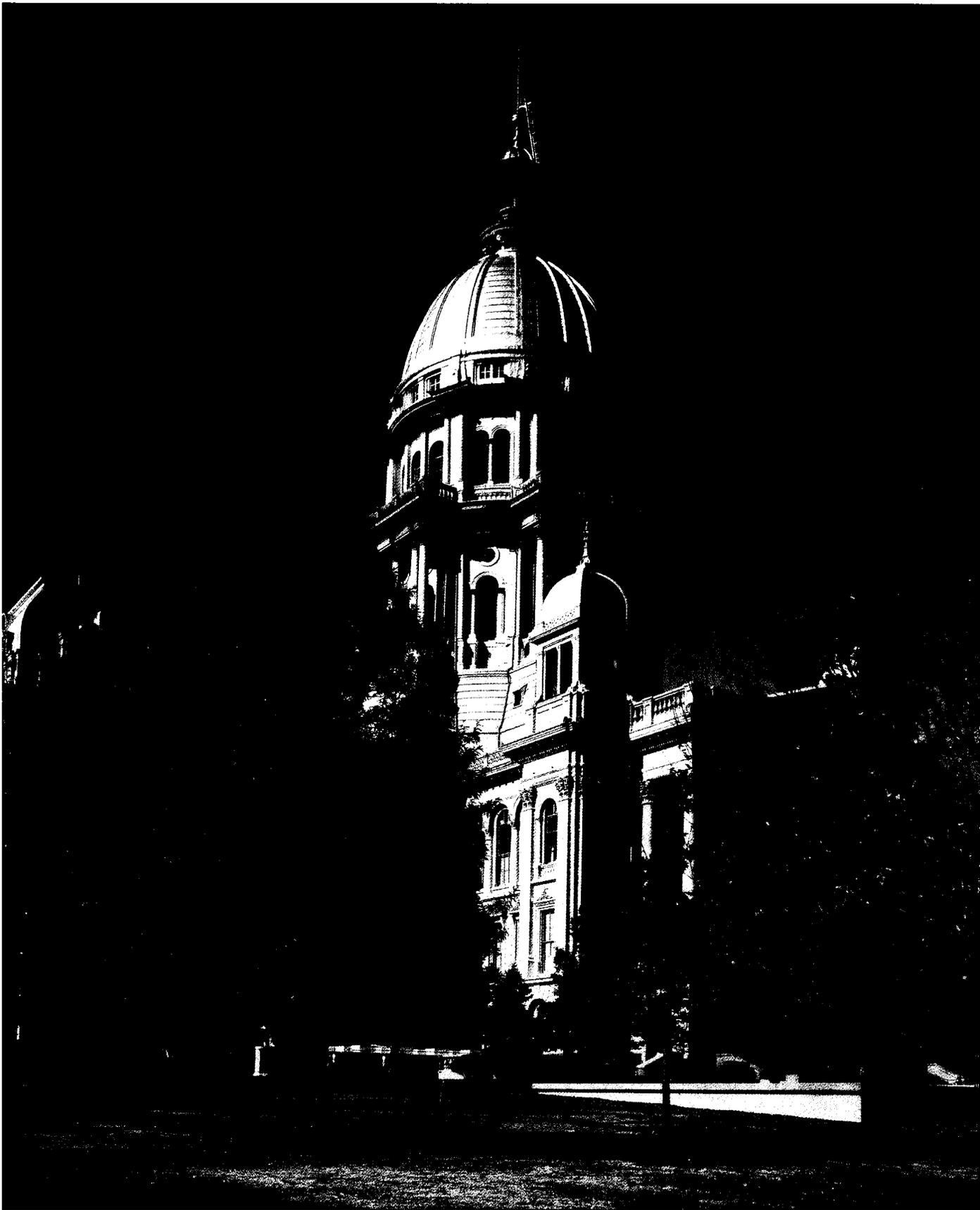
Illinois

Comprehensive Annual Financial Report

Fiscal Year 1991 July 1, 1990 – June 30, 1991

 Dawn Clark Netsch, Comptroller, State of Illinois

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State Capitol Building, Springfield, 1868-88, Classical

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.

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December 31, 1991

TO THE CITIZENS OF ILLINOIS, GOVERNOR, AND MEMBERS OF THE GENERAL ASSEMBLY:

I am proud to submit the comprehensive annual financial report (hereafter referred to as "CAFR") of the State of Illinois for the year ended June 30, 1991. This CAFR provides detailed information about the State's financial position at June 30, 1991 and results of operations during fiscal year 1991. This report includes information useful to taxpayers, the legislature, the State's managers, investors and creditors, and other interested users. It has been prepared in conformity with generally accepted accounting principles ("GAAP") using the "pyramid" approach to governmental financial reporting prescribed in pronouncements of the Governmental Accounting Standards Board ("GASB"). Responsibility for the accuracy of the data as well as the completeness and fairness of presentation of the State's CAFR rests with my Office and other State agency management. This report necessarily includes certain amounts which are based on management's best estimates and judgments.

The CAFR is composed of the following sections: introductory; financial; and statistical and economic. The introductory section includes the table of contents, the Comptroller's letter of transmittal, and the State's organization chart. The financial section includes the Auditor General's report on the financial statements, the general purpose financial statements, and the combining and individual fund financial statements and schedules. The statistical and economic section includes selected demographic and business data, generally on a multi-year basis.

The Illinois Auditor General has elected to perform a "department by department" single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. Separate departmental financial reports for those State agencies subject to the Single Audit Act include the schedule of federal financial assistance, findings and recommendations, and the auditor's reports on internal control and compliance with applicable laws and regulations. The Auditor General has performed an examination of the accompanying general purpose financial statements in accordance with generally accepted auditing standards, and his unqualified opinion is presented herein.

The State of Illinois is formally organized according to executive, legislative and judicial functions. The Governor is the chief executive of the State and is responsible for overall administration of the government, exclusive of the offices of other constitutionally-elected officials. The other elected officials are the Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer.

The Illinois State Constitution provides that all elected officials of the Executive Branch of State Government hold office for four-year terms. Pursuant to the Constitution, officials who were in office during fiscal year 1991 were elected in the 1986 general election until newly elected officials assumed their respective executive branch posts on January 14, 1991 as a result of the November 6, 1990 general election.

The legislative power of the State is vested in the General Assembly, which is composed of a 59-member Senate and a 118-member House of Representatives. Both the Senate and the House meet in annual sessions to enact, amend or repeal laws and to adopt appropriation bills. The judicial branch is composed of a seven member Supreme Court, five districts of Appellate Courts and twenty-one Circuit Courts. At June 30, 1991 the State had approximately 117,000 employees.

An organizational chart, showing the relationships of the three branches of Illinois State Government and those of the various agencies, boards, commissions and colleges and universities which provide a full range of State government services, is presented on pages xx through xxiv.

The accompanying financial statements are prepared in conformity with GAAP applicable to State governments as prescribed by the GASB. This office supports the GASB and has contributed to its formation and to the development of pronouncements issued by the GASB through participation in public hearings and submission of written comments and recommendations as proposed standards are distributed for exposure.

The accompanying financial statements include all funds, account groups, elected offices, departments and agencies of the State, as well as all 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, generally only funds with total assets greater than \$2 million are presented separately in the combining statements. Combination of funds is necessary due to the existence of approximately 490 funds in the State's reporting entity. Funds used by 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 separate "discrete" fund category on the balance sheet. The Combined Statements 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 GAAP.

ECONOMIC CONDITION AND OUTLOOK

Bordering on Lake Michigan and the Mississippi and Ohio rivers in America's heartland, Illinois is a state of diversified economic strength with a population of nearly 11,500,000. Personal income by industrial source in Illinois is similar to that of the United States as a whole. Measured by per capita income, Illinois ranks fourth among the ten most populous states. Illinois ranks second in total cash receipts from crop sales and third among all states in agricultural exports. Also, Illinois ranks among the top five states in several measures of manufacturing activity. Chicago, the state's largest city, serves as the transportation center of the Midwest, is the second largest financial center in the country behind New York, and is the corporate headquarters of many of the world's leading corporations. Illinois ranks second (behind New York) as headquarters for Fortune 500 companies with corporate headquarters of Amoco, Sara Lee, Caterpillar, Motorola, Archer Daniels Midland, and others located in Illinois. Employment characteristics in Illinois are similar to those of the United States in terms of workforce composition.

Current Economic Condition and Prospects

In fiscal year 1991, Illinois experienced its first increase in the average fiscal year unemployment rate since fiscal year 1983 as the rate increased from 6.0% for fiscal year 1990 to 6.4% for fiscal year 1991. The average number of unemployed increased 23,941 or 6.6% from 364,192 during fiscal year 1990 to 388,133 during fiscal year 1991.

The average number of employed, as measured by "the household survey", declined slightly from 5,660,758 to 5,655,408. The average number of non-agricultural jobs, as measured by "the establishment survey", increased only 0.6% (approximately 30,000) from 5.247 million in fiscal year 1990 to 5.277 million in fiscal year 1991. This increase is significantly less than job increases of 3.1%, 3.1%, and 1.6% for fiscal years, 1988, 1989, and 1990, respectively.

Among Illinois' industrial sectors, service jobs increased 2.3% (approximately 30,000) from 1.324 million jobs during fiscal year 1990 to 1.354 million during fiscal year 1991. In contrast, durable manufacturing employment was down 1.8% (approximately 11,000) from 598 thousand in fiscal year 1990 to 587 thousand in fiscal year 1991.

Illinois personal income increased 4.87% in fiscal year 1991, the smallest increase in Illinois personal income since fiscal year 1983 and down from a 6.73% increase in Illinois personal income in fiscal year 1990. Similarly, Illinois retail sales increased 3.4% during fiscal year 1991, the smallest increase in the past decade and down from a 5.0% increase in fiscal year 1990.

Although Illinois may share the economic malaise plaguing the rest of the nation for the short-term, the long-term prospects for the Illinois economy remain strong. Illinois is one of the wealthiest states, with a per capita personal income of \$20,806, during fiscal year 1991. This is \$1,848 (or 9.7%) greater than the national per capita personal income of \$18,958. When national economic conditions improve, Illinois will capitalize on an efficient agricultural sector specializing in soybeans, corn, and hogs; a large durable manufacturing sector that takes advantage of Illinois' convenient location for steel manufacturing and Illinois' pool of skilled metal workers; a central location that has made Illinois the transportation and commercial center for the nation; world-class universities and research institutes that are the core of a growing high-tech sector; and enormous coal reserves.

MAJOR INITIATIVES

For the Year. The State experienced a severe cash flow problem in fiscal year 1991. In light of this cash flow problem, the Comptroller prioritized spending needs and allocated the State's limited resources accordingly. Some areas receiving additional funding were health and social services to needy individuals including children and families, educational system improvement, transportation construction and enhancement, and public safety through new anti-drug laws and correctional facility expansion.

Health and Human Services and Social Assistance. The State's major health and social services and social assistance (human service) programs were significantly expanded in fiscal year 1991 as the State strived to meet the increasing needs of its citizens. Increases in the human services agencies' budgets were necessary to accommodate caseload growth in mandated programs and to fund new programs. Increases and new program initiatives included:

Medical Assistance Program - Despite the State of Illinois' cash flow woes, a monthly average of nearly 1.2 million individuals received hospital care, long-term care, practitioner services, prescription drugs, and other related medical assistance services.

Nursing Home Reform - The State incurred approximately \$40 million in additional expenditures related to efforts to comply with the nursing home reform provisions of the federal Omnibus Budget Reconciliation Act of 1987 ("OBRA-87"). This exhibits the State's commitment to comply with the federal law and to provide appropriate care for current nursing home residents with mental disabilities.

Comprehensive Health Insurance Plan ("CHIP") - In late fiscal year 1990, the CHIP began offering health insurance coverage to Illinois residents who are unable to obtain private insurance due to high-risk health classifications. The State contributed \$18.8 million to the CHIP in fiscal year 1991 and five thousand persons were insured in the program on June 30, 1991.

Food Stamp and Commodity Program - Food stamp and commodity assistance to the needy was increased \$120 million during fiscal year 1991.

Income Assistance Programs - There was a significant increase in the number of individuals receiving assistance under the Aid to Families with Dependent Children (AFDC), General Assistance (GA), and Aid to the Aged, Blind, or Disabled (AABD) programs in fiscal year 1991. The 7.5 percent cost of living adjustment which was paid to AFDC and GA recipients increased social assistance expenditures \$68 million and \$29 million, respectively, in fiscal year 1991.

Education. Education continues to rank closely with human services as the largest components of the State budget. Last fiscal year, a temporary 20% income tax increase which earmarked a portion for education provided substantial new funding. Therefore, any additional funding for education this year was limited to growth in base revenues. Major educational program initiatives during fiscal year 1991 included:

Elementary and Secondary Education:

The primary State-funded elementary and secondary education programs are general state aid ("apportionment") to local school districts and grants which maintain specific instructional and support services. Fiscal year apportionment expenditures of approximately \$2.1 billion were not significantly higher than for fiscal year 1990, when apportionment expenditures increased \$250 million. Other significant grant initiatives during fiscal year 1991 included:

Preschool Education - Additional grants approximating \$17 million were provided to school districts for preschool education programs for children 3 to 5 years old who have been determined to be at risk of academic failure.

National School Lunch Program - Federal support of the basic level of reimbursement for school lunches increased \$10 million during fiscal year 1991.

Higher Education:

The State's higher education programs help to support Illinois' 10 major public universities and 50 community colleges and provides funding for educational scholarships and other student assistance programs. Also, financial assistance is provided to private institutions, and health and other grant programs are provided to higher education students. A few major highlights for fiscal year 1991 were:

Enrollment Increase - Approximately 195,000 students are enrolled in the State's 10 public universities. Public and private enrollment increased approximately 20,000 last fiscal year (FY 90), partly attributable to the

fiscal year 1990 temporary income tax surcharge which provided significant new State support for education.

Illinois Opportunity Loan Program ("IOLP") - It will cost a parent close to \$90,000 in tuition and fees alone to send a child born today to the University of Illinois when that child is ready for college. Because of this, the IOLP program to help middle-income families educate their children was implemented in fiscal year 1991. Bonds were issued by the Illinois Student Assistance Commission totaling \$60 million to support this program and to provide funding for loans to qualifying individuals in the amount of \$18 million in fiscal year 1991.

Illinois Math and Science Academy ("IMSA") - In the fall of 1986, Illinois became the third state to develop a residential math and science academy for gifted "high school equivalent" students. The State has continued to support the IMSA, which has grown from 210 students in 1986 to the current level of approximately 500 students. Fiscal year 1991 State support to the IMSA totalled approximately \$11 million.

Transportation. The Illinois Department of Transportation (DOT) builds and maintains the State's highways; supports air, rail, water and public transit systems; and encourages traffic safety so that the avenues of commerce and travel remain safe and open for citizens and businesses. Some of the major projects undertaken by the DOT during fiscal year 1991 are included below.

Highway - Significant highway projects underway in fiscal year 1991 included the construction of four-lane highways for Thorndale Avenue from the northwest Chicago suburbs to near O'Hare International Airport and U.S. Route 51 from south of LaSalle-Peru to Bloomington-Normal. Each of these projects is estimated to cost at least \$320 million. Other major accomplishments included: replacement of Clark Bridge in Alton; rehabilitation of the Poplar Street Bridge in East St. Louis; rehabilitation and replacement of structures on Illinois Route 43 (Harlem Avenue) in Summit and Chicago; improvements on Illinois Route 53 in Rolling Meadows and Arlington Heights; interchange construction at U.S. 41 and Clavey Road in Highland Park; and, completion of the Central Illinois Expressway.

Public Transportation - There was increased funding for the Chicago Transit Authority to upgrade its bus and rail car fleet and to provide a more efficient north/south "through-route" connector on the Howard/Dan Ryan rapid transit line. Also, spending increased to address congestion in northeastern Illinois and to rehabilitate track and install continuously welded rail on the 233-mile route between Joliet and Granite City, used jointly for rail freight and Amtrak passenger service.

Public Safety. The State government takes the lead role in protecting the lives, property, and well-being of Illinois' citizens. The State has substantial resources committed to increase enforcement activities and provide for the safe and secure incarceration of convicted criminals. Fiscal year 1991 accomplishments and new initiatives relating to public safety include:

Correctional Facilities - The Department of Corrections opened 2 minimum security prisons and 4 work camps in fiscal year 1991. These openings and other smaller projects resulted in the addition of 2,237 new adult beds.

Anti-Drug Initiative - The State is responding to the public's growing intolerance toward drugs and drug-related crime by expanding capacity in the correctional system and increasing law enforcement and prosecution activities.

For the Future. As a partial solution to the State's cash flow problem, an early retirement incentive ("ERI") program was enacted effective in fiscal year 1992 to reduce operating costs. Of approximately 14,000 employees eligible for ERI, approximately 34% (or 4,800) are expected to retire under the program. Also, subsequent to fiscal year end, the State borrowed \$185 million to pay overdue bills. The State's goal over the next few years is to maintain and improve the quality of life for the citizens of the State of Illinois. In addition to improving human services agencies' programs, some areas targeted for future program needs are discussed below.

Environment. The Illinois Environmental Challenge ("Challenge") is a \$536 million initiative to protect environmental and natural resources. The five State agencies administering the Challenge will implement diverse and comprehensive programs to ensure the following challenges facing the State are addressed: solid waste management and reduction; hazardous waste cleanup; ozone modeling; pollution prevention; erosion control; and groundwater protection.

Education. The State will continue to be committed to quality education in the future. Future programs will continue to emphasize the improvement of the educational environment available to Illinois' citizens.

Transportation. Congestion has rapidly become a major concern in urbanized areas throughout Illinois. In recognition of this problem, a program called "Operation Green Light" was initiated during fiscal year 1990. A total of \$220 million over five years is being committed to reduce congestion in northeast Illinois. In addition to helping reduce freeway congestion, Operation Green Light will expand the expressway surveillance program and coordinate a public awareness campaign encouraging ride-sharing and increased use of public transportation. Improved access to commuter and rapid rail stations is also planned.

FINANCIAL INFORMATION

Internal Controls

Management of the State is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the State are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The State's internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

On October 31, 1989 the Fiscal Control and Internal Auditing Act (FCIAA) became law, requiring all State agency chief executive officers to annually certify regarding the adequacy of internal controls in place within their agencies. The first annual certifications by State agency CEOs were due November 15, 1990. Subsequent certifications are due May 1st each year. The FCIAA also requires that certain agencies have a chief internal auditor with a specified minimum level of professional competency.

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 budgetary controls maintained on line-item expenditures for all appropriated 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 and budgetary basis of accounting is presented in Note 3 of the financial statements. The budgetary

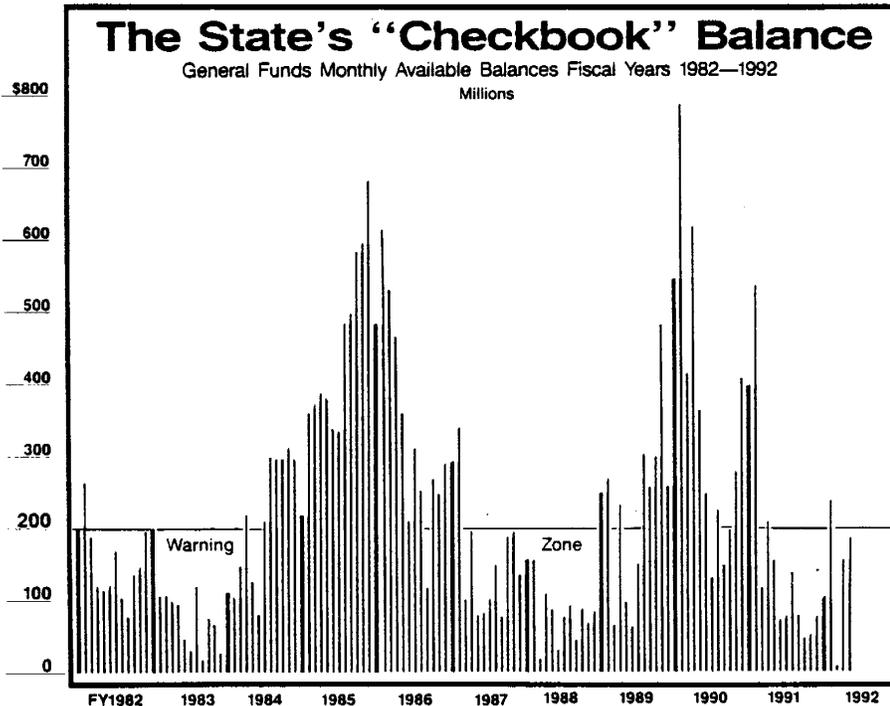
system (CUSAS) classifies funds into traditional groupings which do not conform with the fund type classifications set forth by the GASB; therefore, a reclassification of budget categories to GAAP financial statement fund types also is presented in Note 3.

Illinois operates with a three-month "lapse period," July 1 to September 30, during which State agencies can expend funds appropriated in the prior year if encumbered by June 30. 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 with other encumbrances as reservations of June 30 fund balances and not as liabilities or expenditures.

Cash-Basis Operations

The State of Illinois' daily activities are operated on a "cash basis," where bills are paid with the available balances of cash on hand. The State experienced severe cash flow problems during fiscal year 1991. The General Fund's available balance at June 30, 1991 was almost \$100 million. This is \$295 million less than the balance at June 30, 1990. The cash balance generally is affected by the same events that are discussed below in the General Governmental Functions Section.

Month-end available balances from July, 1990 through September, 1991 were below \$200 million in twelve of these fifteen months. The average month-end balance for the above period was about \$135 million from the high of about \$532 million at the end of July 1990 to a low of less than \$7 million on August 31, 1991. Generally, the minimum considered necessary to continue to meet the State's daily cash payout needs is \$200 million. The fiscal year 1991 cash flow problems are evidenced in the following table:



On August 29, 1991 the State borrowed \$185 million for the purpose of helping to meet the cash flow needs of the General Revenue Fund. The \$185 million plus interest is payable on June 15, 1992.

Cash Management

The Illinois State Treasurer is responsible for investing all cash resources of the State, with the exception of those held by the retirement systems and 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 investment master trustee arrangements with individual investment managers. The universities and colleges are granted independent powers to invest their funds which are held outside the State Treasury. Interest income earned on the cash resources received and invested by the State Treasurer is allocated to the various funds (where specified by law) based on the average daily cash balances invested.

The federal Cash Management Improvement Act of 1990 ("CMIA 90") was enacted on October 24, 1990 to ensure greater efficiency, effectiveness, and equity in the exchange of funds between the federal government and the states. CMIA 90, which must be implemented by the State by November, 1992 is expected to have a significant impact on the State's central fiscal agencies and those agencies receiving a significant amount of federal funds.

General Governmental Functions

The governmental fund types are those through which most State functions are financed. These fund types (the general, special revenue, capital projects, and debt service funds) are presented on the modified accrual basis of accounting. Throughout the year, the Comptroller's Office publishes a Monthly Fiscal Report which summarizes the status of revenues and expenditures and analyzes various programs and activities. These detailed reports are available on request.

Revenues on the modified accrual 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 1991 and 1990 were as follows:

Revenue Source	Amount		Percentage of Total		Increase (Decrease) from 1990	Percentage Increase (Decrease) from 1990
	1991	1990	1991	1990		
Taxes:						
Income.....	\$ 5,472	\$ 5,339	26%	27%	\$ 133	2%
Sales.....	5,263	4,825	25%	25%	438	9%
Motor fuel.....	1,020	948	5%	5%	72	8%
Public Utility....	928	913	5%	5%	15	2%
Other.....	977	954	5%	5%	23	2%
Federal government..	5,569	5,070	27%	26%	499	10%
Licenses and fees...	839	830	4%	4%	9	1%
Interest and other investment income..	206	249	1%	1%	(43)	(17%)
Other.....	405	381	2%	2%	24	6%
Total	<u>\$ 20,679</u>	<u>\$ 19,509</u>	<u>100%</u>	<u>100%</u>	<u>\$1,170</u>	6%

Fiscal year 1991 **governmental funds revenues** increased by \$1.2 billion (6%) over 1990 revenues. **Federal government revenues** increased \$499 million (10%) during fiscal year 1991 and surpassed State income taxes as the largest revenue source on a GAAP basis for 1991. Federal government revenues fluctuated significantly at the Department of Public Aid where general revenue fund revenues from federal sources *increased \$251 million*, primarily for the Medical Assistance (Medicaid) Program. Another large federal government revenue fluctuation at Public Aid occurred in the Food Stamp and Commodity Program where there was a *\$120 million increase* in federal government food stamp revenues. Road Fund federal government revenues *decreased \$131 million* due mainly to timing

differences, including the Dan Ryan Expressway project where major discretionary awards occurred in fiscal year 1990 but not in fiscal year 1991. Other significant federal government fluctuations occurred as follows: Illinois State Board of Education \$44 million increase in federal government revenues in the federal Department of Education Fund which are related to grant program expenditures discussed in the *Major Initiatives* section above; the Water Pollution Control Revolving Fund administered by the Environmental Protection Agency experienced a \$36 million increase in federal support of low-interest loans to communities to finance wastewater treatment improvements; The Low Income Home Energy Assistance Block Grant Fund (Department of Commerce and Community Affairs) had a federal government increase of \$29 million for utility bill payments for more than 275,000 low-income households.

Sales taxes remained the State's third largest revenue source for fiscal year 1991, increasing by \$438 million (9%) over fiscal year 1990. Most of the increase is due to sales tax reform. Effective January 1, 1990, a single tax rate (6 1/4%) and a common sales tax base for all units of government became law. Prior to January, 1990, the local portion of the sales taxes were accounted for in "agency funds" and, as such, are not reflected as revenues in the governmental funds operating statement. Fiscal year 1991 was the first full year that the State-imposed sales taxes for units of local government are reported as revenues in special revenue funds.

Income tax revenues increased \$133 million from fiscal year 1990. This increase represents only a 2% increase in income tax revenues. **Motor fuel tax revenues** increased \$72 million (8%) from fiscal year 1990. The increase was caused primarily by two increases of 3¢ per gallon effective August 1, 1989 and January 1, 1990, the last 3¢ increase being in effect for entire fiscal year 1991. This increases State motor fuel taxes to 19¢ per gallon for all motor fuels except diesel fuel, which is now 21.5¢ per gallon. **Interest and other investment income** decreased significantly by \$43 million (17%). This again is a product of the low cash balances during fiscal year 1991.

Expenditures for governmental fund types are presented on the modified accrual basis of accounting and are generally recognized when the liability is incurred regardless of when payment is made. Expenditures (amounts expressed in millions) for major governmental fund functions in fiscal year 1991 and 1990 were as follows:

Expenditure Function	Amount		Percentage of Total		Increase (Decrease) from 1990	Percentage Increase (Decrease) from 1990
	1991	1990	1991	1990		
Health and social services.....	\$ 5,117	\$ 4,501	23%	23%	\$ 616	14%
Education.....	4,668	4,480	21%	23%	188	4%
General government.....	4,145	3,602	19%	18%	543	15%
Social assistance.....	2,740	2,484	13%	12%	256	10%
Transportation.....	2,540	2,208	12%	11%	332	15%
Public protection and justice.....	1,082	986	5%	5%	96	10%
Natural resources and recreation.....	430	420	2%	2%	10	2%
Debt service.....	697	703	3%	4%	(6)	(1)%
Capital outlays.....	367	368	2%	2%	(1)	
Total	\$ 21,786	\$ 19,752	100%	100%	\$ 2,034	10%

Governmental funds expenditures of \$21.8 billion in fiscal year 1991 represented an increase of \$2.0 billion (10%) over 1990 and were \$1.1 billion greater than revenues on a GAAP basis. **Health and social services expenditures** of \$5.1 billion were the largest expenditure function for fiscal year 1991, surpassing education expenditures by \$449 million. The increase in health and social services expenditures was \$616 million (14%) over 1990. Major causes of the increase were: medical assistance outlays increases at the Department of Public Aid (\$376 million) for hospital care, long-term care, practitioner services, prescription drugs, and related medical services for individuals and families with insufficient resources to cover their medical costs; increases at

the Department of Mental Health and Developmental Disabilities for services for mentally ill and developmentally disabled individuals (\$71 million) primarily attributable to costs associated with meeting the requirements of the federal Omnibus Budget Reconciliation Act of 1987 ("OBRA-87"). OBRA-87 mandates nursing home reform including meeting preadmission screening, resident review, and alternate placement standards by all community-based service providers; and the expansion of programs supported by the Alcohol, Drug Abuse and Mental Health Block Grant (\$18 million); increases in the Title IV-E, foster care and adoption assistance program at the Department of Children and Family Services (\$65 million); funding increases for the State's Drug Free Initiative Program (\$23 million) at the Department of Alcoholism and Substance Abuse; and more case loads and rate increases (\$18 million) at the Department on Aging.

Education expenditures increased \$188 million (4%) from fiscal year 1990. The most significant increases were at the Illinois State Board of Education, (\$60 million). The moderate increases correspond to the programs discussed under the *Major Initiatives* section earlier.

General government expenditures increased by \$543 million (15%) over fiscal year 1990. Increased expenditures at the Department of Revenue directly related to sales tax reform which took effect January 1, 1990 are the majority of this increase. Under sales tax reform, the State-imposed local sales taxes are reflected as general government expenditures when they are payable to units of local government.

Social assistance expenditures increased by \$256 million (10%) from fiscal years 1990 to 1991. Increases at the Department of Public Aid for food stamps and commodity program expenditures (\$120 million) and AFDC, GA, and AABD programs (\$113 million) discussed in the *Major Initiatives* section, above, constituted the majority of this increase. **Transportation expenditure** increases of \$332 million (15%) from fiscal years 1990 to 1991 are directly related to increased motor fuel tax revenues discussed above and project initiatives discussed in the *Major Initiatives* section.

General Fund

Many State programs are accounted for in the General Fund. As demonstrated by the following table (in millions), the State's GAAP basis financial position at June 30, 1991 deteriorated dramatically from fiscal year 1990. The worsening financial position is much greater on a GAAP basis (from a deficit \$557 million to a deficit \$1,368 million) than the budgetary basis financial position (from a deficit \$191 million to a deficit \$666 million). The undesignated fund deficit on a GAAP basis also increased by \$792 million.

	<u>Fund balance (deficit) at June 30</u>	<u>Undesignated Fund (deficit) at June 30</u>	<u>Excess (deficiency) of revenues over expenditures and net other financing sources (uses) for the year ended June 30</u>
1982	(427)	(594)	(288)
1983	(737)	(994)	(311)
1984	(222)	(662)	522
1985	19	(198)	216
1986	(261)	(425)	(270)
1987	(587)	(757)	(326)
1988	(355)	(511)	232
1989	(74)	(256)	281
1990	(557)	(745)	(482)
1991	(1,368)	(1,537)	(806)

Expendable Trust Funds

Total revenues for the State's expendable trust funds decreased 7% from \$1,175 million in fiscal year 1990 to \$1,089 million in fiscal year 1991. Total expenditures increased 38% from \$876 million in 1990 to \$1,206 million in 1991.

By far the largest expendable trust fund is the State Unemployment Compensation Trust Fund. The unemployment insurance (UI) system is a joint state-federal program designed to provide cash assistance to involuntarily unemployed workers regardless of need. During fiscal year 1991 the UI system provided 5.2 million weeks of benefits to laid off workers at an average weekly stipend for recipients of regular benefits of \$165. The State is responsible for determining benefit levels and eligibility criteria, and for setting State UI tax levels sufficient to pay the benefits. The federal government provides all administrative funding and mandates minimal coverage requirements. A separate federal unemployment tax is assessed by the federal government to finance these administrative costs and to provide a source of funds for states to borrow against during periods of high unemployment.

Because benefit claims paid from the fund significantly exceeded employer contributions to the fund during fiscal years 1976 to 1983, the fund incurred a large debt to the U.S. Treasury. Through good management and the cooperation of a coalition of labor and business, such loans have been paid off, with the final interest installment made in September, 1989. A new unemployment insurance agreement was implemented in January, 1988 which raised taxable wages to the first \$9,000 earned by an employee and established the maximum tax rate at 7.2% beginning in 1989, while increasing benefits payable to laid off workers as well. Despite current year expenditures far in excess of revenues (\$119 million), the fund is now in a fiscally sound position, as demonstrated by its \$1,525 million fund equity at June 30, 1991.

Proprietary Funds

Combined operating revenues for the State's enterprise funds increased by \$45 million (2%) from \$2,059 million in fiscal year 1990 to \$2,104 million in fiscal year 1991. Combined operating expenses increased from \$1,388 million to \$1,421 million, an increase of \$33 million (2%) during the same period. Increased interest and investment income and interest expenses at the Illinois Housing Development Authority for their mortgage loan programs was a significant portion of the increase. Contributions revenues (\$16 million) and benefit payments and refunds (\$18 million) for the newly established Local Government Health Insurance Reserve Fund also contributed significantly to this year's moderate increases. Revenues and expenses in the State's largest enterprise fund, the State Lottery Fund, decreased \$9 million and \$13 million, respectively, from fiscal year 1990 to 1991.

The State's internal service funds, which provide data processing, motor pool vehicles, telephone communications, office supplies, printing services, self insurance and other services to State agencies, operated on a breakeven basis for fiscal year 1991. Combined internal service funds revenues and expenses for fiscal year 1991 were \$584 million and \$583 million, respectively. This represents increases of \$2 million (less than 1%) in both revenues and expenses from fiscal year 1990 to 1991.

University and College Fund Type

Illinois operates a comprehensive program of higher education, including 10 major universities and support for a statewide network of 50 community colleges. The State's flagship university, the University of Illinois, is known and respected throughout the country for educational, research, and athletic programs. During fiscal year 1991, college and university expenditures increased \$65 million (2%) over 1990. General Fund financial support to the State's universities increased by only 1%, or \$16 million, from fiscal year 1990 to fiscal year 1991.

Debt Administration

During 1991, Illinois continued to receive relatively high bond ratings for its general ("Aa1" from Moody's Investors Service and "AA" from Standard & Poor's Corporation) and special obligation bonds, (ranging from "AAA" by Standard & Poor's for Build Illinois bonds to "A" by Moody's for Civic Center bonds). However, general obligation bond ratings were adjusted downward during fiscal year 1991 to reflect the State's cash shortfall. General obligation bonds were rated "Aaa" and "AA+" in fiscal year 1990 by Moody's and Standard & Poor's, respectively.

Outstanding general and special obligation bonds at June 30, 1991 totaled \$5.520 billion. Bonds 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 also have been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, aquarium facilities, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source.

General and special obligation bonds aggregating \$375 and \$255 million, respectively, were issued during fiscal year 1991 at average interest rates ranging from 6.41% to 7.04%. During 1990, general and special obligation bonds totaling \$440 and \$394 million, respectively, were issued at average rates ranging from 6.51% to 7.42%.

In addition to general and special obligation bonds, Illinois has \$3.785 billion of revenue bonds, \$113 million of notes payable and \$1.080 billion of other long-term obligations outstanding as of June 30, 1991.

Retirement Systems

Total net assets of the State's five pension trust funds, on a current market basis, aggregated \$17.1 billion at June 30, 1991 (\$15.5 billion at cost). The most current actuarial valuations of the pension trust fund indicated that the actuarial present value of credited projected benefits (i.e., the pension benefit obligation) was \$27.2 billion, exceeding net assets of the funds by \$10.1 billion on a market basis (\$11.7 billion at cost). On a market value basis, the funding ratio for all funds combined decreased to 63% at June 30, 1991 from 65% at June 30, 1990. On a cost basis, the funding ratio decreased to 57% at June 30, 1991 from 58% at June 30, 1990.

For many years, including fiscal year 1991, the State has not funded the pension systems in accordance with actuarially determined contribution requirements. This resulted in underfunding of GAAP pension expense by \$776 million for fiscal year 1991, and by \$5.3 billion on a cumulative basis since 1981. On August 23, 1989 the Governor signed into law Public Act 86-0273. This law will have significant impact on the future of the State of Illinois' pension benefit obligation (PBO) and the unfunded PBO. This law provides for compounded annual increases for annuitants and survivors. In addition, the new law provides for funding of the retirement systems on an actuarially sound basis over 40 years after a seven year phase in. Generally, to date, this statutory funding requirement has not been met.

Risk Management

The State's risk management program encompasses a wide range of State government activities. Generally, the State has elected to retain most exposures to risk, with only limited purchase of commercial insurance. Among the exceptions are coverage for real property at the State of Illinois Center in Chicago and the Regional State Office complex in Collinsville. Limited commercial coverage for personal property includes a small portion of the State's fleet of motor vehicles, the fixed and rotary wing aircraft fleet, selected items of electronic data processing equipment, a portion of the State's collection of fine art, as well as a small number of other property and liability exposures.

The State retains workers' compensation and auto liability exposures, including claims management. Other major retained risks include employee fidelity and surety, as well as general liability. The State's risk management program also includes legal representation and indemnification of employees sued for violation of civil and constitutional rights and other tort liabilities while in official capacity.

OTHER INFORMATION

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 (CAFR) for the fiscal year ended June 30, 1990. This is the seventh consecutive year that the State has received this prestigious award in governmental financial reporting. In order to be awarded a Certificate of Achievement, the State of Illinois published an easily readable and efficiently organized CAFR whose contents conform to program standards. This report satisfied 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's requirements. I will be submitting this report to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The production of this year's State of Illinois comprehensive annual financial report includes contributions by countless individuals. Among those contributing to this enormous cooperative effort were State agency staffs, the State Auditor General, his staff and post-audit program, and the dedication of my fine staff. The accuracy, quality, and timeliness of this year's report reflects the excellence and commitment of the many contributors.

Sincerely,

A handwritten signature in black ink that reads "Dawn Clark Netsch". The signature is written in a cursive, flowing style.

Dawn Clark Netsch
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, 1990

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.



Gary R. Hoisthem

President

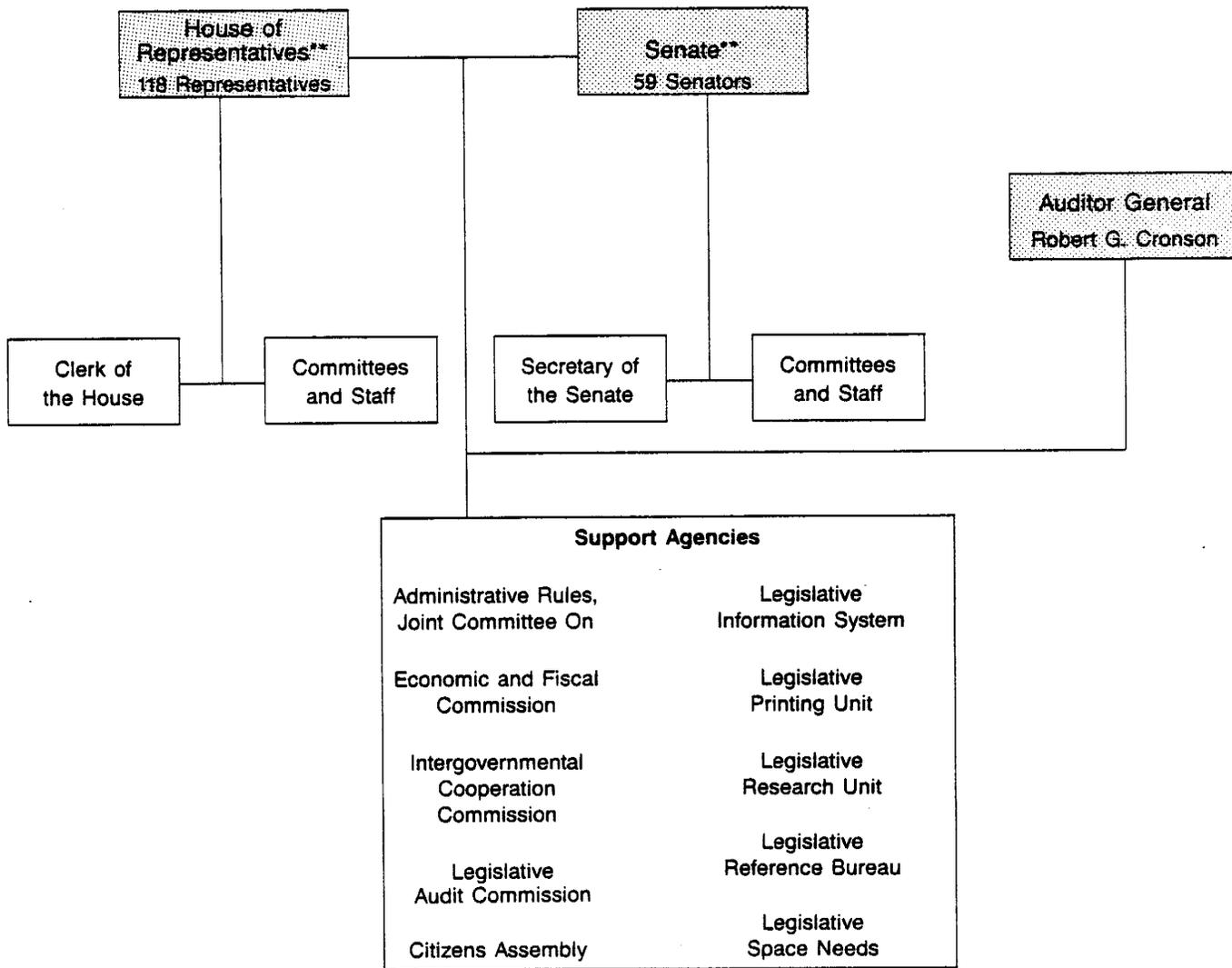
Jeffrey L. Essler

Executive Director

Illinois State Government

Legislative Branch

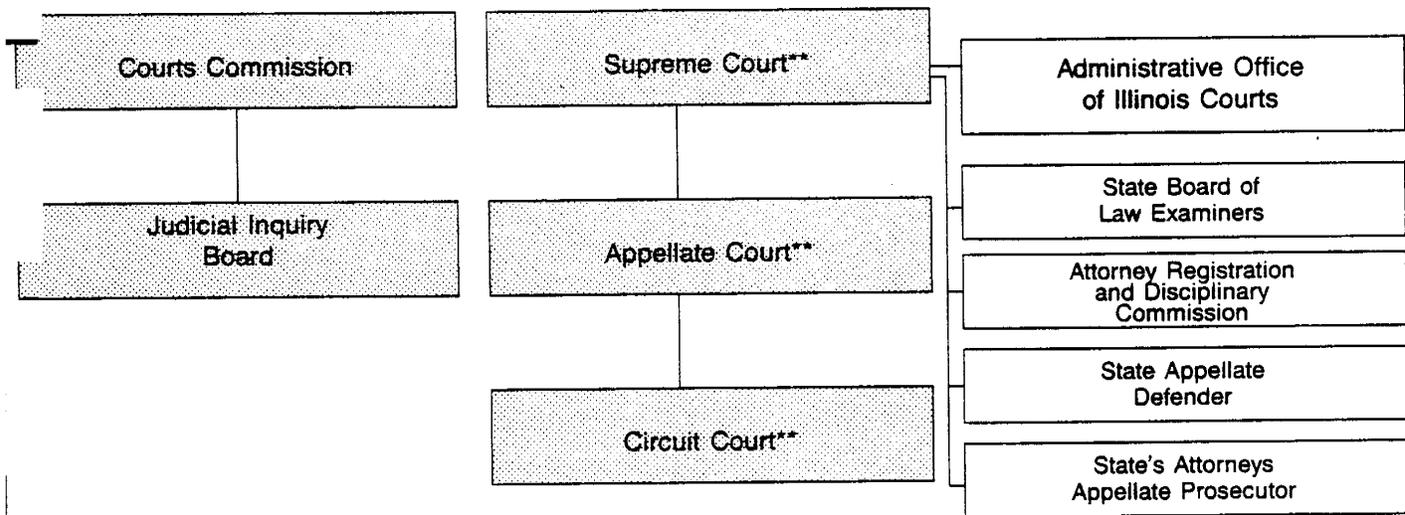
General Assembly



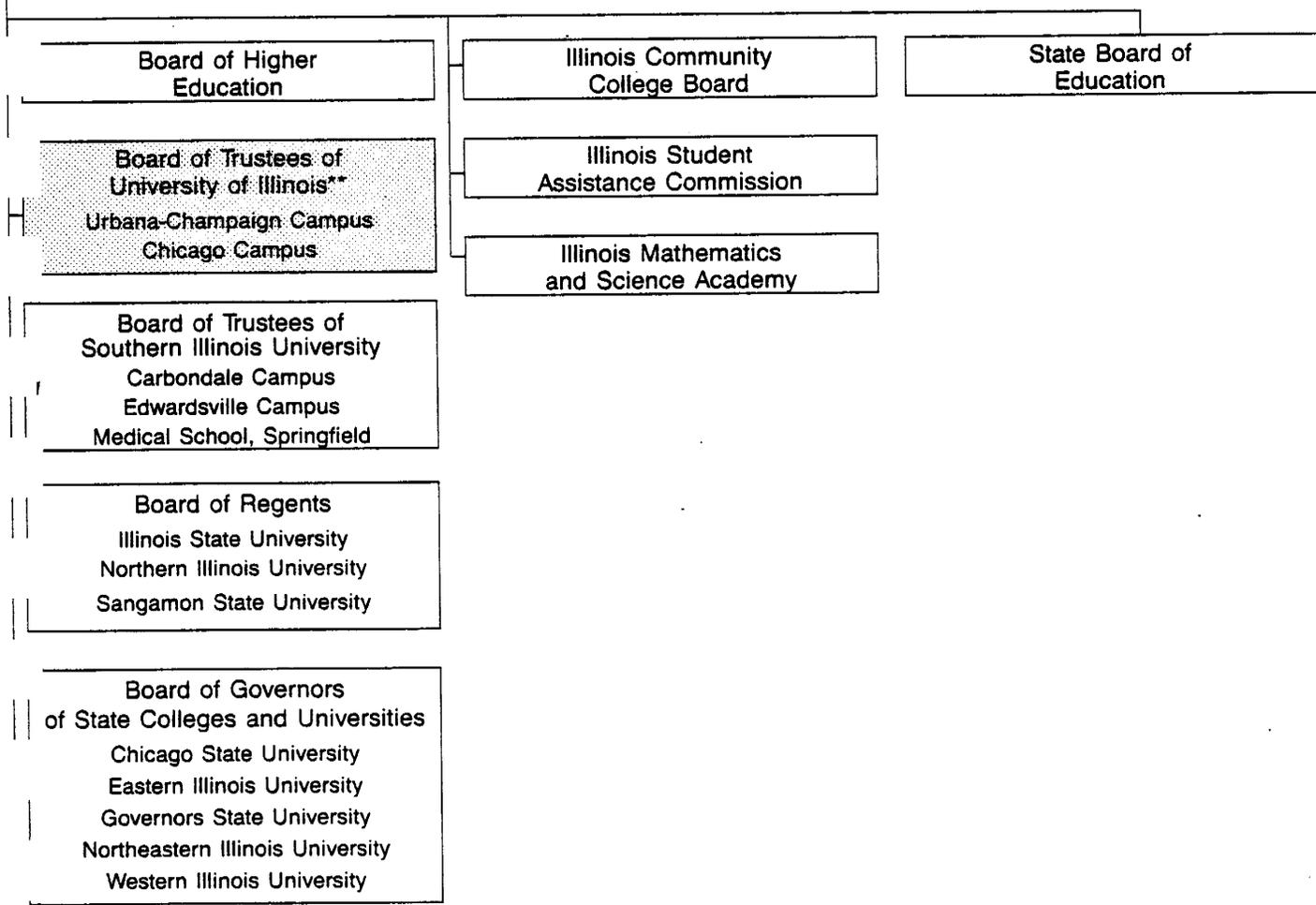
 Constitutional Offices
** Elected Offices

Illinois State Government

Judicial Branch



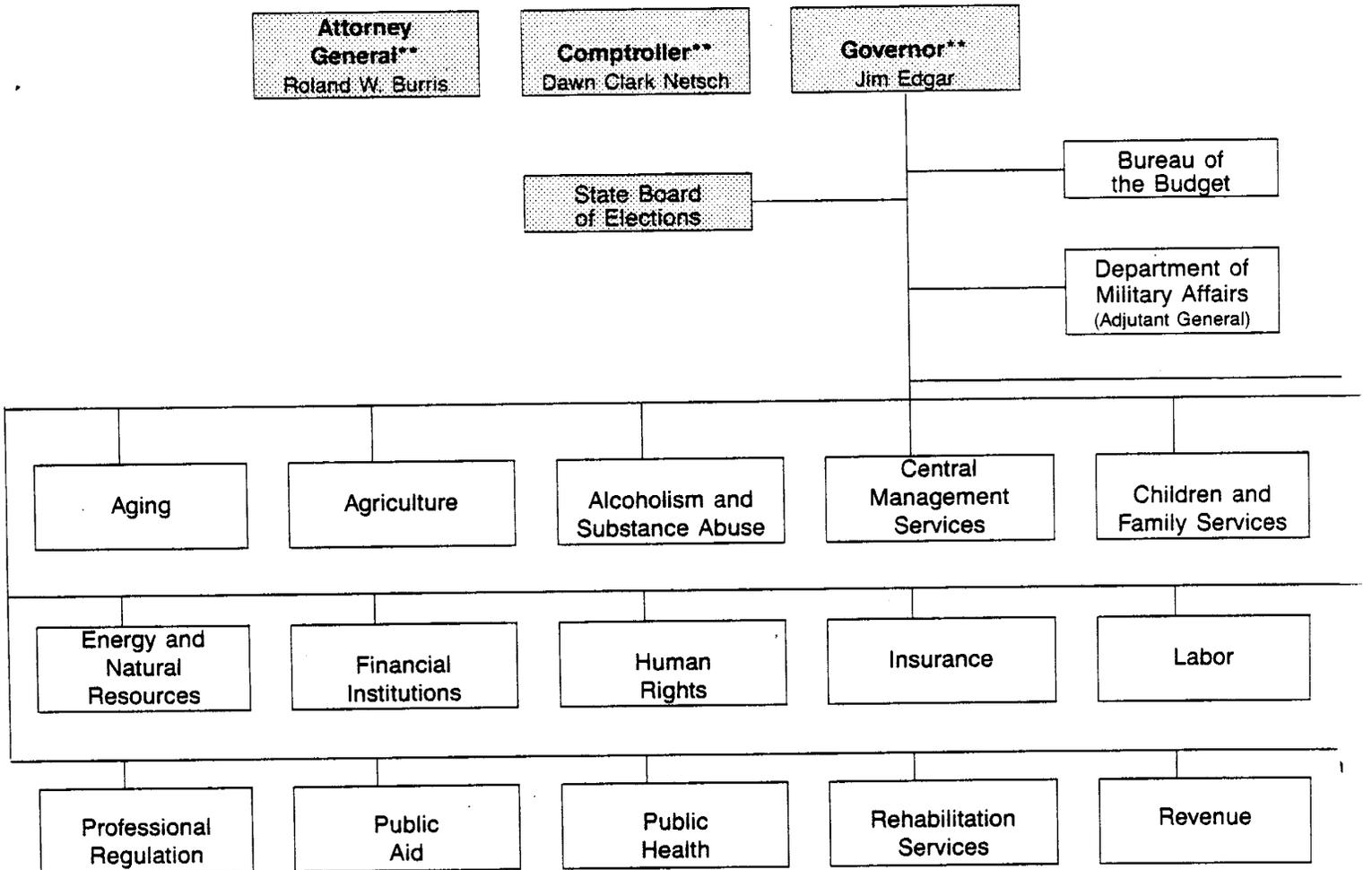
Education



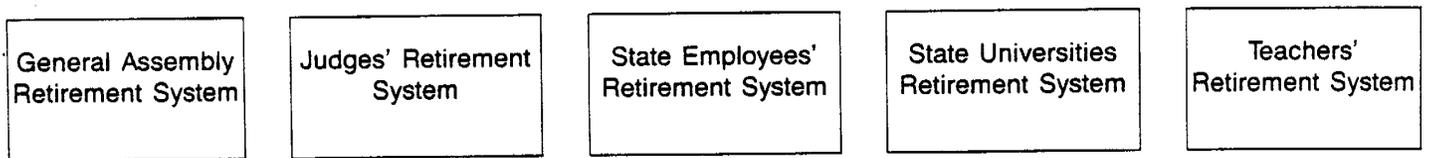
Constitutional Offices
 ** Elected Offices

Illinois State Government

Executive Branch



Board of Trustees of Employee Pension Funds



Constitutional Offices
 ** Elected Offices

Illinois State Government, Executive Branch (continued)

Lieutenant Governor**
Bob Kustra

Secretary of State**
George H. Ryan

Treasurer**
Patrick Quinn

Commerce and
Community Affairs

Conservation

Corrections

Employment
Security

Lottery

Mental Health and
Developmental
Disabilities

Mines and
Minerals

Nuclear Safety

State Police

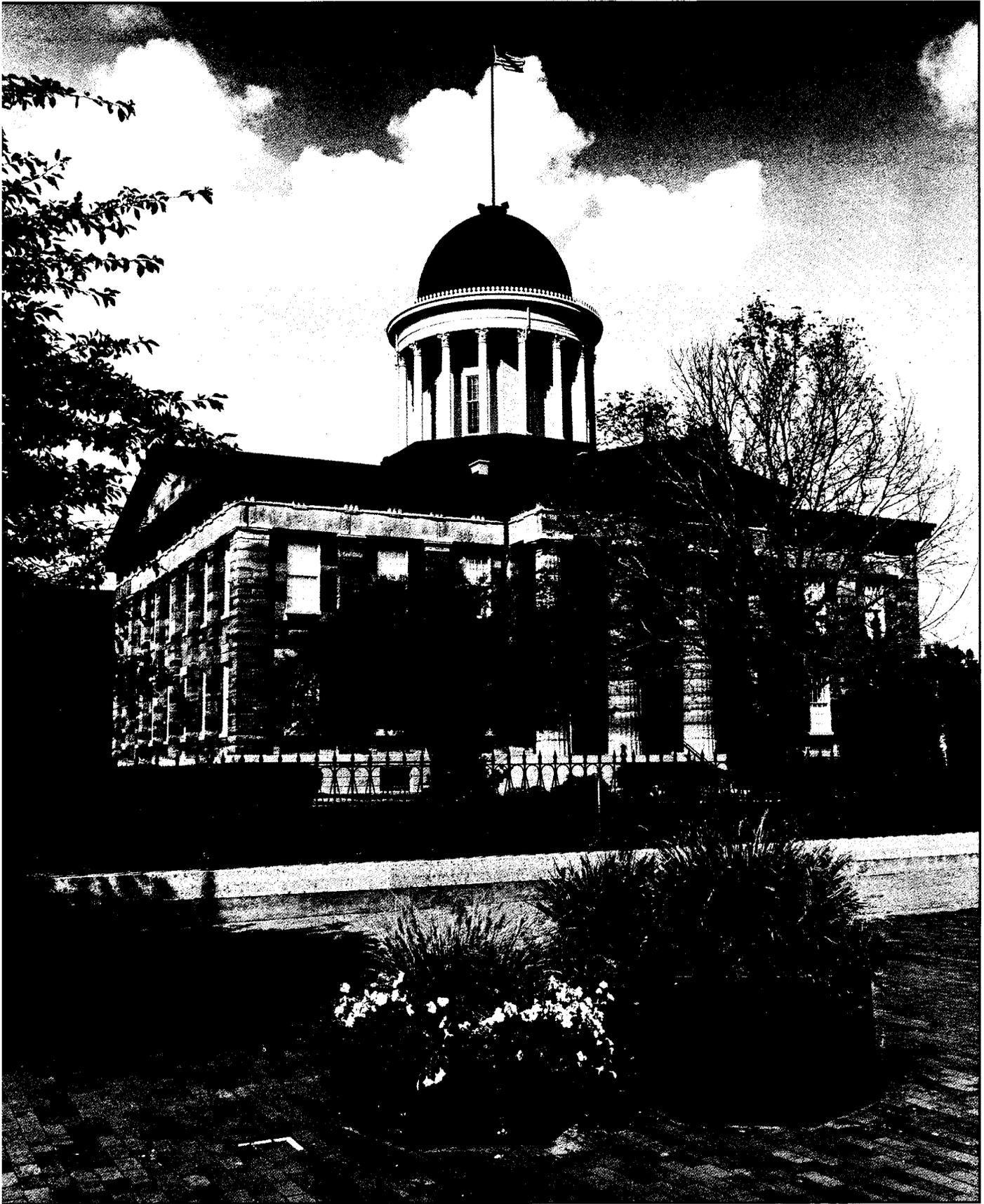
Transportation

Veterans' Affairs

 Constitutional Offices
** Elected Offices

Illinois State Government (continued)
Other Agencies, Boards, and Authorities

Environmental Agencies	Public Safety Agencies	Financing Authorities
<p>Abandoned Mined Lands Reclamation Council</p> <p>Asbestos Abatement Authority</p> <p>Environmental Protection Agency</p> <p>Pollution Control Board</p>	<p>Comprehensive Health Insurance Board</p> <p>Criminal Justice Information Authority</p> <p>Emergency Services and Disaster Agency</p> <p>Local Government Law Enforcement Officers Training Board</p> <p>Prisoner Review Board</p> <p>State Police Merit Board</p> <p>State Fire Marshal</p>	<p>Development Finance Authority</p> <p>East St. Louis Development Authority</p> <p>Export Development Authority</p> <p>Farm Development Authority</p> <p>Health Facilities Authority</p> <p>Illinois Educational Facilities Authority</p> <p>Housing Development Authority</p> <p>Illinois Rural Bond Bank</p> <p>Medical Center Commission</p> <p>Toll Highway Authority</p> <p>Quad Cities Regional Economic Development Authority</p> <p>Southwestern Illinois Development Authority</p>
	Miscellaneous Agencies	Regulatory Boards
	<p>Arts Council</p> <p>Capital Development Board</p> <p>Civil Service Commission</p> <p>Court of Claims</p> <p>Governor's Purchased Care Review Board</p> <p>Health Care Cost Containment Council</p> <p>Guardianship and Advocacy Commission</p> <p>Historic Preservation Agency</p> <p>Human Rights Commission</p> <p>Illinois Manufacturing Technology Alliance</p> <p>Illinois Planning Council on Developmental Disabilities</p> <p>Public Counsel</p> <p>Prairie State 2000 Authority</p> <p>Illinois Summer School for the Arts</p> <p>Governor's Health and Physical Fitness Council</p>	<p>Banks and Trusts Companies</p> <p>Commerce Commission</p> <p>Educational Labor Relations Board</p> <p>Industrial Commission</p> <p>Liquor Control Commission</p> <p>Local Labor Relations Board</p> <p>Property Tax Appeal Board</p> <p>Racing Board</p> <p>Savings & Residential Finance Commission</p> <p>State Labor Relations Board</p>



Old State Capitol, Springfield, 1839, Greek Revival

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.



STATE OF ILLINOIS
OFFICE OF THE AUDITOR GENERAL
509 SOUTH SIXTH STREET
SPRINGFIELD
62701

ROBERT G. CRONSON
AUDITOR GENERAL

Honorable Philip J. Rock, President of the Senate
Honorable Michael J. Madigan, Speaker of the House
Members of the General Assembly
Honorable Jim Edgar, Governor
Honorable Dawn Clark Netsch, Comptroller

We have audited the general purpose financial statements of the State of Illinois as of and for the year ended June 30, 1991 as listed in the foregoing table of contents for Section II. These financial statements are the responsibility of the State's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements listed in the foregoing table of contents for Section II present fairly, in all material respects, the financial position of the State of Illinois as of June 30, 1991, and the results of its operations and its cash flows of proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit 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 our audit of the general purpose financial statements. In our opinion, these combining and individual fund financial statements and budgetary schedules 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.

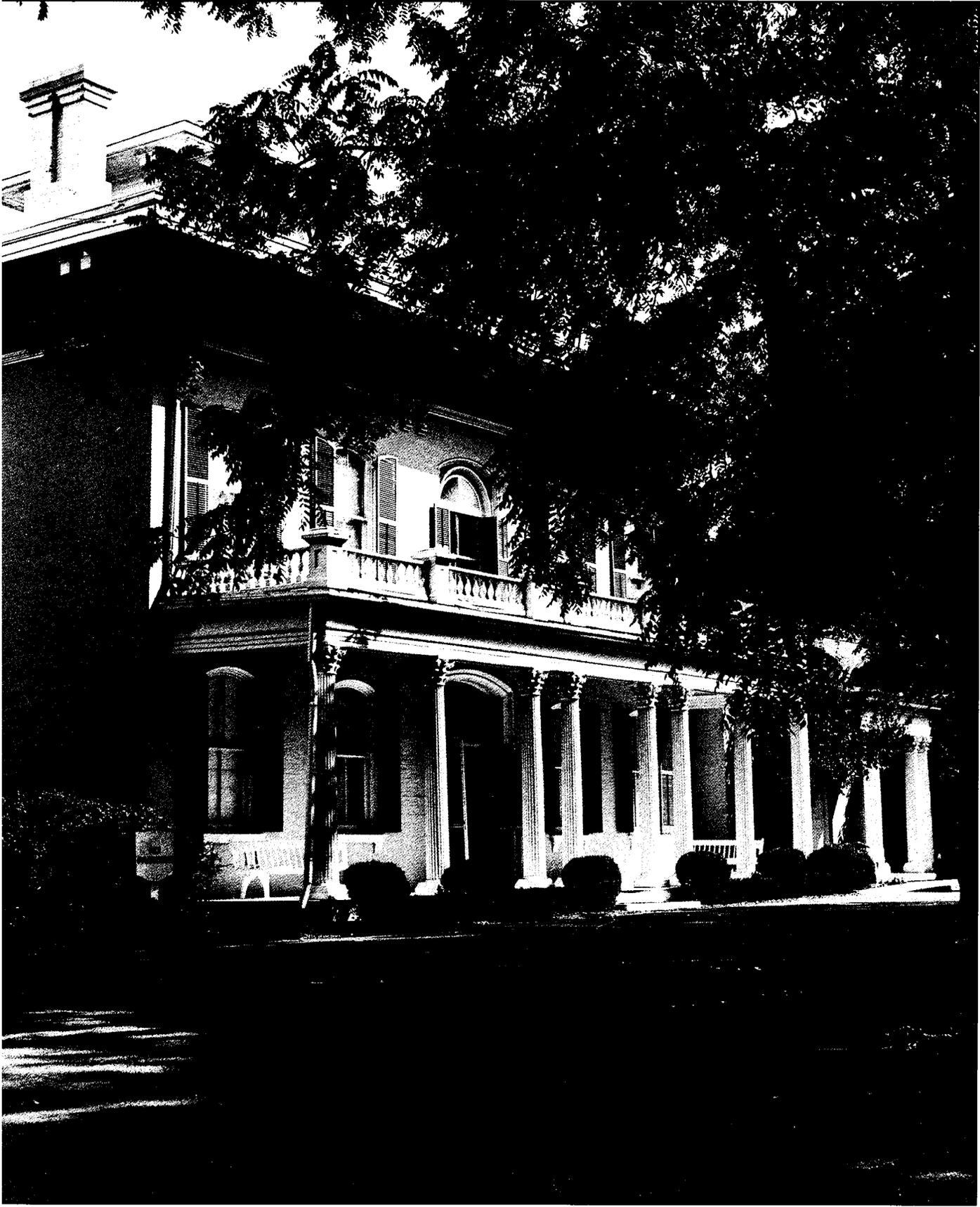
Very truly yours,

A handwritten signature in black ink that reads "Robert G. Cronson".

ROBERT G. CRONSON
Auditor General
State of Illinois

Springfield, Illinois
December 31, 1991

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Edwards Place, Springfield, 1850's, Italianate

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, 1991
(Expressed in Thousands)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and other debits				
Assets:				
Cash and cash equivalents.....	\$ 306,328	\$ 1,762,420	\$ 151,016	\$ 228,414
Investments.....	115,231		101,672	
Receivables, net:				
Taxes.....	513,133	237,915		
Intergovernmental.....	593,762	465,962		439
Other.....	103,670	504,898	1,739	
Due from other funds.....	107,889	248,872		
Inventories.....	23,668	30,920		
Prepaid expenses.....				
Loans and notes receivable.....	49,966	141,580		
Restricted assets (\$99,119 cash equivalents).....				
Property, plant and equipment, net.....				
Other assets.....	1,174	4,120		
Other debits:				
Amount available in debt service funds for:				
Retirement of general obligation bonds.....				
Retirement of special obligation bonds.....				
Retirement of other obligations.....				
Amount to be provided for:				
Retirement of general obligation bonds.....				
Retirement of special obligation bonds.....				
Retirement of other obligations.....				
Pension liabilities.....				
Total assets and other debits	\$ 1,814,821	\$ 3,396,687	\$ 254,427	\$ 228,853
Liabilities, equity and other credits				
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 1,928,714	\$ 291,599		\$ 50,513
Intergovernmental payables.....	729,768	691,261	\$ 1,012	11,839
Due to other funds.....	357,384	239,995	28	673
Deferred revenues.....	166,690	229,786		1,384
Liabilities payable from restricted assets.....				
Depository and other liabilities.....		423,774	172	
Notes payable.....		18		
Accrued retirement costs.....				
General obligation bonds payable.....				
Special obligation bonds payable.....				
Revenue bonds payable.....				
Other obligations.....				
Total liabilities	3,182,556	1,876,433	1,212	64,409
Equity and other credits:				
Contributed capital.....				
Investment in fixed assets.....				
Retained earnings:				
Reserved.....				
Unreserved.....				
Fund balances (deficits):				
Reserved for:				
Encumbrances.....	78,158	1,438,197	37	583,572
Unemployment compensation benefits.....				
Net assets available for plan benefits.....				
Other.....	91,521	315,359		
Unreserved:				
Designated.....			253,178	
Undesignated.....	(1,537,414)	(233,302)		(419,128)
Total equity (deficit) and other credits	(1,367,735)	1,520,254	253,215	164,444
Total liabilities, equity and other credits	\$ 1,814,821	\$ 3,396,687	\$ 254,427	\$ 228,853

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

Proprietary Fund Types		Fiduciary Fund Type	University and College Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	Universities and Colleges	General Fixed Assets	General Long-Term Obligations	
\$ 522,481	\$ 31,535	\$ 2,979,725	\$ 262,844			\$ 6,244,763
610,055	4,881	16,318,811	513,418			17,664,068
		279,560				1,030,608
2,196	627	18,040	4,320			1,085,346
76,525	4,305	222,087	129,639			1,042,863
48,952	141,025	35,742	117,733			700,213
5,226	10,884		46,720			117,418
4,893	6		18,413			23,312
2,135,220	6,937		74,465			2,408,168
452,535	997		5,093			458,625
1,170,943	100,885	10,157	3,860,517	\$ 3,507,541		8,650,043
75,175	20	568,075	5,654			654,218
					\$ 141,495	141,495
					110,011	110,011
					1,672	1,672
					4,164,795	4,164,795
					1,103,929	1,103,929
					860,321	860,321
					5,275,968	5,275,968
\$ 5,104,201	\$ 302,102	\$ 20,432,197	\$ 5,038,816	\$ 3,507,541	\$ 11,658,191	\$ 51,737,836
\$ 209,895	\$ 131,597	\$ 63,438	\$ 365,097			\$ 3,040,853
501	4,019	1,378,688	501			2,817,589
16,664	1,073	55,995	28,401			700,213
6,461	206	6,799	48,794			460,120
19,671			85			19,756
125,110	26,259	1,907,154	10,158			2,492,627
100,833			12,364			113,215
					\$ 5,275,968	5,275,968
					4,306,290	4,306,290
					1,213,940	1,213,940
3,379,820	6,755	10,466	388,051			3,785,092
1,935	64,601		151,448		861,993	1,079,977
3,860,890	234,510	3,422,540	1,004,899		11,658,191	25,305,640
43,619	23,998		3,426,448	\$ 3,507,541		67,617
						6,933,989
273,635	889					274,524
926,057	42,705					968,762
		140	48,031			2,148,135
		1,524,988				1,524,988
		15,467,472				15,467,472
		3	579,854			986,737
			1,865			255,043
		17,054	(22,281)			(2,195,071)
1,243,311	67,592	17,009,657	4,033,917	3,507,541		26,432,196
\$ 5,104,201	\$ 302,102	\$ 20,432,197	\$ 5,038,816	\$ 3,507,541	\$ 11,658,191	\$ 51,737,836

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, 1991
(Expressed in Thousands)

	Governmental Fund Types				Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Income taxes.....	\$ 4,802,391	\$ 669,714				\$ 5,472,105
Sales taxes.....	3,858,322	1,405,117				5,263,439
Motor fuel taxes.....		1,020,294				1,020,294
Public utility taxes.....	686,172	241,573				927,745
Other taxes.....	844,202	132,243			\$ 927,399	1,903,844
Federal government.....	2,296,082	3,271,807	\$ 906	\$ 310	14,413	5,583,518
Licenses and fees.....	58,933	779,683	140		1,106	839,862
Interest and other investment income.....	120,539	59,704	20,339	4,918	134,460	339,960
Other.....	46,673	349,653	656	8,306	11,503	416,791
Total revenues	12,713,314	7,929,788	22,041	13,534	1,088,881	21,767,558
Expenditures:						
Current:						
Health and social services.....	4,495,934	621,189			149	5,117,272
Education.....	3,866,084	775,915		25,957	2	4,667,968
General government.....	960,350	3,161,415	130	22,622	3,141	4,147,658
Social assistance.....	1,508,110	1,232,141			1,195,201	3,935,452
Transportation.....	50,992	2,161,531		327,528		2,540,051
Public protection and justice.....	854,382	227,750			7,524	1,089,656
Natural resources and recreation.....	120,669	192,324		116,672	301	429,966
Debt service:						
Principal.....	14,772	11,968	327,580			354,320
Interest.....	29,194	13,685	300,458			343,337
Capital outlays.....	93,460	99,080		174,497	40	367,077
Total expenditures	11,993,957	8,496,998	628,168	667,276	1,206,358	22,992,757
Excess (deficiency) of revenues over (under) expenditures	719,357	(567,210)	(606,127)	(653,742)	(117,477)	(1,225,199)
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....				621,703		621,703
Operating transfers-in.....	779,151	1,755,384	645,860	23,625	309	3,204,329
Operating transfers-out.....	(2,327,666)	(1,417,173)	(1,800)	(85,264)	(29,110)	(3,861,013)
Proceeds from capital lease financing.....	23,322	12,320				35,642
Net other sources (uses) of financial resources	(1,525,193)	350,531	644,060	560,064	(28,801)	661
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(805,836)	(216,679)	37,933	(93,678)	(146,278)	(1,224,538)
Fund balances (deficit), July 1, 1990, as previously reported	(426,763)	1,736,933	215,282	258,122	1,688,463	3,472,037
Restatement of fund balance	(129,880)					(129,880)
Fund balances (deficit), July 1, 1990, as restated	(556,643)	1,736,933	215,282	258,122	1,688,463	3,342,157
Residual equity transfers-out.....	(5,256)					(5,256)
Fund balances (deficit), June 30, 1991	\$ (1,367,735)	\$ 1,520,254	\$ 253,215	\$ 164,444	\$ 1,542,185	\$ 2,112,363

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, 1991
(Expressed in Thousands)

	General Funds			Highway Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....	\$ 4,986,000	\$ 4,819,837	\$ (166,163)			
Sales taxes.....	4,088,000	3,863,283	(224,717)			
Motor fuel taxes.....				\$ 1,119,200	\$ 1,031,144	\$ (88,056)
Public utility taxes.....	795,000	689,783	(105,217)			
Federal government.....	1,869,000	1,945,021	76,021	542,370	474,004	(68,366)
Other.....	1,133,000	1,062,717	(70,283)	718,083	701,801	(16,282)
Less:						
Refunds.....	13,296	12,437	(859)	27,598	24,440	(3,158)
Total revenues	12,857,704	12,368,204	(489,500)	2,352,055	2,182,509	(169,546)
Expenditures:						
Current:						
Education.....	4,968,787	4,955,067	(13,720)			
Health and social services.....	4,213,527	4,178,893	(34,634)			
General government.....	953,168	921,024	(32,144)	168,030	166,854	(1,176)
Transportation.....	48,324	45,943	(2,381)	1,976,905	1,910,499	(66,406)
Social assistance.....	1,499,496	1,494,058	(5,438)	1,190	1,062	(128)
Public protection and justice.....	879,550	856,001	(23,549)	98,137	98,105	(32)
Natural resources and recreation.....	132,494	123,513	(8,981)			
Debt service:						
Principal.....						
Interest.....						
Capital outlays.....	92,505	86,885	(5,620)	37,565	35,681	(1,884)
Total expenditures	12,787,851	12,661,384	(126,467)	2,281,827	2,212,201	(69,626)
Excess (deficiency) of revenues over (under) expenditures	69,853	(293,180)	(363,033)	70,228	(29,692)	(99,920)
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....	2,496,000	2,477,259	(18,741)	1,186,397	1,095,910	(90,487)
Operating transfers-out.....	(2,683,000)	(2,658,465)	24,535	(1,294,650)	(1,207,371)	87,279
Budgetary funds-nonbudgeted accounts.....	<hr/>					
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(117,147)	(474,386)	(357,239)	(38,025)	(141,153)	(103,128)
Budgetary fund balances (deficits), July 1, 1990, as previously reported	(191,424)	(191,424)	--	558,734	558,734	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances (deficits), July 1, 1990, as reclassified	(191,424)	(191,424)	--	558,734	558,734	--
Budgetary fund balances (deficits), June 30, 1991	\$ (308,571)	\$ (665,810)	\$ (357,239)	\$ 520,709	\$ 417,581	\$ (103,128)

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

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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, 1991
(Expressed in Thousands)

	University Funds			Special State Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....				\$ 1,244,540	\$ 1,219,024	\$ (25,516)
Sales taxes.....				308,515	349,895	41,380
Motor fuel taxes.....				18,352	15,756	(2,596)
Public utility taxes.....				240,656	242,191	1,535
Federal government.....	\$ 500	\$ 88	\$ (412)	125,906	169,363	43,457
Other.....	310,500	314,337	3,837	2,043,404	1,863,336	(180,068)
Less:						
Refunds.....	45	22	(23)	567,718	566,881	(837)
Total revenues	310,955	314,403	3,448	3,413,655	3,292,684	(120,971)
Expenditures:						
Current:						
Education.....	286,083	283,150	(2,933)	107,947	76,888	(31,059)
Health and social services.....				181,121	158,438	(22,683)
General government.....				2,592,923	2,435,297	(157,626)
Transportation.....				163,575	138,644	(24,931)
Social assistance.....						
Public protection and justice.....				131,916	107,004	(24,912)
Natural resources and recreation.....				279,636	203,277	(76,359)
Debt service:						
Principal.....						
Interest.....						
Capital outlays.....	24,210	23,800	(410)	32,791	29,660	(3,131)
Total expenditures	310,293	306,950	(3,343)	3,489,909	3,149,208	(340,701)
Excess (deficiency) of revenues over (under) expenditures	662	7,453	6,791	(76,254)	143,476	219,730
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....				930,478	944,805	14,327
Operating transfers-out.....				(1,104,933)	(1,082,123)	22,810
Budgetary funds-nonbudgeted accounts.....				56,962	56,962	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	662	7,453	6,791	(307,671)	(50,804)	256,867
Budgetary fund balances (deficits), July 1, 1990, as previously reported	(10,933)	(10,933)	--	460,851	460,851	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances (deficits), July 1, 1990, as reclassified	(10,933)	(10,933)	--	460,851	460,851	--
Budgetary fund balances (deficits), June 30, 1991	\$ (10,271)	\$ (3,480)	\$ 6,791	\$ 153,180	\$ 410,047	\$ 256,867

Bond Financed Funds			Debt Service Funds			Federal Trust Funds		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ --	\$ 32	\$ 32	\$ 325	\$ 860	\$ 535	\$ 1,708,945	\$ 1,682,885	\$ (26,060)
			12,530	13,606	1,076	59,274	58,699	(575)
						2,238	423	(1,815)
--	32	32	12,855	14,466	1,611	1,765,981	1,741,161	(24,820)
17,375	17,046	(329)				677,518	628,198	(49,320)
						533,417	449,521	(83,896)
60,073	24,580	(35,493)				422,890	323,206	(99,684)
329,236	329,221	(15)				108,777	108,734	(43)
						185,270	160,810	(24,460)
61	--	(61)				41,420	28,900	(12,520)
117,081	116,947	(134)				86,299	57,757	(28,542)
			429,679	423,914	(5,765)			
			240,826	240,627	(199)	453	453	--
251,514	248,362	(3,152)				21,902	19,033	(2,869)
775,340	736,156	(39,184)	670,505	664,541	(5,964)	2,077,946	1,776,612	(301,334)
(775,340)	(736,124)	39,216	(657,650)	(650,075)	7,575	(311,965)	(35,451)	276,514
794,250	621,704	(172,546)						
--	22,400	22,400	655,359	638,422	(16,937)	27,325	27,214	(111)
--	(22,400)	(22,400)				(190)	(78)	112
						29,209	29,209	--
18,910	(114,420)	(133,330)	(2,291)	(11,653)	(9,362)	(314,039)	(37,524)	276,515
326,626	326,626	--	155,474	155,474	--	(80,924)	(80,924)	--
						(998)	(998)	--
326,626	326,626	--	155,474	155,474	--	(81,922)	(81,922)	--
\$ 345,536	\$ 212,206	\$ (133,330)	\$ 153,183	\$ 143,821	\$ (9,362)	\$ (395,961)	\$ (119,446)	\$ 276,515

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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, 1991
(Expressed in Thousands)

	Revolving Funds			State Trust Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....						
Sales taxes.....						
Motor fuel taxes.....				\$ 14,768	\$ 14,795	\$ 27
Public utility taxes.....						
Federal government.....				87,746	91,209	3,463
Other.....	\$ 189,009	\$ 208,845	\$ 19,836	298,245	192,168	(106,077)
Less:						
Refunds.....	10	7	(3)			
Total revenues	188,999	208,838	19,839	400,759	298,172	(102,587)
Expenditures:						
Current:						
Education.....	5,251	4,672	(579)	121,441	104,034	(17,407)
Health and social services.....				1,549	885	(664)
General government.....	189,306	160,853	(28,453)	143,442	38,986	(104,456)
Transportation.....	1,504	1,295	(209)			
Social assistance.....				57,104	46,830	(10,274)
Public protection and justice.....	32,009	28,044	(3,965)	937	346	(591)
Natural resources and recreation.....				32,552	3,446	(29,106)
Debt service:						
Principal.....						
Interest.....						
Capital outlays.....	6,761	5,010	(1,751)	1,513	1,467	(46)
Total expenditures	234,831	199,874	(34,957)	358,538	195,994	(162,544)
Excess (deficiency) of revenues over (under) expenditures	(45,832)	8,964	54,796	42,221	102,178	59,957
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....				350	496	146
Operating transfers-out.....	--	(1,191)	(1,191)	(11,150)	(10,903)	247
Budgetary funds-nonbudgeted accounts.....				99,684	99,684	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(45,832)	7,773	53,605	(68,263)	(7,913)	60,350
Budgetary fund balances (deficits), July 1, 1990, as previously reported	(7,090)	(7,090)	--	38,555	38,555	--
Reclassifications between budgetary/nonbudgetary funds-net				(1,202)	(1,202)	--
Budgetary fund balances (deficits), July 1, 1990, as reclassified	(7,090)	(7,090)	--	37,353	37,353	--
Budgetary fund balances (deficits), June 30, 1991	\$ (52,922)	\$ 683	\$ 53,605	\$ (30,910)	\$ 29,440	\$ 60,350

Total (Memorandum Only)		
Final Budget	Actual	Variance Over (Under)
\$ 6,230,540	\$ 6,038,861	\$ (191,679)
4,396,515	4,213,178	(183,337)
1,152,320	1,061,695	(90,625)
1,035,656	931,974	(103,682)
4,334,792	4,363,430	28,638
4,764,045	4,415,541	(348,504)
610,905	604,210	(6,695)
<u>21,302,963</u>	<u>20,420,469</u>	<u>(882,494)</u>
6,184,402	6,069,055	(115,347)
4,929,614	4,787,737	(141,877)
4,529,832	4,070,800	(459,032)
2,628,321	2,534,336	(93,985)
1,743,060	1,702,760	(40,300)
1,184,030	1,118,400	(65,630)
648,062	504,940	(143,122)
429,679	423,914	(5,765)
241,279	241,080	(199)
468,761	449,898	(18,863)
<u>22,987,040</u>	<u>21,902,920</u>	<u>(1,084,120)</u>
<u>(1,684,077)</u>	<u>(1,482,451)</u>	<u>201,626</u>
794,250	621,704	(172,546)
5,295,909	5,206,506	(89,403)
(5,093,923)	(4,982,531)	111,392
185,855	185,855	--
<u>(873,696)</u>	<u>(822,627)</u>	<u>51,069</u>
1,249,869	1,249,869	--
<u>(2,200)</u>	<u>(2,200)</u>	<u>--</u>
1,247,669	1,247,669	--
<u>\$ 373,973</u>	<u>\$ 425,042</u>	<u>\$ 51,069</u>

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, 1991
(Expressed in Thousands)

	Proprietary Fund Types		Fiduciary	Total (Memorandum Only)
	Enterprise	Internal Service	Pension Trust	
Operating revenues:				
Charges for sales and services.....	\$ 1,826,369	\$ 582,194		\$ 2,408,563
Contributions:				
Employer.....			\$ 539,591	539,591
Employee.....			591,983	591,983
Other.....	16,166			16,166
Interest and other investment income.....	254,030	712	866,214	1,120,956
Other.....	7,381	641	199,903	207,925
Total operating revenues	2,103,946	583,547	2,197,691	4,885,184
Operating expenses:				
Costs of sales and services.....	145,755	146,449		292,204
Benefit payments and refunds.....	42,897	361,786	1,076,488	1,481,171
Prizes and claims.....	777,912			777,912
Interest.....	220,821	6,464		227,285
General and administrative.....	171,650	34,878	27,134	233,662
Depreciation.....	55,579	28,194	1,010	84,783
Other.....	5,976	5,307	1,481	12,764
Total operating expenses	1,420,590	583,078	1,106,113	3,109,781
Operating income	683,356	469	1,091,578	1,775,403
Nonoperating revenues (expenses):				
Investment income.....	59,739	479		60,218
Interest expense.....	(49,876)			(49,876)
Other revenues.....	3,310	133		3,443
Other expenses.....	(18,161)	(7,566)		(25,727)
Income (loss) before operating transfers	678,368	(6,485)	1,091,578	1,763,461
Operating transfers-in.....	32,080	250		32,330
Operating transfers-out.....	(596,512)	(1,401)		(597,913)
Net income (loss)	113,936	(7,636)	1,091,578	1,197,878
Retained earnings/fund balances, July 1, 1990	1,085,756	51,230	14,375,894	15,512,880
Retained earnings/fund balances, June 30, 1991	\$ 1,199,692	\$ 43,594	\$ 15,467,472	\$ 16,710,758

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

STATE OF ILLINOIS
Combined Statement of Cash Flows
All Proprietary Fund Types
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Enterprise	Internal Service	Total (Memorandum Only)
Cash flows from operating activities:			
Cash received from sales and services.....	\$ 1,542,464	\$ 566,574	\$ 2,109,038
Cash payments to suppliers for goods and services.....	(185,012)	(498,425)	(683,437)
Cash payments to employees for services.....	(87,424)	(32,656)	(120,080)
Cash receipts from other operating activities.....	1,763,937	4,298	1,768,235
Cash payments from other operating activities.....	(2,431,405)	(16,912)	(2,448,317)
Net cash provided by operating activities	<u>602,560</u>	<u>22,879</u>	<u>625,439</u>
Cash flows from noncapital financing activities:			
Net borrowings under revolving loan arrangement.....	54,754		54,754
Interest paid on revolving loan.....	(47,868)		(47,868)
Operating transfers-in from other funds.....	32,118	250	32,368
Operating transfers-out to other funds.....	(590,035)	(1,401)	(591,436)
Other.....	870	2	872
Residual equity transfers-in.....		5,256	5,256
Net cash provided by (used in) noncapital financing activities	<u>(550,161)</u>	<u>4,107</u>	<u>(546,054)</u>
Cash flows from capital and related financing activities:			
Proceeds from sale of revenue bonds.....		6,755	6,755
Acquisition and construction of capital assets.....	(87,841)	(12,253)	(100,094)
Principal paid on bond maturities and equipment contracts.....	(16,208)	(20,542)	(36,750)
Proceeds from sale of equipment.....	1,802		1,802
Net cash (used in) capital and related financing activities	<u>(102,247)</u>	<u>(26,040)</u>	<u>(128,287)</u>
Cash flows from investing activities:			
Purchase of investment securities.....	(56,955)		(56,955)
Proceeds from sale and maturities of investment securities.....	11,083		11,083
Interest and dividends on investments.....	57,353	481	57,834
Net cash provided by investing activities	<u>11,481</u>	<u>481</u>	<u>11,962</u>
Net increase (decrease) in cash and cash equivalents	<u>(38,367)</u>	<u>1,427</u>	<u>(36,940)</u>
Cash and cash equivalents at beginning of year	659,938	30,137	690,075
Cash and cash equivalents at end of year	<u>\$ 621,571</u>	<u>\$ 31,564</u>	<u>\$ 653,135</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	<u>\$ 683,356</u>	<u>\$ 469</u>	<u>\$ 683,825</u>
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation.....	55,579	28,194	83,773
Provision for uncollectible accounts.....	3,892	2,909	6,801
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable.....	(162,914)	118	(162,796)
(Increase) decrease in due from other funds.....	(13,675)	(29,198)	(42,873)
(Increase) decrease in inventory.....	140	(1,027)	(887)
(Increase) decrease in prepaid expenses.....	(532)	6,929	6,397
Increase (decrease) in accounts payable & accrued liabilities.....	(46,603)	20,671	(25,932)
Increase (decrease) in intergovernmental payables.....	(1,657)	4,010	2,353
Increase (decrease) in due to other funds.....	9,250	115	9,365
Increase (decrease) in deferred revenues.....	(242)	(174)	(416)
Increase (decrease) in other liabilities.....	11,128	198	11,326
Increase (decrease) in liabilities payable from restricted assets.....	(513)		(513)
Other.....	65,351	(10,335)	55,016
Total adjustments	<u>(80,796)</u>	<u>22,410</u>	<u>(58,386)</u>
Net cash provided by operating activities	<u>\$ 602,560</u>	<u>\$ 22,879</u>	<u>\$ 625,439</u>
Noncash investing, capital, and financing activities:			
Capital leases (initial year):			
Fair market value	\$ --	\$ 7,202	\$ 7,202
Current year cash (disbursements)	\$ --	\$ (660)	\$ (660)
Installment purchases (initial year):			
Fair market value	\$ 1,261	\$ 14,632	\$ 15,893
Current year cash (disbursements)	\$ (274)	\$ (2,396)	\$ (2,670)
Transfer of assets from other State funds:			
Fair market value	\$ --	\$ 1,390	\$ 1,390

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, 1991
(Expressed in Thousands)

	Current Funds			Endowment and Similar Funds
	Unrestricted	Restricted	Loan Funds	
Revenues and other additions:				
Unrestricted current fund revenues.....	\$ 1,090,966	\$ 65		
Federal and local grants and contracts-restricted....		295,036	\$ 1,337	
State grants and contracts-restricted.....		45,267		
Other State sources.....				
Private gifts, grants and contracts-restricted.....		131,163	365	\$ 531
Investment income.....		10,166	746	49
Realized gain on investments-restricted (net).....				153
Interest and fees on loans receivable.....			1,953	3
Expended for plant facilities:				
Current funds.....				
Plant funds.....				
Other.....				
Retirement of long-term obligations.....				
Other.....	2,044	59,124	1,028	
Total revenues and other additions	1,093,010	540,821	5,429	736
Expenditures and other deductions:				
Educational and general expenditures.....	1,698,259	478,414		32
Auxiliary enterprises expenditures.....	276,146	580		
Hospital expenditures.....	159,183	2		
Independent operations expenditures.....	5,202			
Foundation expenditures.....				
Indirect costs recovered.....		61,302		
Refunds of grants and adjustments to grants.....		1,702	18	
Loan cancellations and write-offs.....			841	
Change in allowance for uncollectible notes.....			(218)	
Administrative and collection costs.....		1,180	447	
Expended for plant facilities (including noncapitalized expenditures of \$32,896).....	5,121	505		
Retirement of long-term obligations.....				
Disposal of plant facilities.....				
Other.....	847	77	5	21
Total expenditures and other deductions.....	2,144,758	543,762	1,093	53
Transfers-additions (deductions):				
Mandatory:				
Retirement of long-term obligations.....	(42,749)	(9,912)		
Student loan matching grants.....	(392)	151	241	
Renewals and replacements.....	(12,809)			
Other.....	(836)	429		
Nonmandatory:				
Transfers-in from State treasury funds.....	1,133,378	32,244		
Transfers-out to State treasury funds.....		(2,551)		
Other.....	(27,678)	(5,010)	(552)	1,889
Total transfers	1,048,914	15,351	(311)	1,889
Net increase (decrease)	(2,834)	12,410	4,025	2,572
Fund balances (deficit), July 1, 1990	(30,717)	111,858	76,447	46,550
Fund balances (deficit), June 30, 1991	\$ (33,551)	\$ 124,268	\$ 80,472	\$ 49,122

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

Plant Funds					
Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Foundations	Total
				\$ 9,817	\$ 1,100,848
\$ 6,053	\$ 259	\$ 363	\$ 2,114		305,162
					45,267
26			5,702		5,728
655	42	608	3,275	48,793	185,432
2,559	4,007	2,306		10,193	30,026
				672	825
					1,956
			121,812	518	122,330
			35,070	100	35,170
			24,874		24,874
			45,090	237	45,327
8,394	106	2,062	4,422	1,772	78,952
17,687	4,414	5,339	242,359	72,102	1,981,897
					2,176,705
					276,726
					159,185
					5,202
				44,445	44,445
					61,302
					1,720
					841
					(218)
					1,627
29,442	39,335		4,830	114	79,347
		59,902		173	60,075
			41,376		41,376
614		351	46,428	66	48,409
30,056	39,335	60,253	92,634	44,798	2,956,742
(1,287)		58,074	(4,126)		--
					--
	12,809				--
407					--
12,586	9,922		36,688		1,224,818
					(2,551)
2,613	23,240	3,671	1,827		--
14,319	45,971	61,745	34,389		1,222,267
1,950	11,050	6,831	184,114	27,304	247,422
31,170	54,336	39,430	3,234,990	222,431	3,786,495
\$ 33,120	\$ 65,386	\$ 46,261	\$ 3,419,104	\$ 249,735	\$ 4,033,917

STATE OF ILLINOIS
Combined Statement of University and College Current Funds
Revenues, Expenditures and Other Changes
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Unrestricted	Restricted	Total
Revenues:			
Tuition and fees.....	\$ 457,665		\$ 457,665
Federal and local grants and contracts.....	51,434	\$ 244,808	296,242
State grants and contracts.....	2,944	44,796	47,740
Private gifts, grants and contracts.....	9,207	116,404	125,611
Investment income.....	5,368	3,034	8,402
Sales and services.....	515,175	65	515,240
Other.....	49,173	51,586	100,759
Total revenues	1,090,966	460,693	1,551,659
Expenditures and mandatory transfers:			
Educational and general:			
Instruction.....	683,810	61,184	744,994
Research.....	91,729	211,679	303,408
Public service.....	93,995	105,012	199,007
Academic support.....	219,327	11,316	230,643
Student services.....	113,171	5,468	118,639
Institutional support.....	220,491	3,167	223,658
Operation and maintenance of plant.....	202,326	900	203,226
Scholarships and fellowships.....	73,410	79,688	153,098
Total educational and general	1,698,259	478,414	2,176,673
Auxiliary enterprises.....	276,146	580	276,726
Hospitals.....	159,183	2	159,185
Independent operations.....	5,202		5,202
Total expenditures	2,138,790	478,996	2,617,786
Mandatory transfers:			
Retirement of long-term obligations.....	42,749	9,912	52,661
Student loan matching grants.....	392	(151)	241
Renewals and replacements.....	12,809		12,809
Other.....	836	(429)	407
Total mandatory transfers	56,786	9,332	66,118
Total expenditures and mandatory transfers	2,195,576	488,328	2,683,904
Operating transfers and additions (deductions):			
Transfers-in from State treasury funds.....	1,133,378	31,405	1,164,783
Transfers-out to State treasury funds.....		(2,551)	(2,551)
Other transfers.....	(27,184)	(5,010)	(32,194)
Excess of restricted receipts over transfers to revenue.....		18,485	18,485
Other (deductions).....	(4,418)	(2,284)	(6,702)
Total operating transfers and additions (deductions)	1,101,776	40,045	1,141,821
Total increase (decrease) in fund balances	\$ (2,834)	\$ 12,410	\$ 9,576

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

STATE OF ILLINOIS
Notes to the Financial Statements
June 30, 1991

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 ("GAAP") 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 as prescribed by the National Association of College and University Business Officers ("NACUBO").

B. Financial Reporting Entity - For GAAP financial reporting purposes, the State of Illinois includes all funds, account groups, elected offices, departments and agencies of the State, as well as boards, commissions, authorities, and universities and colleges and any other component units that meet the criteria set forth in GAAP. The principal criterion for including potential component units is the State's executive, legislative, or judicial branches' ability to exercise oversight responsibility. Oversight responsibility is defined to include the following considerations: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Other criteria used to evaluate whether or not to include potential component units in the reporting entity are the scope of an organization's public service, and/or special financing relationships.

Based on the application of these criteria, the following organizations are included in the reporting entity:

Financing Authorities

Illinois Development Finance Authority
Illinois Educational Facilities Authority
Illinois Export Development Authority
Illinois Farm Development Authority
Illinois Health Facilities Authority
Illinois Housing Development Authority
Quad Cities Economic Development Authority
Southwestern Illinois Development Authority

Retirement Systems

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

Others

Universities and Colleges

State-owned universities and colleges
and their related foundations and
associations

Comprehensive Health Insurance Board
Illinois State Toll Highway Authority
Medical Center Commission
Illinois Student Assistance Commission
Illinois Mathematics and Science Academy
Illinois Rural Bond Bank

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The following organizations have been determined not to be part of the reporting entity after applying the oversight criteria:

Local Governmental Units and Special Purpose Districts

Illinois Port Districts
Regional Planning Commissions
Local Civic Center Authorities
Regional Transportation Authority
Illinois Sports Facilities Authority
Metropolitan Pier 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 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 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 three primary sub-accounts (General Revenue, Education Assistance 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 other things, federal grant programs, taxes levied with statutorily defined distributions, and other resources restricted as to purpose.

Debt Service - Transactions related to governmental resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases, compensated absences, workers' compensation, 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 and special obligation bond issues.

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

STATE OF ILLINOIS

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 NACUBO accounting and reporting principles. 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 restricted by external sources or designated by the governing body for other than operating purposes. 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 (endowment, term endowment, and quasi-endowment) have attributes of trust funds in that they must be administered according to terms of applicable agreements.

Plant - Plant funds consist of resources available to acquire or repair institutional properties, to service debt incurred to acquire such properties and for 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 sub-groups: 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 - University related organizations including foundations and associations which have been established to promote and serve the interests and welfare of their respective universities are included in this fund.

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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 and special 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 and Measurement Focus -

Governmental Fund Types and Expendable Trust Funds - The accounts of the general, special revenue, debt service, capital projects and expendable trust funds are reported using a current financial resources measurement focus and modified accrual basis of accounting. Under this measurement focus only current assets and current liabilities are normally included on the balance sheet. Fund balance represents a measure of "available spendable resources". Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available to finance expenditures of the fiscal year). "Measurable" means when the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Significant revenue sources which are susceptible to accrual include individual and corporate income taxes, sales taxes, public utility taxes and motor fuel taxes.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one type, monies must be expended on the specific purpose or project before any amounts will be paid to the State; therefore, revenues are recognized based upon the expenditure recorded. In the other type, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

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 a flow of economic resources measurement focus and the accrual basis of accounting. Under this measurement focus all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity consists of contributed capital and retained earnings. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

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Agency Funds - The accounts of agency funds are reported using the modified accrual basis of accounting as described above for governmental and expendable trust funds. Agency funds do not measure nor report operations. Instead, changes in assets and liabilities are presented for agency funds.

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 informational purposes 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 and insures that appropriated expenditure amounts are not exceeded. 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 at June 30 are available for subsequent expenditure to the extent that encumbrances have been incurred at June 30, provided they are presented for payment during the 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.

Budgeted 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 \$203 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.

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

General - 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 and special 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; and,

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 are defined as short-term, highly liquid investments readily convertible to cash with original maturities of three months or less. Cash equivalents consist principally of certificates of deposit, repurchase agreements, U.S. treasury bills and food stamps, and are stated at cost.

I. Investments - Investments are stated on the basis of cost except for those of the State Employees' Deferred Compensation Fund, and investments in mutual funds which are stated at market value. 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 for governmental funds are valued at cost, principally on the first-in, first-out consumption method.

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

Quasi-external transactions - Charges for services rendered by one fund to another are treated as revenues of the recipient fund and expenditures or expenses of the disbursing fund.

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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 - Fixed assets are recorded at cost or, for donated assets, at fair market value at date of acquisition.

General Fixed Assets - 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 - 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 - 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. Based on actuarial consultations, the State's contributions have been less than the retirement benefits payable during the year for the last ten fiscal years. Prior to fiscal year 1982, the State had funded the retirement costs at a level 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.

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N. Capital Appreciation (deep-discount) Bonds - Capital appreciation bonds are those bonds which are issued at stated interest rates significantly below their effective interest rate, resulting in a substantial discount. The implicit interest (i.e., discount) is not paid until the bond matures. Therefore, the net value of the bonds accretes (i.e., the discount is reduced) over the life of the bonds. For general and special obligation bonds, the accreted amounts are included in the General Long-Term Obligations Account Group.

O. Compensated Absences - The amounts of vested unpaid vacation and sick leave accumulated by State employees are accrued when incurred in proprietary and university and college 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. Employees are charged for the earliest sick leave earned when the leave is used, and they are compensated for one-half of sick time accumulated after January 1, 1984 which is unused upon termination of employment. The State's liability for unused vested sick leave and vacation time is recorded in the accompanying financial statements at the employees' current salary level. 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.

P. Workers' Compensation Liability - The fund liabilities of the General and Road Funds include the amount of workers' compensation claims that would normally be liquidated with expendable available financial resources. The remaining liability under the State's workers' compensation laws is reported in the General Long-Term Obligations Account Group.

Q. 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.

R. 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.

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S. 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 met its financial obligation associated with losses sustained from its current resources in the past, even though no insurance coverage is purchased.

2. RESTATEMENT OF FUND BALANCE (DEFICIT):

The fund balance (deficit) of the General Fund type at June 30, 1990, was determined to be understated for sales taxes accrued as revenue, but not earned. The July 1, 1990, fund balance (deficit) (amounts expressed in thousands) has been restated as follows:

	<u>Fund Type</u> <u>General</u>
Fund balance (deficit) at June 30, 1990, as previously reported	\$ (426,763)
Adjustment:	
To adjust for the over accrual of sales tax	<u>(129,880)</u>
Fund balance (deficit) at July 1, 1990, as restated	<u>\$ (556,643)</u>

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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 1-G) 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 (under) expenditures/expenses and other sources (uses) of financial resources for the year ended June 30, 1991 is presented below:

<u>BUDGETARY FUND GROUPS</u>	<u>General</u>	<u>Highway</u>	<u>University</u>	<u>Special</u>	<u>Bond</u>	<u>Debt</u>
<u>FINANCIAL STATEMENT FUND TYPES</u>	<u>General</u>		<u>University</u>	<u>State</u>	<u>Financed</u>	<u>Service</u>
			<u>& College</u>	<u>Special</u>	<u>Capital</u>	<u>Debt</u>
				<u>Revenue</u>	<u>Projects</u>	<u>Service</u>
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ (474,386)	\$ (141,153)	\$ 7,453	\$ (50,804)	\$ (114,420)	\$ (11,653)
Adjustments:						
To adjust revenues, related receivables and deferred revenue.....	(814,953)	(508,230)	(22)	418,026		380
To adjust expenditures/expenses and related liabilities.....	522,243	399,961		(327,400)	23,137	48,849
To adjust for lapse period expenditures which were not recorded as liabilities.....	(26,427)	(1,100)	91	(16,744)	(1,858)	37
Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications....	(793,523)	(250,522)	7,522	23,078	(93,141)	37,613
Reclassifications & adjustments:						
To reclassify excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources into financial statements fund types.....	(19,477)	250,522	(165)	(248,916)	(64)	(99)
To record excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts.....	7,164		240,065	9,159	(473)	419
Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis).....	\$ (805,836)	\$ --	\$ 247,422	\$ (216,679)	\$ (93,678)	\$ 37,933

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BUDGETARY FUND GROUPS	Federal Trust	Revolving Internal Service	State Trust	Enterprise	Expendable Trust
FINANCIAL STATEMENT FUND TYPES					
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ (37,524)	\$ 7,773	\$ (7,913)		
Adjustments:					
To adjust revenues, related receivables and deferred revenue.....	28,021	(388)	2,447		
To adjust expenditures/ expenses and related liabilities.....	(2,566)	(14,732)	3,603		
To adjust for lapse period expenditures which were not, recorded as liabilities.....	(6,727)	(89)	893		
Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications.....	(18,796)	(7,436)	(970)		
Reclassifications & adjustments:					
To reclassify excess (deficiency) of revenues over (under) expenditures/ expenses and other sources (uses) of financial resources into financial statement fund types.....	18,796	337	970	\$ (2,039)	\$ 135
To record excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts.....		(537)		115,975	(146,413)
Excess (deficiency) of revenues over (under) expenditures/ expenses and other, sources (uses) of financial resources (GAAP basis).....	\$ --	\$ (7,636)	\$ --	\$ 113,936	\$ (146,278)

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4. DEPOSITS AND INVESTMENTS:

The State Treasurer is the custodian of the State's cash, cash equivalents, and investments for most funds maintained in the State Treasury. Funds maintained outside the State Treasury (locally held funds) have independent authority to manage their own cash and investments. As described later, the funds of the State's retirement systems are invested separately.

Investment Policy -

Statutes authorize public agencies, including the State of Illinois, to engage in a wide variety of investment activities. These include bonds, notes, certificates of indebtedness, treasury bills or other securities guaranteed by the United States; interest-bearing savings accounts, certificates of deposit, or interest-bearing time deposits or any other investments that constitute direct obligations of any bank; short-term obligations of certain qualified United States corporations; short-term discount obligations of the Federal National Mortgage Association; shares or other securities legally issued by certain state or federal savings and loan associations; insured dividend-bearing share accounts and certain other accounts of chartered credit unions; certain money market mutual funds; Public Treasurer's Pool; and repurchase agreements that meet certain instrument and transaction requirements, however, statutes require that investments purchased must mature or be redeemable prior to the date they will be needed to pay expenditures.

The investments of the State's five retirement systems are governed by the State Pension Code. Authorized investments consist of bonds, equities, real estate, venture capital and other activities that are consistent with the "prudent person" rule. The "prudent person" rule, as adopted by the Illinois General Assembly in 1982, states that fiduciaries must discharge their duties with the care, skill, prudence and diligence which a prudent person acting in a like capacity and familiar with such matters would use under conditions prevailing at the time.

In addition to statutory requirements, State agencies have adopted their own supplemental investment practices which further regulate such activities.

Deposits -

On June 30, 1991, the carrying amount of the State's cash deposits (amounts expressed in thousands) was \$3,616,388, which includes \$51,074 of restricted assets, and the bank balance was \$3,857,726. Of the bank balance, \$3,726,865 was covered by federal depository insurance or by collateral held by the State or the State's agent in the State's name, \$39,157 was covered by collateral held in the pledging bank's trust department or by its agent in the State's name, and \$91,704 was uninsured and uncollateralized. The balance sheet account cash and cash equivalents includes \$2,679,449 of certain types of deposits and short-term investments (included in investments below) to reflect their liquidity.

By statute, public moneys deposited in financial institutions must either be collateralized; insured by an agency of the federal government; or not exceed 75% of the capital stock and surplus, 75% of the net worth, or 50% of the unimpaired capital and surplus of a financial institution.

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Investments -

Investments (amounts expressed in thousands), including \$310,267 of restricted assets, are categorized below to give an indication of the level of risk assumed by the State at June 30, 1991. Category 1 includes investments that are insured or registered or for which the securities are held by the State or its agent in the State's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty trust department or agent in the State's name. Category 3, of which 66% are owned by the various university funds, includes uninsured and unregistered investments for which the securities are held by the counterparty, or by a trust department or agent but not in the State's name.

	Category			Carrying Amount	Market Value
	1	2	3		
Repurchase agreements.....	\$ 2,473,799	\$ 667	\$ 711	\$ 2,475,177	\$ 2,475,177
U.S. Treasury and Agency obligations.....	4,194,232	35,930	24,670	4,254,832	5,155,053
Commercial paper.....	144,579	1,628	73,025	219,232	220,614
Corporate debt securities...	2,940,522	2,262	13,053	2,955,837	2,972,025
Corporate equity securities.	6,269,885	3,780	6,109	6,279,774	7,847,726
Other.....	1,028,538	8,699	72,991	1,110,228	1,109,437
	\$17,051,555	\$ 52,966	\$190,559	17,295,080	19,780,032
Tangible property.....				1,825,139	1,781,913
Investments in mutual funds.				1,533,565	1,722,577
				\$20,653,784	\$23,284,522

5. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1991 consisted of the following:

	Fund Types				Total (Memorandum Only)
	General	Special Revenue	Expandable Trust	Agency	
Income taxes.....	\$ 386,533	\$ 62,495			\$ 449,028
Sales taxes.....	521,385	204,206		\$ 49,290	774,881
Motor fuel taxes.....		122,272			122,272
Public utility taxes...	24,396	642		14	25,052
Unemployment compensation taxes....			\$ 228,261		228,261
Other taxes.....	102,961	10,793		1,995	115,749
	1,035,275	400,408	228,261	51,299	1,715,243
Less: Allowance for uncollectible taxes	522,142	162,493			684,635
	\$ 513,133	\$ 237,915	\$ 228,261	\$ 51,299	\$1,030,608

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6. DUE FROM/TO OTHER FUNDS:

The following balances (amounts expressed in thousands) at June 30, 1991, represent due from/to balances among all funds:

Fund Type/Fund	Due From	Due To
General.....	\$ 107,889	\$ 357,384
Special Revenue:		
State Construction Account.....	40,483	
Local Government Distributive Fund.....	48,822	625
Public Transportation Fund.....	27,614	
Motor Fuel Tax Fund.....	17,554	54,556
Road Fund.....	31,525	48,449
Unemployment Compensation Special Administration Fund.....	3,439	9,532
Downstate Public Transportation Fund.....		6,050
Title III Social Security and Employment Services Fund.....	10,420	3,130
Personal Property Tax Replacement Fund.....		45,418
Coal Technology Development Assistance Fund.....	8,398	
State and Local Sales Tax Reform Fund.....		20,413
County and Mass Transit District Fund.....		19,889
Build Illinois Fund.....	8,250	
Energy Assistance Program Fund.....	16,936	10
Employment Security Administration Fund.....	8,983	
Other funds.....	26,448	31,923
	<u>248,872</u>	<u>239,995</u>
Debt Service (all funds).....		<u>28</u>
Capital Projects (all funds).....		<u>673</u>
Enterprise:		
State Lottery Fund.....	26,393	1,017
State Toll Highway Authority Fund.....	6,688	640
Housing Development Authority Administrative Fund.....	1,896	9,906
Mortgage Loan Program Fund.....	9,906	45
Other funds.....	4,069	5,056
	<u>48,952</u>	<u>16,664</u>
Internal Service:		
Communications Revolving Fund.....	15,986	390
Statistical Services Revolving Fund.....	6,646	285
State Garage Revolving Fund.....	5,728	87
Health Insurance Reserve Fund.....	106,283	
Other funds.....	6,382	311
	<u>141,025</u>	<u>1,073</u>
Trust and Agency:		
Expendable Trust -		
Unemployment Compensation Trust Fund.....	\$ 1,915	\$12,799
Other.....	55	292
	<u>1,970</u>	<u>13,091</u>
Pension Trust (all funds).....	4,857	217
Agency -		
Social Security Contributions Fund.....	7,225	1,098
Public Assistance Recoveries Trust Fund.....		31,557
RTA Sales Tax Trust Fund.....	19,889	
Other funds.....	1,801	10,032
	<u>28,915</u>	<u>42,687</u>
55,995	35,742	42,687
University and College:		
Current Unrestricted.....	87,864	6,840
Current Restricted.....	25,548	14,589
Other funds.....	4,321	6,972
	<u>117,733</u>	<u>28,401</u>
Total (Memorandum Only).....	\$ 700,213	\$ 700,213

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7. LOANS AND NOTES RECEIVABLE:

Loans and notes receivable (amounts expressed in thousands) at June 30, 1991, consisted of the following:

	Fund Types					Total (Memorandum Only)
	General	Special Revenue	Enterprise	Internal Service	University and College	
Mortgage loan program.....	\$ 117	\$ 4,271	\$1,718,394			\$1,722,782
Student loan program.....	1,525	19	432,167		\$ 82,746	516,457
Business loan program.....	50,111	61,805				111,916
Port districts construction....	16,913					16,913
Wastewater treat- ment program....		71,572				71,572
Other.....	5,844	20,313	1,945	\$ 6,937	53	35,092
	74,510	157,980	2,152,506	6,937	82,799	2,474,732
Less: Allowance for uncollectible accounts.....	24,544	16,400	17,286		8,334	66,564
Loans and notes receivable, net	\$ 49,966	\$ 141,580	\$2,135,220	\$ 6,937	\$ 74,465	\$2,408,168

In the accompanying financial statements, the General and Special Revenue fund types reflect loans and notes receivable of \$191.5 million. Fund balances in the amount of \$175.1 million have been reserved to indicate their long-term nature and that they are not available to meet current appropriation or expenditure needs.

The General Fund's business loan programs amount of \$50.1 million represents various funds' pooled resources that the State has invested in a pilot mortgage program. Effective January 12, 1987, three of the program's mortgage loans aggregating \$40.6 million were restructured. One of these loans with an original balance of \$15.5 million was restructured again effective January 1, 1990. The remaining two loans totalling \$25.1 million in original value were restructured effective January 1, 1991.

Included in the allowance for uncollectible accounts is \$8.4 million related to the outstanding original principal balance of these loans. These loans are considered to be non-performing loans. As such, interest totalling \$6.9 million which was to have been capitalized in connection with the restructuring and accrued interest subsequent to the dates of the restructuring, totalling \$2.4 million has not been recorded as an asset. The write-down of these loans is not considered forgiveness of the obligations and collection efforts will continue for the entire loan balance, including principal and interest.

During Fiscal Year 1989, the remaining four business loan program loans outstanding with balances aggregating \$9.5 million were restructured.

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8. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1991 consisted of the following:

	General Fixed Assets Account Group	Fund Types				Total (Memorandum Only)
		Enterprise	Internal Service	Pension Trust	University and College	
Land and land improvements.....	\$ 492,617	\$ 1,309,156	\$ 335	\$ 1,466	\$ 194,558	\$ 1,998,132
Buildings and building improvements.....	1,715,857	1,805	13,332	3,780	2,170,959	3,905,733
Equipment.....	990,740	56,688	220,345	7,287	1,427,089	2,702,149
Construction in progress.....	308,327	503,033		1,414	67,911	880,685
	<u>3,507,541</u>	<u>1,870,682</u>	<u>234,012</u>	<u>13,947</u>	<u>3,860,517</u>	<u>9,486,699</u>
Less: Accumulated depreciation.....		699,739	133,127	3,790		836,656
	<u>\$3,507,541</u>	<u>\$ 1,170,943</u>	<u>\$ 100,885</u>	<u>\$ 10,157</u>	<u>\$ 3,860,517</u>	<u>\$ 8,650,043</u>

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1991 are presented below:

	Balance July 1, 1990	Additions	Deletions/ Net Transfers	Balance June 30, 1991
Land and land improvements....	\$ 410,537	\$ 24,516	\$ 57,564	\$ 492,617
Buildings and building improvements....	1,606,250	55,313	54,294	1,715,857
Equipment.....	940,695	144,649	(94,604)	990,740
Construction in progress.....	398,295	174,684	(264,652)	308,327
	<u>\$3,355,777</u>	<u>\$ 399,162</u>	<u>\$ (247,398)</u>	<u>\$ 3,507,541</u>

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Construction in progress (amounts expressed in thousands) for general fixed assets, enterprise funds and universities and colleges as of June 30, 1991 is composed of the following:

<u>Project</u>	<u>Project Authorization</u>	<u>Expended through June 30, 1991</u>	<u>Committed</u>	<u>Available Authorization</u>
General Fixed Assets				
Account Group-				
Rend Lake Correctional Center.....	\$ 43,500	\$ 34,457	\$ 8,023	\$ 1,020
State Police Central Administration Bldg.-Spfld.	40,700	1,170	1,277	38,253
Adult Psychiatric Center Elgin MHC.....	12,300	--	--	12,300
Renovate State of Illinois Building-Chicago.....	52,785	34,162	14,041	4,582
Other.....	670,172	238,538	73,799	357,835
Total.....	\$ 819,457	\$ 308,327	\$ 97,140	\$ 413,990
Enterprise Funds-				
North South Tollway.....	\$ 528,000	\$ 503,033	\$ 24,967	--
Total.....	\$ 528,000	\$ 503,033	\$ 24,967	--
University and College-				
Molecular Biology Lab-Chicago Campus U of I.....	\$ 47,098	\$ 1,161	\$ --	\$ 45,937
Temple Buell Architecture Bldg. U of I-Urbana Campus	12,600	404	646	11,550
Computer and Systems Research Lab-U of I Urbana Campus...	14,000	2,856	--	11,144
Other.....	63,490	63,490	--	--
Total.....	\$ 137,188	\$ 67,911	\$ 646	\$ 68,631

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, 1991 were as follows:

<u>Fund Type/Agency</u>	<u>Amount Outstanding</u>	<u>Interest Rates</u>	<u>Annual Maturity To</u>
Special Revenue -			
Southwestern Illinois Development Authority.....	\$ 18	See Below	Demand
Enterprise -			
Illinois Student Assistance Commission.....	95,954	See Below	Demand
Illinois Development Finance Authority.	2,394	See Below	1994
Illinois Housing Development Authority.	2,485	See Below	1991
	100,833		
Universities and Colleges.....	12,364	3% to 10.5%	2020
Total (Memorandum Only)	\$ 113,215		

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Southwestern Illinois Development Authority (Authority) -

The Authority issued a promissory note in the amount of \$18 thousand on March 21, 1991 to the Gateway Center of Metropolitan St. Louis, Inc. The note is noninterest bearing and is payable upon demand after the Authority receives reimbursement from any party for an environmental audit performed in connection with a proposed national park on the East St. Louis riverfront.

Illinois Student Assistance 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, 1991, the Commission had \$96 million of notes outstanding due 2005 or upon demand. The interest rate is 69.875% of the weekly 91-day U.S. Treasury bill rate, with a minimum interest rate of 5% and a maximum interest rate of 11.725%.

Illinois Development Finance Authority (Authority) -

The Authority, through a line of credit with the First National Bank of Springfield, issued notes to be used for loans to companies for economic development and job creation programs. At June 30, 1991, the Authority had \$2.4 million of notes outstanding. The interest rate is 1/2% above the prime rate of the First National Bank of Springfield.

Illinois Housing Development Authority (Authority) -

The Authority has issued commercial paper, which is supported by an irrevocable direct-pay letter of credit issued by the Fuji Bank, Limited. The proceeds are to be used to finance ten year balloon payment mortgage loans for the construction and permanent financing of multi-family housing developments. The initial issuance of commercial paper was made on January 11, 1991. On June 30, 1991 the Authority had \$2.5 million of commercial paper outstanding, carrying a 6.25% interest rate, and due on July 11, 1991.

Universities and Colleges -

Universities and colleges have issued notes payable aggregating \$12.4 million at June 30, 1991. 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 five defined benefit public employee retirement systems (PERS) which are included in the State's financial statements as pension trust funds.

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Plan Descriptions -

- State Employees' Retirement System (SERS) is the administrator of a single-employer PERS established in 1944 and governed by Article 14 of the Illinois Pension Code. SERS provides coverage to most State employees who are not eligible for another State sponsored plan. Employees who retire at or after age 60 with 8 years of credited service (or at age 55 with at least 30 years of credited service with reduced benefits) are entitled to an annual retirement benefit payable monthly for life, in an amount based upon final average compensation and credited service. Employees with 35 years of credited service may retire at any age with full benefits.
- Teachers' Retirement System (TRS) is the administrator of a cost-sharing, multiple-employer PERS established in 1939 and governed by Article 16 of the Illinois Pension Code. TRS provides coverage to teachers employed by public school districts in Illinois (excluding Chicago). The State of Illinois is legally mandated to make contributions by appropriations to TRS, even though most covered employees are not State employees. Members may draw a retirement annuity at age 62 after 5 years of service; at age 60 after 10 years; and at age 55 after 20 years (with a reduction in the annuity of 1/2% for each month the member is under age 60 if less than 35 years of service).
- State Universities Retirement System (SURS) is the administrator of a cost-sharing, multiple-employer PERS established in 1941 and governed by Article 15 of the Illinois Pension Code. SURS provides coverage to faculty and staff of State universities, community colleges and related agencies. The State of Illinois is legally mandated to make contributions by appropriations to SURS, even though some covered employees are not State employees. Members are eligible for normal retirement at age 62 with 5 years of covered service, age 55 with 8 years of covered service, or at any age with 35 years of covered service. Police and fire fighters are eligible for normal retirement at age 55 with 20 years of service, or at age 50 with 25 years of service.
- Judges' Retirement System (JRS) is a single-employer PERS established in 1941 and governed by Article 18 of the Illinois Pension Code. The System covers judges and associate judges of the Illinois courts. Participants have vested rights to full retirement benefits beginning at age 60 with 10 years of service credit, or reduced retirement benefits beginning at age 55. Participants also have vested rights to benefits at age 62 upon attaining 6 years of credited service.
- General Assembly Retirement System (GARS) is a single-employer PERS established in 1947 and governed by Article 2 of the Illinois Pension Code. GARS provides coverage to members of the General Assembly and certain elected State Officials. Participants have vested rights to retirement benefits beginning at age 62 with 4 years of service credit or at age 55 with 8 years of service credit.

Participation in the SERS, TRS and SURS plans by respective eligible employees is generally required. Participation in the JRS is mandatory unless an election not to participate is filed within 30 days of the option. Participation in the GARS is optional.

Although specific benefits of the above PERS vary by plan, they include periodic annuity payments with automatic annuity increases after retirement, survivors benefits, and under specified conditions, lump sum death benefits. In some plans, group health insurance and disability benefits are provided. Participants who terminate service may receive, upon application, a refund of their total contribution.

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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.

Table I summarizes information by plan (dollar amounts only expressed in thousands) at June 30, 1991.

TABLE I

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
Employee Groups						
Retirees and beneficiaries currently receiving benefits....	<u>34,685</u>	<u>46,651</u>	<u>18,579</u>	<u>617</u>	<u>325</u>	<u>100,857</u>
Terminated employees entitled to benefits but not yet receiving them.....	<u>2,291</u>	<u>10,000</u>	<u>7,024</u>	<u>29</u>	<u>79</u>	<u>19,423</u>
Active employees:						
Vested.....	44,896	81,000	35,243	545	163	161,847
Nonvested.....	<u>36,127</u>	<u>43,500</u>	<u>20,131</u>	<u>303</u>	<u>32</u>	<u>100,093</u>
Total active employees	<u>81,023</u>	<u>124,500</u>	<u>55,374</u>	<u>848</u>	<u>195</u>	<u>261,940</u>
Total participants	<u>117,999</u>	<u>181,151</u>	<u>80,977</u>	<u>1,494</u>	<u>599</u>	<u>382,220</u>
Employer						
Covered payroll.....	\$2,461,352	\$3,777,000	\$1,768,549	\$66,295	\$8,239	\$8,081,435
Total payroll*.....	\$2,502,809	\$3,777,000	\$2,186,229	\$66,630	\$8,344	\$8,541,012

* Although total payroll amounts are not available for TRS, substantially all of total payroll is covered.

Funding Status and Progress

The amounts shown in the table below as the "pension benefit obligation" are standard disclosure measures of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The standard measure is intended to help users assess the funding status of the systems on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the systems.

The pension benefit obligations were computed as part of the actuarial valuations performed as of June 30, 1991. Significant actuarial assumptions used in the valuations include (a) rates of return on investment of present and future assets of 8% per year, (b) postemployment benefit increases of 3% per year and (c) projected salary increases as follows:

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Salary increase due to inflation.....	4.5%	4.0%	4.5%	5.0%	5.0%
Salary increase due to seniority/merit.....	*	3.0%	2.5%	1.0%	1.0%
Total salary increase assumption.....	<u>5.0%-9.2%</u>	<u>7.0%</u>	<u>7.0%</u>	<u>6.0%</u>	<u>6.0%</u>

* Varies with age, increasing in increments (1/2% every five years) from .5% at age 65 to 4.7% at age 20.

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During fiscal year 1991, certain changes in benefit provisions and actuarial assumptions were made which affected the pension benefit obligation (amounts expressed in thousands) of the retirement systems as follows:

- At the SERS, Public Act 86-1488 increased the pension benefit obligation by: (1) modifying the date of application of the first automatic annual increase for widow/survivor annuities (\$1,884); (2) adding 3% automatic annual increases for disability benefits and accidental death annuities (\$7,390); (3) providing a six-month window during which refunds could be repaid at the rate of 2 1/2% per annum (\$8,479). Also at the SERS, identification of beneficiaries not previously reported increased the pension benefit obligation by \$10,207.
- At the TRS, a change in post-retirement mortality actuarial assumptions increased the pension benefit obligation by \$214,173.
- At the SURS, the new 3% post-retirement benefit increased the pension benefit obligation \$8,323.

The total unfunded pension benefit obligation and related information (amounts expressed in thousands) applicable to each retirement system at June 30, 1991 is disclosed in Table II below.

TABLE II

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
<u>Pension Benefit</u> <u>Obligation For:</u>						
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits..	\$2,092,858	\$6,021,608	\$2,400,451	\$ 211,822	\$ 51,349	\$10,778,088
Current employees - Accumulated employee contributions including allocated investment earnings.....	1,327,882	2,311,850	1,650,511	53,106	7,284	5,350,633
Employer-financed vested.....	1,433,979	2,227,297	2,496,847	70,675	17,705	6,246,503
Employer-financed non-vested.....	<u>95,161</u>	<u>4,580,579</u>	<u>99,692</u>	<u>49,925</u>	<u>8,130</u>	<u>4,833,487</u>
Total Pension Benefit Obligation.....	4,949,880	15,141,334	6,647,501	385,528	84,468	27,208,711
Net assets available for benefits, at cost.....	<u>2,981,415</u>	<u>8,747,122</u>	<u>3,529,760</u>	<u>173,989</u>	<u>35,142</u>	<u>15,467,428</u>
Unfunded Pension Benefit Obligation..	<u>\$1,968,465</u>	<u>\$6,394,212</u>	<u>\$3,117,741</u>	<u>\$ 211,539</u>	<u>\$ 49,326</u>	<u>\$11,741,283</u>
Net assets available for benefits, at market value.....	<u>\$3,307,042</u>	<u>\$9,365,438</u>	<u>\$4,209,126</u>	<u>\$ 193,533</u>	<u>\$ 39,088</u>	<u>\$17,114,227</u>

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Contributions Required and Contributions Made

The systems' funding requirements have been established by statute (Public Act 86-0273, effective August 23, 1989) and, starting with fiscal year 1990, the employer contributions made by the State of Illinois shall be increased incrementally over a seven year period so that by fiscal year 1996, the minimum State employer contribution shall be an amount that is sufficient to meet the normal cost and amortize the unfunded actuarial liability over forty years as a level percent of payroll as determined under the projected unit credit actuarial cost method. The State contribution, as a percentage of the applicable employee payroll, shall be increased in equal annual increments over the seven year period until the funding requirement specified above is met. Employee contributions are 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 the State has generally not followed the funding practice established by law for the fiscal year ended June 30, 1991. The required statutory funding and the actual amounts funded (expressed in thousands) by retirement system for fiscal year 1991 are presented in Table III below.

TABLE III

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Statutory funding requirement (Public Act 86-0273).	\$111,746	\$329,331	\$143,007	\$12,424	\$2,350
Contributions made by employer.....	<u>115,980</u>	<u>293,585</u>	<u>117,296</u>	<u>10,657</u>	<u>2,073</u>
1991 Statutory deficiency/ (excess).....	<u>\$ (4,234)</u>	<u>\$ 35,746</u>	<u>\$ 25,711</u>	<u>\$ 1,767</u>	<u>\$ 277</u>

All retirement systems use the projected unit credit actuarial cost method. There were no current year changes in the method used to calculate or establish retirement costs.

Table IV summarizes contribution information by plan (amounts expressed in thousands) for the year ended June 30, 1991.

TABLE IV

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Contributions made:					
By employees.....	\$120,263	\$310,969	\$152,380	\$ 7,155	\$ 1,216
% of current year covered payroll.....	5%	8%	9%	11%	15%
By employers.....	115,980	293,585	117,296	10,657	2,073
% of covered payroll: 1991	5%	8%	7%	16%	25%
1990	5%	9%	7%	17%	29%
1989	5%	8%	6%	16%	26%

Net funding deficits are the amount by which retirement costs calculated in accordance with APB Opinion No. 8 exceed contributions made by the State. These amounts, aggregating \$775.9 million for the year ended June 30, 1991, are reflected in the General Long-Term Obligations Account Group and Changes in Long-Term Obligations (see Note 15). Table V presents the 1991 net funding deficits (amounts expressed in thousands) by pension plan.

TABLE V

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
1991 Retirement Costs (calculated in accordance with APB Opinion No. 8).....	\$191,296	\$692,000	\$401,786	\$25,122	\$5,249	\$1,315,453
Contributions made by employer.....	<u>115,980</u>	<u>293,585</u>	<u>117,296</u>	<u>10,657</u>	<u>2,073</u>	<u>539,591</u>
1991 net funding deficits included in the accompanying financial statements as accrued retirement costs....	<u>\$ 75,316</u>	<u>\$398,415</u>	<u>\$284,490</u>	<u>\$14,465</u>	<u>\$3,176</u>	<u>\$ 775,862</u>

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TRS and SURS are the State's two cost-sharing, multiple employer PERS. As referred to above under plan descriptions, most covered employees of the TRS are not State employees. Also, some covered employees of the SURS are not State employees. The actuarial required contribution by the State expressed as a percentage of the actuarial required contribution for all employers for the TRS and SURS approximated 95% and 85%, respectively, for fiscal year 1991.

Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Required 10-year trend information is presented in each of the retirement systems' annual reports.

Table VI presents the required three-year trend information except for employer contributions expressed as percentages of annual covered payroll which is presented in Table IV of this note.

TABLE VI

		<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Net assets available for benefits (at cost) expressed as a % of the pension benefit obligation (percentage funded):	1991	60%	58%	53%	45%	42%
	1990	62%	59%	53%	46%	43%
	1989	69%	61%	57%	49%	50%
Unfunded pension benefit obligation expressed as a % of annual covered payroll:	1991	80%	169%	176%	319%	599%
	1990	77%	164%	175%	308%	623%
	1989	56%	146%	145%	257%	410%

Postemployment Benefits

In addition to providing pension benefits, the State provides certain health, dental and life insurance benefits to annuitants who are former State employees. This includes annuitants of all of the State's retirement systems, excluding the Teachers' Retirement System. Substantially all of the State's employees may become eligible for postemployment benefits if they eventually become an annuitant. Health and dental benefits include basic benefits for annuitants under the insurance contracts currently in force. Life insurance benefits are limited to two thousand dollars per annuitant.

Currently, the State does not segregate payments made to annuitants from those made to current employees for health, dental and life insurance benefits. The cost of health, dental and life insurance benefits is recognized as an expenditure in the accompanying financial statements as claims are reported and are financed on a pay-as-you-go basis. For fiscal year 1991, the amounts of health and dental expenditures and life insurance expenditures for both active employees and annuitants were \$374.6 million and \$26.6 million, respectively. The cost of providing those benefits for approximately 54,000 annuitants is not separable from the cost of providing benefits for the approximately 117,000 active State employees.

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Subsequent Event

Subsequent to June 30, 1991, Public Act 87-0014 was signed into law. This comprehensive bill provided for an Early Retirement Incentive (ERI) program for members of the SERS. Under certain circumstances a member would be allowed to establish up to 5 years of creditable service by making payment of the amounts prescribed in the statute.

Approximately 14,000 State employees will be eligible for the ERI program. While it is anticipated that approximately 4,800 will take advantage of the ERI program, the actual cost to the System cannot be determined at this time.

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 also have been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, aquarium facilities, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source. In addition, 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 capital appreciation and 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, beginning 10 years following the date of issuance, in whole or in part, in such order as the State shall determine and 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, 1991 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Capital Development.....	3.25% to 12.0%	\$1,697,379	\$ 677,188
Transportation.....	3.50% to 12.0%	1,491,278	1,224,550
Anti-Pollution.....	3.50% to 12.0%	382,578	13,250
School Construction.....	3.50% to 12.0%	165,323	74,800
Coal Development.....	4.90% to 12.0%	37,802	58,000
Refunding.....	5.90% to 7.125%	531,930	150,095
		<u>\$4,306,290</u>	<u>\$2,197,883</u>

Changes in general obligation bonds during the year ended June 30, 1991 are summarized in Note 15.

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Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1991 were as follows:

Year Ending June 30	Principal	Interest	Total
1992	\$ 315,305	\$ 227,059	\$ 542,364
1993	324,785	206,975	531,760
1994	329,395	187,556	516,951
1995	328,320	171,329	499,649
1996	321,605	155,333	476,938
Thereafter	<u>3,537,645</u>	<u>900,503</u>	<u>4,438,148</u>
	<u>\$5,157,055</u>	<u>\$1,848,755</u>	<u>\$7,005,810</u>
Less:			
Unaccreted appreciation....	<u>(850,765)</u>		
	<u>\$4,306,290</u>		

In prior years, the State defeased certain callable maturities of general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1991, the outstanding balance of the defeased bonds was \$457.3 million. These bonds have interest rates ranging from 7.625% to 12% and their principal is to be redeemed on various dates through 1997 at redemption prices varying from 101% to 102%.

Subsequent to June 30, 1991, the State issued \$209.8 million of capital appreciation general obligation bonds which mature annually from 1993 through 2012 with a yield to maturity of 4.9% to 6.65%.

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; 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 14. The Support Act was amended further on September 11, 1990 to allow the issuance of bonds for making construction and improvement grants by the Secretary of State, as State Librarian, to public libraries and library systems.

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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, 1991 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Build Illinois:			
Public Infrastructure.....	5.6% to 8.9%	\$ 815,060	\$ 544,866
Business Development.....	5.6% to 8.9%	20,126	2,621
Education.....	5.6% to 8.9%	142,567	316,830
Environment.....	5.6% to 8.9%	32,618	10,881
Refunding.....	5.2% to 6.875%	93,300	Unlimited
		<u>1,103,671</u>	<u>875,198</u>
Civic Center:			
Civic Centers.....	7.0% to 9.2%	22,019	168,394
Libraries.....		-	10,000
Refunding.....	6.0% to 7.35%	88,250	Unlimited
		<u>110,269</u>	<u>178,394</u>
		<u>\$1,213,940</u>	<u>\$1,053,592</u>

Changes in special obligation bonds during the year ended June 30, 1991 are summarized in Note 15.

Future special obligation debt service requirements (amounts expressed in thousands) at June 30, 1991 were as follows:

Year Ending June 30	Principal	Interest	Total
1992	\$ 40,400	\$ 72,772	\$ 113,172
1993	43,660	68,599	112,259
1994	44,615	66,774	111,389
1995	43,765	64,864	108,629
1996	43,890	63,799	107,689
Thereafter	<u>1,221,200</u>	<u>862,855</u>	<u>2,084,055</u>
	\$1,437,530	<u>\$1,199,663</u>	<u>\$2,637,193</u>
Less:			
Unaccrued appreciation	(223,590)		
	<u>\$1,213,940</u>		

In prior years, the State defeased certain callable maturities of Build Illinois and Civic Center bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1991, the outstanding balance of the defeased bonds was \$189.6 million. These bonds have interest rates ranging from 9% to 9.5% and their principal is to be redeemed on various dates from 1995 through 1996 at redemption prices varying from 100% to 103%.

Subsequent to June 30, 1991, the State issued Civic Center, Series 1991 bonds in the principal amount of \$74.9 million which mature annually from 1992 through 2020 with interest rates ranging from 4.5% to 6.4%. In addition, the State issued Build Illinois, Series O bonds in the principal amount of \$265.8 million.

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The Series O bonds are composed of current income bonds and appreciation bonds. The current income bonds mature annually from 1992 through 2018 with interest rates ranging from 4.4% to 6.6%. The appreciation bonds mature annually from 2007 through 2013 with a yield to maturity of 6.95% to 7%.

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 that income derived from acquired or constructed assets be used 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, tolls assessed to users and loan repayments. Issuing agencies include the Illinois Housing Development Authority (Housing Development, Multi-Family Housing, Single Family Mortgage, Residential Mortgage and Insured Mortgage Housing Development Bonds), Illinois Student Assistance Commission (Student Loan Revenue Bonds), Illinois State Toll Highway Authority (Construction Revenue Bonds), Illinois Export Development Authority (Export Development Revenue Bonds), Illinois Rural Bond Bank (Bond Bank Revenue Bonds), State Universities Retirement System of Illinois (State Universities Retirement System Special 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, 1991, net of unamortized discounts, were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise:			
Illinois Housing Development Authority.....	\$ 2,211,670	4.875% to 13.125%	2028
Illinois Student Assistance Commission.....	594,765	6.25% to 18%	2010
Illinois State Toll Highway Authority.....	558,385	4.9% to 8.55%	2009
Illinois Export Development Authority.....	15,000	15%	1991
	<u>3,379,820</u>		
Internal Service:			
Illinois Rural Bond Bank.....	6,755	5.25% to 7.3%	2021
Trust:			
State Universities Retirement System.....	10,466	7.25% to 7.45%	2005
Universities and Colleges:			
Board of Governors of State Colleges and Universities.....	63,688	6.0% to 9.625%	2016
Board of Regents.....	81,531	3.0% to 11.1%	2018
Southern Illinois University & Foundation.....	34,580	5.0% to 9.625%	2008
University of Illinois.....	208,252	5.0% to 10.5%	2022
	<u>388,051</u>		
Total (Memorandum Only)	<u>\$ 3,785,092</u>		

Changes in revenue bonds during the year ended June 30, 1991 are summarized in Note 15.

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Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1991 were as follows:

Year Ending June 30	Enterprise		Internal Service		Trust	
	Principal	Interest	Principal	Interest	Principal	Interest
1992	\$ 94,550	\$ 257,852	\$ 95	\$ 279	\$ --	\$ --
1993	97,545	257,399	225	626	--	--
1994	108,760	250,173	360	439	--	--
1995	117,925	241,959	250	419	--	--
1996	119,600	232,532	270	404	--	--
Thereafter	<u>3,418,731</u>	<u>2,943,149</u>	<u>5,555</u>	<u>3,885</u>	<u>25,825</u>	<u>--</u>
	<u>\$3,957,111</u>	<u>\$4,183,064</u>	<u>\$ 6,755</u>	<u>\$ 6,052</u>	<u>\$ 25,825</u>	<u>\$ --</u>
Less:						
Unaccrued appreciation	(541,243)		--		(15,359)	
	<u>\$3,415,868</u>		<u>\$ 6,755</u>		<u>\$ 10,466</u>	

Total principal debt service requirements include bond discounts of \$36 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 refunding 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, 1991, bonds outstanding aggregated \$2,243.2 million, before unamortized discounts of \$31.5 million. Sinking funds established pursuant to bond resolutions at year end aggregated \$33.2 million. The bonds mature annually through 2028, bearing interest from 4.875% to 13.125%. 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 IHDA 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. On May 13, 1987, this guaranty was replaced by a guaranty from Fuji Bank and approved by the bondholders of the Housing Revenue Bonds. In addition, the IHDA has issued \$12.4 million of Multi-Family Mortgage Revenue Bonds, Series 1989 which are secured by a guarantee of the Government National Mortgage Association, to provide construction and permanent financing of multi-family housing development of which certain units are intended for occupancy by low to moderate income persons. These bonds are special, limited obligations of the IHDA and can only be repaid from payments received with respect to the mortgage loans. The bonds are not a debt of the IHDA or the State of Illinois and neither are liable on the bonds. They are, however, included in the IHDA's authorized debt limitation.

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(table continued from page 44)

Year Ending June 30	University and College		Total	
	Principal	Interest	Principal	Interest
1992	\$ 21,210	\$ 11,176	\$ 115,855	\$ 269,307
1993	21,655	11,077	119,425	269,102
1994	22,150	10,845	131,270	261,457
1995	22,760	10,572	140,935	252,950
1996	25,405	10,251	145,275	243,187
Thereafter	658,744	117,229	4,108,855	3,064,263
	<u>\$ 771,924</u>	<u>\$ 171,150</u>	<u>\$4,761,615</u>	<u>\$4,360,266</u>
Less:				
Unaccrued appreciation	(383,873)		(940,475)	
	<u>\$ 388,051</u>		<u>\$3,821,140</u>	

Subsequent to June 30, 1991, the IHDA issued Residential Mortgage Revenue Bonds, Series A and B, in the amount of \$123.1 million. These bonds mature annually from 1994 through 2024 at interest rates ranging from 5.7% to 7.45%.

Illinois Student Assistance Commission (Commission) -

The Commission issues student loan revenue bonds, the proceeds of which are used to purchase student loans from eligible lenders and to issue Stafford nonsubsidized loans to Illinois residents. The bonds mature annually in varying amounts, bearing interest ranging from 6.25% to 18%. Bonds outstanding exclusive of refunding issues may not exceed \$850 million (\$594.8 million was outstanding at June 30, 1991, net of \$4.5 million of unamortized discounts). All student loans purchased by the Commission and all loans financed from the proceeds of bonds issued, along with all revenues received from or on account of these bonds, are pledged as collateral for the bonds. Any 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, 1994, at 102% of par, with the premium decreasing periodically until March 1, 2002, after which unmaturing bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated \$165.6 million at June 30, 1991.

Included within the \$594.8 million of outstanding revenue bonds are \$50 million and \$60 million of taxable revenue bonds, Series A and Series B, respectively, the proceeds of which were used to purchase student loans. The bonds mature in 2009 and 2010, bearing interest rates as determined by the remarketing agent that would enable the bonds to be sold at a price equal to their principal amount, but not to exceed 18% per annum.

The bonds, if in a weekly or monthly mode, are subject to purchase on demand of the holder at a price equal to principal plus accrued interest on seven days' notice and delivery to the remarketing agent. The remarketing agent is authorized to sell the repurchased bonds at a price equal to their principal amount by adjusting the interest rate.

Under an irrevocable letter of credit issued by the Sumitomo Bank, Limited (Chicago Branch), Citibank, N.A., acting as tender agent, paying agent, and bond registrar, is entitled to draw the amount needed (a) to pay interest on the bonds on each interest payment date; (b) to pay principal and interest on the bonds called for redemption; (c) to pay principal and interest on the bonds resulting from an acceleration of

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maturity due to an event of default; and (d) to pay the tender price of bonds tendered or required to be tendered for purchase which is not to be paid from remarketing proceeds or from certain funds held under the indenture. The letter of credit is valid through December 15, 1994, for the Series A bonds, and through May 15, 1995, for the Series B bonds, unless extended or renewed and carries a variable interest rate if exercised, of 2% plus the greater a) of the prime rate or b) the Federal funds rate plus .5% per annum.

If the remarketing agent is unable to resell any bonds that are "put" within 180 days of the "put" date, the Commission is required to repay the amounts drawn on the letter of credit for the redemption of these bonds. Repayments of amounts drawn on the letter of credit will be made by the Commission from the trustee accounts.

The Commission is required to pay to Sumitomo Bank, on the date of issuance of the letter of credit an origination fee of .15% of the line of credit and, thereafter, a quarterly commitment fee of .45% of the available amount of the letter of credit.

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 unmatured 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, 1991, aggregated \$56.1 million.

Illinois Export Development Authority (Authority) -

The Authority issued \$15 million of revenue bonds, the proceeds of which were used to make short-term loans to participating banking organizations which lend funds to exporters selling Illinois goods or services for delivery to locations outside the United States. The bonds mature in 1991, bearing interest rates as determined weekly by a remarketing agent that would result in the market value of the bonds equaling 100% of their principal amount plus accrued interest, but not to exceed 15% per annum.

The bonds are subject to purchase on the demand of the holder at a price equal to principal plus accrued interest on seven days' notice and delivery to the remarketing agent. The remarketing agent is authorized to sell the repurchased bonds at a price equal to 100% of the principal amount by adjusting the interest rate.

Under an irrevocable letter of credit issued by The Bank of Tokyo, Chemical Bank, acting as tender agent, paying agent, bond registrar and co-authenticating agent, is entitled to draw (a) the aggregate principal amount of bonds outstanding at maturity or upon redemption, defeasance or acceleration, (b) up to 210 days' accrued interest on the bonds outstanding, and (c) the purchase price of the bonds, unless remarketing proceeds are available. The letter of credit is valid through July 10, 1991, and carries a variable interest rate ranging from the institution's prime rate to prime rate plus 1% based on the number of days outstanding.

If the remarketing agent is unable to resell any bonds that are "put" within 180 days of the "put" date, the Authority is required to repay the amounts drawn on the letter of credit for the redemption of these bonds. Repayments of amounts drawn on the letter of credit will be made by the Authority from unexpended bond proceeds and from repayments of the short-term loans to participating banking organizations.

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The Authority is required to pay to The Bank of Tokyo a quarterly commitment fee for the letter of credit of .75% of bond proceeds used to make note loans to banking organizations and .25% of bond proceeds held by the trustee.

Illinois Rural Bond Bank (Bank) -

The Bank issues revenue bonds and notes whose proceeds are used for (1) the purchase of securities of local Illinois governmental units to include the establishing or increasing reserves in securing the payment of the bonds and/or interest on the bonds and (2) to pay, fund or refund any bonds issued by the Bank. The Bank is authorized to have bonds and notes outstanding in an aggregate original principal amount not to exceed \$100 million.

In the event that the Bank determines that funds will not be sufficient for the payment of the principal and interest on its bonds and notes, the Chairman of the Bank shall certify to the Governor, as soon as possible, the amount required by the Bank to enable it to pay such principal and interest. The Governor shall include the amount so certified in the State budget as soon as practically possible; however, the General Assembly has no obligation to appropriate funds for the Bank.

At June 30, 1991, bonds outstanding aggregated \$6.8 million. Sinking funds established pursuant to bond resolutions at year end aggregated \$.9 million. The bonds mature annually through 2021, bearing interest rates from 5.25% to 7.3%. The bonds provide for early redemption at the option of the Bank, in whole or in part, for bonds maturing on or after February 1, 2001, at 102% of par, with the premium decreasing periodically until February 1, 2003, after which unmatured bonds can only be redeemed at par value.

State Universities Retirement System (System) -

The System issued revenue bonds to finance the design, acquisition, construction and equipping of a new permanent administrative office building. The bonds are capital appreciation bonds with interest rates ranging from 7.25% to 7.45%. These bonds are payable solely from and secured by a pledge of and first lien on the net revenues derived from investments of the System. They are not payable from any employer or employee contributions to the System. The bond resolutions do not provide for early redemption prior to maturity. At June 30, 1991, bonds outstanding were \$10.5 million.

Quad Cities Regional Economic Development Authority -

Subsequent to June 30, 1991, the Quad Cities Regional Economic Development Authority issued Taxable Capital Improvement Revenue Bonds, Series 1991 in the amount of \$11 million. These bonds mature semiannually from 1993 through 2016. The interest rate is 9.75% until February 1, 2004, at which time it will be reset to 10.25% plus a supplemental coupon rate, if required, whose combined rate is not to exceed the limits of Illinois law.

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

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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 \$76.3 million at June 30, 1991. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 5%.

Contingent Liabilities -

Southwestern Illinois Development Authority (SIDA) -

SIDA has issued \$63.1 million of revenue bonds, the proceeds of which were loaned to several companies for the acquisition of land and construction of various types of facilities. These companies are primarily liable for repayment of the bonds, which are secured by SIDA loan agreements with the companies. These bonds bear interest rates ranging from 5.9% to 8.5% and mature annually through 2020. The State has accepted a moral obligation to repay the bonds in the event SIDA and the companies are unable to meet the bonds' repayment commitments.

Subsequent to June 30, 1991, SIDA issued \$19.2 million and \$8.6 million of revenue bonds, the proceeds of which were loaned to Shell Oil Company and Monsanto Company, respectively. These bonds are special, limited obligations of the SIDA and can only be repaid from payments made by Shell Oil Company and Monsanto Company. Unlike the bonds in the preceding paragraph, the State has not accepted a moral obligation to repay the bonds in the event SIDA and the companies are unable to meet the bonds' repayment commitments.

Defeased Revenue Bonds -

On June 25, 1991, the Illinois Housing Development Authority issued \$19.4 million in revenue bonds with interest rates ranging from 8.65% to 9.35% to advance refund \$22 million of revenue bonds with an interest rate of 7%. The net proceeds of \$19.1 million (after excluding bond issuance costs and debt service reserves for the refunding bonds) plus \$8 million of additional funds were used to purchase U.S. governmental obligations, 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 defeased and the liability for those bonds has been removed from the financial statements.

The advanced refunding resulted in the recognition of an accounting gain of \$2.9 million for the year ended June 30, 1991. In addition, the issuance of the advance refunding bonds at shorter maturity periods will cause aggregate debt service payments to be decreased by \$37.1 million and will result in an economic loss or present value loss of \$2.6 million over the life of the advanced refunding bonds.

On May 1, 1984, the Illinois Building Authority (IBA) 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 in an irrevocable trust to provide for all future debt payments on the defeased bonds. Accordingly, the trust account assets and the liability for defeased bonds are not included in the financial statements. On June 30, 1991, \$21.6 million of bonds outstanding are considered defeased.

In addition to the IBA, the State Toll Highway Authority and State universities consisting of Eastern Illinois University, Western Illinois University, Northern Illinois University, Illinois State 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

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on the old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the financial statements. On June 30, 1991, \$671.8 million of bonds outstanding are considered defeased. These bonds have interest rates ranging from .05% to 10.4% with principal maturing until 2013.

Other Early Retirements -

Illinois Housing Development Authority (IHDA) -

In addition, the IHDA issued \$287.3 million in revenue bonds throughout the year, the proceeds of which, together with other funds, were used to provide for early redemption of \$289.5 million in revenue bonds. Of this amount, \$70.8 million of bonds were called on October 18, 1990, and no longer are a liability on the trustee's account. The remaining bonds were redeemed on July 1, 1991. Accordingly, the liability for these bonds has been removed from the financial statements. As a result of these early redemptions, the IHDA recognized \$17.4 million nonoperating expense due to payment of bond redemption premiums and accelerations of unamortized underwriter's discount, discount to the public and cost of issuance.

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, 1991, 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.....	\$4,072,416	5.7% to 15.0%	2025
Illinois Development Finance Authority:			
Environmental Facilities.....	\$1,498,300	5.2% to 12.0%	2025
Industrial Development.....	820,841	6.0% to 13.0%	2026
501 (c) 3 Not For Profit.....	204,138	7.0% to 13.5%	2025
Infrastructure.....	63,380	6.5% to 9.75%	2010
Insured Industrial Revenue....	15,470	Variable	2009
Taxable Industrial.....	<u>10,000</u>	8%	1991
	2,612,129		
Illinois Educational Facilities Authority.....	1,136,307	5.0% to 10.375%	2028
Illinois Housing Development Authority.....	82,150	Variable	2024
Illinois Farm Development Authority.....	68,163	Variable	2038
	<u>\$7,971,165</u>		

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14. OTHER LONG-TERM OBLIGATIONS:

Other long-term obligations reported in the General Long-Term Obligations Account Group and disclosed below are as follows (in millions):

<u>Description</u>	<u>Reference</u>	<u>Amount</u>
Compensated absences.....	(A)	\$334.8
Workers' compensation liability.....	(B)	43.8
Capital lease obligations.....	(C)	31.0
Installment Purchase obligations.....	(D)	38.0
Certificates of Participation.....	(E)	8.0
Metropolitan Pier and Exposition Authority (McCormick Place) liability...	(F)	366.6
Illinois Sports Facilities Authority liability.....	(H)	39.8
Total Other Long-Term Obligations		<u>\$862.0</u>

(A) Compensated Absences -

Most employees earn annual leave ranging from 1 to 2 days per month with maximum accumulation ranging from 20 to 50 days. At June 30, 1991, the liability for accrued annual leave was approximately \$182.5 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, 1991, the liability for sick leave earned subsequent to January 1, 1984 was \$152.3 million. Thus, the State's liability for compensated absences reported in the General Long-Term Obligations Account Group amounted to \$334.8 million at June 30, 1991. As explained in Note 1-O, this amount does not include compensated absences liabilities for proprietary and university and college funds.

(B) Workers' Compensation Liability -

The workers' compensation liability has been determined using claims outstanding and a projection of claims to be submitted, based upon prior years' experience of the State. Claims that will be liquidated with expendable available financial resources have been recorded as a liability in the General Fund and the Road Fund (a Special Revenue Fund), in the amounts of \$33 and \$11.7 million, respectively. The remaining portion of the liability, \$43.8 million as of June 30, 1991, is included in the General Long-Term Obligations Account Group. Of this liability, \$32.4 and \$11.4 million are expected to be paid from future resources of the General Fund and the Road Fund, respectively.

(C) 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.

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At June 30, 1991, assets capitalized under 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.....		\$ 790	
Buildings and building improvements.	\$ 1,858	4,137	\$ 17,910
Equipment.....	62,566	72,430	36,080
	<u>64,424</u>	<u>77,357</u>	<u>53,990</u>
Less: Accumulated depreciation.....	16,873		
	<u>\$ 47,551</u>	<u>\$ 77,357</u>	<u>\$ 53,990</u>

Future minimum commitments for noncancelable leases (amounts expressed in thousands) as of June 30, 1991 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>	
1992	\$ 132,629	\$ 12,922	\$ 13,321	\$ 11,124	\$ 169,996
1993	110,237	10,664	14,351	7,553	142,805
1994	89,815	9,647	11,008	2,678	113,148
1995	52,691	8,471	4,590	1,868	67,620
1996	15,376	6,893	765	1,833	24,867
Thereafter	3,867	5,783	1,259	16,600	27,509
Total minimum lease payments.	<u>\$ 404,615</u>	54,380	45,294	41,656	<u>\$ 545,945</u>
Less amounts representing interest		10,092	6,516	10,700	
Present value of net minimum lease payments.		<u>\$ 44,288</u>	<u>\$ 38,778</u>	<u>\$ 30,956</u>	

Rental payments (amounts expressed in thousands) charged to operations during the year ended June 30, 1991 aggregated \$207,282.

(D) Installment Purchase Obligations -

The State has acquired certain land, office facilities, office and computer equipment and other assets through installment purchase arrangements. Future commitments under installment purchase contracts (amounts expressed in thousands) as of June 30, 1991 were as follows:

<u>Year Ending June 30</u>	<u>Installment Purchase Obligations</u>						<u>Total</u>
	<u>Proprietary Fund Types</u>		<u>University and College Fund Type</u>		<u>General Long-Term Obligations</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
1992	\$13,478	\$3,178	\$1,699	\$ 612	\$15,454	\$ 791	\$ 35,212
1993	12,163	2,172	1,792	469	13,314	635	30,545
1994	7,713	1,420	1,673	328	8,000	434	19,568
1995	4,534	922	1,256	195	1,067	92	8,066
1996	7,575	318	166	122	178	21	8,380
Thereafter			1,343	791			2,134
Total future commitments.....	<u>\$45,463</u>	<u>\$8,010</u>	<u>\$7,929</u>	<u>\$2,517</u>	<u>\$38,013</u>	<u>\$1,973</u>	<u>\$103,905</u>

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(E) Certificates of Participation -

The State is authorized to issue certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments to be made for the benefit of State agencies for the acquisition or improvement of real or personal property, refinancing of such property, payment of expenses of such property, or payment of expenses related to the issuance. On November 1, 1988, the Department of Central Management Services issued \$16.9 million of these certificates for the acquisition of personal property, at interest rates ranging from 5.5% to 6.75% and maturing semiannually through 1994. As of June 30, 1991, \$14.7 million of assets have been purchased and included as fixed assets of the State, \$2 million was used for bond sale expenses, discount and a debt service reserve fund, and the balance of \$.2 million remains available for additional acquisition. The outstanding balance of the certificates as of June 30, 1991 was \$8 million and is included as "Other obligations" in the General Long-Term Obligations Account Group.

The University of Illinois has issued certificates of participation representing the right to receive a proportionate share of lease-purchase or installment payments. On December 1, 1985, the University of Illinois issued \$35.8 million of the certificates at interest rates ranging from 6.5% to 8.4% and maturing semiannually through 1995. These certificates were used to finance the acquisition and installation of equipment and services constituting a telecommunications system for the University of Illinois. In addition, the University of Illinois issued \$3.3 million of the certificates on August 1, 1990 with an interest rate of 7.25% and maturing in 2000 to finance the construction of a facility to house academic units in Area Studies and International Programs. Also, on January 1, 1991, \$16.8 million of the certificates were issued at interest rates ranging from 5.9% to 6.4% and maturing annually through 1998 to finance the acquisition and installation of and the construction of a building for an electrical and high temperature hot water cogeneration system. The outstanding balance of these certificates as of June 30, 1991 was \$43.8 million and is included as "Other obligations" in the University and College Funds.

Subsequent to June 30, 1991, the Illinois Board of Regents, on behalf of Illinois State University issued certificates of participation representing the right to receive a proportionate share of installment purchase payments in the amount of \$6.7 million. These certificates mature semiannually from 1992 through 2001 and have interest rates ranging from 4.75% to 6.6%. These certificates were used to finance the acquisition of a telecommunications system for Illinois State University.

Future certificates of participation debt service requirements (amounts expressed in thousands) at June 30, 1991 were as follows:

Year Ending June 30	Certificates of Participation				
	University and College Fund Type		General Long-Term Obligations		Total
	Principal	Interest	Principal	Interest	
1992	\$ 3,785	\$ 3,250	\$ 4,675	\$ 444	\$ 12,154
1993	5,845	2,776	1,810	186	10,617
1994	6,320	2,338	1,565	77	10,300
1995	6,790	1,856			8,646
1996	10,005	1,109			11,114
Thereafter	11,030	1,427			12,457
	<u>\$ 43,775</u>	<u>\$ 12,756</u>	<u>\$ 8,050</u>	<u>\$ 707</u>	<u>\$ 65,288</u>

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(F) Metropolitan Pier and Exposition Authority Liability (McCormick Place) -

In July 1984, and November 1985, the State amended the "Metropolitan Fair and Exposition Authority Act" (the 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 (1) to pay construction costs of completing 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 McCormick Place that were issued prior to July 1, 1984. The Act was further amended in July and August 1986 to authorize the issuance of refunding bonds either on a parity with or subordinated to the 1984 and 1985 bonds. In addition, in July 1989 the Act was amended to change the name to Metropolitan Pier and Exposition Authority and to expand its purposes to provide for the acquisition and improvement of the Navy Pier in Chicago.

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 McCormick Place issued \$252.5 million of bonds at interest rates ranging from 7% to 10.375% and maturing annually through 2014. Additionally, in December 1985, the McCormick Place issued \$60.1 million in bonds at interest rates varying from 6% to 8.875% and maturing annually through 2015.

During 1986, the McCormick Place issued 1986 and 1986A Series refunding bonds. The 1986 Series bonds, issued in the amount of \$324.2 million with interest rates ranging from 4.9% to 8% and maturing annually through 2014, were used to defease the remaining 1984 Series bonds. The 1986A Series bonds, issued in the amount of \$62.6 million, were used to defease certain callable maturities of 1985 Series bonds. The 1986A Series bonds have interest rates ranging from 3.75% to 7% and mature annually through 2015. The proceeds of the 1986 and 1986A Series bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. On June 30, 1991, \$288.2 million of 1984 and 1985 Series bonds outstanding are considered defeased.

The outstanding balance of the remaining 1985 Series bonds and the 1986 and 1986A Series refunding bonds was \$366.6 million and is included as "Other obligations" in the General Long-Term Obligations Account Group.

Future McCormick Place debt service requirements (amounts expressed in thousands) at June 30, 1991 were as follows:

Year Ending June 30	Principal	Interest	Total
1992	\$ 6,430	\$ 25,977	\$ 32,407
1993	6,835	25,550	32,385
1994	7,315	25,081	32,396
1995	7,790	24,565	32,355
1996	8,390	24,004	32,394
Thereafter	329,865	258,671	588,536
	\$ 366,625	\$ 383,848	\$ 750,473

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(G) 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, 1991, the balance of the Fund was \$23.7 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 \$200 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 defeased previous State supported guarantees by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the State supported guarantees. Accordingly, the trust account assets and the liability for the guarantees are not included in the State's financial statements. The bonds used to defease the State supported guarantees are further discussed in Note 12, Special Obligation Bonds.

At June 30, 1991, the unpaid principal on State supported guarantees (amounts expressed in thousands) were as follows:

Authority	Amount Defeased	Interest Rates	Annual Maturity To
Rockford	\$ 8,085	7.00% to 10.25%	1997
Springfield	6,525	6.50% to 6.60%	1996
Peoria	6,000	6.30% to 6.50%	1997
Joliet	3,600	8.75% to 10.25%	2003
Decatur	3,330	4.75% to 8.90%	1997
Aurora	3,090	6.30% to 6.50%	1997
DeKalb	2,275	8.75% to 10.85%	2003
Danville	1,610	5.00% to 5.80%	1997
	<u>\$34,515</u>		

Beginning July 1, 1985, the following newly certified local governmental units have received grants ranging from \$.1 to \$3.6 million through June 30, 1991:

Rosemont	Knox County	Herrin
Collinsville	Orland Park	Quad City
Bureau County	Pekin	Rockford
Ogle County	LaSalle County	Quincy
Aurora	River Forest	Peoria

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(H) Illinois Sports Facilities Authority (Authority) Liability -

The Authority is authorized by the Illinois Sports Facilities Authority Act to issue bonds in the principal amount of \$150 million to be used for providing sports stadiums for professional sports teams. On March 1, 1989, \$150 million of bonds were issued with interest rates ranging from 6.8% to 7.875% and maturing annually through 2010.

The bonds are secured by payments from the Illinois Sports Facilities Fund which consist of annual payments of \$5 million from the State's Hotel Operator's Occupation Tax, \$8 million from the Authority's Hotel Tax and \$5 million from the City of Chicago's share of the Local Government Distributive Fund. As of June 30, 1991, the State's share of the outstanding principal balance was \$39.8 million.

Future Illinois Sports Facilities Authority debt service requirements (amounts expressed in thousands) at June 30, 1991 were as follows:

Year Ending June 30	Principal	Interest	Total
1992	\$ 1,022	\$ 3,047	\$ 4,069
1993	1,093	2,975	4,068
1994	1,171	2,898	4,069
1995	1,254	2,815	4,069
1996	1,344	2,725	4,069
Thereafter	33,931	23,032	56,963
	\$ 39,815	\$ 37,492	\$ 77,307

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15. CHANGES IN LONG-TERM OBLIGATIONS:

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 1991 are summarized as follows:

	<u>Notes Payable</u> <u>(Note 9)</u>	<u>Accrued Retirement Costs</u> <u>(Note 10)</u>	<u>General Obligation Bonds</u> <u>(Note 11)</u>	<u>Special Obligation Bonds</u> <u>(Note 12)</u>	<u>Revenue Bonds</u> <u>(Note 13)</u>	<u>Other Long-term Obligations</u> <u>(Note 14)</u>
Balance at July 1, 1990.....	\$ 112,116	\$4,500,106	\$4,158,636	\$ 986,294	\$3,529,191	\$ 828,266
Compensated absences earned.....						254,871
Increase in workers' compensation liability.....	10,740		375,000	255,000	714,060	4,942
Debt issues.....						35,642
Increase in lease and installment purchase obligations.....						(220,348)
Compensated absences taken.....						
Amortization of bond discounts and bond issuance costs.....					6,484	
Increase in accreted value of capital appreciation bonds...			54,704	13,866	25,968	
Principal retirements and terminations.....	(9,641)		(282,050)	(41,220)	(490,611)	(41,380)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....		775,862				
Balance at June 30, 1991.....	\$ 113,215	\$5,275,968	\$4,306,290	\$1,213,940	\$3,785,092	\$ 861,993

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16. FUND DEFICITS AND RETAINED EARNINGS DEFICIT:

The State's General Fund, from which a significant portion of day to day operating expenditures are paid, has a GAAP deficit aggregating \$1.4 billion at June 30, 1991, although the cash basis fund balance at that date was \$100 million. This deficit results from recognition of fund liabilities significantly in excess of accrued revenues.

The Drivers Education Fund of the State Board of Education (reported as a special revenue fund) has a deficit at June 30, 1991, aggregating \$14.6 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 Agricultural Premium Fund of the Department of Agriculture (reported as a special revenue fund) has a deficit at June 30, 1991, aggregating \$2.4 million, mainly caused by current liabilities for agricultural education programs that will be paid from revenues of the next fiscal year.

The Current Unrestricted Fund of the University and College Funds has a fund deficit aggregating \$33.6 million, resulting primarily from recognition of the cost of compensated absences for accrued vacation and sick pay earned at June 30, 1991 but paid from future appropriations.

The Illinois Agricultural Loan Guarantee Fund of the Farm Development Authority (reported as an enterprise fund) has an unreserved retained earnings deficit at June 30, 1991 of \$1.6 million, resulting from the payment of defaulted loans.

The Local Government Health Insurance Reserve Fund (reported as an enterprise fund) has an unreserved retained earnings deficit at June 30, 1991 of \$3 million, caused by the payment of claims in excess of user charges.

The above Governmental Funds' deficits and University and College Current Unrestricted Fund's deficit, and the Local Government Health Insurance Reserve Fund's retained earnings deficit will be eliminated by future revenue increases and/or expenditure reductions. At June 30, 1991, the contributed capital of the Illinois Agricultural Loan Guarantee Fund exceeded its accumulated retained earnings deficit.

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17. FUND EQUITY:

A. Fund equity reservations and designations not displayed separately on the combined balance sheet (amounts expressed in thousands) at June 30, 1991 consisted of the following:

	<u>Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
FUND EQUITY:				
Retained earnings:				
Reserved for:				
Revenue bond and note retirement.....				\$ 255,630
Other.....				<u>18,005</u>
Total reserved retained earnings				<u>\$ 273,635</u>
Fund balances:				
Reserved for other:				
Long-term portion of:				
Federal highway program receivable.....			\$ 150,180	
Intergovernmental receivables.....	\$ 16,601		4,700	
Other receivables.....	1,315			
Loans and notes receivable.....	49,608		125,523	
Inventories.....	23,668		30,920	
Restricted fund balances... Endowment and similar funds.....				
Other.....	<u>329</u>		<u>4,036</u>	
Total fund balances reserved for other	<u>\$ 91,521</u>		<u>\$ 315,359</u>	
Unreserved:				
Designated for:				
Debt service.....				\$ 253,178
Other.....				
Total unreserved, designated fund balances				<u>\$ 253,178</u>

As disclosed in note 1-R, the above fund equity reservations are not available to finance current operations of State government at the balance sheet date or are legally restricted to a specific future use. In governmental funds, the reserves represent portions of asset accounts that are noncurrent. Specifically, the \$150,180 Federal highway program receivable is due from the Federal government and will be received upon the Federal government increasing their grant amount to equal or exceed their apportionment authorization.

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	Fund Types			Total (Memorandum Only)
	Internal Service	Expendable Trust	University and College	
FUND EQUITY:				
Retained earnings:				
Reserved for:				
Revenue bond and note retirement.....	\$	889		\$ 256,519
Other.....				18,005
Total reserved retained earnings	\$	889		\$ 274,524
Fund balances:				
Reserved for other:				
Long-term portion of:				
Federal highway program receivable.....				\$ 150,180
Intergovernmental receivables.....				21,301
Other receivables.....				1,315
Loans and notes receivable.....				175,131
Inventories.....				54,588
Restricted fund balances..			\$ 340,882	340,882
Endowment and similar funds.....	\$	3	238,972	238,975
Other.....				4,365
Total fund balances reserved for other	\$	3	\$ 579,854	\$ 986,737
Unreserved:				
Designated for:				
Debt service.....				\$ 253,178
Other.....			\$ 1,865	1,865
Total unreserved, designated fund balances			\$ 1,865	\$ 255,043

B. During the year, contributed capital for internal service funds increased by the following amounts (amounts expressed in thousands):

Source	Department of Corrections	Rural Bond Bank	Other	Total
	Working Capital Revolving	Operating		
Contributed capital, July 1, 1990....	\$ 2,959		\$ 13,109	\$ 16,068
State of Illinois:				
General fixed assets.....	2,445	\$ 33	196	2,674
Initial capital.....		5,256		5,256
Total additions	2,445	5,289	196	7,930
Contributed capital, June 30, 1991	\$ 5,404	\$ 5,289	\$ 13,305	\$ 23,998

There were no changes in enterprise fund contributed capital during the year.

STATE OF ILLINOIS

18. SEGMENT INFORMATION - ENTERPRISE FUNDS:

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

	<u>Department of Lottery State Lottery (1)</u>	<u>Development Finance Authority (2)</u>	<u>Housing Development Authority (3)</u>
Operating revenues.....	\$1,514,767	\$ 5,363	\$ 219,519
Depreciation.....	736	59	448
Operating income (loss).....	585,631	1,996	13,149
Operating transfers-in.....			8,384
Operating transfers-out.....	585,432		8,384
Nonoperating revenues.....			2,938
Nonoperating expenses.....	199		17,424
Net income (loss).....		1,996	(1,337)
Property, plant and equipment additions.....	1,823	9	23
Net working capital.....	(1,644)	18,785	(23,267)
Total assets.....	55,467	31,168	2,530,192
Bonds and other long-term liabilities payable from operating revenues.....	690	1,703	2,190,845
Total equity.....		28,044	95,565

The following activities generate enterprise fund revenues:

- (1) Illinois State Lottery revenues and operations.
- (2) Create economic growth by making funds available for industrial, commercial, and manufacturing development.
- (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) Administration of State-authorized financial aid programs for post-secondary students in Illinois.

STATE OF ILLINOIS

	<u>State Toll Highway Authority</u>	<u>Student Assistance Commission</u>	<u>Other</u>	<u>Total</u>
	(4)	(5)	(6)	
Operating revenues.....	\$ 247,381	\$ 39,933	\$ 76,983	\$ 2,103,946
Depreciation.....	53,512	74	750	55,579
Operating income (loss).....	68,969	27,000	(13,389)	683,356
Operating transfers-in.....		4,633	19,063	32,080
Operating transfers-out.....			2,696	596,512
Nonoperating revenues.....	29,865	25,517	4,729	63,049
Nonoperating expenses.....	27	49,876	511	68,037
Net Income (loss).....	98,807	7,274	7,196	113,936
Property, plant and equipment additions.....	87,014	54	196	89,119
Net working capital.....	325,352	115,004	41,352	475,582
Total assets.....	1,638,520	752,613	96,241	5,104,201
Bonds and other long-term liabilities payable from operating revenues.....	542,923	538,754		3,274,915
Total equity.....	1,021,787	45,362	52,553	1,243,311

(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
 Mental Health and Developmental
 Disabilities
 Rehabilitation Services
 Veterans' Affairs

Authorities

IL Health Facilities Authority
 IL Educational Facilities Authority
 IL Export Development Authority
 IL Farm Development Authority

Commissions

Attorney Registration and Disciplinary
 Commission
 Commissioner of Banks and Trust
 Companies
 IL Industrial Commission

Boards

Board of Law Examiners
 Comprehensive Health Insurance Board

STATE OF ILLINOIS

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.

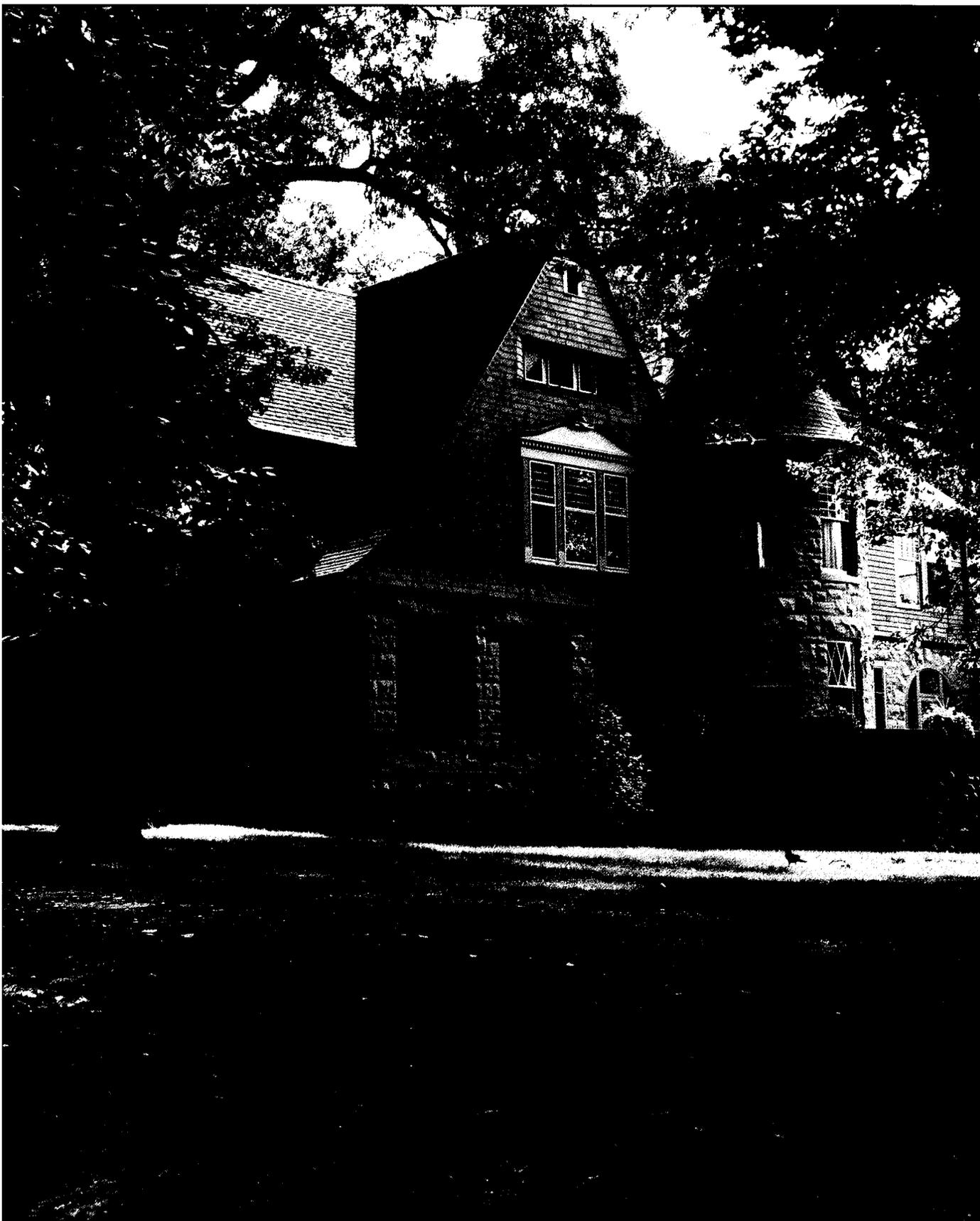
The State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

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 prize winners. The State would be liable for such future payments if the insurance companies defaulted on their payment obligation. At June 30, 1991, the Lottery had purchased annuity contracts to fund future installment payments aggregating approximately \$371 million. Effective July 30, 1985, the law provides that the State Treasurer may, with the consent of the Director of Lottery, contract to invest in securities which provide payments corresponding to the Lottery's obligation to prize winners. The securities purchased subsequent to July 30, 1985 are accounted for in the accompanying financial statements in an agency fund at an amount equal to the present value of these future installment obligations.

The State receives significant financial assistance from the U.S. Government in the form of grants and entitlements. Entitlement to these resources is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any adjudicated disallowances as a result of these audits become a liability of the State.

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 impact on any of the State's fund types or account groups.

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 future expenditures or revenue sources.



Governor Richard Yates House, Springfield, 1903, Shingle

GENERAL FUND

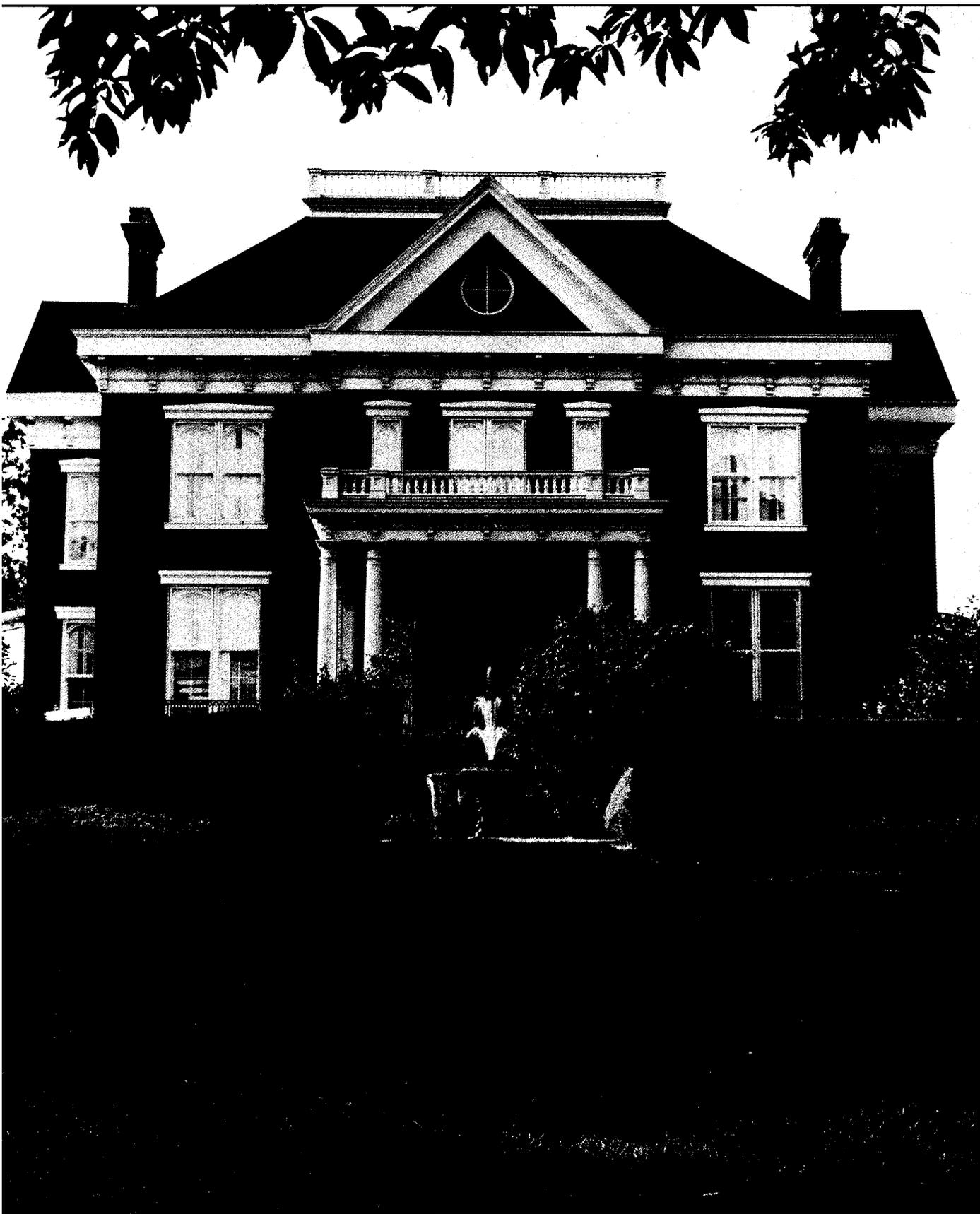
The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund.

STATE OF ILLINOIS
Combining Schedule of Accounts
General Fund
June 30, 1991
(Expressed in Thousands)

	General Revenue	Education Assistance	Common School	Total
Assets:				
Cash and cash equivalents.....	\$ 192,870	\$ 8,909	\$ 104,549	\$ 306,328
Investments.....	115,231			115,231
Receivables, net:				
Taxes.....	428,938	12,990	71,205	513,133
Intergovernmental.....	593,762			593,762
Other.....	103,515	135	20	103,670
Due from other funds.....	107,817	54	18	107,889
Inventories.....	23,668			23,668
Loans and notes receivable.....	49,966			49,966
Other assets.....	1,174			1,174
Total assets	\$ 1,616,941	\$ 22,088	\$ 175,792	\$ 1,814,821
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 1,905,968	\$ 9,373	\$ 13,373	\$ 1,928,714
Intergovernmental payables.....	666,646	61,208	1,914	729,768
Due to other funds.....	320,377	10,614	26,393	357,384
Deferred revenues.....	151,547	2,394	12,749	166,690
Total liabilities	3,044,538	83,589	54,429	3,182,556
Fund balance (deficit):				
Reserved for:				
Encumbrances.....	76,973	1,162	23	78,158
Long-term portion of:				
Intergovernmental and other receivables.....	17,916			17,916
Loans and notes receivable.....	49,608			49,608
Inventories.....	23,668			23,668
Other.....	329			329
Unreserved, undesignated.....	(1,596,091)	(62,663)	121,340	(1,537,414)
Total fund balance (deficit)	(1,427,597)	(61,501)	121,363	(1,367,735)
Total liabilities and fund balance	\$ 1,616,941	\$ 22,088	\$ 175,792	\$ 1,814,821

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, 1991
(Expressed in Thousands)

	General Revenue	Education Assistance	Common School	Eliminations	Total
Revenues:					
Income taxes.....	\$ 4,430,084	\$ 372,307			\$ 4,802,391
Sales taxes.....	2,896,654		\$ 961,668		3,858,322
Public utility taxes.....	674,172		12,000		686,172
Other taxes.....	769,525		74,677		844,202
Federal government.....	2,296,082				2,296,082
Licenses and fees.....	58,373		560		58,933
Interest and other investment income.....	119,289		1,250		120,539
Other.....	46,673				46,673
Total revenues	11,290,852	372,307	1,050,155		12,713,314
Expenditures:					
Current:					
Health and social services.....	4,495,934				4,495,934
Education.....	1,271,505	325,187	2,269,402		3,866,094
General government.....	960,350				960,350
Social assistance.....	1,508,110				1,508,110
Transportation.....	50,992				50,992
Public protection and justice.....	854,382				854,382
Natural resources and recreation.....	120,669				120,669
Debt service:					
Principal.....	14,772				14,772
Interest.....	29,194				29,194
Capital outlays.....	93,283	172	5		93,460
Total expenditures	9,399,191	325,359	2,269,407		11,993,957
Excess (deficiency) of revenues over (under) expenditures	1,891,661	46,948	(1,219,252)		719,357
Other sources (uses) of financial resources:					
Operating transfers-in.....	193,719		1,216,303	\$ (630,871)	779,151
Operating transfers-out.....	(2,891,765)	(66,772)		630,871	(2,327,666)
Proceeds from capital lease financing.....	23,322				23,322
Net other sources (uses) of financial resources	(2,674,724)	(66,772)	1,216,303	--	(1,525,193)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(783,063)	(19,824)	(2,949)	--	(805,836)
Fund balance (deficit), July 1, 1990, as previously reported	(541,878)	(41,677)	156,792		(426,763)
Restatement of fund balance	(97,400)		(32,480)		(129,880)
Fund balance (deficit), July 1, 1990, as restated	(639,278)	(41,677)	124,312		(556,643)
Residual equity transfers-out.....	(5,256)				(5,256)
Fund balance (deficit), June 30, 1991	\$ (1,427,597)	\$ (61,501)	\$ 121,363	\$ --	\$ (1,367,735)



Governor's Mansion, Springfield, 1889, Early Victorian

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 Children and Family Services

DCFS Children's Services Fund--to account for revenues and expenditures related to the federal Title IV-E foster care and adoption service program.

Department of Commerce and Community Affairs

Build Illinois Loan Programs Fund--to encourage economic expansion by providing loans and grants to businesses. The grants and loans are made for a variety of purposes with the objective of increasing employment opportunities.

Department of Public Aid

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

Food Stamp and Commodity Fund--the receipt, distribution, and year end balance of food stamps and commodities received by the Department of Public Aid from the federal government.

Department of Revenue

County and Mass Transit District Fund--to record a 4% share of various sales taxes that will be distributed to counties, with the Cook County share being deposited into the R.T.A. Replacement Fund.

Local Government Tax Fund--to account for 15% share of various sales taxes that will be distributed to cities and counties.

Local Government Distributive Fund--a 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--the net revenue received from the personal property replacement income tax. Expenditures consist of allocations to each taxing district within the State and administrative costs.

Build Illinois Fund--a 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--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--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.

State Construction Account Fund--a 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.

Environmental Protection Agency

Water Pollution Control Revolving Fund--to assist units of local government in financing the construction of wastewater treatment facilities by making direct loans at or below market interest rates.

State Board of Education

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.

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1991
(Expressed in Thousands)

	Judicial		Elected Officials		Departments	
	Supreme Court	Mandatory Arbitration	Attorney General	Agriculture	Children and Family Services	Commerce and Community Affairs
Assets:						
Cash and cash equivalents.....	\$ 2,817	\$ 14,009	\$ 10,801	\$ 24,273	\$ 100,808	
Receivables, net:						
Taxes.....			290		200	
Intergovernmental.....	235	340		43,097	27,351	
Other.....		39	321		52	
Due from other funds.....		95	274	751	19,088	
Inventories.....						
Loans and notes receivable.....						50,339
Other assets.....						3,660
Total assets	\$ 3,052	\$ 14,483	\$ 11,686	\$ 68,121	\$ 201,498	
Liabilities:						
Accounts payable and accrued liabilities.....			\$ 782	\$ 30,608	\$ 46,005	
Intergovernmental payables.....			739	1,587	2,679	
Due to other funds.....		\$ 10	4,857	2,596	354	
Deferred revenues.....						
Notes payable.....						
Other liabilities.....						
Total liabilities		10	6,378	34,791	49,038	
Fund balances (deficits):						
Reserved for:						
Encumbrances.....	\$ 14	1	13	2,073	62,168	
Long-term portion of:						
Intergovernmental and other receivables..						
Loans and notes receivable.....					37,548	
Inventories.....						
Other.....					3,660	
Unreserved, undesignated.....	3,038	14,472	5,295	31,257	49,084	
Total fund balances (deficit)	3,052	14,473	5,308	33,330	152,460	
Total liabilities and fund balances	\$ 3,052	\$ 14,483	\$ 11,686	\$ 68,121	\$ 201,498	

Departments (Continued)

Conservation	Corrections	Employment Security	Energy and Natural Resources	Mental Health and Developmental Disabilities	Nuclear Safety	Professional Regulation	Public Aid	Public Health
\$ 31,858	\$ 5,809	\$ 34,457	\$ 34,170	\$ 7,523	\$ 8,449	\$ 17,457	\$ 209,722	\$ 12,249
920		22,852		945			10,379	1,178
950	53	39	46	1,130		248	434,622	9,819
1,076	3,310	22,842	8,425	4,582	3		285	1,047
1,345		1,852		539			4,239	2,603
			2,031					
<u>\$ 36,149</u>	<u>\$ 9,172</u>	<u>\$ 82,042</u>	<u>\$ 44,672</u>	<u>\$ 14,719</u>	<u>\$ 8,452</u>	<u>\$ 17,705</u>	<u>\$ 659,247</u>	<u>\$ 26,896</u>
\$ 1,686	\$ 314	\$ 9,862	\$ 784	\$ 3,223	\$ 5,142	\$ 265	\$ 12,769	\$ 10,319
		2		123	1		10,822	3,621
994	98	12,662	315	263	39	101	5,897	1,238
				19			183,620	9,677
							423,532	
<u>2,680</u>	<u>412</u>	<u>22,526</u>	<u>1,099</u>	<u>3,628</u>	<u>5,182</u>	<u>366</u>	<u>636,640</u>	<u>24,855</u>
2,936	94	124	3,024	647	814	202	311	513
			1,792					
1,345		1,852					4,239	2,603
29,188	8,666	57,540	38,757	10,444	2,456	17,137	18,057	(1,075)
<u>33,469</u>	<u>8,760</u>	<u>59,516</u>	<u>43,573</u>	<u>11,091</u>	<u>3,270</u>	<u>17,339</u>	<u>22,607</u>	<u>2,041</u>
<u>\$ 36,149</u>	<u>\$ 9,172</u>	<u>\$ 82,042</u>	<u>\$ 44,672</u>	<u>\$ 14,719</u>	<u>\$ 8,452</u>	<u>\$ 17,705</u>	<u>\$ 659,247</u>	<u>\$ 26,896</u>

(continued)

(continued)

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1991
(Expressed in Thousands)

	Departments (Continued)				
	Rehabilitation Services	Revenue	State Police	Transportation	Veterans' Affairs
Assets:					
Cash and cash equivalents.....	\$ 1,405	\$ 383,115	\$ 7,110	\$ 577,037	\$ 8,201
Receivables, net:					
Taxes.....		140,859		93,720	
Intergovernmental.....	3,634	44,410	78	186,225	1,654
Other.....	97	101		36,106	
Due from other funds.....		60,249	90	121,085	
Inventories.....				17,766	1,608
Loans and notes receivable.....				10,844	
Other assets.....					
Total assets	\$ 5,136	\$ 628,734	\$ 7,278	\$ 1,042,783	\$ 11,463
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 4,226	\$ 7,184	\$ 366	\$ 102,820	\$ 1,651
Intergovernmental payables.....	14	473,159	159	74,498	16
Due to other funds.....	896	86,371	95	109,135	157
Deferred revenues.....		22,686		7,487	
Notes payable.....					
Other liabilities.....		224			
Total liabilities	5,136	589,624	620	293,940	1,824
Fund balances (deficits):					
Reserved for:					
Encumbrances.....	1,332	91	97	1,174,183	254
Long-term portion of:					
Intergovernmental and other receivables..				150,180	
Loans and notes receivable.....				10,176	
Inventories.....				17,766	1,608
Other.....					
Unreserved, undesignated.....	(1,332)	39,019	6,561	(603,462)	7,777
Total fund balances (deficit)	--	39,110	6,658	748,843	9,639
Total liabilities and fund balances	\$ 5,136	\$ 628,734	\$ 7,278	\$ 1,042,783	\$ 11,463

Departments (Continued)	Agencies, Boards and Authorities						Higher Education		Total
	Other Code Departments	Illinois Commerce Commission	Environmental Protection Agency	State Board of Education	State Fire Marshal	Other Agencies, Boards and Authorities	Student Assistance Commission		
							Student Loan	Other	
\$ 42,497	\$ 8,085	\$ 47,620	\$ 12,795	\$ 27,269	\$ 32,205	\$ 32,755	\$ 67,924	\$ 1,762,420	
				1,714	52		135	237,915	
9,080		9,540	73,289		8,072	12,479	10,019	465,962	
36	77	10,757		1,934	1,405	41	3,570	504,898	
86		1,157	2,718		18		5,737	248,872	
			1,435				72	30,920	
		71,572			4,139		2,655	141,580	
							460	4,120	
\$ 51,699	\$ 8,162	\$ 140,646	\$ 90,237	\$ 30,917	\$ 45,891	\$ 45,275	\$ 90,572	\$ 3,396,687	
\$ 7,065	\$ 1,649	\$ 6,579	\$ 1,342	\$ 8,441	\$ 7,847	\$ 2,399	\$ 18,271	\$ 291,599	
4,873		6,702	101,306		6,315		4,645	691,261	
217	511	804	777	434	1,293	4,499	5,382	239,995	
		306		32	211		5,748	229,786	
							18	18	
							18	423,774	
12,155	2,160	14,391	103,425	8,907	15,666	6,898	34,082	1,876,433	
49		145,638	163	276	3,790	10,797	28,593	1,438,197	
					4,700			154,880	
		70,819			4,003		1,185	125,523	
			1,435				72	30,920	
							376	4,036	
39,495	6,002	(90,202)	(14,786)	21,734	17,732	27,580	26,264	(233,302)	
39,544	6,002	126,255	(13,188)	22,010	30,225	38,377	56,490	1,520,254	
\$ 51,699	\$ 8,162	\$ 140,646	\$ 90,237	\$ 30,917	\$ 45,891	\$ 45,275	\$ 90,572	\$ 3,396,687	

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, 1991
(Expressed in Thousands)

	Judicial	Elected	Departments		
	Supreme Court	Officials		Children and Family Services	Commerce and Community Affairs
	Mandatory Arbitration	Attorney General	Agriculture		
Revenues:					
Income taxes.....					
Sales taxes.....					
Motor fuel taxes.....					
Public utility taxes.....					
Other taxes.....			\$ 14,759		\$ 10,185
Federal government.....				\$ 37,000	251,977
Licenses and fees.....	\$ 3,019		2,063		
Interest and other investment income.....		\$ 791	303		8,711
Other.....		5,111	4,845		533
Total revenues	3,019	5,902	21,970	37,000	271,406
Expenditures:					
Current:					
Health and social services.....			144	91,259	
Education.....					553
General government.....		2,498	11,271		346,007
Social assistance.....					1,684
Transportation.....					
Public protection and justice.....	934		5,274		
Natural resources and recreation.....					10,479
Debt service:					
Principal.....			230	176	257
Interest.....			50	21	25
Capital outlays.....			476	718	1,141
Total expenditures	934	2,498	17,445	92,174	360,146
Excess (deficiency) of revenues over (under) expenditures	2,085	3,404	4,525	(55,174)	(88,740)
Other sources (uses) of financial resources:					
Operating transfers-in.....			9,619	57,193	147,043
Operating transfers-out.....			(11,644)	(16,100)	(64,965)
Proceeds from capital lease financing.....			189	386	56
Net other sources (uses) of financial resources			(1,836)	41,479	82,134
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	2,085	3,404	2,689	(13,695)	(6,606)
Fund balances (deficit), July 1, 1990	967	11,069	2,619	47,025	159,066
Fund balances (deficit), June 30, 1991	\$ 3,052	\$ 14,473	\$ 5,308	\$ 33,330	\$ 152,460

Departments (Continued)

Conservation	Corrections	Employment Security	Energy and Natural Resources	Mental Health and Developmental Disabilities	Nuclear Safety	Professional Regulation	Public Aid	Public Health
				\$ 3,893				
\$ 8,281	\$ 1,440	\$ 142,977	\$ 41	8,293			\$ 1,041,716	\$ 130,453
21,361					\$ 24,112	\$ 8,029		1,351
194	79	1,643	2,239		121	1,009		
1,218	2,985	264	6,639	21,613		221	112,524	28,170
31,054	4,504	144,884	8,919	33,799	24,233	9,259	1,154,240	159,974
				38,808			17,981	163,548
							9,315	
			5,617					
		150,831					1,073,140	
	5,991					6,635		
23,128			12,096		24,113			
50		651	56	2	5	14	17	
3		38	10			1	5	
13,579	677	10,486	205	2,978	228	147	1,000	1,351
36,760	6,668	162,006	17,984	41,788	24,346	6,797	1,101,458	164,899
(5,706)	(2,164)	(17,122)	(9,065)	(7,989)	(113)	2,462	52,782	(4,925)
25,421	5,276	40,188	5,785	2,554				6,008
(8,685)		(9,573)	(3,596)	(504)		(5)	(58,935)	(490)
		1,048	108	7	27	14	59	
16,736	5,276	31,663	2,297	2,057	27	9	(58,876)	5,518
11,030	3,112	14,541	(6,768)	(5,932)	(86)	2,471	(6,094)	593
22,439	5,648	44,975	50,341	17,023	3,356	14,868	28,701	1,448
\$ 33,469	\$ 8,760	\$ 59,516	\$ 43,573	\$ 11,091	\$ 3,270	\$ 17,339	\$ 22,607	\$ 2,041

(continued)

(continued)

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, 1991
(Expressed in Thousands)

Departments (Continued)					
	Rehabilitation Services	Revenue	State Police	Transportation	Veterans' Affairs
Revenues:					
Income taxes.....		\$ 669,714			
Sales taxes.....		1,405,117			
Motor fuel taxes.....				\$ 1,003,487	
Public utility taxes.....		229,049			
Other taxes.....		62,661			
Federal government.....	\$ 113,307		\$ 607	481,186	\$ 6,953
Licenses and fees.....		391	592	596,532	8,498
Interest and other investment income.....		3,356		35,774	
Other.....	443		12,248	72,169	57
Total revenues	113,750	2,370,288	13,447	2,189,148	15,508
Expenditures:					
Current:					
Health and social services.....	107,793				15,083
Education.....					
General government.....		2,516,811		168,783	
Social assistance.....					
Transportation.....				2,146,040	
Public protection and justice.....			10,565	98,097	
Natural resources and recreation.....					
Debt service:					
Principal.....	165	90		8,454	
Interest.....	28	11,493		1,843	
Capital outlays.....	4,442	416	312	46,071	408
Total expenditures	112,428	2,528,810	10,877	2,469,288	15,491
Excess (deficiency) of revenues over (under) expenditures	1,322	(158,522)	2,570	(280,140)	17
Other sources (uses) of financial resources:					
Operating transfers-in.....	4	539,630		825,570	
Operating transfers-out.....	(1,437)	(407,720)		(804,759)	
Proceeds from capital lease financing.....	111			8,855	
Net other sources (uses) of financial resources	(1,322)	131,910		29,666	
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	--	(26,612)	2,570	(250,474)	17
Fund balances (deficit), July 1, 1990		65,722	4,088	999,317	9,622
Fund balances (deficit), June 30, 1991	\$ --	\$ 39,110	\$ 6,658	\$ 748,843	\$ 9,639

Departments (Continued)	Agencies, Boards and Authorities					Higher Education		Total
	Other Code Departments	Illinois Commerce Commission	Environmental Protection Agency	State Board of Education	State Fire Marshal	Other Agencies, Boards and Authorities	Student Assistance Commission	
							Student Loan	
								\$ 669,714
					\$ 16,807			1,405,117
	\$ 12,524							1,020,294
	547				9,946	\$ 16,795	\$ 13,457	241,573
\$ 50,545		\$ 81,543	\$ 641,427		24,520	\$ 60,887	188,654	3,271,807
7,210	8,481	22,046	10,869	4,056	5,467	5,148	50,458	779,683
		498			892	1,944	2,150	59,704
31,667	553	6,344	4,932	14	9,924	4	27,175	349,653
89,422	22,105	110,431	657,228	30,823	57,598	67,983	281,894	7,929,788
50,909							135,664	621,189
35,448			653,140			62,765	14,694	775,915
6,210				389	12,897		90,932	3,161,415
							8,170	1,232,141
							13,807	2,161,531
11,040	21,654	145		9,538	23,238		34,639	227,750
	935	49,108		15,646	13,104		43,715	192,324
163	350	95	29	75	39	53	997	11,968
22	40	10	2	6	17	7	64	13,685
604	1,009	1,489	598	677	844	552	8,672	99,080
104,396	23,988	50,847	653,769	26,331	50,139	63,377	351,354	8,496,998
(14,974)	(1,883)	59,584	3,459	4,492	7,459	4,606	(69,460)	(567,210)
458	750	5,359			19		84,507	1,755,384
(86)	(11)	(3,057)	(4,700)	(6,524)	(2,455)	(112)	(11,815)	(1,417,173)
165	264	177	125	51	32		646	12,320
537	1,003	2,479	(4,575)	(6,473)	(2,404)	(112)	73,338	350,531
(14,437)	(880)	62,063	(1,116)	(1,981)	5,055	4,494	3,878	(216,679)
53,981	6,882	64,192	(12,072)	23,991	25,170	33,883	52,612	1,736,933
\$ 39,544	\$ 6,002	\$ 126,255	\$ (13,188)	\$ 22,010	\$ 30,225	\$ 38,377	\$ 56,490	\$ 1,520,254

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Office of the Attorney General
June 30, 1991
(Expressed in Thousands)

	Response Contractors Indemnification	Violent Crime Victims Assistance	Total
Assets:			
Cash and cash equivalents.....	\$ 4,439	\$ 9,570	\$ 14,009
Receivables, net:			
Intergovernmental.....		340	340
Other.....	6	33	39
Due from other funds.....	95		95
Total assets	\$ 4,540	\$ 9,943	\$ 14,483
Liabilities:			
Due to other funds.....		\$ 10	\$ 10
Total liabilities		10	10
Fund balances:			
Reserved for encumbrances.....		1	1
Unreserved, undesignated.....	\$ 4,540	9,932	14,472
Total fund balances	4,540	9,933	14,473
Total liabilities and fund balances	\$ 4,540	\$ 9,943	\$ 14,483

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
Office of the Attorney General
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Response Contractors Indemnification	Violent Crime Victims Assistance	Total
Revenues:			
Interest and other investment income.....	\$ 242	\$ 549	\$ 791
Other.....	1,041	4,070	5,111
Total revenues	1,283	4,619	5,902
Expenditures:			
Current:			
General government.....		2,498	2,498
Total expenditures		2,498	2,498
Excess of revenues over expenditures	1,283	2,121	3,404
Fund balances, July 1, 1990	3,257	7,812	11,069
Fund balances, June 30, 1991	\$ 4,540	\$ 9,933	\$ 14,473

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Agriculture
June 30, 1991
(Expressed in Thousands)

	Agricultural Premium	Pesticide Control	Illinois Grain Insurance	Total
Assets:				
Cash and cash equivalents.....	\$ 3,074	\$ 3,257	\$ 4,470	\$ 10,801
Receivables, net:				
Taxes.....	290			290
Other.....	275		46	321
Due from other funds.....			274	274
Total assets	\$ 3,639	\$ 3,257	\$ 4,790	\$ 11,686
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 706	\$ 76		\$ 782
Intergovernmental payables.....	739			739
Due to other funds.....	4,595	207	\$ 55	4,857
Total liabilities	6,040	283	55	6,378
Fund balances (deficit):				
Reserved for encumbrances.....	13			13
Unreserved, undesignated.....	(2,414)	2,974	4,735	5,295
Total fund balances (deficit)	(2,401)	2,974	4,735	5,308
Total liabilities and fund balances	\$ 3,639	\$ 3,257	\$ 4,790	\$ 11,686

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, 1991
(Expressed In Thousands)

	Agricultural Premium	Pesticide Control	Illinois Grain Insurance	Total
Revenues:				
Other taxes.....	\$ 14,759			\$ 14,759
Licenses and fees.....		\$ 1,926	\$ 137	2,063
Interest and other investment income.....			303	303
Other.....	4,682		163	4,845
Total revenues	19,441	1,926	603	21,970
Expenditures:				
Current:				
Health and social services.....		144		144
General government.....	10,012	1,143	116	11,271
Public protection and justice.....	5,274			5,274
Debt service:				
Principal.....	230			230
Interest.....	50			50
Capital outlays.....	386	90		476
Total expenditures	15,952	1,377	116	17,445
Excess of revenues over expenditures	3,489	549	487	4,525
Other sources (uses) of financial resources:				
Operating transfers-in.....	9,619			9,619
Operating transfers-out.....	(11,644)			(11,644)
Proceeds from capital lease financing.....	189			189
Net other sources (uses) of financial resources	(1,836)			(1,836)
Excess of revenues over expenditures and net other sources (uses) of financial resources	1,653	549	487	2,689
Fund balances (deficit), July 1, 1990	(4,054)	2,425	4,248	2,619
Fund balances (deficit), June 30, 1991	\$ (2,401)	\$ 2,974	\$ 4,735	\$ 5,308

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Children and Family Services
June 30, 1991
(Expressed in Thousands)

	Child Welfare Services	DCFS Training	DCFS Children's Services	Total
Assets:				
Cash and cash equivalents.....	\$ 535	\$ 183	\$ 23,555	\$ 24,273
Intergovernmental receivables, net.....	2,025	2,636	38,436	43,097
Due from other funds.....			751	751
Total assets	\$ 2,560	\$ 2,819	\$ 62,742	\$ 68,121
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 2,176	\$ 288	\$ 28,144	\$ 30,608
Intergovernmental payables.....	21	1,361	205	1,587
Due to other funds.....	363	1,092	1,141	2,596
Total liabilities	2,560	2,741	29,490	34,791
Fund balances (deficit):				
Reserved for encumbrances.....	49		2,024	2,073
Unreserved, undesignated.....	(49)	78	31,228	31,257
Total fund balances	--	78	33,252	33,330
Total liabilities and fund balances	\$ 2,560	\$ 2,819	\$ 62,742	\$ 68,121

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, 1991
(Expressed in Thousands)

	Child Welfare Services	DCFS Training	DCFS Children's Services	Total
Revenues:				
Federal government.....	\$ 11,032	\$ 3,812	\$ 22,156	\$ 37,000
Total revenues	11,032	3,812	22,156	37,000
Expenditures:				
Current:				
Health and social services.....	10,853	4,572	75,834	91,259
Debt service:				
Principal.....	111		65	176
Interest.....	17		4	21
Capital outlays.....	321	4	393	718
Total expenditures	11,302	4,576	76,296	92,174
(Deficiency) of revenues				
(under) expenditures	(270)	(764)	(54,140)	(55,174)
Other sources (uses) of financial resources:				
Operating transfers-in.....			57,193	57,193
Operating transfers-out.....			(16,100)	(16,100)
Proceeds from capital lease financing.....	270		116	386
Net other sources (uses) of				
financial resources	270		41,209	41,479
Excess (deficiency) of revenues over				
(under) expenditures and net other				
sources (uses) of financial resources	--	(764)	(12,931)	(13,695)
Fund balances, July 1, 1990		842	46,183	47,025
Fund balances, June 30, 1991	\$ --	\$ 78	\$ 33,252	\$ 33,330

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Commerce and Community Affairs
June 30, 1991
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Exxon Oil Overcharge Settlement	New Technology Recovery	Energy Assistance Program	Tourism Promotion
Assets:					
Cash and cash equivalents.....	\$ 24,190	\$ 2,316	\$ 24	\$ 325	\$ 2,659
Receivables, net:					
Taxes.....	200				
Intergovernmental.....					
Other.....		4			
Due from other funds.....				16,936	2,152
Loans and notes receivable.....			466		
Other assets.....			1,870		
Total assets	\$ 24,390	\$ 2,320	\$ 2,360	\$ 17,261	\$ 4,811
Liabilities:					
Accounts payable and accrued liabilities.....		\$ 975		17,251	\$ 1,236
Intergovernmental payables.....					
Due to other funds.....		7		10	95
Total liabilities		982		17,261	1,331
Fund balances (deficits):					
Reserved for:					
Encumbrances.....				36	606
Long-term portion of loans and notes receivable.....			\$ 364		
Other.....			1,870		
Unreserved, undesignated.....	\$ 24,390	1,338	126	(36)	2,874
Total fund balances	24,390	1,338	2,360	--	3,480
Total liabilities and fund balances	\$ 24,390	\$ 2,320	\$ 2,360	\$ 17,261	\$ 4,811

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 Programs	Public Infrastructure Consolidated Loan Revolving	Total
\$ 180	\$ 234	\$ 274	\$ 1,375	\$ 37,442	\$ 30,339	\$ 1,450	\$ 100,808
							200
1,968	1,447	3,495	20,441		46	2	27,351
							52
	2,414				41,318	6,141	19,088
					1,790		50,339
							3,660
<u>\$ 2,148</u>	<u>\$ 4,095</u>	<u>\$ 3,769</u>	<u>\$ 21,816</u>	<u>\$ 37,442</u>	<u>\$ 73,493</u>	<u>\$ 7,593</u>	<u>\$ 201,498</u>
\$ 2,120	\$ 1,673	\$ 278	\$ 21,743	\$ 729			\$ 46,005
		18		2,661			2,679
28	8	133	73				354
<u>2,148</u>	<u>1,681</u>	<u>429</u>	<u>21,816</u>	<u>3,390</u>			<u>49,038</u>
6,311	1,875	1	16,613	33,871	\$ 2,855		62,168
	1,420				30,505	\$ 5,259	37,548
					1,790		3,660
(6,311)	(881)	3,339	(16,613)	181	38,343	2,334	49,084
--	2,414	3,340	--	34,052	73,493	7,593	152,460
<u>\$ 2,148</u>	<u>\$ 4,095</u>	<u>\$ 3,769</u>	<u>\$ 21,816</u>	<u>\$ 37,442</u>	<u>\$ 73,493</u>	<u>\$ 7,593</u>	<u>\$ 201,498</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 Commerce and Community Affairs
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Exxon Oil Overcharge Settlement	New Technology Recovery	Energy Assistance Program	Tourism Promotion
Revenues:					
Other taxes.....	\$ 10,185				
Federal government.....					
Interest and other investment income.....		\$ 805	\$ 8		
Other.....					
Total revenues	10,185	805	8		
Expenditures:					
Current:					
Education.....					
General government.....		21,564	1,016	\$ 48,000	\$ 17,393
Transportation.....					
Natural resources and recreation.....		222			
Debt service:					
Principal.....		6			30
Interest.....		1			9
Capital outlays.....		1		11	52
Total expenditures		21,794	1,016	48,011	17,484
Excess (deficiency) of revenues over (under) expenditures	10,185	(20,989)	(1,008)	(48,011)	(17,484)
Other sources (uses) of financial resources:					
Operating transfers-in.....	27,512		1,568	48,011	18,441
Operating transfers-out.....	(54,258)				(382)
Proceeds from capital lease financing.....					
Net other sources (uses) of financial resources	(26,746)		1,568	48,011	18,059
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(16,561)	(20,989)	560	--	575
Fund balances, July 1, 1990	40,951	22,327	1,800		2,905
Fund balances, June 30, 1991	\$ 24,390	\$ 1,338	\$ 2,360	\$ --	\$ 3,480

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 Programs	Public Infrastructure Consolidated Loan Revolving	Total
							\$ 10,185
\$ 84,428	\$ 19,274	\$ 6,397	\$ 141,878		\$ 7,115	\$ 783	251,977
1			153		356	23	8,711
84,429	19,274	6,397	142,031		7,471	806	271,406
				\$ 553			553
84,275	19,761	5,576	141,518	5,107	1,797		346,007
				1,684			1,684
				10,257			10,479
		20	201				257
		1	14				25
154	1	388	298	236			1,141
84,429	19,762	5,985	142,031	17,837	1,797		360,146
--	(488)	412	--	(17,837)	5,674	806	(88,740)
		78		50,000	182	1,251	147,043
		56		(10,325)			(64,965)
							56
		134		39,675	182	1,251	82,134
--	(488)	546	--	21,838	5,856	2,057	(6,606)
	2,902	2,794		12,214	67,637	5,536	159,066
\$ --	\$ 2,414	\$ 3,340	\$ --	\$ 34,052	\$ 73,493	\$ 7,593	\$ 152,460

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Conservation
June 30, 1991
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Park and Conservation	Total
Assets:				
Cash and cash equivalents.....	\$ 2,810	\$ 5,666	\$ 23,382	\$ 31,858
Receivables, net:				
Intergovernmental.....	117	803		920
Other.....	2	948		950
Due from other funds.....	522	162	392	1,076
Inventories.....		1,345		1,345
Total assets	\$ 3,451	\$ 8,924	\$ 23,774	\$ 36,149
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 320	\$ 853	\$ 513	\$ 1,686
Due to other funds.....	48	941	5	994
Total liabilities	368	1,794	518	2,680
Fund balances:				
Reserved for:				
Encumbrances.....	1,871	513	552	2,936
Inventories.....		1,345		1,345
Unreserved, undesignated.....	1,212	5,272	22,704	29,188
Total fund balances	3,083	7,130	23,256	33,469
Total liabilities and fund balances	\$ 3,451	\$ 8,924	\$ 23,774	\$ 36,149

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, 1991
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Park and Conservation	Total
Revenues:				
Federal government.....	\$ 453	\$ 7,828		\$ 8,281
Licenses and fees.....	1,840	15,160	\$ 4,361	21,361
Interest and other investment income.....		194		194
Other.....	63	1,155		1,218
Total revenues	2,356	24,337	4,361	31,054
Expenditures:				
Current:				
Natural resources and recreation.....	5,507	15,666	1,955	23,128
Debt service:				
Principal.....		50		50
Interest.....		3		3
Capital outlays.....	2,242	1,379	9,958	13,579
Total expenditures	7,749	17,098	11,913	36,760
Excess (deficiency) of revenues over (under) expenditures	(5,393)	7,239	(7,552)	(5,706)
Other sources (uses) of financial resources:				
Operating transfers-in.....	5,421		20,000	25,421
Operating transfers-out.....		(4,754)	(3,931)	(8,685)
Net other sources (uses) of financial resources	5,421	(4,754)	16,069	16,736
Excess of revenues over expenditures and net other sources (uses) of financial resources	28	2,485	8,517	11,030
Fund balances, July 1, 1990	3,055	4,645	14,739	22,439
Fund balances, June 30, 1991	\$ 3,083	\$ 7,130	\$ 23,256	\$ 33,469

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Corrections
June 30, 1991
(Expressed in Thousands)

	Correctional Recoveries Trust	Correctional School District Education	Resident's and Employee's Benefit	Total
Assets:				
Cash and cash equivalents.....	\$ 2,949	\$ 2,096	\$ 764	\$ 5,809
Other receivables, net.....			53	53
Due from other funds.....	64	801	2,445	3,310
Total assets	\$ 3,013	\$ 2,897	\$ 3,262	\$ 9,172
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 117	\$ 187	\$ 10	\$ 314
Due to other funds.....	53	45		98
Total liabilities	170	232	10	412
Fund balances:				
Reserved for encumbrances.....	94			94
Unreserved, undesignated.....	2,749	2,665	3,252	8,666
Total fund balances	2,843	2,665	3,252	8,760
Total liabilities and fund balances	\$ 3,013	\$ 2,897	\$ 3,262	\$ 9,172

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Corrections
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Correctional Recoveries Trust	Correctional School District Education	Resident's and Employee's Benefit	Total
Revenues:				
Federal government.....	\$ 1,436	\$ 4		\$ 1,440
Interest and other investment income.....			\$ 79	79
Other.....	1,425		1,560	2,985
Total revenues	2,861	4	1,639	4,504
Expenditures:				
Current:				
Public protection and justice.....	1,503	2,132	2,356	5,991
Capital outlays.....	4	444	229	677
Total expenditures	1,507	2,576	2,585	6,668
Excess (deficiency) of revenues over (under) expenditures	1,354	(2,572)	(946)	(2,164)
Other sources of financial resources:				
Operating transfers-in.....		3,122	2,154	5,276
Excess of revenues over expenditures and other sources of financial resources	1,354	550	1,208	3,112
Fund balances, July 1, 1990	1,489	2,115	2,044	5,648
Fund balances, June 30, 1991	\$ 2,843	\$ 2,665	\$ 3,252	\$ 8,760

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Employment Security
June 30, 1991
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Employment Security Administration	Total
Assets:				
Cash and cash equivalents.....	\$ 9,586	\$ 24,871		\$ 34,457
Receivables, net:				
Intergovernmental.....	22,852			22,852
Other.....		39		39
Due from other funds.....	10,420	3,439	\$ 8,983	22,842
Inventories.....	1,852			1,852
Total assets	\$ 44,710	\$ 28,349	\$ 8,983	\$ 82,042
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 9,567	\$ 295		\$ 9,862
Intergovernmental payables.....	2			2
Due to other funds.....	3,130	9,532		12,662
Total liabilities	12,699	9,827		22,526
Fund balances:				
Reserved for:				
Encumbrances.....	124			124
Inventories.....	1,852			1,852
Unreserved, undesignated.....	30,035	18,522	\$ 8,983	57,540
Total fund balances	32,011	18,522	8,983	59,516
Total liabilities and fund balances	\$ 44,710	\$ 28,349	\$ 8,983	\$ 82,042

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, 1991
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Employment Security Administration	Total
Revenues:				
Federal government.....	\$ 142,977			\$ 142,977
Interest and other investment income.....		\$ 1,643		1,643
Other.....	264			264
Total revenues	143,241	1,643		144,884
Expenditures:				
Current:				
Social assistance.....	144,446	6,385		150,831
Debt service:				
Principal.....	10	641		651
Interest.....	1	37		38
Capital outlays.....	9,438	1,048		10,486
Total expenditures	153,895	8,111		162,006
Excess (deficiency) of revenues over (under) expenditures	(10,654)	(6,468)		(17,122)
Other sources (uses) of financial resources:				
Operating transfers-in.....	20,208	10,997	\$ 8,983	40,188
Operating transfers-out.....	(173)	(9,400)		(9,573)
Proceeds from capital lease financing.....		1,048		1,048
Net other sources (uses) of financial resources	20,035	2,645	8,983	31,663
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	9,381	(3,823)	8,983	14,541
Fund balances, July 1, 1990	22,630	22,345		44,975
Fund balances, June 30, 1991	\$ 32,011	\$ 18,522	\$ 8,983	\$ 59,516

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Energy and Natural Resources
June 30, 1991
(Expressed in Thousands)

	Illinois Industrial Coal Utilization	Petroleum Violation	Coal Technology Development Assistance	Total
Assets:				
Cash and cash equivalents.....	\$ 929	\$ 31,310	\$ 1,931	\$ 34,170
Other receivables, net.....		46		46
Due from other funds.....		27	8,398	8,425
Loans and notes receivable.....	2,005	26		2,031
Total assets	\$ 2,934	\$ 31,409	\$ 10,329	\$ 44,672
Liabilities:				
Accounts payable and accrued liabilities.....		\$ 695	\$ 89	\$ 784
Due to other funds.....		315		315
Total liabilities		1,010	89	1,099
Fund balances:				
Reserved for:				
Encumbrances.....		2,687	337	3,024
Long-term portion of loans and notes receivable.....	\$ 1,781	11		1,792
Unreserved, undesignated.....	1,153	27,701	9,903	38,757
Total fund balances	2,934	30,399	10,240	43,573
Total liabilities and fund balances	\$ 2,934	\$ 31,409	\$ 10,329	\$ 44,672

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, 1991
(Expressed in Thousands)

	Illinois Industrial Coal Utilization	Petroleum Violation	Coal Technology Development Assistance	Total
Revenues:				
Federal government.....		\$ 41		\$ 41
Interest and other investment income.....	\$ 107	2,132		2,239
Other.....	26	6,613		6,639
Total revenues	133	8,786		8,919
Expenditures:				
Current:				
General government.....		5,617		5,617
Natural resources and recreation.....		11,636	\$ 460	12,096
Debt service:				
Principal.....		56		56
Interest.....		10		10
Capital outlays.....		205		205
Total expenditures		17,524	460	17,984
Excess (deficiency) of revenues over (under) expenditures	133	(8,738)	(460)	(9,065)
Other sources (uses) of financial resources:				
Operating transfers-in.....			5,785	5,785
Operating transfers-out.....		(107)	(3,489)	(3,596)
Proceeds from capital lease financing.....		108		108
Net other sources (uses) of financial resources		1	2,296	2,297
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	133	(8,737)	1,836	(6,768)
Fund balances, July 1, 1990	2,801	39,136	8,404	50,341
Fund balances, June 30, 1991	\$ 2,934	\$ 30,399	\$ 10,240	\$ 43,573

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
June 30, 1991
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
Assets:			
Cash and cash equivalents.....	\$ 4,370	\$ 3,153	\$ 7,523
Receivables, net:			
Taxes.....	945		945
Intergovernmental.....	1,008	122	1,130
Other.....	4,582		4,582
Due from other funds.....	494	45	539
Total assets	\$ 11,399	\$ 3,320	\$ 14,719
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 2,689	\$ 534	\$ 3,223
Intergovernmental payables.....		123	123
Due to other funds.....	225	38	263
Deferred revenues.....	1	18	19
Total liabilities	2,915	713	3,628
Fund balances:			
Reserved for encumbrances.....		647	647
Unreserved, undesignated.....	8,484	1,960	10,444
Total fund balances	8,484	2,607	11,091
Total liabilities and fund balances	\$ 11,399	\$ 3,320	\$ 14,719

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, 1991
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
Revenues:			
Other taxes.....	\$ 3,893		\$ 3,893
Federal government.....	5,144	\$ 3,149	8,293
Other.....	21,612	1	21,613
Total revenues	30,649	3,150	33,799
Expenditures:			
Current:			
Health and social services.....	33,374	5,434	38,808
Debt service:			
Principal.....		2	2
Capital outlays.....	2,370	608	2,978
Total expenditures	35,744	6,044	41,788
(Deficiency) of revenues (under) expenditures	(5,095)	(2,894)	(7,989)
Other sources (uses) of financial resources:			
Operating transfers-in.....		2,554	2,554
Operating transfers-out.....	(500)	(4)	(504)
Proceeds from capital lease financing.....		7	7
Net other sources (uses) of financial resources	(500)	2,557	2,057
(Deficiency) of revenues (under) expenditures and net other sources (uses) of financial resources	(5,595)	(337)	(5,932)
Fund balances, July 1, 1990	14,079	2,944	17,023
Fund balances, June 30, 1991	\$ 8,484	\$ 2,607	\$ 11,091

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Nuclear Safety
June 30, 1991
(Expressed in Thousands)

	Radioactive Waste Facility Development and Operation	Radioactive Waste Facility Closure and Compensation	Total
Assets:			
Cash and cash equivalents.....	\$ 6,371	\$ 2,078	\$ 8,449
Other receivables, net.....		3	3
Total assets	\$ 6,371	\$ 2,081	\$ 8,452
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 5,142		\$ 5,142
Intergovernmental payables.....	1		1
Due to other funds.....	39		39
Total liabilities	5,182		5,182
Fund balances:			
Reserved for encumbrances.....	814		814
Unreserved, undesignated.....	375	\$ 2,081	2,456
Total fund balances	1,189	2,081	3,270
Total liabilities and fund balances	\$ 6,371	\$ 2,081	\$ 8,452

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Nuclear Safety
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Radioactive Waste Facility Development and Operation	Radioactive Waste Facility Closure and Compensation	Total
Revenues:			
Licenses and fees.....	\$ 23,861	\$ 251	\$ 24,112
Interest and other investment income.....		121	121
Total revenues	23,861	372	24,233
Expenditures:			
Current:			
Natural resources and recreation.....	24,113		24,113
Debt service:			
Principal.....	5		5
Capital outlays.....	228		228
Total expenditures	24,346		24,346
Excess (deficiency) of revenues over (under) expenditures	(485)	372	(113)
Other sources of financial resources:			
Proceeds from capital lease financing.....	27		27
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(458)	372	(86)
Fund balances, July 1, 1990	1,647	1,709	3,356
Fund balances, June 30, 1991	\$ 1,189	\$ 2,081	\$ 3,270

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Professional Regulation
June 30, 1991
(Expressed in Thousands)

	State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesman Administration	Total
Assets:				
Cash and cash equivalents.....	\$ 11,558	\$ 2,313	\$ 3,586	\$ 17,457
Other receivables, net.....	174	5	69	248
Total assets	\$ 11,732	\$ 2,318	\$ 3,655	\$ 17,705
Liabilities:				
Accounts payable and accrued liabilities....	\$ 183		\$ 82	\$ 265
Due to other funds.....	63		38	101
Total liabilities	246		120	366
Fund balances:				
Reserved for encumbrances.....	129		73	202
Unreserved, undesignated.....	11,357	\$ 2,318	3,462	17,137
Total fund balances	11,486	2,318	3,535	17,339
Total liabilities and fund balances	\$ 11,732	\$ 2,318	\$ 3,655	\$ 17,705

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 Professional Regulation
For the Year Ended June 30, 1991
(Expressed in Thousands)

	State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesman Administration	Total
Revenues:				
Licenses and fees.....	\$ 6,091	\$ 168	\$ 1,770	\$ 8,029
Interest and other investment income.....	782		227	1,009
Other.....	153	5	63	221
Total revenues	7,026	173	2,060	9,259
Expenditures:				
Current:				
Public protection and justice.....	4,213	86	2,336	6,635
Debt service:				
Principal.....	12		2	14
Interest.....	1			1
Capital outlays.....	110		37	147
Total expenditures	4,336	86	2,375	6,797
Excess (deficiency) of revenues over (under) expenditures	2,690	87	(315)	2,462
Other sources (uses) of financial resources:				
Operating transfers-out.....	(5)			(5)
Proceeds from capital lease financing.....	14			14
Net other sources (uses) of financial resources	9			9
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	2,699	87	(315)	2,471
Fund balances, July 1, 1990	8,787	2,231	3,850	14,868
Fund balances, June 30, 1991	\$ 11,486	\$ 2,318	\$ 3,535	\$ 17,339

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Aid
June 30, 1991
(Expressed in Thousands)

	Immigration Reform and Control	Special Purposes Trust	Child Support Enforcement Trust	Food Stamp and Commodity	Total
Assets:					
Cash and cash equivalents.....	\$ 2,457	\$ 2,054	\$ 21,591	\$ 183,620	\$ 209,722
Receivables, net:					
Intergovernmental.....	5,252	5,049	78		10,379
Other.....			434,622		434,622
Due from other funds.....		285			285
Inventories.....				4,239	4,239
Total assets	\$ 7,709	\$ 7,388	\$ 456,291	\$ 187,859	\$ 659,247
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 1,085	\$ 1,660	\$ 10,024		\$ 12,769
Intergovernmental payables.....	2,630		8,192		10,822
Due to other funds.....	3,994	844	1,059		5,897
Deferred revenues.....				\$ 183,620	183,620
Other liabilities.....			423,532		423,532
Total liabilities	7,709	2,504	442,807	183,620	636,640
Fund balances (deficit):					
Reserved for:					
Encumbrances.....	5	306			311
Inventories.....				4,239	4,239
Unreserved, undesignated.....	(5)	4,578	13,484		18,057
Total fund balances	--	4,884	13,484	4,239	22,607
Total liabilities and fund balances	\$ 7,709	\$ 7,388	\$ 456,291	\$ 187,859	\$ 659,247

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, 1991
(Expressed in Thousands)

	Immigration Reform and Control	Special Purposes Trust	Child Support Enforcement Trust	Food Stamp and Commodity	Total
Revenues:					
Federal government.....	\$ 28,561	\$ 44,407	\$ 27,717	\$ 941,031	\$ 1,041,716
Other.....		6	112,518		112,524
Total revenues	28,561	44,413	140,235	941,031	1,154,240
Expenditures:					
Current:					
Health and social services.....	3,225	14,756			17,981
Education.....	9,315				9,315
Social assistance.....		108	132,246	940,786	1,073,140
Debt service:					
Principal.....			17		17
Interest.....			5		5
Capital outlays.....	18	160	822		1,000
Total expenditures	12,558	15,024	133,090	940,786	1,101,458
Excess of revenues over expenditures	16,003	29,389	7,145	245	52,782
Other sources (uses) of financial resources:					
Operating transfers-out.....	(16,003)	(32,195)	(10,737)		(58,935)
Proceeds from capital lease financing.....			59		59
Net other sources (uses) of financial resources	(16,003)	(32,195)	(10,678)		(58,876)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	--	(2,806)	(3,533)	245	(6,094)
Fund balances, July 1, 1990		7,690	17,017	3,994	28,701
Fund balances, June 30, 1991	\$ --	\$ 4,884	\$ 13,484	\$ 4,239	\$ 22,607

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Health
June 30, 1991
(Expressed in Thousands)

	Public Health Services	Health Facilities Planning	USDA Women, Infants, and Children	Maternal and Child Health Services Block Grant	Total
Assets:					
Cash and cash equivalents.....	\$ 1,907	\$ 2,172	\$ 7,100	\$ 1,070	\$ 12,249
Receivables, net:					
Intergovernmental.....			1,178		1,178
Other.....	108		9,666	45	9,819
Due from other funds.....	108			939	1,047
Inventories.....	1,207		811	585	2,603
Total assets	\$ 3,330	\$ 2,172	\$ 18,755	\$ 2,639	\$ 26,896
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 1,839	\$ 120	\$ 7,748	\$ 612	\$ 10,319
Intergovernmental payables.....	599		2,916	106	3,621
Due to other funds.....	166	11	1,022	39	1,238
Deferred revenues.....	726		7,069	1,882	9,677
Total liabilities	3,330	131	18,755	2,639	24,855
Fund balances (deficits):					
Reserved for:					
Encumbrances.....	506	7			513
Inventories.....	1,207		811	585	2,603
Unreserved, undesignated.....	(1,713)	2,034	(811)	(585)	(1,075)
Total fund balances	--	2,041	--	--	2,041
Total liabilities and fund balances	\$ 3,330	\$ 2,172	\$ 18,755	\$ 2,639	\$ 26,896

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, 1991
(Expressed in Thousands)

	Public Health Services	Health Facilities Planning	USDA Women, Infants, and Children	Maternal and Child Health Services Block Grant	Total
Revenues:					
Federal government.....	\$ 13,141		\$ 97,545	\$ 19,767	\$ 130,453
Licenses and fees.....		\$ 1,351			1,351
Other.....			28,106	64	28,170
Total revenues	13,141	1,351	125,651	19,831	159,974
Expenditures:					
Current:					
Health and social services.....	18,473	656	124,633	19,786	163,548
Capital outlays.....	223	102	1,018	8	1,351
Total expenditures	18,696	758	125,651	19,794	164,899
Excess (deficiency) of revenues over (under) expenditures	(5,555)	593	--	37	(4,925)
Other sources (uses) of financial resources:					
Operating transfers-in.....	6,008				6,008
Operating transfers-out.....	(453)			(37)	(490)
Net other sources (uses) of financial resources	5,555			(37)	5,518
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	593	--	--	593
Fund balances, July 1, 1990			1,448		1,448
Fund balances, June 30, 1991	\$ --	\$ 2,041	\$ --	\$ --	\$ 2,041

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Rehabilitation Services
June 30, 1991
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
Assets:			
Cash and cash equivalents.....	\$ 631	\$ 774	\$ 1,405
Receivables, net:			
Intergovernmental.....	1,985	1,649	3,634
Other.....	97		97
Total assets	<u>\$ 2,713</u>	<u>\$ 2,423</u>	<u>\$ 5,136</u>
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 2,076	\$ 2,150	\$ 4,226
Intergovernmental payables.....	14		14
Due to other funds.....	623	273	896
Total liabilities	<u>2,713</u>	<u>2,423</u>	<u>5,136</u>
Fund balances (deficits):			
Reserved for encumbrances.....	1,279	53	1,332
Unreserved, undesignated.....	(1,279)	(53)	(1,332)
Total fund balances	<u>--</u>	<u>--</u>	<u>--</u>
Total liabilities and fund balances	<u>\$ 2,713</u>	<u>\$ 2,423</u>	<u>\$ 5,136</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 Rehabilitation Services
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
Revenues:			
Federal government.....	\$ 77,057	\$ 36,250	\$ 113,307
Other.....	442	1	443
Total revenues	<u>77,499</u>	<u>36,251</u>	<u>113,750</u>
Expenditures:			
Current:			
Health and social services.....	71,728	36,065	107,793
Debt service:			
Principal.....	165		165
Interest.....	28		28
Capital outlays.....	4,256	186	4,442
Total expenditures	<u>76,177</u>	<u>36,251</u>	<u>112,428</u>
Excess of revenues over expenditures	<u>1,322</u>	<u>--</u>	<u>1,322</u>
Other sources (uses) of financial resources:			
Operating transfers-in.....	4		4
Operating transfers-out.....	(1,437)		(1,437)
Proceeds from capital lease financing.....	111		111
Net other sources (uses) of financial resources	<u>(1,322)</u>		<u>(1,322)</u>
Excess of revenues over expenditures and net other sources (uses) of financial resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, July 1, 1990			
Fund balances, June 30, 1991	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Revenue
June 30, 1991
(Expressed in Thousands)

	Illinois Gaming Law Enforcement	State & Local Sales Tax Reform	RTA Occupation Use Tax Replacement	County & Mass Transit District	Local Government Tax
Assets:					
Cash and cash equivalents.....	\$ 1,530	\$ 24,916		\$ 30,406	\$ 135,408
Receivables, net:					
Taxes.....	565	10,341		17,414	54,269
Intergovernmental.....					
Other.....					
Due from other funds.....			\$ 2,552		
Total assets	\$ 2,095	\$ 35,257	\$ 2,552	\$ 47,820	\$ 189,677
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 81	\$ 279		\$ 526	\$ 2,620
Intergovernmental payables.....	861	13,312	\$ 2,552	25,054	175,382
Due to other funds.....	26	20,413		19,889	
Deferred revenues.....		1,253		2,351	11,675
Other liabilities.....					
Total liabilities	968	35,257	2,552	47,820	189,677
Fund balances (deficits):					
Reserved for encumbrances.....				6	85
Unreserved, undesignated.....	1,127			(6)	(85)
Total fund balances	1,127			--	--
Total liabilities and fund balances	\$ 2,095	\$ 35,257	\$ 2,552	\$ 47,820	\$ 189,677

Illinois Sports Facilities	Local Government Distributive	Local Government Distributive Surcharge	Personal Property Tax Replacement	Build Illinois	Total
\$ 1,625	\$ 23,225	\$ 29,251	\$ 120,003	\$ 16,751	\$ 383,115
1,625	1,182	5,340	29,005	21,118	140,859
			44,410		44,410
			87	14	101
625	48,822			8,250	60,249
<u>\$ 3,875</u>	<u>\$ 73,229</u>	<u>\$ 34,591</u>	<u>\$ 193,505</u>	<u>\$ 46,133</u>	<u>\$ 628,734</u>
			\$ 489	\$ 3,189	\$ 7,184
\$ 3,875	\$ 72,047	\$ 33,606	146,470		473,159
	625		45,418		86,371
	333	985	1,128	4,961	22,686
	224				224
<u>3,875</u>	<u>73,229</u>	<u>34,591</u>	<u>193,505</u>	<u>8,150</u>	<u>589,624</u>
					91
				37,983	39,019
				37,983	39,110
<u>\$ 3,875</u>	<u>\$ 73,229</u>	<u>\$ 34,591</u>	<u>\$ 193,505</u>	<u>\$ 46,133</u>	<u>\$ 628,734</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 Revenue
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Illinois Gaming Law Enforcement	State & Local Sales Tax Reform	RTA Occupation Use Tax Replacement	County & Mass Transit District	Local Government Tax
Revenues:					
Income taxes.....					
Sales taxes.....		\$ 102,276		\$ 179,474	\$ 888,516
Public utility taxes.....					
Other taxes.....	\$ 2,297				
Licenses and fees.....	391				
Interest and other investment income.....					
Total revenues	<u>2,688</u>	<u>102,276</u>		<u>179,474</u>	<u>888,516</u>
Expenditures:					
Current:					
General government.....	2,569	20,446	\$ 36,777	152,927	888,516
Debt service:					
Principal.....					
Interest.....					
Capital outlays.....	224				
Total expenditures	<u>2,793</u>	<u>20,446</u>	<u>36,777</u>	<u>152,927</u>	<u>888,516</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(105)</u>	<u>81,830</u>	<u>(36,777)</u>	<u>26,547</u>	<u>--</u>
Other sources (uses) of financial resources:					
Operating transfers-in.....			36,777		
Operating transfers-out.....		(81,830)		(26,547)	
Net other sources (uses) of financial resources		<u>(81,830)</u>	<u>36,777</u>	<u>(26,547)</u>	
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	<u>(105)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, July 1, 1990	1,232				
Fund balances, June 30, 1991	<u>\$ 1,127</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Illinois Sports Facilities	Local Government Distributive	Local Government Distributive Surcharge	Personal Property Tax Replacement	Build Illinois	Total
	\$ 15,809	\$ 295,715	\$ 373,999	\$ 219,042	\$ 669,714
			229,049		1,405,117
\$ 13,000				47,364	229,049
					62,661
					391
			2,449	907	3,356
13,000	15,809	295,715	605,497	267,313	2,370,288
18,000	477,649	295,715	593,722	30,490	2,516,811
			90		90
			11,493		11,493
			192		416
18,000	477,649	295,715	605,497	30,490	2,528,810
(5,000)	(461,840)	--	--	236,823	(158,522)
5,000	466,840			31,013	539,630
	(5,000)			(294,343)	(407,720)
5,000	461,840			(263,330)	131,910
--	--	--	--	(26,507)	(26,612)
				64,490	65,722
\$ --	\$ --	\$ --	\$ --	\$ 37,983	\$ 39,110

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of State Police
June 30, 1991
(Expressed in Thousands)

	State Police Services	Forfeiture	Total
Assets:			
Cash and cash equivalents.....	\$ 2,982	\$ 4,128	\$ 7,110
Intergovernmental receivables, net.....	78		78
Due from other funds.....	90		90
Total assets	\$ 3,150	\$ 4,128	\$ 7,278
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 366		\$ 366
Intergovernmental payables.....	159		159
Due to other funds.....	95		95
Total liabilities	620		620
Fund balances:			
Reserved for encumbrances.....	97		97
Unreserved, undesignated.....	2,433	\$ 4,128	6,561
Total fund balances	2,530	4,128	6,658
Total liabilities and fund balances	\$ 3,150	\$ 4,128	\$ 7,278

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Special Revenue Funds
Department of State Police
For the Year Ended June 30, 1991
(Expressed in Thousands)

	State Police Services	Forfeiture	Total
Revenues:			
Federal government.....	\$ 607		\$ 607
Licenses and fees.....	592		592
Other.....	3,124	\$ 9,124	12,248
Total revenues	4,323	9,124	13,447
Expenditures:			
Current:			
Public protection and justice.....	3,502	7,063	10,565
Capital outlays.....	312		312
Total expenditures	3,814	7,063	10,877
Excess of revenues over expenditures	509	2,061	2,570
Fund balances, July 1, 1990	2,021	2,067	4,088
Fund balances, June 30, 1991	\$ 2,530	\$ 4,128	\$ 6,658

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Transportation
June 30, 1991
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	State Rail Freight Loan Repayment
Assets:					
Cash and cash equivalents.....	\$ 307,601	\$ 93,094	\$ 37,318	\$ 2,152	\$ 1,013
Receivables, net:					
Taxes.....		93,720			
Intergovernmental.....	179,914			6,311	
Other.....	35,909				1
Due from other funds.....	31,525	17,554	1,500		
Inventories.....	17,766				
Loans and notes receivable.....					6,605
Total assets	\$ 572,715	\$ 204,368	\$ 38,818	\$ 8,463	\$ 7,619
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 65,475	\$ 7,198	\$ 541	\$ 6,083	
Intergovernmental payables.....	6,802	35,466	273		
Due to other funds.....	48,449	54,556		80	
Deferred revenues.....		5,187		2,300	
Total liabilities	120,726	102,407	814	8,463	
Fund balances (deficits):					
Reserved for:					
Encumbrances.....	549,434	205	36,648	140,482	\$ 675
Long-term portion of:					
Intergovernmental receivables.....	150,180				
Loans and notes receivable.....					6,214
Inventories.....	17,766				
Unreserved, undesignated.....	(265,391)	101,756	1,356	(140,482)	730
Total fund balances	451,989	101,961	38,004	--	7,619
Total liabilities and fund balances	\$ 572,715	\$ 204,368	\$ 38,818	\$ 8,463	\$ 7,619

Public Transportation	Downstate Public Transportation	Metro East Transportation	State Construction Account	Rail Freight Loan Repayment	Total
	\$ 10,804	\$ 3,618	\$ 120,150	\$ 1,287	\$ 577,037
					93,720
					186,225
			194	2	36,106
\$ 27,614		2,409	40,483		121,085
					17,766
				4,239	10,844
<u>\$ 27,614</u>	<u>\$ 10,804</u>	<u>\$ 6,027</u>	<u>\$ 160,827</u>	<u>\$ 5,528</u>	<u>\$ 1,042,783</u>
			\$ 23,523		\$ 102,820
\$ 27,614	\$ 721	\$ 3,608	14		74,498
	6,050				109,135
					7,487
<u>27,614</u>	<u>6,771</u>	<u>3,608</u>	<u>23,537</u>		<u>293,940</u>
			446,390	\$ 349	1,174,183
					150,180
				3,962	10,176
					17,766
	4,033	2,419	(309,100)	1,217	(603,462)
	4,033	2,419	137,290	5,528	748,843
<u>\$ 27,614</u>	<u>\$ 10,804</u>	<u>\$ 6,027</u>	<u>\$ 160,827</u>	<u>\$ 5,528</u>	<u>\$ 1,042,783</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 Transportation
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	State Rail Freight Loan Repayment
Revenues:					
Motor fuel taxes.....		\$ 1,003,487			
Federal government.....	\$ 389,083			\$ 92,103	
Licenses and fees.....	363,461				
Interest and other investment income.....	23,460				\$ 225
Other.....	66,069			5,918	
Total revenues	842,073	1,003,487		98,021	225
Expenditures:					
Current:					
General government.....	151,662	17,121			
Transportation.....	887,246	418,072	\$ 13,437	97,338	
Public protection and justice.....	98,097				
Debt service:					
Principal.....	8,343	111			
Interest.....	1,832	11			
Capital outlays.....	45,931	140			
Total expenditures	1,193,111	435,455	13,437	97,338	
Excess (deficiency) of revenues over (under) expenditures	(351,038)	568,032	(13,437)	683	225
Other sources (uses) of financial resources:					
Operating transfers-in.....	363,250	69,080	18,000	44	1,349
Operating transfers-out.....	(154,802)	(642,430)	(750)	(727)	
Proceeds from capital lease financing.....	8,855				
Net other sources (uses) of financial resources	217,303	(573,350)	17,250	(683)	1,349
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(133,735)	(5,318)	3,813	--	1,574
Fund balances, July 1, 1990	585,724	107,279	34,191		6,045
Fund balances, June 30, 1991	\$ 451,989	\$ 101,961	\$ 38,004	\$ --	\$ 7,619

Public Transportation	Downstate Public Transportation	Metro East Transportation	State Construction Account	Rail Freight Loan Repayment	Total
					\$ 1,003,487
			\$ 233,071		481,186
			11,892	\$ 197	596,532
				182	35,774
			244,963	379	72,169
					2,189,148
					168,783
\$ 109,580	\$ 13,922	\$ 9,696	596,478	271	2,146,040
					98,097
					8,454
					1,843
					46,071
109,580	13,922	9,696	596,478	271	2,469,288
(109,580)	(13,922)	(9,696)	(351,515)	108	(280,140)
109,580	18,412	9,622	236,233		825,570
	(6,050)				(804,759)
					8,855
109,580	12,362	9,622	236,233		29,666
--	(1,560)	(74)	(115,282)	108	(250,474)
	5,593	2,493	252,572	5,420	999,317
\$ --	\$ 4,033	\$ 2,419	\$ 137,290	\$ 5,528	\$ 748,843

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Veterans' Affairs
June 30, 1991
(Expressed in Thousands)

	Quincy Veterans' Home	Manteno Veterans' Home	Total
Assets:			
Cash and cash equivalents.....	\$ 3,546	\$ 4,655	\$ 8,201
Intergovernmental receivables, net.....	1,090	564	1,654
Inventories.....	1,266	342	1,608
Total assets	\$ 5,902	\$ 5,561	\$ 11,463
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 1,062	\$ 589	\$ 1,651
Intergovernmental payables.....	16		16
Due to other funds.....	106	51	157
Total liabilities	1,184	640	1,824
Fund balances:			
Reserved for:			
Encumbrances.....	250	4	254
Inventories.....	1,266	342	1,608
Unreserved, undesignated.....	3,202	4,575	7,777
Total fund balances	4,718	4,921	9,639
Total liabilities and fund balances	\$ 5,902	\$ 5,561	\$ 11,463

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
Department of Veterans' Affairs
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Quincy Veterans' Home	Manteno Veterans' Home	Total
Revenues:			
Federal government.....	\$ 4,633	\$ 2,320	\$ 6,953
Licenses and fees.....	5,509	2,989	8,498
Other.....	6	51	57
Total revenues	10,148	5,360	15,508
Expenditures:			
Current:			
Health and social services.....	9,592	5,491	15,083
Capital outlays.....	310	98	408
Total expenditures	9,902	5,589	15,491
Excess (deficiency) of revenues over (under) expenditures	246	(229)	17
Fund balances, July 1, 1990	4,472	5,150	9,622
Fund balances, June 30, 1991	\$ 4,718	\$ 4,921	\$ 9,639

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Code Departments
June 30, 1991
(Expressed in Thousands)

	<u>Aging</u> Services for Older Americans	<u>Financial</u> <u>Institutions</u> State Pensions	<u>Insurance</u> Insurance Producers Administration	<u>Total</u>
Assets:				
Cash and cash equivalents.....	\$ 1,493	\$ 34,919	\$ 6,085	\$ 42,497
Receivables, net:				
Intergovernmental.....	9,080			9,080
Other.....			36	36
Due from other funds.....	86			86
Total assets	\$ 10,659	\$ 34,919	\$ 6,121	\$ 51,699
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 5,744	\$ 1,066	\$ 255	\$ 7,065
Intergovernmental payables.....	4,872		1	4,873
Due to other funds.....	43	78	96	217
Total liabilities	10,659	1,144	352	12,155
Fund balances:				
Reserved for encumbrances.....			49	49
Unreserved, undesignated.....		33,775	5,720	39,495
Total fund balances		33,775	5,769	39,544
Total liabilities and fund balances	\$ 10,659	\$ 34,919	\$ 6,121	\$ 51,699

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, 1991
(Expressed in Thousands)

	Aging Services for Older Americans	Financial Institutions State Pensions	Insurance Insurance Producers Administration	Total
Revenues:				
Federal government.....	\$ 50,545			\$ 50,545
Licenses and fees.....		\$ 77	\$ 7,133	7,210
Other.....	3	31,594	70	31,667
Total revenues	50,548	31,671	7,203	89,422
Expenditures:				
Current:				
Health and social services.....	50,909			50,909
Education.....		35,448		35,448
General government.....		6,210		6,210
Public protection and justice.....		5,444	5,596	11,040
Debt service:				
Principal.....		9	154	163
Interest.....			22	22
Capital outlays.....	11	313	280	604
Total expenditures	50,920	47,424	6,052	104,396
Excess (deficiency) of revenues over (under) expenditures	(372)	(15,753)	1,151	(14,974)
Other sources (uses) of financial resources:				
Operating transfers-in.....	458			458
Operating transfers-out.....	(86)			(86)
Proceeds from capital lease financing.....			165	165
Net other sources (uses) of financial resources	372		165	537
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	--	(15,753)	1,316	(14,437)
Fund balances, July 1, 1990		49,528	4,453	53,981
Fund balances, June 30, 1991	\$ --	\$ 33,775	\$ 5,769	\$ 39,544

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Illinois Commerce Commission
June 30, 1991
(Expressed in Thousands)

	Transportation Regulatory	Public Utility	Total
Assets:			
Cash and cash equivalents.....	\$ 4,496	\$ 3,589	\$ 8,085
Other receivables, net.....	76	1	77
Total assets	\$ 4,572	\$ 3,590	\$ 8,162
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 454	\$ 1,195	\$ 1,649
Due to other funds.....	202	309	511
Total liabilities	656	1,504	2,160
Fund balances:			
Unreserved, undesignated.....	3,916	2,086	6,002
Total fund balances	3,916	2,086	6,002
Total liabilities and fund balances	\$ 4,572	\$ 3,590	\$ 8,162

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Illinois Commerce Commission
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Transportation Regulatory	Public Utility	Total
Revenues:			
Public utility taxes.....		\$ 12,524	\$ 12,524
Other taxes.....	\$ 547		547
Licenses and fees.....	6,874	1,607	8,481
Other.....	477	76	553
Total revenues	7,898	14,207	22,105
Expenditures:			
Current:			
Public protection and justice.....	8,199	13,455	21,654
Natural resources and recreation.....		935	935
Debt service:			
Principal.....	142	208	350
Interest.....	17	23	40
Capital outlays.....	654	355	1,009
Total expenditures	9,012	14,976	23,988
(Deficiency) of revenues (under) expenditures	(1,114)	(769)	(1,883)
Other sources (uses) of financial resources:			
Operating transfers-in.....	750		750
Operating transfers-out.....		(11)	(11)
Proceeds from capital lease financing.....	247	17	264
Net other sources (uses) of financial resources	997	6	1,003
(Deficiency) of revenues (under) expenditures and net other sources (uses) of financial resources	(117)	(763)	(880)
Fund balances, July 1, 1990	4,033	2,849	6,882
Fund balances, June 30, 1991	\$ 3,916	\$ 2,086	\$ 6,002

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Environmental Protection Agency
June 30, 1991
(Expressed in Thousands)

	U.S. Environmental Protection	Solid Waste Management	Water Pollution Control Revolving	Hazardous Waste
Assets:				
Cash and cash equivalents.....	\$ 1,792	\$ 27,567	\$ 6,909	\$ 6,670
Receivables, net:				
Intergovernmental.....	4,547		4,993	
Other.....		4,230	7	5,799
Due from other funds.....	38	1,044		
Loans and notes receivable.....			71,572	
Total assets	\$ 6,377	\$ 32,841	\$ 83,481	\$ 12,469
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 5,163	\$ 725	\$ 83	\$ 465
Intergovernmental payables.....	23	736	5,943	
Due to other funds.....	510	92	9	30
Deferred revenues.....	13			215
Total liabilities	5,709	1,553	6,035	710
Fund balances (deficits):				
Reserved for:				
Encumbrances.....	10,241	2,197	130,800	2,275
Long term portion of Loans and notes receivable.....			70,819	
Unreserved, undesignated.....	(9,573)	29,091	(124,173)	9,484
Total fund balances	668	31,288	77,446	11,759
Total liabilities and fund balances	\$ 6,377	\$ 32,841	\$ 83,481	\$ 12,469

Environmental Protection Trust	Environmental Protection Permit and Inspection	Total
\$ 1,894	\$ 2,788	\$ 47,620
		9,540
344	377	10,757
75		1,157
		71,572
<u>\$ 2,313</u>	<u>\$ 3,165</u>	<u>\$ 140,646</u>
\$ 20	\$ 123	\$ 6,579
		6,702
101	62	804
	78	306
<u>121</u>	<u>263</u>	<u>14,391</u>
16	109	145,638
		70,819
2,176	2,793	(90,202)
<u>2,192</u>	<u>2,902</u>	<u>126,255</u>
<u>\$ 2,313</u>	<u>\$ 3,165</u>	<u>\$ 140,646</u>

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, 1991
(Expressed in Thousands)

	U.S. Environmental Protection	Solid Waste Management	Water Pollution Control Revolving	Hazardous Waste
Revenues:				
Federal government.....	\$ 29,643		\$ 51,900	
Licenses and fees.....		\$ 15,879		\$ 3,265
Interest and other investment income.....			498	
Other.....	2	30		4,115
Total revenues	29,645	15,909	52,398	7,380
Expenditures:				
Current:				
Public protection and justice.....				
Natural resources and recreation.....	28,387	12,400	1,686	4,873
Debt service:				
Principal.....	70	10		
Interest.....	6	4		
Capital outlays.....	1,032	262	57	64
Total expenditures	29,495	12,676	1,743	4,937
Excess of revenues over expenditures	150	3,233	50,655	2,443
Other sources (uses) of financial resources:				
Operating transfers-in.....	38		5,000	
Operating transfers-out.....	(6)	(1,852)		
Proceeds from capital lease financing.....	84	50		
Net other sources (uses) of financial resources	116	(1,802)	5,000	
Excess of revenues over expenditures and net other sources (uses) of financial resources	266	1,431	55,655	2,443
Fund balances, July 1, 1990	402	29,857	21,791	9,316
Fund balances, June 30, 1991	\$ 668	\$ 31,288	\$ 77,446	\$ 11,759

Environmental Protection Trust	Environmental Protection Permit and Inspection	Total
		\$ 81,543
	\$ 2,902	22,046
		498
\$ 2,197		6,344
2,197	2,902	110,431
	145	145
131	1,631	49,108
	15	95
		10
9	65	1,489
140	1,856	50,847
2,057	1,046	59,584
321		5,359
(1,199)		(3,057)
	43	177
(878)	43	2,479
1,179	1,089	62,063
1,013	1,813	64,192
\$ 2,192	\$ 2,902	\$ 126,255

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
State Board of Education
June 30, 1991
(Expressed in Thousands)

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	Total
Assets:				
Cash and cash equivalents.....	\$ 5,649	\$ 41	\$ 7,105	\$ 12,795
Intergovernmental receivables, net.....	283	32,247	40,759	73,289
Due from other funds.....	1,954		764	2,718
Inventories.....		1,435		1,435
Total assets	\$ 7,886	\$ 33,723	\$ 48,628	\$ 90,237
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 9	\$ 144	\$ 1,189	\$ 1,342
Intergovernmental payables.....	22,498	32,021	46,787	101,306
Due to other funds.....	2	123	652	777
Total liabilities	22,509	32,288	48,628	103,425
Fund balances (deficits):				
Reserved for:				
Encumbrances.....		128	35	163
Inventories.....		1,435		1,435
Unreserved, undesignated.....	(14,623)	(128)	(35)	(14,786)
Total fund balances (deficit)	(14,623)	1,435	--	(13,188)
Total liabilities and fund balances	\$ 7,886	\$ 33,723	\$ 48,628	\$ 90,237

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, 1991
(Expressed in Thousands)

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	Total
Revenues:				
Federal government.....		\$ 227,964	\$ 413,463	\$ 641,427
Licenses and fees.....	\$ 10,869			10,869
Other.....	4,840		92	4,932
Total revenues	15,709	227,964	413,555	657,228
Expenditures:				
Current:				
Education.....	15,528	228,632	408,980	653,140
Debt service:				
Principal.....		6	23	29
Interest.....			2	2
Capital outlays.....		188	410	598
Total expenditures	15,528	228,826	409,415	653,769
Excess (deficiency) of revenues over (under) expenditures	181	(862)	4,140	3,459
Other sources (uses) of financial resources:				
Operating transfers-out.....		(458)	(4,242)	(4,700)
Proceeds from capital lease financing.....		23	102	125
Net other sources (uses) of financial resources		(435)	(4,140)	(4,575)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	181	(1,297)	--	(1,116)
Fund balances (deficit), July 1, 1990	(14,804)	2,732		(12,072)
Fund balances (deficit), June 30, 1991	\$ (14,623)	\$ 1,435	\$ --	\$ (13,188)

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Office of the State Fire Marshal
June 30, 1991
(Expressed in Thousands)

	Fire Prevention	Underground Storage Tank	Total
Assets:			
Cash and cash equivalents.....	\$ 11,661	\$ 15,608	\$ 27,269
Receivables, net:			
Taxes.....		1,714	1,714
Other.....	198	1,736	1,934
Total assets	<u>\$ 11,859</u>	<u>\$ 19,058</u>	<u>\$ 30,917</u>
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 1,816	\$ 6,625	\$ 8,441
Due to other funds.....	410	24	434
Deferred revenues.....		32	32
Total liabilities	<u>2,226</u>	<u>6,681</u>	<u>8,907</u>
Fund balances:			
Reserved for encumbrances.....	43	233	276
Unreserved, undesignated.....	9,590	12,144	21,734
Total fund balances	<u>9,633</u>	<u>12,377</u>	<u>22,010</u>
Total liabilities and fund balances	<u>\$ 11,859</u>	<u>\$ 19,058</u>	<u>\$ 30,917</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Office of the State Fire Marshal
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Fire Prevention	Underground Storage Tank	Total
Revenues:			
Motor fuel taxes.....		\$ 16,807	\$ 16,807
Other taxes.....	\$ 9,946		9,946
Licenses and fees.....	1,787	2,269	4,056
Other.....	14		14
Total revenues	11,747	19,076	30,823
Expenditures:			
Current:			
General government.....		389	389
Public protection and justice.....	9,126	412	9,538
Natural resources and recreation.....		15,646	15,646
Debt service:			
Principal.....	75		75
Interest.....	6		6
Capital outlays.....	324	353	677
Total expenditures	9,531	16,800	26,331
Excess of revenues over expenditures	2,216	2,276	4,492
Other sources (uses) of financial resources:			
Operating transfers-out.....	(6,524)		(6,524)
Proceeds from capital lease financing.....	51		51
Net other sources (uses) of financial resources	(6,473)		(6,473)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(4,257)	2,276	(1,981)
Fund balances, July 1, 1990	13,890	10,101	23,991
Fund balances, June 30, 1991	\$ 9,633	\$ 12,377	\$ 22,010

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Agencies, Boards and Authorities
June 30, 1991
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council	Asbestos Abatement Authority	Capital Development Board	Illinois Criminal Justice Information Authority
	Federal Trust	Asbestos Abatement	Revolving	Criminal Justice Trust
Assets:				
Cash and cash equivalents.....	\$ 563	\$ 2,318	\$ 2,195	\$ 305
Receivables, net:				
Taxes.....				
Intergovernmental.....	1,684			1,688
Other.....			460	
Due from other funds.....	1			17
Loans and notes receivable.....				
Total assets	\$ 2,248	\$ 2,318	\$ 2,655	\$ 2,010
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 2,213	\$ 51	\$ 59	\$ 333
Intergovernmental payables.....				1,622
Due to other funds.....	35	1	34	53
Deferred revenues.....				
Total liabilities	2,248	52	93	2,008
Fund balances (deficits):				
Reserved for:				
Encumbrances.....	2,849	107	111	675
Long-term portion of:				
Intergovernmental receivables.....				
Loans and notes receivable.....				
Unreserved, undesignated.....	(2,849)	2,159	2,451	(673)
Total fund balances	--	2,266	2,562	2
Total liabilities and fund balances	\$ 2,248	\$ 2,318	\$ 2,655	\$ 2,010

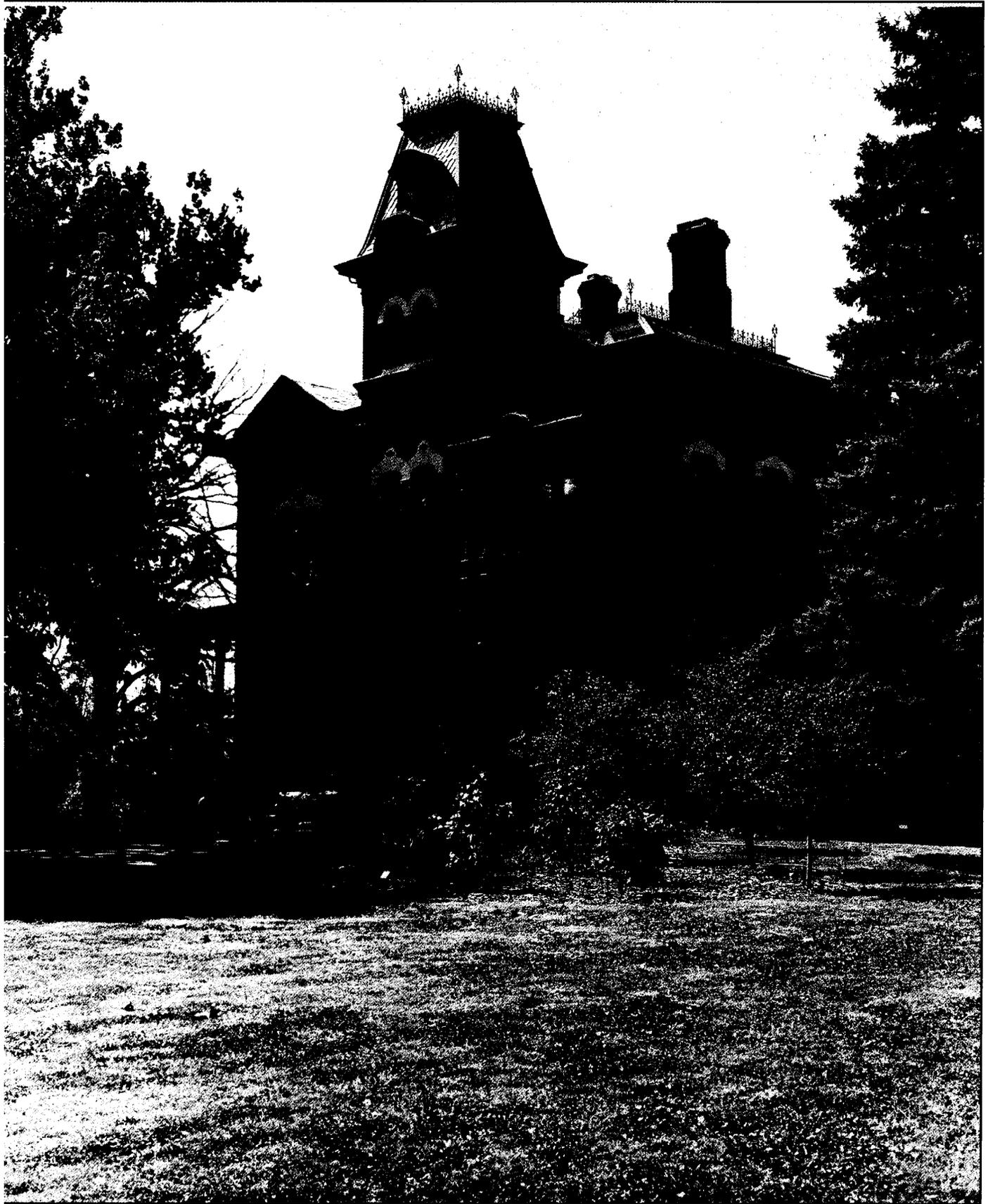
Illinois Development Finance Authority	Illinois Housing Development Authority	Liquor Control Commission	Local Governmental Law Enforcement Officers Training Board	Racing Board		Total
Illinois Housing Partnership Program	Illinois Affordable Housing Trust	Dram Shop	Traffic and Criminal Conviction Surcharge	Race Track Improvement		
	\$ 15,721	\$ 3,212	\$ 4,204	\$ 3,687	\$	32,205
				52		52
\$ 4,700			925			8,072
	20					1,405
						18
	4,139					4,139
<u>\$ 4,700</u>	<u>\$ 19,880</u>	<u>\$ 3,212</u>	<u>\$ 5,129</u>	<u>\$ 3,739</u>	<u>\$</u>	<u>45,891</u>
	\$ 4,964	\$ 22	\$ 4,693	\$ 205	\$	7,847
		1,146	24			6,315
		211				1,293
	4,964	1,379	4,717	205		211
						15,666
		46	2			3,790
\$ 4,700						4,700
	4,003					4,003
	10,913	1,787	410	3,534		17,732
4,700	14,916	1,833	412	3,534		30,225
<u>\$ 4,700</u>	<u>\$ 19,880</u>	<u>\$ 3,212</u>	<u>\$ 5,129</u>	<u>\$ 3,739</u>	<u>\$</u>	<u>45,891</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 Agencies, Boards and Authorities
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council	Asbestos Abatement Authority	Capital Development Board	Illinois Criminal Justice Information Authority
	Federal Trust	Asbestos Abatement	Revolving	Criminal Justice Trust
Revenues:				
Other taxes.....				
Federal government.....	\$ 13,152			\$ 11,368
Licenses and fees.....			\$ 2,561	
Interest and other investment income.....				
Other.....		\$ 1,018		
Total revenues	13,152	1,018	2,561	11,368
Expenditures:				
Current:				
General government.....		125	2,878	
Public protection and justice.....				9,451
Natural resources and recreation.....	13,104			
Debt service:				
Principal.....			39	
Interest.....			17	
Capital outlays.....	48		184	562
Total expenditures	13,152	125	3,118	10,013
Excess (deficiency) of revenues over (under) expenditures	--	893	(557)	1,355
Other sources (uses) of financial resources:				
Operating transfers-in.....	19			
Operating transfers-out.....	(19)			(1,355)
Proceeds from capital lease financing.....			32	
Net other sources (uses) of financial resources	--		32	(1,355)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	--	893	(525)	--
Fund balances (deficit), July 1, 1990		1,373	3,087	2
Fund balances, June 30, 1991	\$ --	\$ 2,266	\$ 2,562	\$ 2

Illinois Development Finance Authority	Illinois Housing Development Authority	Liquor Control Commission	Local Governmental Law Enforcement Officers Training Board	Racing Board	
Illinois Housing Partnership Program	Illinois Affordable Housing Trust	Dram Shop	Traffic and Criminal Conviction Surcharge	Race Track Improvement	Total
	\$ 12,517			\$ 4,278	\$ 16,795
	35	\$ 2,871			24,520
	892				5,467
	51		\$ 8,855		892
	13,495	2,871	8,855	4,278	9,924
					57,598
	9,894				12,897
		1,374	7,728	4,685	23,238
					13,104
					39
			50		17
	9,894	1,374	7,778	4,685	844
					50,139
	3,601	1,497	1,077	(407)	7,459
					19
		(1,080)	(1)		(2,455)
					32
		(1,080)	(1)		(2,404)
	3,601	417	1,076	(407)	5,055
\$ 4,700	11,315	1,416	(664)	3,941	25,170
\$ 4,700	\$ 14,916	\$ 1,833	\$ 412	\$ 3,534	\$ 30,225

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Millikin Homestead, Decatur, 1876, "Eclectic" Victorian

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 Obligation 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.

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 and investment income.

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 and investment income.

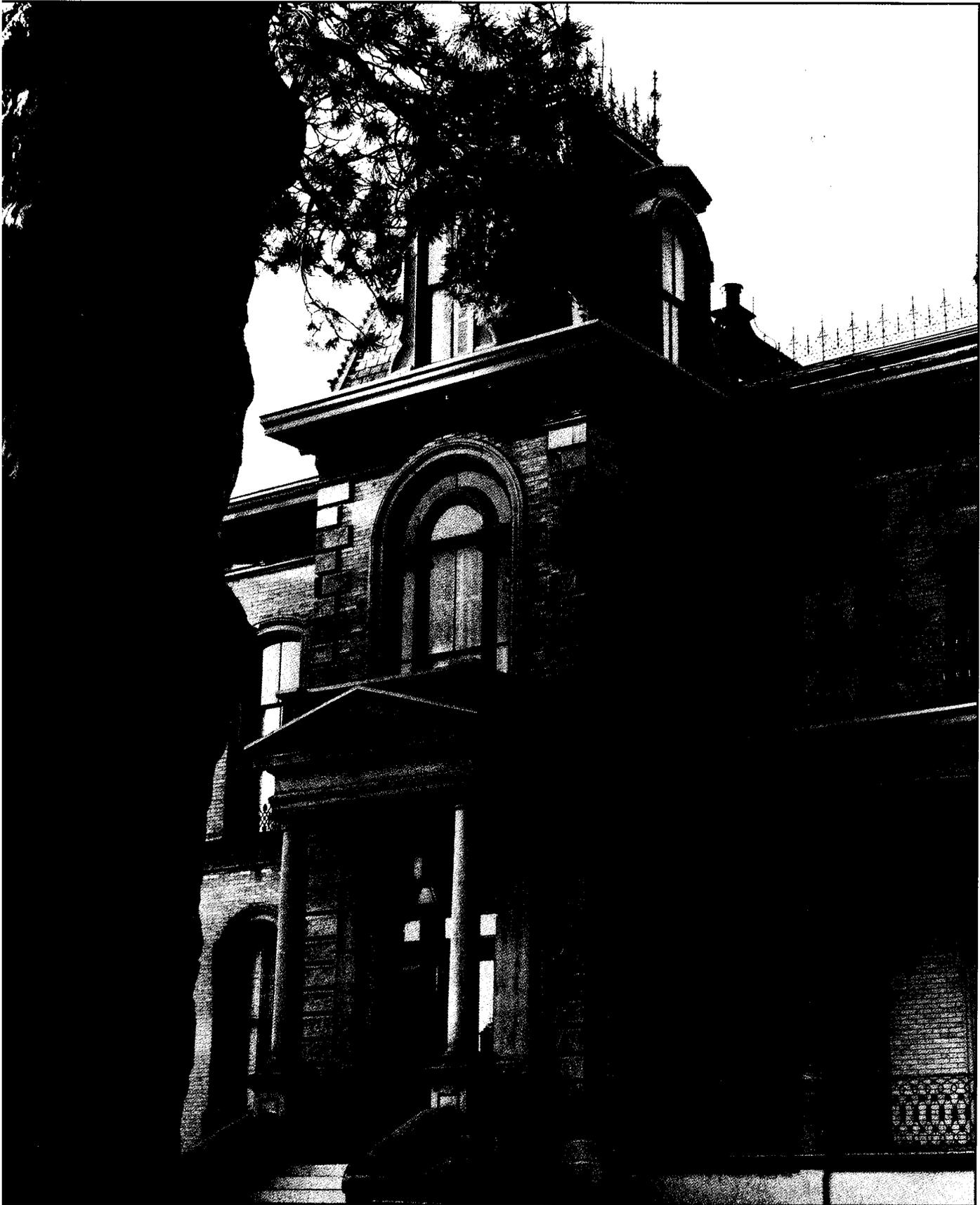
STATE OF ILLINOIS
Combining Balance Sheet
Debt Service Funds
June 30, 1991
(Expressed in Thousands)

	General Obligation Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
Assets:					
Cash and cash equivalents.....	\$ 141,168	\$ 2,232	\$ 5,744	\$ 1,872	\$ 151,016
Investments.....		8,617	93,055		101,672
Other receivables, net.....	327	275	1,137		1,739
Total assets	\$ 141,495	\$ 11,124	\$ 99,936	\$ 1,872	\$ 254,427
Liabilities:					
Intergovernmental payables.....			\$ 1,012		\$ 1,012
Due to other funds.....				\$ 28	28
Other liabilities.....				172	172
Total liabilities			1,012	200	1,212
Fund balances:					
Reserved for encumbrances		\$ 37			37
Unreserved, designated for debt service.....	\$ 141,495	11,087	98,924	1,672	253,178
Total fund balances	141,495	11,124	98,924	1,672	253,215
Total liabilities and fund balances	\$ 141,495	\$ 11,124	\$ 99,936	\$ 1,872	\$ 254,427

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, 1991
(Expressed in Thousands)

	General Obligation Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
Revenues:					
Federal government.....	\$ 906				\$ 906
Licenses and fees.....	140				140
Interest and other investment income.....	10,300	\$ 713	\$ 9,240	\$ 86	20,339
Other.....	291			365	656
Total revenues	11,637	713	9,240	451	22,041
Expenditures:					
Current:					
General government.....		12	118		130
Debt service:					
Principal.....	282,050	1,335	39,885	4,310	327,580
Interest.....	238,916	7,496	53,311	735	300,458
Total expenditures	520,966	8,843	93,314	5,045	628,168
(Deficiency) of revenues (under) expenditures	(509,329)	(8,130)	(84,074)	(4,594)	(606,127)
Other sources (uses) of financial resources:					
Operating transfers-in.....	501,189	4,258	133,600	6,813	645,860
Operating transfers-out.....				(1,800)	(1,800)
Net other sources (uses) of financial resources	501,189	4,258	133,600	5,013	644,060
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(8,140)	(3,872)	49,526	419	37,933
Fund balances, July 1, 1990	149,635	14,996	49,398	1,253	215,282
Fund balances, June 30, 1991	\$ 141,495	\$ 11,124	\$ 98,924	\$ 1,672	\$ 253,215

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David Davis Mansion, Bloomington, 1872, Second Empire and Italianate

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 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.

Department of Commerce and Community Affairs

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.

Illinois Civic Center Bond Fund—to record the proceeds from the sale of limited obligation revenue bonds issued by the Department of Commerce and Community Affairs.

Department of Energy and Natural Resources

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

Department of Military Affairs

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.

Capital Development Board

Capital Development Fund—to account for proceeds from bond issues and disbursements 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 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, 1991
(Expressed in Thousands)

	Departments			Agencies, Boards and Authorities	
	Commerce & Community Affairs	Transportation	Other Code Departments	Capital Development Board	Environmental Protection Agency Anti-Pollution
Assets:					
Cash and cash equivalents.....	\$ 112,550	\$ 58,011	\$ 6,293	\$ 48,629	\$ 2,663
Intergovernmental receivables, net.....				439	
Total assets	\$ 112,550	\$ 58,011	\$ 6,293	\$ 49,068	\$ 2,663
Liabilities:					
Accounts payable and accrued liabilities....	\$ 11,631	\$ 6,909		\$ 31,973	
Intergovernmental payables.....	10,111	80			\$ 1,648
Due to other funds.....	1		\$ 49	623	
Deferred revenues.....				1,384	
Total liabilities	21,743	6,989	49	33,980	1,648
Fund balances (deficits):					
Reserved for encumbrances.....	214,790	251,630	13,405	94,188	9,559
Unreserved, undesignated.....	(123,983)	(200,608)	(7,161)	(79,100)	(8,544)
Total fund balances	90,807	51,022	6,244	15,088	1,015
Total liabilities and fund balances	\$ 112,550	\$ 58,011	\$ 6,293	\$ 49,068	\$ 2,663

		<u>Other</u>		<u>Total</u>	
\$	268	\$	228,414		439
<u>\$</u>	<u>268</u>	<u>\$</u>	<u>228,853</u>		
		\$	50,513		11,839
					673
					<u>1,384</u>
					<u>64,409</u>
			583,572		
<u>\$</u>	<u>268</u>		<u>(419,128)</u>		
	268		164,444		
<u>\$</u>	<u>268</u>	<u>\$</u>	<u>228,853</u>		

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, 1991
(Expressed in Thousands)

	Departments			Agencies, Boards and Authorities	
	Commerce & Community Affairs	Transportation	Other Code Departments	Capital Development Board	Environmental Protection Agency Anti-Pollution
Revenues:					
Federal government.....				\$ 310	
Interest and other investment income.....					
Other.....	\$ 33			8,273	
Total revenues	33			8,583	
Expenditures:					
Current:					
Education.....	2,740			23,217	
General government.....	18,111			4,498	
Transportation.....	131,590	\$ 195,938			
Natural resources and recreation.....	101,479		\$ 5,806	5,254	\$ 4,133
Capital outlays.....	3,366		64	171,067	
Total expenditures	257,286	195,938	5,870	204,036	4,133
Excess (deficiency) of revenues over (under) expenditures	(257,253)	(195,938)	(5,870)	(195,453)	(4,133)
Other sources (uses) of financial resources:					
Proceeds from general and special obligation bond issues.....	252,605	175,274	2,970	187,884	2,970
Operating transfers-in.....		12,000		10,400	
Operating transfers-out.....	(31,227)	(7,606)	(641)	(36,337)	(2,850)
Net other sources (uses) of financial resources	221,378	179,668	2,329	161,947	120
(Deficiency) of revenues (under) expenditures and net other sources (uses) of financial resources	(35,875)	(16,270)	(3,541)	(33,506)	(4,013)
Fund balances, July 1, 1990	126,682	67,292	9,785	48,594	5,028
Fund balances, June 30, 1991	\$ 90,807	\$ 51,022	\$ 6,244	\$ 15,088	\$ 1,015

Other	Total
	\$ 310
\$ 4,918	4,918
	8,306
4,918	13,534

	25,957
13	22,622
	327,528
	116,672
	174,497
13	667,276

4,905	(653,742)
-------	-----------

	621,703
1,225	23,625
(6,603)	(85,264)
(5,378)	560,064

(473)	(93,678)
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741	258,122
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\$ 268	\$ 164,444
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STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Department of Commerce and Community Affairs
June 30, 1991
(Expressed in Thousands)

	Civic Center Bond	Build Illinois Bond	Total
Assets:			
Cash and cash equivalents.....	\$ 1,796	\$ 110,754	\$ 112,550
Total assets	\$ 1,796	\$ 110,754	\$ 112,550
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 93	\$ 11,538	\$ 11,631
Intergovernmental payables.....		10,111	10,111
Due to other funds.....		1	1
Total liabilities	93	21,650	21,743
Fund balances (deficits):			
Reserved for encumbrances.....	6,240	208,550	214,790
Unreserved, undesignated.....	(4,537)	(119,446)	(123,983)
Total fund balances	1,703	89,104	90,807
Total liabilities and fund balances	\$ 1,796	\$ 110,754	\$ 112,550

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, 1991
(Expressed in Thousands)

	Civic Center Bond	Build Illinois Bond	Total
Revenues:			
Other.....	\$ 33		\$ 33
Total revenues	33		33
Expenditures:			
Current:			
Education.....		\$ 2,740	2,740
General government.....	2,224	15,887	18,111
Transportation.....		131,590	131,590
Natural resources and recreation.....		101,479	101,479
Capital outlays.....		3,366	3,366
Total expenditures	2,224	255,062	257,286
(Deficiency) of revenues			
(under) expenditures	(2,191)	(255,062)	(257,253)
Other sources (uses) of financial resources:			
Proceeds from special obligation			
bond issues.....		252,605	252,605
Operating transfers-out.....		(31,227)	(31,227)
Net other sources (uses) of			
 financial resources		221,378	221,378
(Deficiency) of revenues (under)			
 expenditures and net other sources			
 (uses) of financial resources	(2,191)	(33,684)	(35,875)
Fund balances, July 1, 1990	3,894	122,788	126,682
Fund balances, June 30, 1991	\$ 1,703	\$ 89,104	\$ 90,807

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Department of Transportation
June 30, 1991
(Expressed in Thousands)

	Transportation Bond Series-A	Transportation Bond Series-B	Total
Assets:			
Cash and cash equivalents.....	\$ 53,572	\$ 4,439	\$ 58,011
Total assets	<u>\$ 53,572</u>	<u>\$ 4,439</u>	<u>\$ 58,011</u>
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 6,521	\$ 388	\$ 6,909
Intergovernmental payables.....		80	80
Total liabilities	<u>6,521</u>	<u>468</u>	<u>6,989</u>
Fund balances (deficits):			
Reserved for encumbrances.....	109,653	141,977	251,630
Unreserved, undesignated.....	(62,602)	(138,006)	(200,608)
Total fund balances	<u>47,051</u>	<u>3,971</u>	<u>51,022</u>
Total liabilities and fund balances	<u>\$ 53,572</u>	<u>\$ 4,439</u>	<u>\$ 58,011</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, 1991
(Expressed in Thousands)

	Transportation Bond Series-A	Transportation Bond Series-B	Total
Expenditures:			
Current:			
Transportation.....	\$ 119,711	\$ 76,227	\$ 195,938
Total expenditures	119,711	76,227	195,938
(Deficiency) of revenues (under) expenditures	(119,711)	(76,227)	(195,938)
Other sources (uses) of financial resources:			
Proceeds from general obligation bond issues.....	114,282	60,992	175,274
Operating transfers-in.....		12,000	12,000
Operating transfers-out.....		(7,606)	(7,606)
Net other sources (uses) of financial resources	114,282	65,386	179,668
(Deficiency) of revenues (under) expenditures and net other sources (uses) of financial resources	(5,429)	(10,841)	(16,270)
Fund balances, July 1, 1990	52,480	14,812	67,292
Fund balances, June 30, 1991	\$ 47,051	\$ 3,971	\$ 51,022

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Other Code Departments
June 30, 1991
(Expressed in Thousands)

	Energy and Natural Resources	Military Affairs	
	Coal Development	National Guard Armory Construction	Total
Assets:			
Cash and cash equivalents.....	\$ 4,037	\$ 2,256	\$ 6,293
Total assets	\$ 4,037	\$ 2,256	\$ 6,293
Liabilities:			
Due to other funds.....	\$ 49		\$ 49
Total liabilities	49		49
Fund balances (deficit):			
Reserved for encumbrances.....	13,405		13,405
Unreserved, undesignated.....	(9,417)	\$ 2,256	(7,161)
Total fund balances	3,988	2,256	6,244
Total liabilities and fund balances	\$ 4,037	\$ 2,256	\$ 6,293

STATE OF ILLINOIS
Combining Statement of 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, 1991
(Expressed in Thousands)

	Energy and Natural Resources	Military Affairs	
	Coal Development	National Guard Armory Construction	Total
Expenditures:			
Current:			
Natural resources and recreation.....	\$ 5,806		\$ 5,806
Capital outlays.....		\$ 64	64
Total expenditures	5,806	64	5,870
(Deficiency) of revenues (under) expenditures	(5,806)	(64)	(5,870)
Other sources (uses) of financial resources:			
Proceeds from general obligation bond issues.....	2,970		2,970
Operating transfers-out.....	(641)		(641)
Net other sources (uses) of financial resources	2,329		2,329
(Deficiency) of revenues (under) expenditures and other (uses) of financial resources	(3,477)	(64)	(3,541)
Fund balances, July 1, 1990	7,465	2,320	9,785
Fund balances, June 30, 1991	\$ 3,988	\$ 2,256	\$ 6,244

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Capital Development Board
June 30, 1991
(Expressed in Thousands)

	Capital Development	School Construction	CDB Contributory Trust	Total
Assets:				
Cash and cash equivalents.....	\$ 44,666	\$ 2,089	\$ 1,874	\$ 48,629
Intergovernmental receivables, net.....			439	439
Total assets	\$ 44,666	\$ 2,089	\$ 2,313	\$ 49,068
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 28,941	\$ 2,103	\$ 929	\$ 31,973
Due to other funds.....	623			623
Deferred revenues.....			1,384	1,384
Total liabilities	29,564	2,103	2,313	33,980
Fund balances (deficits):				
Reserved for encumbrances.....	91,623	828	1,737	94,188
Unreserved, undesignated.....	(76,521)	(842)	(1,737)	(79,100)
Total fund balances (deficit)	15,102	(14)	--	15,088
Total liabilities and fund balances	\$ 44,666	\$ 2,089	\$ 2,313	\$ 49,068

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, 1991
(Expressed in Thousands)

	Capital Development	School Construction	CDB Contributory Trust	Total
Revenues:				
Federal government.....			\$ 310	\$ 310
Other.....			8,273	8,273
Total revenues			8,583	8,583
Expenditures:				
Current:				
Education.....	\$ 8,646	\$ 7,008	7,563	23,217
General government.....	4,015		483	4,498
Natural resources and recreation.....	5,254			5,254
Capital outlays.....	171,067			171,067
Total expenditures	188,982	7,008	8,046	204,036
Excess (deficiency) of revenues over (under) expenditures	(188,982)	(7,008)	537	(195,453)
Other sources (uses) of financial resources:				
Proceeds from general obligation bond issues.....	184,914	2,970		187,884
Operating transfers-in.....	10,400			10,400
Operating transfers-out.....	(26,800)	(9,000)	(537)	(36,337)
Net other sources (uses) of financial resources	168,514	(6,030)	(537)	161,947
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(20,468)	(13,038)	--	(33,506)
Fund balances, July 1, 1990	35,570	13,024		48,594
Fund balances (deficit), June 30, 1991	\$ 15,102	\$ (14)	\$ --	\$ 15,088

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John Wood Home, Quincy, 1835, Greek Revival

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

Attorney Registration and Disciplinary Commission

Operating Fund—to account for the activities of the Commission which include maintaining a master listing of licensed attorneys and investigating and prosecuting complaints against Illinois attorneys.

Department of Lottery

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.

Comprehensive Health Insurance Board

Comprehensive Health Insurance Funds—to account for the operations of the Comprehensive Health Insurance Plan. The Plan is designed to provide health insurance to Illinois residents who can afford, but are not able to find adequate health insurance coverage in the private market due to a preexisting health condition.

Illinois Export Development Authority

Bond Fund—to account for the revenue bonds and loan activities of the Export Development Authority. The purpose of the Authority is to assist in developing, promoting and expanding the exports of manufactured goods and services of Illinois businesses.

Farm Development Authority

Illinois Farmer and Agribusiness Loan Guarantee Fund—to account for monies that are State guarantees to lenders for loans to eligible farmers and agribusinesses. Guarantees may not exceed \$300,000 per farmer or agribusiness. Monies in this fund are to be used to satisfy claims against the State guarantee in the event of default by the farmer or agribusiness.

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.

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.

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.

Student Assistance 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, 1991
(Expressed in Thousands)

	Attorney Registration & Disciplinary Commission	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
	Operating					
Assets:						
Cash and cash equivalents.....	\$ 193	\$ 10,418	\$ 447,169	\$ 61,977	\$ 2,724	\$ 522,481
Investments, short-term.....			155,867	3,067	1,531	160,465
Receivables, net:						
Intergovernmental.....		232	188	1,776		2,196
Other.....	10	18,991	52,528	4,886	110	76,525
Due from other funds.....		26,592	18,774	3,583	3	48,952
Inventories.....		1,461	3,708		57	5,226
Prepaid expenses.....	43	2,097	1,780	937	36	4,893
Loans and notes receivable.....			19,838	121,676	215	141,729
Restricted assets, cash equivalents.....			13,491	85,599		99,090
Total current assets	246	59,791	713,343	283,501	4,676	1,061,557
Investments.....	8,865		371,829	68,168	728	449,590
Loans and notes receivable.....			1,682,993	310,491	7	1,993,491
Restricted assets.....			263,148	90,297		353,445
Property, plant and equipment, net.....	654	2,334	1,167,741	156	58	1,170,943
Other assets.....			75,175			75,175
Total assets	\$ 9,765	\$ 62,125	\$ 4,274,229	\$ 752,613	\$ 5,469	\$ 5,104,201
Liabilities:						
Accounts payable and accrued liabilities.....	\$ 93	\$ 58,630	\$ 136,159	\$ 14,839	\$ 174	\$ 209,895
Intergovernmental payables.....			495		6	501
Due to other funds.....		3,403	12,639	96	526	16,664
Deferred revenues.....	4,458	2,000			3	6,461
Liabilities payable from restricted assets.....			19,671			19,671
Notes payable.....			3,203			3,203
Revenue bonds payable.....			52,505	151,965		204,470
Other liabilities.....		423	123,040	1,597	50	125,110
Total current liabilities	4,551	64,456	347,712	168,497	759	585,975
Notes payable.....			1,676	95,954		97,630
Revenue bonds payable.....			2,732,550	442,800		3,175,350
Other obligations.....		690	1,245			1,935
Total liabilities	4,551	65,146	3,083,183	707,251	759	3,860,890
Fund equity:						
Contributed capital.....			43,619			43,619
Retained earnings (deficits):						
Reserved for:						
Revenue bond and note retirement.....			90,025	165,605		255,630
Other.....			15,032	2,711	262	18,005
Unreserved.....	5,214	(3,021)	1,042,370	(122,954)	4,448	926,057
Total fund equity	5,214	(3,021)	1,191,046	45,362	4,710	1,243,311
Total liabilities and fund equity	\$ 9,765	\$ 62,125	\$ 4,274,229	\$ 752,613	\$ 5,469	\$ 5,104,201

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Attorney Registration & Disciplinary Commission	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
	Operating					
Operating revenues:						
Charges for sales and services.....	\$ 6,257	\$ 1,532,547	\$ 284,682		\$ 2,883	\$ 1,826,369
Contributions.....		16,166				16,166
Interest and other investment income.....			214,065	\$ 39,933	32	254,030
Other.....		2,011	4,672		698	7,381
Total operating revenues	6,257	1,550,724	503,419	39,933	3,613	2,103,946
Operating expenses:						
Costs of sales and services.....		117,059	26,389	201	2,106	145,755
Benefit payments and refunds.....		17,903	24,994			42,897
Prizes and claims.....		777,912				777,912
Interest.....		95	220,726			220,821
General and administrative.....		53,202	104,865	12,468	1,115	171,650
Depreciation.....	205	736	54,556	74	8	55,579
Other.....	4,975	17	752	190	42	5,976
Total operating expenses	5,180	966,924	432,282	12,933	3,271	1,420,590
Operating income	1,077	583,800	71,137	27,000	342	683,356
Nonoperating revenues (expenses):						
Investment income.....	545	194	33,158	25,516	326	59,739
Interest expense.....				(49,876)		(49,876)
Other revenues.....		369	2,938	1	2	3,310
Other expenses.....		(686)	(17,475)			(18,161)
Income before operating transfers	1,622	583,677	89,758	2,641	670	678,368
Operating transfers-in.....			27,447	4,633		32,080
Operating transfers-out.....		(587,586)	(8,384)		(542)	(596,512)
Net income (loss)	1,622	(3,909)	108,821	7,274	128	113,936
Retained earnings, July 1, 1990	3,592	888	1,038,606	38,088	4,582	1,085,756
Retained earnings (deficit), June 30, 1991	\$ 5,214	\$ (3,021)	\$ 1,147,427	\$ 45,362	\$ 4,710	\$ 1,199,692

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
June 30, 1991
(Expressed in Thousands)

	Attorney Registration & Disciplinary Commission Operating	Code Departments	Agencies, Boards & Authorities	Student Assistance Commission	Other	Total
Cash flows from operating activities:						
Cash received from sales and services.....	\$ 6,494	\$ 1,002,109	\$ 530,517		\$ 3,344	\$ 1,542,464
Cash payments to suppliers for goods and services.....		(94,725)	(88,664)	\$ (333)	(1,290)	(185,012)
Cash payments to employees for services.....	(3,680)	(8,633)	(73,823)	(461)	(827)	(87,424)
Cash receipts from other operating activities.....		1,988	1,753,487	7,785	677	1,763,937
Cash payments from other operating activities.....	(1,365)	(326,542)	(2,076,550)	(25,796)	(1,152)	(2,431,405)
Net cash provided by (used in) operating activities	1,449	574,197	44,967	(18,805)	752	602,560
Cash flows from noncapital financing activities:						
Net borrowings under revolving loan arrangement.....			(4,643)	59,397		54,754
Interest paid on revolving loan.....				(47,868)		(47,868)
Operating transfers-in from other funds.....		5	27,480	4,633		32,118
Operating transfers-out to other funds.....		(581,077)	(8,384)		(574)	(590,035)
Other.....		(118)		986	2	870
Net cash provided by (used in) noncapital financing activities		(581,190)	14,453	17,148	(572)	(550,161)
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets.....	(56)	(562)	(87,151)	(53)	(19)	(87,841)
Principal paid on bond maturities & equipment contracts.....		(179)	(16,029)			(16,208)
Proceeds from sale of equipment.....			1,802			1,802
Net cash (used in) capital and related financing activities	(56)	(741)	(101,378)	(53)	(19)	(102,247)
Cash flows from investing activities:						
Purchase of investment securities.....	(2,126)		(14,346)	(39,387)	(1,096)	(56,955)
Proceeds from sale and maturities of investment securities.....			4,512	5,788	783	11,083
Interest and dividends on investments.....	545	188	33,158	23,130	332	57,353
Net cash provided by (used in) investing activities	(1,581)	188	23,324	(10,469)	19	11,481
Net increase (decrease) in cash and cash equivalents	(188)	(7,546)	(18,634)	(12,179)	180	(38,367)
Cash and cash equivalents at beginning of year	381	17,964	479,294	159,755	2,544	659,938
Cash and cash equivalents at end of year	\$ 193	\$ 10,418	\$ 460,660	\$ 147,576	\$ 2,724	\$ 621,571
Reconciliation of operating income to net cash provided by operating activities:						
Operating income	\$ 1,077	\$ 583,800	\$ 71,137	\$ 27,000	\$ 342	\$ 683,356
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation.....	205	736	54,556	74	8	55,579
Provision for uncollectible accounts.....		394	1,001	2,525	(28)	3,892
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable.....	(3)	988	(109,570)	(54,511)	182	(162,914)
(Increase) decrease in due from other funds.....		(32)	(15,807)	2,164		(13,675)
(Increase) decrease in inventory.....		(30)	158		12	140
(Increase) decrease in prepaid expenses.....	1	787	(376)	(937)	(7)	(532)
Increase (decrease) in accounts payable & accrued liabilities...	(44)	(10,529)	(37,970)	1,982	(42)	(46,603)
Increase (decrease) in intergovernmental payables.....			(1,657)			(1,657)
Increase (decrease) in due to other funds.....		(394)	9,607	16	21	9,250
Increase (decrease) in deferred revenues.....	240	(478)	(1)		(3)	(242)
Increase (decrease) in other liabilities.....	(27)	31	9,519	1,597	8	11,128
Increase (decrease) in liabilities payable from restricted assets.			(513)			(513)
Other.....		(1,076)	64,883	1,285	259	65,351
Total adjustments	372	(9,603)	(26,170)	(45,805)	410	(80,796)
Net cash provided by (used in) operating activities	\$ 1,449	\$ 574,197	\$ 44,967	\$ (18,805)	\$ 752	\$ 602,560
Noncash investing, capital, and financing activities:						
Installment purchases (initial year):						
Fair market value	\$ --	\$ 1,261	\$ --	\$ --	\$ --	\$ 1,261
Current year cash (disbursements)	\$ --	\$ (274)	\$ --	\$ --	\$ --	\$ (274)

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Code Departments
June 30, 1991
(Expressed in Thousands)

	Central Management Services	Corrections	Lottery	
	Local Govern- ment Health Insurance Reserve	Commissary	State Lottery	Total
Assets:				
Cash and cash equivalents.....	\$ 3,131	\$ 1,584	\$ 5,703	\$ 10,418
Receivables, net:				
Intergovernmental.....	232			232
Other.....	4	47	18,940	18,991
Due from other funds.....		199	26,393	26,592
Inventories.....		1,461		1,461
Prepaid expenses.....			2,097	2,097
Total current assets	3,367	3,291	53,133	59,791
Property, plant and equipment, net.....			2,334	2,334
Total assets	\$ 3,367	\$ 3,291	\$ 55,467	\$ 62,125
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 6,357	\$ 905	\$ 51,368	\$ 58,630
Due to other funds.....		2,386	1,017	3,403
Deferred revenues.....			2,000	2,000
Other liabilities.....	31		392	423
Total current liabilities	6,388	3,291	54,777	64,456
Other obligations.....			690	690
Total liabilities	6,388	3,291	55,467	65,146
Fund equity:				
Retained earnings (deficit), unreserved.....	(3,021)			(3,021)
Total liabilities and fund equity	\$ 3,367	\$ 3,291	\$ 55,467	\$ 62,125

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Code Departments
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Central Management Services	Corrections	Lottery	
	Local Govern- ment Health Insurance Reserve	Commissary	State Lottery	Total
Operating revenues:				
Charges for sales and services.....		\$ 19,502	\$ 1,513,045	\$ 1,532,547
Contributions.....	\$ 16,166			16,166
Other.....		289	1,722	2,011
Total operating revenues	16,166	19,791	1,514,767	1,550,724
Operating expenses:				
Costs of sales and services.....		18,363	98,696	117,059
Benefit payments and refunds.....	17,903			17,903
Prizes and claims.....			777,912	777,912
Interest.....			95	95
General and administrative.....	1,381	124	51,697	53,202
Depreciation.....			736	736
Other.....		17		17
Total operating expenses	19,284	18,504	929,136	966,924
Operating income (loss)	(3,118)	1,287	585,631	583,800
Nonoperating revenues (expenses):				
Investment income.....	97	97		194
Other revenues.....		369		369
Other expenses.....		(487)	(199)	(686)
Income (loss) before operating transfers	(3,021)	1,266	585,432	583,677
Operating transfers-out.....		(2,154)	(585,432)	(587,586)
Net income (loss)	(3,021)	(888)	--	(3,909)
Retained earnings, July 1, 1990		888		888
Retained earnings (deficit), June 30, 1991	\$ (3,021)	\$ --	\$ --	\$ (3,021)

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Code Departments
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Central Management Services	Corrections	Lottery	
	Local Govern- ment Health Insurance Reserve	Commissary	State Lottery	Total
Cash flows from operating activities:				
Cash received from sales and services.....	\$ 15,296	\$ 19,520	\$ 967,293	\$ 1,002,109
Cash payments to suppliers for goods and services.....	(11,738)	(18,219)	(64,768)	(94,725)
Cash payments to employees for services.....		(124)	(8,509)	(8,633)
Cash receipts from other operating activities.....		289	1,699	1,988
Cash payments from other operating activities.....	(1,158)	(17)	(325,367)	(326,542)
Net cash provided by operating activities	2,400	1,449	570,348	574,197
Cash flows from noncapital financing activities:				
Operating transfers-in from other funds.....		5		5
Operating transfers-out to other funds.....		(1,077)	(580,000)	(581,077)
Other.....		(118)		(118)
Net cash (used in) noncapital financing activities		(1,190)	(580,000)	(581,190)
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets.....			(562)	(562)
Principal paid on revenue bond maturities and equipment contracts...			(179)	(179)
Net cash (used in) capital and related financing activities			(741)	(741)
Cash flows from investing activities:				
Interest and dividends on investments.....	93	95		188
Net increase (decrease) in cash and cash equivalents	2,493	354	(10,393)	(7,546)
Cash and cash equivalents at beginning of year	638	1,230	16,096	17,964
Cash and cash equivalents at end of year	\$ 3,131	\$ 1,584	\$ 5,703	\$ 10,418
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ (3,118)	\$ 1,287	\$ 585,631	\$ 583,800
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation.....			736	736
Provision for uncollectible accounts.....			394	394
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(236)	43	1,181	988
(Increase) decrease in due from other funds.....		(32)		(32)
(Increase) decrease in inventory.....		(30)		(30)
(Increase) decrease in prepaid expenses.....			787	787
Increase (decrease) in accounts payable and accrued liabilities.....	6,357	174	(17,060)	(10,529)
Increase (decrease) in due to other funds.....		1,087	(1,481)	(394)
Increase (decrease) in deferred revenues.....	(638)		160	(478)
Increase (decrease) in other liabilities.....	31			31
Other.....	4	(1,080)		(1,076)
Total adjustments	5,518	162	(15,283)	(9,603)
Net cash provided by operating activities	\$ 2,400	\$ 1,449	\$ 570,348	\$ 574,197
Noncash investing, capital, and financing activities:				
Installment purchases (initial year):				
Fair market value.....	\$ --	\$ --	\$ 1,261	\$ 1,261
Current year cash (disbursements).....	\$ --	\$ --	\$ (274)	\$ (274)

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Agencies, Boards and Authorities
June 30, 1991
(Expressed in Thousands)

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Export Development Authority	Farm Development Authority
	Banks and Trust Companies	Comprehensive Health Insurance Plan	Bond Trust	
Assets:				
Cash and cash equivalents.....	\$ 2,102	\$ 9,635	\$ 15,192	\$ 22,304
Investments, short-term.....		12,923		
Receivables, net:				
Intergovernmental.....				
Other.....	3,475	381	36	1,834
Due from other funds.....				284
Inventories.....				
Prepaid expenses.....		1		
Loans and notes receivable.....				
Restricted assets, cash equivalents.....				
Total current assets	5,577	22,940	15,228	24,422
Investments.....				
Loans and notes receivable.....				
Restricted assets				
Property, plant and equipment, net.....	645	194	4	
Other assets.....				
Total assets	\$ 6,222	\$ 23,134	\$ 15,232	\$ 24,422
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 713	\$ 206	\$ 88	
Intergovernmental payables.....				
Due to other funds.....	193	4		
Liabilities payable from restricted assets.....				
Notes payable.....				
Revenue bonds payable.....			15,000	
Other liabilities.....	2,727	9,642	32	
Total current liabilities	3,633	9,852	15,120	
Notes payable.....				
Revenue bonds payable.....				
Other obligations.....				
Total liabilities	3,633	9,852	15,120	
Fund equity:				
Contributed capital.....				\$ 25,110
Retained earnings (deficits):				
Reserved for:				
Revenue bond and note retirement.....			750	
Other.....		13,282		
Unreserved.....	2,589		(638)	(688)
Total fund equity	2,589	13,282	112	24,422
Total liabilities and fund equity	\$ 6,222	\$ 23,134	\$ 15,232	\$ 24,422

<u>Health Facilities Authority</u>	<u>Development Finance Authority</u>	<u>Housing Development Authority</u>	<u>State Toll Highway Authority</u>	
Operating	Industrial Revolving Loan			Total
\$ 1,576	\$ 16,910	\$ 16,731	\$ 362,719	\$ 447,169
3,549	1,450	137,945		155,867
		188		188
138	641	31,354	14,669	52,528
		11,802	6,688	18,774
			3,708	3,708
6	20		1,753	1,780
	1,185	18,653		19,838
24		3,842	9,625	13,491
5,293	20,206	220,515	399,162	713,343
		371,829		371,829
	6,072	1,676,921		1,682,993
	4,787	184,404	73,957	263,148
46	103	1,348	1,165,401	1,167,741
		75,175		75,175
\$ 5,339	\$ 31,168	\$ 2,530,192	\$ 1,638,520	\$ 4,274,229
\$ 70	\$ 181	\$ 98,581	\$ 36,320	\$ 136,159
	495			495
		11,802	640	12,639
24			19,647	19,671
	718	2,485		3,203
		20,825	16,680	52,505
	27	110,089	523	123,040
94	1,421	243,782	73,810	347,712
	1,676			1,676
		2,190,845	541,705	2,732,550
	27		1,218	1,245
94	3,124	2,434,627	616,733	3,083,183
	18,509			43,619
		33,180	56,095	90,025
1,750				15,032
3,495	9,535	62,385	965,692	1,042,370
5,245	28,044	95,565	1,021,787	1,191,046
\$ 5,339	\$ 31,168	\$ 2,530,192	\$ 1,638,520	\$ 4,274,229

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Agencies, Boards and Authorities
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Export Development Authority	Farm Development Authority
	Banks and Trust Companies	Comprehensive Health Insurance Plan	Bond Trust	
Operating revenues:				
Charges for sales and services.....	\$ 14,417	\$ 12,840		
Interest and other investment income.....				\$ 112
Other.....			\$ 3	
Total operating revenues	14,417	12,840	3	112
Operating expenses:				
Costs of sales and services.....	12,816			
Benefit payments and refunds.....		24,994		
Interest.....			1,079	
General and administrative.....		1,401	357	49
Depreciation.....	361	73	87	
Other.....			84	655
Total operating expenses	13,177	26,468	1,607	704
Operating income (loss)	1,240	(13,628)	(1,604)	(592)
Nonoperating revenues (expenses):				
Investment income.....		2,125	1,168	
Other revenues.....				
Other expenses.....			(24)	
Income (loss) before operating transfers	1,240	(11,503)	(460)	(592)
Operating transfers-in.....		18,779		284
Operating transfers-out.....				
Net income (loss)	1,240	7,276	(460)	(308)
Retained earnings (deficit), July 1, 1990	1,349	6,006	572	(380)
Retained earnings (deficit), June 30, 1991	\$ 2,589	\$ 13,282	\$ 112	\$ (688)

Health Facilities Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority		Total
Operating	Industrial Revolving Loan				
\$ 2,446	\$ 1,720	\$ 5,878	\$ 247,381	\$	284,682
304	3,643	210,006			214,065
1,034		3,635			4,672
3,784	5,363	219,519	247,381		503,419
1,478			12,095		26,389
					24,994
	305	193,698	25,644		220,726
670	3,003	12,224	87,161		104,865
16	59	448	53,512		54,556
13					752
2,177	3,367	206,370	178,412		432,282
1,607	1,996	13,149	68,969		71,137
			29,865		33,158
		2,938			2,938
		(17,424)	(27)		(17,475)
1,607	1,996	(1,337)	98,807		89,758
		8,384			27,447
		(8,384)			(8,384)
1,607	1,996	(1,337)	98,807		108,821
3,638	7,539	96,902	922,980		1,038,606
\$ 5,245	\$ 9,535	\$ 95,565	\$ 1,021,787	\$	1,147,427

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Agencies, Boards and Authorities
June 30, 1991
(Expressed in Thousands)

	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board Comprehensive Health Insurance Plan	Export Development Authority Bond Trust	Farm Development Authority
Cash flows from operating activities:				
Cash received from sales and services.....	\$ 12,491	\$ 12,685	\$ 779	\$ 966
Cash payments to suppliers for goods and services.....		(26,990)	(84)	(2,240)
Cash payments to employees for services.....	(10,278)		(153)	(111)
Cash receipts from other operating activities.....	1,300		13	112
Cash payments from other operating activities.....	(2,575)		(1,299)	
Net cash provided by (used in) operating activities	938	(14,305)	(744)	(1,273)
Cash flows from noncapital financing activities:				
Net borrowings (repayments) under revolving loan arrangement.....				317
Operating transfers-in from other funds.....		18,779		
Operating transfers-out to other funds.....				
Net cash provided by (used in) noncapital financing activities		18,779		317
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets.....	(70)	(12)		
Principal paid on bond maturities and equipment contracts.....			(17)	
Proceeds from sale of equipment.....				
Net cash provided by (used in) capital and related financing activities	(70)	(12)	(17)	
Cash flows from investing activities:				
Purchase of investment securities.....				
Proceeds from sale and maturities of investment securities.....		568		
Interest and dividends on investments.....		2,125	1,168	
Net cash provided by investing activities		2,693	1,168	
Net increase (decrease) in cash and cash equivalents	868	7,155	407	(956)
Cash and cash equivalents at beginning of year	1,234	2,480	14,785	23,260
Cash and cash equivalents at end of year	\$ 2,102	\$ 9,635	\$ 15,192	\$ 22,304
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ 1,240	\$ (13,628)	\$ (1,604)	\$ (592)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation.....	361	73	87	
Provision for uncollectible accounts.....				188
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	21	(155)	810	(744)
(Increase) decrease in due from other funds.....				
(Increase) decrease in inventory.....				
(Increase) decrease in prepaid expenses.....			2	
Increase (decrease) in accounts payable and accrued liabilities.....	(134)	(196)	(69)	(18)
Increase (decrease) in intergovernmental payables.....				
Increase (decrease) in due to other funds.....	(271)	(1)	(2)	
Increase (decrease) in deferred revenues.....				
Increase (decrease) in other liabilities.....	142	(471)	32	
Increase (decrease) in liabilities payable from restricted assets.....				
Other.....	(421)	73		(107)
Total adjustments	(302)	(677)	860	(681)
Net cash provided by (used in) operating activities	\$ 938	\$ (14,305)	\$ (744)	\$ (1,273)

Health Facilities Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	
Operating	Industrial Revolving Loan			Total
\$ 2,465	\$ 1,414	\$ 259,021	\$ 240,696	\$ 530,517
(1,947)	(1,890)	(5,741)	(49,772)	(88,664)
(203)	(1,253)	(5,876)	(55,949)	(73,823)
7,583	9,034	1,735,445		1,753,487
(8,406)	(4,016)	(2,023,355)	(36,899)	(2,076,550)
(508)	3,289	(40,506)	98,076	44,967
	(686)	(3,957)		(4,643)
		8,384		27,480
		(8,384)		(8,384)
	(686)	(3,957)		14,453
(23)	(9)	(23)	(87,014)	(87,151)
	(29)		(15,983)	(16,029)
		1,464	338	1,802
(23)	(38)	1,441	(102,659)	(101,378)
			(14,346)	(14,346)
	3,944			4,512
			29,865	33,158
	3,944		15,519	23,324
(531)	6,509	(43,022)	10,936	(18,634)
2,131	10,401	63,595	361,408	479,294
\$ 1,600	\$ 16,910	\$ 20,573	\$ 372,344	\$ 460,660
\$ 1,607	\$ 1,996	\$ 13,149	\$ 68,969	\$ 71,137
16	59	448	53,512	54,556
	313	500		1,001
(12)	(133)	(108,316)	(1,041)	(109,570)
	(4,478)	(5,347)	(5,982)	(15,807)
			158	158
	13		(391)	(376)
30	(7)	(20,840)	(16,736)	(37,970)
	495	(2,152)		(1,657)
	4,478	5,346	57	9,607
	(1)			(1)
		9,816		9,519
(43)			(470)	(513)
(2,106)	554	66,890		64,883
(2,115)	1,293	(53,655)	29,107	(26,170)
\$ (508)	\$ 3,289	\$ (40,506)	\$ 98,076	\$ 44,967

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Farm Development Authority
June 30, 1991
(Expressed in Thousands)

	Farmer and Agri-Business Loan Guarantee	Agricultural Loan Guarantee	Total
Assets:			
Cash and cash equivalents.....	\$ 8,154	\$ 14,150	\$ 22,304
Other receivables, net.....	570	1,264	1,834
Due from other funds.....	284		284
Total assets	\$ 9,008	\$ 15,414	\$ 24,422
Fund equity:			
Contributed capital.....	\$ 8,110	\$ 17,000	\$ 25,110
Retained earnings (deficit), unreserved.....	898	(1,586)	(688)
Total fund equity	\$ 9,008	\$ 15,414	\$ 24,422

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Farm Development Authority
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Farmer and Agri-Business Loan Guarantee	Agricultural Loan Guarantee	Total
Operating revenues:			
Interest and other investment income.....	\$ 40	\$ 72	\$ 112
Total operating revenues	40	72	112
Operating expenses:			
General and administrative.....	49		49
Other.....		655	655
Total operating expenses	49	655	704
Operating (loss) before operating transfers	(9)	(583)	(592)
Operating transfers-in.....	284		284
Net income (loss)	275	(583)	(308)
Retained earnings (deficit), July 1, 1990	623	(1,003)	(380)
Retained earnings (deficit), June 30, 1991	\$ 898	\$ (1,586)	\$ (688)

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Farm Development Authority
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Farmer and Agri-Business Loan Guarantee	Agricultural Loan Guarantee	Total
Cash flows from operating activities:			
Cash received from sales and services.....	\$ 22	\$ 944	\$ 966
Cash payments to suppliers for goods and services.....	(449)	(1,791)	(2,240)
Cash payments to employees for services.....	(40)	(71)	(111)
Cash receipts from other operating activities.....	40	72	112
Net cash (used in) operating activities	<u>(427)</u>	<u>(846)</u>	<u>(1,273)</u>
Cash flows from noncapital financing activities:			
Operating transfers-in from other funds.....	317		317
Net (decrease) in cash and cash equivalents	<u>(110)</u>	<u>(846)</u>	<u>(956)</u>
Cash and cash equivalents at beginning of year	<u>8,264</u>	<u>14,996</u>	<u>23,260</u>
Cash and cash equivalents at end of year	<u>\$ 8,154</u>	<u>\$ 14,150</u>	<u>\$ 22,304</u>
Reconciliation of operating (loss) to net cash provided by operating activities:			
Operating (loss)	<u>\$ (9)</u>	<u>\$ (583)</u>	<u>\$ (592)</u>
Adjustments to reconcile operating (loss) to net cash provided by operating activities:			
Provision for uncollectible accounts.....		188	188
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable.....	(305)	(439)	(744)
Increase (decrease) in accounts payable and accrued liabilities....	(6)	(12)	(18)
Other.....	(107)		(107)
Total adjustments	<u>(418)</u>	<u>(263)</u>	<u>(681)</u>
Net cash (used in) operating activities	<u>\$ (427)</u>	<u>\$ (846)</u>	<u>\$ (1,273)</u>

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Housing Development Authority
June 30, 1991
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Assets:				
Cash and cash equivalents.....	\$ 465	\$ 878	\$ 15,388	\$ 16,731
Investments, short-term.....	100,512	23,243	14,190	137,945
Receivables, net:				
Intergovernmental.....	188			188
Other.....	3,025	15,987	12,342	31,354
Due from other funds.....	1,896		9,906	11,802
Loans and notes receivable.....	531	9,833	8,289	18,653
Restricted assets, cash equivalents.....		557	3,285	3,842
Total current assets	106,617	50,498	63,400	220,515
Investments.....	60,109	265,870	45,850	371,829
Loans and notes receivable.....	18,325	856,853	801,743	1,676,921
Restricted assets.....		78,245	106,159	184,404
Property, plant and equipment, net.....	1,348			1,348
Other assets.....	3,656	19,234	52,285	75,175
Total assets	\$ 190,055	\$ 1,270,700	\$ 1,069,437	\$ 2,530,192
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 5,190	\$ 40,741	\$ 52,650	\$ 98,581
Due to other funds.....	9,906	1,851	45	11,802
Notes payable.....	2,485			2,485
Revenue bonds payable.....		17,730	3,095	20,825
Other liabilities.....	110,089			110,089
Total current liabilities	127,670	60,322	55,790	243,782
Revenue bonds payable.....		1,192,110	998,735	2,190,845
Total liabilities	127,670	1,252,432	1,054,525	2,434,627
Fund equity:				
Retained earnings:				
Reserved for revenue bond and note retirement.....		18,268	14,912	33,180
Unreserved.....	62,385			62,385
Total fund equity	62,385	18,268	14,912	95,565
Total liabilities and fund equity	\$ 190,055	\$ 1,270,700	\$ 1,069,437	\$ 2,530,192

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Housing Development Authority
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Operating revenues:				
Charges for sales and services.....	\$ 5,878			\$ 5,878
Interest and other investment income.....	5,004	\$ 105,976	\$ 99,026	210,006
Other.....	469		3,166	3,635
Total operating revenues	11,351	105,976	102,192	219,519
Operating expenses:				
Interest.....	90	100,816	92,792	193,698
General and administrative.....	8,898	2,796	530	12,224
Depreciation.....	448			448
Total operating expenses	9,436	103,612	93,322	206,370
Operating income before operating transfers	1,915	2,364	8,870	13,149
Nonoperating revenues (expenses):				
Other revenues.....			2,938	2,938
Other expenses.....			(17,424)	(17,424)
Income (loss) before operating transfers	1,915	2,364	(5,616)	(1,337)
Operating transfers-in.....	115		8,269	8,384
Operating transfers-out.....	(8,269)	(115)		(8,384)
Net income (loss)	(6,239)	2,249	2,653	(1,337)
Retained earnings, July 1, 1990	68,624	16,019	12,259	96,902
Retained earnings, June 30, 1991	\$ 62,385	\$ 18,268	\$ 14,912	\$ 95,565

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Housing Development Authority
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Cash flows from operating activities:				
Cash received from sales and services.....	\$ 10,160	\$ 152,355	\$ 96,506	\$ 259,021
Cash payments to suppliers for goods and services.....	(3,583)	(2,128)	(30)	(5,741)
Cash payments to employees for services.....	(5,114)	(762)		(5,876)
Cash receipts from other operating activities.....	387,729	505,809	841,907	1,735,445
Cash payments from other operating activities.....	(420,766)	(656,200)	(946,389)	(2,023,355)
Net cash (used in) operating activities	(31,574)	(926)	(8,006)	(40,506)
Cash flows from noncapital financing activities:				
Net borrowings (repayments) under revolving loan arrangement....			(3,957)	(3,957)
Operating transfers-in from other funds.....	115		8,269	8,384
Operating transfers-out to other funds.....	(8,269)	(115)		(8,384)
Net cash provided by (used in) noncapital financing activities	(8,154)	(115)	4,312	(3,957)
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets.....	(23)			(23)
Proceeds from sale of equipment.....	1,464			1,464
Net cash provided by capital and related financing activities	1,441			1,441
Net (decrease) in cash and cash equivalents	(38,287)	(1,041)	(3,694)	(43,022)
Cash and cash equivalents at beginning of year	38,752	2,476	22,367	63,595
Cash and cash equivalents at end of year	<u>\$ 465</u>	<u>\$ 1,435</u>	<u>\$ 18,673</u>	<u>\$ 20,573</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	<u>\$ 1,915</u>	<u>\$ 2,364</u>	<u>\$ 8,870</u>	<u>\$ 13,149</u>
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	448			448
Provision for uncollectible accounts.....			500	500
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable.....	(3,966)	(96,505)	(7,845)	(108,316)
(Increase) decrease in due from other funds.....	561		(5,908)	(5,347)
Increase (decrease) in accounts payable and accrued liabilities....	(30,763)	1,850	8,073	(20,840)
Increase (decrease) in intergovernmental payables.....	(2,152)			(2,152)
Increase (decrease) in due to other funds.....	5,907	(559)	(2)	5,346
Increase (decrease) in other liabilities.....	9,816			9,816
Other.....	(13,340)	91,924	(11,694)	66,890
Total adjustments	(33,489)	(3,290)	(16,876)	(53,655)
Net cash (used in) operating activities	<u>\$ (31,574)</u>	<u>\$ (926)</u>	<u>\$ (8,006)</u>	<u>\$ (40,506)</u>

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Student Assistance Commission
June 30, 1991
(Expressed in Thousands)

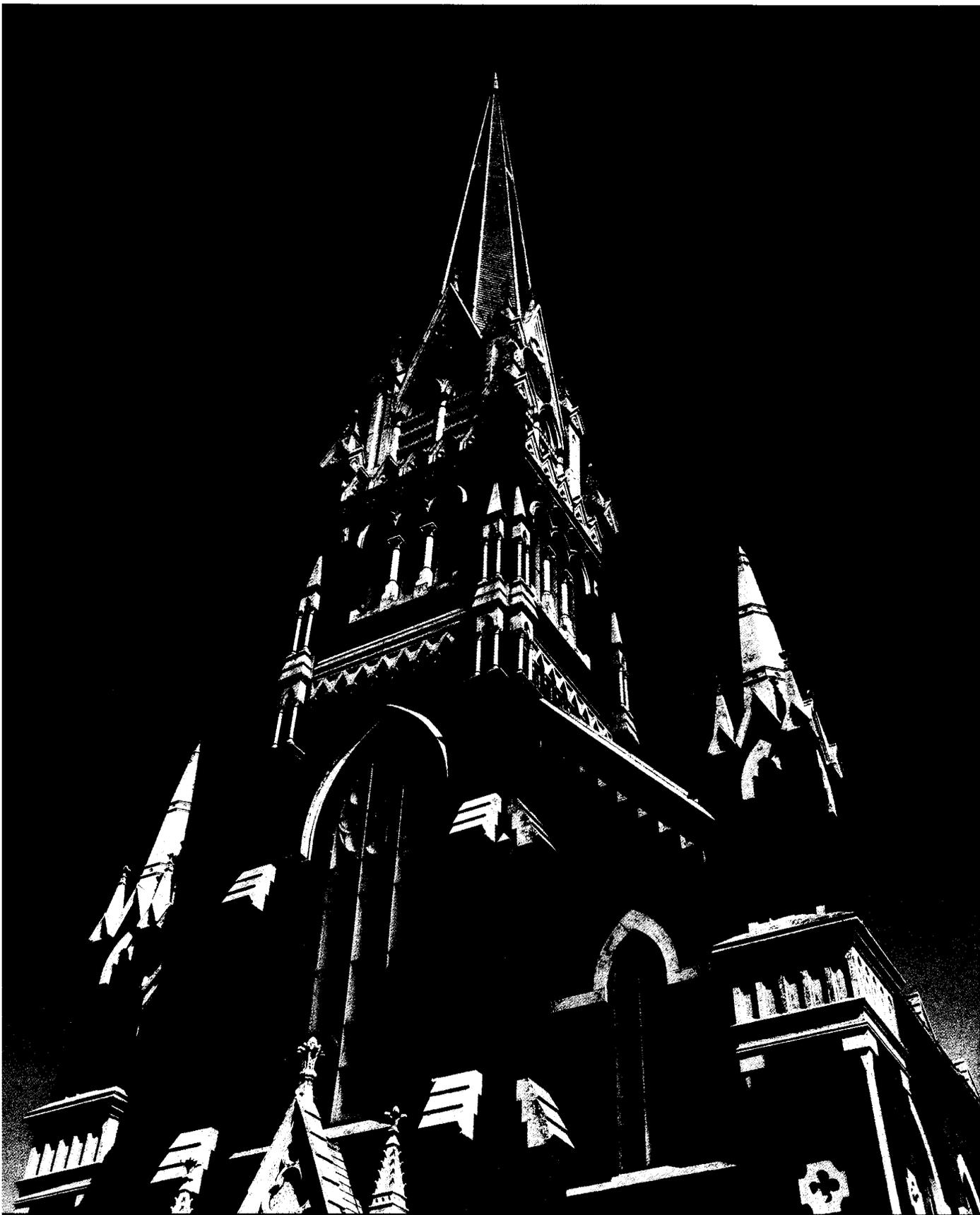
	Designated Account Purchase Program	Opportunity Loan Program	Total
Assets:			
Cash and cash equivalents.....	\$ 16,845	\$ 45,132	\$ 61,977
Investments, short-term.....	3,067		3,067
Receivables, net:			
Intergovernmental.....	1,776		1,776
Other.....	2,911	1,975	4,886
Due from other funds.....	3,583		3,583
Prepaid expenses.....		937	937
Loans and notes receivable.....	121,675	1	121,676
Restricted assets, cash equivalents.....	85,599		85,599
Total current assets	235,456	48,045	283,501
Investments.....	68,168		68,168
Loans and notes receivable.....	292,268	18,223	310,491
Restricted assets.....	90,297		90,297
Property, plant and equipment, net.....	155	1	156
Total assets	\$ 686,344	\$ 66,269	\$ 752,613
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 14,806	\$ 33	\$ 14,839
Due to other funds.....	96		96
Revenue bonds payable.....	151,965		151,965
Other liabilities.....		1,597	1,597
Total current liabilities	166,867	1,630	168,497
Notes payable.....	95,954		95,954
Revenue bonds payable.....	382,396	60,404	442,800
Total liabilities	645,217	62,034	707,251
Fund equity:			
Retained earnings (deficit):			
Reserved for:			
Revenue bond and note retirement.....	164,081	1,524	165,605
Other.....		2,711	2,711
Unreserved.....	(122,954)		(122,954)
Total fund equity	41,127	4,235	45,362
Total liabilities and fund equity	\$ 686,344	\$ 66,269	\$ 752,613

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Student Assistance Commission
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Designated Account Purchase Program	Opportunity Loan Program	Total
Operating revenues:			
Interest and other investment income.....	\$ 39,933		\$ 39,933
Total operating revenues	39,933		39,933
Operating expenses:			
Costs of sales and services.....		\$ 201	201
General and administrative.....	11,882	586	12,468
Depreciation.....	74		74
Other.....		190	190
Total operating expenses	11,956	977	12,933
Operating income (loss)	27,977	(977)	27,000
Nonoperating revenues (expenses):			
Investment income.....	20,886	4,630	25,516
Interest expense.....	(45,824)	(4,052)	(49,876)
Other revenues.....		1	1
Operating income (loss) before operating transfers	3,039	(398)	2,641
Operating transfers-in.....		4,633	4,633
Net income	3,039	4,235	7,274
Retained earnings, July 1, 1990	38,088		38,088
Retained earnings, June 30, 1991	\$ 41,127	\$ 4,235	\$ 45,362

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Student Assistance Commission
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Designated Account Purchase Program	Opportunity Loan Program	Total
Cash flows from operating activities:			
Cash payments to suppliers for goods and services.....		\$ (333)	\$ (333)
Cash payments to employees for services.....		(461)	(461)
Cash receipts from other operating activities.....	\$ 7,785		7,785
Cash payments from other operating activities.....	(6,478)	(19,318)	(25,796)
Net cash provided by (used in) operating activities	<u>1,307</u>	<u>(20,112)</u>	<u>(18,805)</u>
Cash flows from noncapital financing activities:			
Net borrowings (repayments) under revolving loan arrangement....	(603)	60,000	59,397
Interest paid on revolving loan.....	(45,824)	(2,044)	(47,868)
Operating transfers-in from other funds.....		4,633	4,633
Other.....	986		986
Net cash provided by (used in) noncapital financing activities	<u>(45,441)</u>	<u>62,589</u>	<u>17,148</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets.....		(53)	(53)
Cash flows from investing activities:			
Purchase of investment securities.....	(39,387)		(39,387)
Proceeds from sale and maturities of investment securities.....	5,788		5,788
Interest and dividends on investments.....	20,475	2,655	23,130
Net cash provided by (used in) investing activities	<u>(13,124)</u>	<u>2,655</u>	<u>(10,469)</u>
Net increase (decrease) in cash and cash equivalents	(57,311)	45,132	(12,179)
Cash and cash equivalents at beginning of year	159,755		159,755
Cash and cash equivalents at end of year	\$ 102,444	\$ 45,132	\$ 147,576
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 27,977	\$ (977)	\$ 27,000
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation.....	74		74
Provision for uncollectible accounts.....	2,525		2,525
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable.....	(34,312)	(20,199)	(54,511)
(Increase) decrease in due from other funds.....	2,164		2,164
(Increase) decrease in prepaid expenses.....		(937)	(937)
Increase (decrease) in accounts payable and accrued liabilities....	1,949	33	1,982
Increase (decrease) in due to other funds.....	16		16
Increase (decrease) in other liabilities.....		1,597	1,597
Other.....	914	371	1,285
Total adjustments	<u>(26,670)</u>	<u>(19,135)</u>	<u>(45,805)</u>
Net cash provided by (used in) operating activities	\$ 1,307	\$ (20,112)	\$ (18,805)



Salem Evangelical Church, Quincy, 1877, German Gothic

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 from the user agencies.

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

Health Insurance Reserve Fund--to account for the self-insurance medical and dental plan for State employees and qualified dependents. This fund records all contributions, appropriations, interest, dividends and expenses related to the plan.

Department of Corrections

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

Rural Bond Bank

Operating Fund--to account for the activities of the Illinois Rural Bond Bank including the purchase, servicing and sale of the securities of rural units of local government.

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
June 30, 1991
(Expressed in Thousands)

	Departments		Agencies, Boards and Authorities		Total
	Central Management Services	Corrections	Rural Bond Bank	Other	
	Revolving Funds	Working Capital Revolving	Operating		
Assets:					
Cash and cash equivalents.....	\$ 23,400	\$ 4,596	\$ 174	\$ 3,365	\$ 31,535
Investments, short-term.....			4,881		4,881
Receivables, net:					
Intergovernmental.....	569	25		33	627
Other.....	3,706	338	184	77	4,305
Due from other funds.....	135,301	4,982		742	141,025
Inventories.....	2,644	7,992		248	10,884
Prepaid expenses.....		6			6
Loans and notes receivable.....	235		6,085		6,320
Restricted assets, cash equivalents.....			29		29
Total current assets	165,855	17,939	11,353	4,465	199,612
Loans and notes receivable.....	617				617
Restricted assets.....	108		860		968
Property, plant and equipment, net.....	92,935	6,810	35	1,105	100,885
Other assets.....		20			20
Total assets	\$ 259,515	\$ 24,769	\$ 12,248	\$ 5,570	\$ 302,102
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 128,783	\$ 2,144	\$ 193	\$ 477	\$ 131,597
Intergovernmental payables.....	4,005		14		4,019
Due to other funds.....	840	138	4	91	1,073
Deferred revenues.....	191	15			206
Revenue bonds payable.....			95		95
Other liabilities.....	24,945	908		406	26,259
Total current liabilities	158,764	3,205	306	974	163,249
Revenue bonds payable.....			6,660		6,660
Other obligations.....	63,997			604	64,601
Total liabilities	222,761	3,205	6,966	1,578	234,510
Fund equity:					
Contributed capital.....	12,306	5,404	5,289	999	23,998
Retained earnings (deficit):					
Reserved for revenue bond and note retirement.....			889		889
Unreserved.....	24,448	16,160	(896)	2,993	42,705
Total fund equity	36,754	21,564	5,282	3,992	67,592
Total liabilities and fund equity	\$ 259,515	\$ 24,769	\$ 12,248	\$ 5,570	\$ 302,102

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Departments		Agencies, Boards and Authorities		Total
	Central Management Services	Corrections	Rural Bond Bank	Other	
	Revolving Funds	Working Capital Revolving	Operating		
Operating revenues:					
Charges for sales and services.....	\$ 542,402	\$ 29,501		\$ 10,291	\$ 582,194
Interest and other investment income.....			\$ 582	130	712
Other.....	131	366	141	3	641
Total operating revenues	542,533	29,867	723	10,424	583,547
Operating expenses:					
Costs of sales and services.....	114,782	25,110		6,557	146,449
Benefit payments and refunds.....	361,786				361,786
Interest.....	6,209		184	71	6,464
General and administrative.....	27,931	3,288	352	3,307	34,878
Depreciation.....	26,549	1,139	2	504	28,194
Other.....	5,115		192		5,307
Total operating expenses	542,372	29,537	730	10,439	583,078
Operating income (loss)	161	330	(7)	(15)	469
Nonoperating revenues (expenses):					
Investment income.....	479				479
Other revenues.....	7	114		12	133
Other expenses.....	(7,533)	(31)		(2)	(7,566)
Income (loss) before operating transfers	(6,886)	413	(7)	(5)	(6,485)
Operating transfers-in.....				250	250
Operating transfers-out.....				(1,401)	(1,401)
Net income (loss)	(6,886)	413	(7)	(1,156)	(7,636)
Retained earnings, July 1, 1990	31,334	15,747		4,149	51,230
Retained earnings (deficit), June 30, 1991	\$ 24,448	\$ 16,160	\$ (7)	\$ 2,993	\$ 43,594

STATE OF ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Departments		Agencies, Boards and Authorities		Total
	Central Management Services	Corrections	Rural Bond Bank	Other	
	Revolving Funds	Working Capital Revolving	Operating		
Cash flows from operating activities:					
Cash received from sales and services.....	\$ 525,108	\$ 31,285		\$ 10,181	\$ 566,574
Cash payments to suppliers for goods and services.....	(472,791)	(19,654)		(5,980)	(498,425)
Cash payments to employees for services.....	(22,133)	(8,447)		(2,076)	(32,656)
Cash receipts from other operating activities.....	3,608		\$ 539	151	4,298
Cash payments from other operating activities.....	(1,881)	(684)	(12,343)	(2,004)	(16,912)
Net cash provided by (used in) operating activities	31,911	2,500	(11,804)	272	22,879
Cash flows from noncapital financing activities:					
Operating transfers-in from other funds.....				250	250
Operating transfers-out to other funds.....				(1,401)	(1,401)
Other.....		2			2
Residual equity transfers-in.....			5,256		5,256
Net cash provided by (used in) noncapital financing activities		2	5,256	(1,151)	4,107
Cash flows from capital and related financing activities:					
Proceeds from sale of revenue bonds.....			6,755		6,755
Acquisition and construction of capital assets.....	(10,790)	(1,279)	(4)	(180)	(12,253)
Principal paid on bond maturities and equipment contracts.....	(20,152)			(390)	(20,542)
Net cash provided by (used in) capital and related financing activities	(30,942)	(1,279)	6,751	(570)	(26,040)
Cash flows from investing activities:					
Interest and dividends on investments.....	481				481
Net increase (decrease) in cash and cash equivalents	1,450	1,223	203	(1,449)	1,427
Cash and cash equivalents at beginning of year	21,950	3,373		4,814	30,137
Cash and cash equivalents at end of year	\$ 23,400	\$ 4,596	\$ 203	\$ 3,365	\$ 31,564
Reconciliation of operating income (loss) to net cash provided by operating activities:					
Operating income (loss)	\$ 161	\$ 330	\$ (7)	\$ (15)	\$ 469
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation.....	26,549	1,139	2	504	28,194
Provision for uncollectible accounts.....	2,901			8	2,909
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable.....	186	179	(184)	(63)	118
(Increase) decrease in due from other funds.....	(29,559)	354		7	(29,198)
(Increase) decrease in inventory.....	(324)	(826)		123	(1,027)
(Increase) decrease in prepaid expenses.....	6,919	10			6,929
Increase (decrease) in accounts payable and accrued liabilities.....	20,880	79	193	(481)	20,671
Increase (decrease) in intergovernmental payables.....	3,999		14	(3)	4,010
Increase (decrease) in due to other funds.....	238	(131)	4	4	115
Increase (decrease) in deferred revenues.....	(168)	(6)			(174)
Increase (decrease) in other liabilities.....	15	82		101	198
Other.....	114	1,290	(11,826)	87	(10,335)
Total adjustments	31,750	2,170	(11,797)	287	22,410
Net cash provided by (used in) operating activities	\$ 31,911	\$ 2,500	\$ (11,804)	\$ 272	\$ 22,879
Noncash investing, capital, and financing activities:					
Capital leases (initial year):					
Fair market value	\$ 7,202	\$ --	\$ --	\$ --	\$ 7,202
Current year cash (disbursements)	\$ (660)	\$ --	\$ --	\$ --	\$ (660)
Installment purchases (initial year):					
Fair market value	\$ 14,632	\$ --	\$ --	\$ --	\$ 14,632
Current year cash (disbursements)	\$ (2,396)	\$ --	\$ --	\$ --	\$ (2,396)
Transfer of assets from other State funds:					
Fair market value	\$ 102	\$ 1,161	\$ 33	\$ 94	\$ 1,390

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
Department of Central Management Services
June 30, 1991
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Communications Revolving	Health Insurance Reserve	Total
Assets:						
Cash and cash equivalents.....	\$ 819	\$ 10,597	\$ 1,080	\$ 7,295	\$ 3,609	\$ 23,400
Receivables, net:						
Intergovernmental.....	16	126		427		569
Other.....		82	2	3,622		3,706
Due from other funds.....	5,728	6,646	658	15,986	106,283	135,301
Inventories.....	1,710	110	824			2,644
Loans and notes receivable.....		235				235
Total current assets	8,273	17,796	2,564	27,330	109,892	165,855
Loans and notes receivable.....		617				617
Restricted assets.....	108					108
Property, plant and equipment, net.....	3,652	28,272	12	60,999		92,935
Total assets	\$ 12,033	\$ 46,685	\$ 2,576	\$ 88,329	\$ 109,892	\$ 259,515
Liabilities:						
Accounts payable and accrued liabilities..	\$ 3,950	\$ 3,731	\$ 493	\$ 10,717	\$ 109,892	\$ 128,783
Intergovernmental payables.....		4,005				4,005
Due to other funds.....	87	285	78	390		840
Deferred revenues.....		8		183		191
Other liabilities.....	2,014	8,511	64	14,356		24,945
Total current liabilities	6,051	16,540	635	25,646	109,892	158,764
Other obligations.....	2,028	9,854		52,115		63,997
Total liabilities	8,079	26,394	635	77,761	109,892	222,761
Fund equity:						
Contributed capital.....	1,078	9,157	321	1,750		12,306
Retained earnings, unreserved.....	2,876	11,134	1,620	8,818		24,448
Total fund equity	3,954	20,291	1,941	10,568		36,754
Total liabilities and fund equity	\$ 12,033	\$ 46,685	\$ 2,576	\$ 88,329	\$ 109,892	\$ 259,515

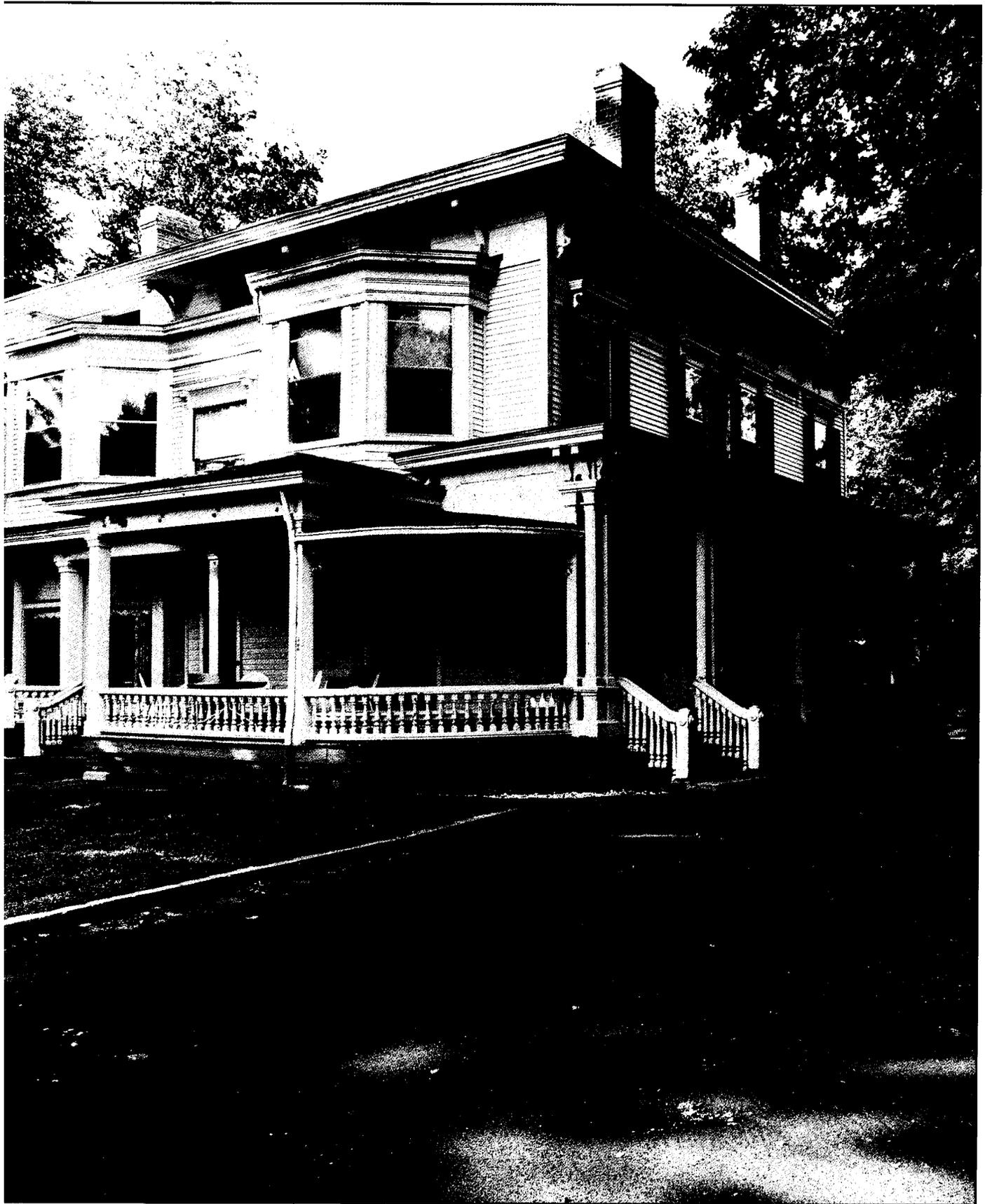
STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Internal Service Funds
Department of Central Management Services
For the Year Ended June 30, 1991
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Communications Revolving	Health Insurance Reserve	Total
Operating revenues:						
Charges for sales and services.....	\$ 27,443	\$ 38,519	\$ 3,284	\$ 97,939	\$ 375,217	\$ 542,402
Other.....	106			25		131
Total operating revenues	27,549	38,519	3,284	97,964	375,217	542,533
Operating expenses:						
Costs of sales and services.....	19,973	23,569	2,427	68,813		114,782
Benefit payments and refunds.....					361,786	361,786
Interest.....	243	919		5,047		6,209
General and administrative.....	5,203	6,098	547	4,668	11,415	27,931
Depreciation.....	1,050	9,353	6	16,140		26,549
Other.....	1,080	16	3	1,528	2,488	5,115
Total operating expenses	27,549	39,955	2,983	96,196	375,689	542,372
Operating income (loss)	--	(1,436)	301	1,768	(472)	161
Nonoperating revenues (expenses):						
Investment income.....	7				472	479
Other revenues.....			7			7
Other expenses.....	(4)	(7,529)				(7,533)
Net income (loss)	3	(8,965)	308	1,768	--	(6,886)
Retained earnings, July 1, 1990	2,873	20,099	1,312	7,050		31,334
Retained earnings, June 30, 1991	\$ 2,876	\$ 11,134	\$ 1,620	\$ 8,818	\$ --	\$ 24,448

STATE OF ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
Department of Central Management Services
June 30, 1991
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Communications Revolving	Health Insurance Reserve	Total
Cash flows from operating activities:						
Cash received from sales and services.....	\$ 26,301	\$ 35,035	\$ 3,445	\$ 97,086	\$ 363,241	\$ 525,108
Cash payments to suppliers for goods and services.....	(16,848)	(11,700)	(2,637)	(79,577)	(362,029)	(472,791)
Cash payments to employees for services.....	(8,324)	(10,309)	(421)	(3,079)		(22,133)
Cash receipts from other operating activities.....				3,608		3,608
Cash payments from other operating activities.....	(40)		(109)	(1,732)		(1,881)
Net cash provided by operating activities	1,089	13,026	278	16,306	1,212	31,911
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets.....	(75)	(9,215)		(1,500)		(10,790)
Principal paid on bond maturities and equipment contracts.....	(958)	(5,996)		(13,198)		(20,152)
Net cash (used in) capital and related financing activities	(1,033)	(15,211)		(14,698)		(30,942)
Cash flows from investing activities:						
Interest and dividends on investments.....	7				474	481
Net increase (decrease) in cash and cash equivalents	63	(2,185)	278	1,608	1,686	1,450
Cash and cash equivalents at beginning of year	756	12,782	802	5,687	1,923	21,950
Cash and cash equivalents at end of year	\$ 819	\$ 10,597	\$ 1,080	\$ 7,295	\$ 3,609	\$ 23,400
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating Income (loss)	\$ --	\$ (1,436)	\$ 301	\$ 1,768	\$ (472)	\$ 161
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation.....	1,050	9,353	6	16,140		26,549
Provision for uncollectible accounts.....			3	410	2,488	2,901
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable.....	97	(123)	2	210		186
(Increase) decrease in due from other funds.....	(288)	746	168	4,238	(34,423)	(29,559)
(Increase) decrease in inventory.....	64	(60)	(328)			(324)
(Increase) decrease in prepaid expenses.....					6,919	6,919
Increase (decrease) in accounts payable and accrued liabilities.....	30	567	150	(6,569)	26,702	20,880
Increase (decrease) in intergovernmental payables.....		3,999				3,999
Increase (decrease) in due to other funds.....	7	(18)	(28)	277		238
Increase (decrease) in deferred revenues.....				(168)		(168)
Increase (decrease) in other liabilities.....			15			15
Other.....	129	(2)	(11)		(2)	114
Total adjustments	1,089	14,462	(23)	14,538	1,684	31,750
Net cash provided by operating activities	\$ 1,089	\$ 13,026	\$ 278	\$ 16,306	\$ 1,212	\$ 31,911
Noncash investing, capital, and financing activities:						
Capital leases (Initial year):						
Fair market value	\$ 308	\$ --	\$ --	\$ 6,894	\$ --	\$ 7,202
Current year cash (disbursements)	\$ (23)	\$ --	\$ --	\$ (637)	\$ --	\$ (660)
Installment purchases (Initial year):						
Fair market value	\$ --	\$ 14,632	\$ --	\$ --	\$ --	\$ 14,632
Current year cash (disbursements)	\$ --	\$ (2,396)	\$ --	\$ --	\$ --	\$ (2,396)
Transfer of assets from other State Funds:						
Fair market value	\$ --	\$ 102	\$ --	\$ --	\$ --	\$ 102

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Bull House, Quincy, 1850, Victorian

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 34 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 Central Management Services

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

Department of Financial Institutions

Depository Fund—to hold securities or monies of Illinois corporations guaranteeing or insuring titles to real estate. The securities and monies are held for the benefit of creditors.

Department of Public Aid

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

Department of Revenue

RTA Sales Tax 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.

Home Rule Municipal Retailers' Occupation Tax Fund—to collect and disburse the retailers' occupation tax imposed by home rule municipalities on individuals selling tangible personal property.

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 Insurance

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

Department of Lottery

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 Director's approval in a manner which ensures the timely payment of prize winners.

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STATE OF ILLINOIS
Combining Balance Sheet
Trust and Agency Funds
June 30, 1991
(Expressed in Thousands)

	Trust		Agency	Total
	Expendable	Pension		
Assets:				
Cash and cash equivalents.....	\$ 1,348,812	\$ 260,272	\$ 1,370,641	\$ 2,979,725
Investments.....	412	15,049,268	1,269,131	16,318,811
Receivables, net:				
Taxes.....	228,261		51,299	279,560
Intergovernmental.....	14,539		3,501	18,040
Other.....	13,047	170,929	38,111	222,087
Due from other funds.....	1,970	4,857	28,915	35,742
Property, plant and equipment, net.....		10,157		10,157
Other assets.....			568,075	568,075
Total assets	\$ 1,607,041	\$ 15,495,483	\$ 3,329,673	\$ 20,432,197
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 36,968	\$ 17,328	\$ 9,142	\$ 63,438
Intergovernmental payables.....	5,944		1,372,744	1,378,688
Due to other funds.....	13,091	217	42,687	55,995
Deferred revenues.....	6,799			6,799
Revenue bonds payable.....		10,466		10,466
Depository and other liabilities.....	2,054		1,905,100	1,907,154
Total liabilities	64,856	28,011	3,329,673	3,422,540
Fund balances:				
Reserved for:				
Encumbrances.....	140			140
Unemployment compensation benefits.....	1,524,988			1,524,988
Net assets available for plan benefits.....		15,467,472		15,467,472
Endowment and similar funds.....	3			3
Unreserved, undesignated.....	17,054			17,054
Total fund balances	1,542,185	15,467,472		17,009,657
Total liabilities and fund balances	\$ 1,607,041	\$ 15,495,483	\$ 3,329,673	\$ 20,432,197

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
June 30, 1991
(Expressed in Thousands)

	<u>Elected Officials</u>	<u>Departments</u>	<u>Agencies, Boards and Authorities</u>		
	<u>Attorney General</u>	<u>Employment Security</u>	<u>Industrial Commission</u>		
	<u>Consumer Trust</u>	<u>Unemployment Compensation Trust</u>	<u>Self-Insured Employers' Liability</u>	<u>Other</u>	<u>Total</u>
Assets:					
Cash and cash equivalents.....	\$ 124	\$ 1,334,756	\$ 7,066	\$ 6,866	\$ 1,348,812
Investments.....				412	412
Receivables, net:					
Taxes.....		228,261			228,261
Intergovernmental.....		14,539			14,539
Other.....	2,626	9,894	10	517	13,047
Due from other funds.....		1,915		55	1,970
Total assets	\$ 2,750	\$ 1,589,365	\$ 7,076	\$ 7,850	\$ 1,607,041
Liabilities:					
Accounts payable and accrued liabilities.....		\$ 36,781	\$ 14	\$ 173	\$ 36,968
Intergovernmental payables.....		5,944			5,944
Due to other funds.....		12,799		292	13,091
Deferred revenues.....		6,799			6,799
Other liabilities.....		2,054			2,054
Total liabilities		64,377	14	465	64,856
Fund balances:					
Reserved for:					
Encumbrances.....			3	137	140
Unemployment compensation benefits.....		1,524,988			1,524,988
Endowment and similar funds.....				3	3
Unreserved, undesignated.....	\$ 2,750		7,059	7,245	17,054
Total fund balances	2,750	1,524,988	7,062	7,385	1,542,185
Total liabilities and fund balances	\$ 2,750	\$ 1,589,365	\$ 7,076	\$ 7,850	\$ 1,607,041

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, 1991
(Expressed in Thousands)

	Elected Officials	Departments	Agencies, Boards and Authorities		
	Attorney General	Employment Security	Industrial Commission		
	Consumer Trust	Unemployment Compensation Trust	Self-Insured Employers' Liability	Other	Total
Revenues:					
Other taxes.....		\$ 927,399			\$ 927,399
Federal government.....		14,413			14,413
Licenses and fees.....				\$ 1,106	1,106
Interest and other investment income.....		133,565	\$ 437	458	134,460
Other.....	\$ 387	73	1,148	9,895	11,503
Total revenues	387	1,075,450	1,585	11,459	1,088,881
Expenditures:					
Current:					
Health and social services.....				149	149
Education.....				2	2
General government.....	253			2,888	3,141
Social assistance.....		1,193,969	873	359	1,195,201
Public protection and justice.....				7,524	7,524
Natural resources and recreation.....				301	301
Capital outlays.....				40	40
Total expenditures	253	1,193,969	873	11,263	1,206,358
Excess (deficiency) of revenues over (under) expenditures	134	(118,519)	712	196	(117,477)
Other sources (uses) of financial resources:					
Operating transfers-in.....				309	309
Operating transfers-out.....		(29,110)			(29,110)
Net other sources (uses) of financial resources		(29,110)		309	(28,801)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	134	(147,629)	712	505	(146,278)
Fund balances, July 1, 1990	2,616	1,672,617	6,350	6,880	1,688,463
Fund balances, June 30, 1991	\$ 2,750	\$ 1,524,988	\$ 7,062	\$ 7,385	\$ 1,542,185

STATE OF ILLINOIS
Combining Balance Sheet
Pension Trust Funds
June 30, 1991
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System
Assets:				
Cash and cash equivalents.....	\$ 729	\$ 3,996	\$ 18,683	\$ 2,610
Investments.....	34,440	169,882	2,949,574	8,644,583
Other receivables, net	15	157	10,564	107,365
Due from other funds.....		38	1,486	19
Property, plant and equipment, net.....	19	29	4,436	980
Total assets	\$ 35,203	\$ 174,102	\$ 2,984,743	\$ 8,755,557
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 18	\$ 96	\$ 3,228	\$ 8,389
Due to other funds.....	43	17	100	46
Revenue bonds payable.....				
Other liabilities.....				
Total liabilities	61	113	3,328	8,435
Fund balances:				
Reserved for net assets available for plan benefits.....	35,142	173,989	2,981,415	8,747,122
Total fund balances	35,142	173,989	2,981,415	8,747,122
Total liabilities and fund balances	\$ 35,203	\$ 174,102	\$ 2,984,743	\$ 8,755,557

State Universities Retirement System	State Board of Investment	Eliminations	Total
\$ 234,254	\$ 11	\$ (11)	\$ 260,272
3,279,197	3,125,488	(3,153,896)	15,049,268
24,420	45,090	(16,682)	170,929
3,314			4,857
4,649	44		10,157
<u>\$ 3,545,834</u>	<u>\$ 3,170,633</u>	<u>\$ (3,170,589)</u>	<u>\$ 15,495,483</u>
\$ 5,597			\$ 17,328
11	\$ 23	\$ (23)	217
10,466			10,466
	16,670	(16,670)	--
<u>16,074</u>	<u>16,693</u>	<u>(16,693)</u>	<u>28,011</u>
3,529,760	3,153,940	(3,153,896)	15,467,472
<u>3,529,760</u>	<u>3,153,940</u>	<u>(3,153,896)</u>	<u>15,467,472</u>
<u>\$ 3,545,834</u>	<u>\$ 3,170,633</u>	<u>\$ (3,170,589)</u>	<u>\$ 15,495,483</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Fund Balances
Pension Trust Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System
Operating revenues:				
Contributions:				
Employer.....	\$ 2,073	\$ 10,657	\$ 115,980	\$ 293,585
Employee.....	1,216	7,155	120,263	310,969
Interest and other investment income.....	2,171	10,785	180,520	463,541
Other.....	545			199,079
Total operating revenues	6,005	28,597	416,763	1,267,174
Operating expenses:				
Benefit payments and refunds.....	4,161	21,375	226,992	592,435
General and administrative.....	142	213	3,648	6,086
Depreciation.....	3	4	125	564
Other.....			150	865
Total operating expenses	4,306	21,592	230,915	599,950
Net income	1,699	7,005	185,848	667,224
Fund balances, July 1, 1990	33,443	166,984	2,795,567	8,079,898
Fund balances, June 30, 1991	\$ 35,142	\$ 173,989	\$ 2,981,415	\$ 8,747,122

State Universities Retirement System	State Board of Investment	Eliminations	Total
\$ 117,296			\$ 539,591
152,380			591,983
197,711	\$ 203,850	\$ (192,364)	866,214
279			199,903
<u>467,666</u>	<u>203,850</u>	<u>(192,364)</u>	<u>2,197,691</u>
231,525	10,025	(10,025)	1,076,488
5,559	11,486		27,134
313	1		1,010
466			1,481
<u>237,863</u>	<u>21,512</u>	<u>(10,025)</u>	<u>1,106,113</u>
<u>229,803</u>	<u>182,338</u>	<u>(182,339)</u>	<u>1,091,578</u>
<u>3,299,957</u>	<u>2,971,602</u>	<u>(2,971,557)</u>	<u>14,375,894</u>
<u>\$ 3,529,760</u>	<u>\$ 3,153,940</u>	<u>\$ (3,153,896)</u>	<u>\$ 15,467,472</u>

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
June 30, 1991
(Expressed in Thousands)

	Elected Officials		
	Secretary of State	Treasurer	Comptroller Social Security Contributions
Assets:			
Cash and cash equivalents.....	\$ 10,570	\$ 1,255,130	\$ 2,073
Investments.....			
Receivables, net:			
Taxes.....		20	
Intergovernmental.....			
Other.....		9	6
Due from other funds.....	100		7,225
Other assets.....			
Total assets	\$ 10,670	\$ 1,255,159	\$ 9,304
Liabilities:			
Accounts payable and accrued liabilities.....		\$ 242	\$ 223
Intergovernmental payables.....	\$ 2,906	1,220,341	7,983
Due to other funds.....		3,233	1,098
Depository and other liabilities.....	7,764	31,343	
Total liabilities	\$ 10,670	\$ 1,255,159	\$ 9,304

Departments					
Central Management Services	Public Aid	Revenue	Other Code Departments	Other	Total
\$ 5,620	\$ 11,804	\$ 65,912	\$ 7,173	\$ 12,359	\$ 1,370,641
313,685			955,446		1,269,131
		49,584		1,695	51,299
	2,500		509	492	3,501
75	37,908	37	47	29	38,111
499		19,889	1,202		28,915
			568,075		568,075
<u>\$ 319,879</u>	<u>\$ 52,212</u>	<u>\$ 135,422</u>	<u>\$ 1,532,452</u>	<u>\$ 14,575</u>	<u>\$ 3,329,673</u>
\$ 5,114		\$ 1,648	\$ 142	\$ 1,773	\$ 9,142
	\$ 16,388	118,946		6,180	1,372,744
21	34,057	3,143	731	404	42,687
314,744	1,767	11,685	1,531,579	6,218	1,905,100
<u>\$ 319,879</u>	<u>\$ 52,212</u>	<u>\$ 135,422</u>	<u>\$ 1,532,452</u>	<u>\$ 14,575</u>	<u>\$ 3,329,673</u>

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Secretary of State
June 30, 1991
(Expressed in Thousands)

	Safety Responsibility	International Registration Plan	Local Funds	Total
Assets:				
Cash and cash equivalents.....	\$ 2,621	\$ 2,806	\$ 5,143	\$ 10,570
Due from other funds.....		100		100
Total assets	\$ 2,621	\$ 2,906	\$ 5,143	\$ 10,670
Liabilities:				
Intergovernmental payables.....		\$ 2,906		\$ 2,906
Depository and other liabilities.....	\$ 2,621		\$ 5,143	7,764
Total liabilities	\$ 2,621	\$ 2,906	\$ 5,143	\$ 10,670

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Treasurer
June 30, 1991
(Expressed in Thousands)

	Protest	Public Treasurers' Investment Pool	Total
Assets:			
Cash and cash equivalents.....	\$ 34,556	\$ 1,220,574	\$ 1,255,130
Receivables, net:			
Taxes.....	20		20
Other.....		9	9
Total assets	\$ 34,576	\$ 1,220,583	\$ 1,255,159
Liabilities:			
Accounts payable and accrued liabilities.....		\$ 242	\$ 242
Intergovernmental payables.....		1,220,341	1,220,341
Due to other funds.....	\$ 3,233		3,233
Other liabilities.....	31,343		31,343
Total liabilities	\$ 34,576	\$ 1,220,583	\$ 1,255,159

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Central Management Services
June 30, 1991
(Expressed in Thousands)

	Group Insurance Premium	State Employees' Deferred Compensation Plan	Total
Assets:			
Cash and cash equivalents.....	\$ 4,594	\$ 1,026	\$ 5,620
Investments.....		313,685	313,685
Other receivables, net.....		75	75
Due from other funds.....	499		499
Total assets	\$ 5,093	\$ 314,786	\$ 319,879
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 5,072	\$ 42	\$ 5,114
Due to other funds.....	21		21
Other liabilities.....		314,744	314,744
Total liabilities	\$ 5,093	\$ 314,786	\$ 319,879

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Public Aid
June 30, 1991
(Expressed in Thousands)

	Public Assistance Recoveries Trust	Social Services Block Grant	Total
Assets:			
Cash and cash equivalents.....	\$ 11,804		\$ 11,804
Receivables, net:			
Intergovernmental.....		\$ 2,500	2,500
Other.....	37,908		37,908
Total assets	\$ 49,712	\$ 2,500	\$ 52,212
Liabilities:			
Intergovernmental payables.....	\$ 16,388		\$ 16,388
Due to other funds.....	31,557	\$ 2,500	34,057
Other liabilities.....	1,767		1,767
Total liabilities	\$ 49,712	\$ 2,500	\$ 52,212

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Revenue
June 30, 1991
(Expressed in Thousands)

	County Water Commission Tax	Home Rule Municipal Retailers Occupation Tax	County Option Motor Fuel Tax	Sports Facilities Tax	RTA Sales Tax	Surety Bond	Total
Assets:							
Cash and cash equivalents.....	\$ 3,258	\$ 14,002	\$ 2,460	\$ 2,258	\$ 32,249	\$ 11,685	\$ 65,912
Receivables, net:							
Taxes.....	1,575	14,886	1,616	1,321	30,186		49,584
Other.....	3	9	2		23		37
Due from other funds.....					19,889		19,889
Total assets	\$ 4,836	\$ 28,897	\$ 4,078	\$ 3,579	\$ 82,347	\$ 11,685	\$ 135,422
Liabilities:							
Accounts payable and accrued liabilities	\$ 52	\$ 523			\$ 1,073		\$ 1,648
Intergovernmental payables.....	4,784	28,374	\$ 4,078	\$ 436	81,274		118,946
Due to other funds.....				3,143			3,143
Depository and other liabilities.....						\$ 11,685	11,685
Total liabilities	\$ 4,836	\$ 28,897	\$ 4,078	\$ 3,579	\$ 82,347	\$ 11,685	\$ 135,422

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Other Code Departments
June 30, 1991
(Expressed in Thousands)

	<u>Corrections</u>	<u>Financial Institutions</u>	<u>Insurance</u>	<u>Lottery</u>	<u>Mental Health & Developmental Disabilities</u>	
	Resident Trusts	Depository	Security Deposit	Deferred Lottery Prize Winners Trust	Resident Trust	Total
Assets:						
Cash and cash equivalents.....	\$ 1,344			\$ 2,448	\$ 3,381	\$ 7,173
Investments.....				955,384	62	955,446
Receivables, net:						
Intergovernmental.....					509	509
Other.....	19			11	17	47
Due from other funds.....	1,167				35	1,202
Other assets.....		\$ 10,515	\$ 557,560			568,075
Total assets	\$ 2,530	\$ 10,515	\$ 557,560	\$ 957,843	\$ 4,004	\$ 1,532,452
Liabilities:						
Accounts payable and accrued liabilities....	\$ 72				\$ 70	\$ 142
Due to other funds.....	237				494	731
Depository and other liabilities.....	2,221	\$ 10,515	\$ 557,560	\$ 957,843	3,440	1,531,579
Total liabilities	\$ 2,530	\$ 10,515	\$ 557,560	\$ 957,843	\$ 4,004	\$ 1,532,452

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	ASSETS					Due From Other Funds
	Cash and Cash Equivalents	Investments	Taxes	Receivables Intergovern- mental	Other	
Organization/Fund:						
Secretary of State:						
Safety Responsibility						
Balance July 1, 1990.....	\$ 3,303					
Additions.....	1,621					
Deductions.....	<u>2,303</u>					
Balance June 30, 1991	<u>2,621</u>					
International Registration Plan						
Balance July 1, 1990.....	7,719					
Additions.....	95,016					\$ 100
Deductions.....	<u>99,929</u>					
Balance June 30, 1991	<u>2,806</u>					<u>100</u>
Local Funds						
Balance July 1, 1990.....	5,450					
Additions.....	5,261					
Deductions.....	<u>5,568</u>					
Balance June 30, 1991	<u>5,143</u>					
Treasurer:						
Protest						
Balance July 1, 1990.....	31,594		\$ 386			
Additions.....	38,442			20		
Deductions.....	<u>35,480</u>			<u>386</u>		
Balance June 30, 1991	<u>34,556</u>			<u>20</u>		
Public Treasurers' Investment Pool						
Balance July 1, 1990.....	1,029,498				\$ 2,058	
Additions.....	3,448,632				9	
Deductions.....	<u>3,257,556</u>				<u>2,058</u>	
Balance June 30, 1991	<u>1,220,574</u>				<u>9</u>	
Comptroller-						
Social Security Contributions						
Balance July 1, 1990.....	859					6,604
Additions.....	1,287				6	7,225
Deductions.....	<u>73</u>					<u>6,604</u>
Balance June 30, 1991	<u>2,073</u>				<u>6</u>	<u>7,225</u>
Central Management Services:						
Group Insurance Premium Fund						
Balance July 1, 1990.....	4,098				246	199
Additions.....	26,700					499
Deductions.....	<u>26,204</u>				<u>246</u>	<u>199</u>
Balance June 30, 1991.....	<u>4,594</u>				<u>--</u>	<u>499</u>
State Employees Deferred Compensation Plan						
Balance July 1, 1990.....	1,279	\$ 261,134				
Additions.....	57,453	66,700			75	
Deductions.....	<u>57,706</u>	<u>14,149</u>				
Balance June 30, 1991	<u>1,026</u>	<u>313,685</u>			<u>75</u>	

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Other Liabilities	Total Liabilities
	\$ 3,303				\$ 3,303	\$ 3,303
	1,621				1,621	1,621
	<u>2,303</u>				<u>2,303</u>	<u>2,303</u>
	2,621				<u>2,621</u>	<u>2,621</u>
	7,719		\$ 7,719			7,719
	95,116		95,116			95,116
	<u>99,929</u>		<u>99,929</u>			<u>99,929</u>
	2,906		<u>2,906</u>			<u>2,906</u>
	5,450				5,450	5,450
	5,261				5,261	5,261
	<u>5,568</u>				<u>5,568</u>	<u>5,568</u>
	5,143				<u>5,143</u>	<u>5,143</u>
	31,980			\$ 3,423	28,557	31,980
	38,462			3,233	31,343	34,576
	<u>35,866</u>			<u>3,423</u>	<u>28,557</u>	<u>31,980</u>
	34,576			<u>3,233</u>	<u>31,343</u>	<u>34,576</u>
	1,031,556	\$ 204	1,031,352			1,031,556
	3,448,641	242	3,448,399			3,448,641
	<u>3,259,614</u>	<u>204</u>	<u>3,259,410</u>			<u>3,259,614</u>
	1,220,583	<u>242</u>	<u>1,220,341</u>			<u>1,220,583</u>
	7,463	1	6,627	835		7,463
	8,518	223	7,769	263		8,255
	<u>6,677</u>	<u>1</u>	<u>6,413</u>			<u>6,414</u>
	9,304	<u>223</u>	<u>7,983</u>	<u>1,098</u>		<u>9,304</u>
	4,543	4,543				4,543
	27,199	27,178		21		27,199
	<u>26,649</u>	<u>26,649</u>				<u>26,649</u>
	5,093	<u>5,072</u>		<u>21</u>		<u>5,093</u>
	262,413	12			262,401	262,413
	124,228	42			72,740	72,782
	<u>71,855</u>	<u>12</u>			<u>20,397</u>	<u>20,409</u>
	314,786	<u>42</u>			<u>314,744</u>	<u>314,786</u>

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	ASSETS					Due From Other Funds
	Cash and Cash Equivalents	Investments	Receivables			
			Taxes	Intergovern- mental		
Organization/Fund:						
Department of Public Aid:						
Public Assistance Recoveries Trust						
Balance July 1, 1990.....	\$ 10,598				\$ 33,295	
Additions.....	54,439				75,750	
Deductions.....	53,233				71,137	
Balance June 30, 1991	<u>11,804</u>				<u>37,908</u>	
Social Service Block Grant						
Balance July 1, 1990.....						
Additions.....	124,705			\$ 2,500		
Deductions.....	124,705					
Balance June 30, 1991	<u>--</u>			<u>2,500</u>		
Department of Revenue:						
County Water Commission Tax						
Balance July 1, 1990.....	3,146		\$ 1,718		10	
Additions.....	18,932		1,575		3	
Deductions.....	18,820		1,718		10	
Balance June 30, 1991	<u>3,258</u>		<u>1,575</u>		<u>3</u>	
Home Rule Municipal Retailers Occupational Tax						
Balance July 1, 1990.....						
Additions.....	14,002		14,886		9	
Deductions.....						
Balance June 30, 1991.....	<u>14,002</u>		<u>14,886</u>		<u>9</u>	
County Option Motor Tax						
Balance July 1, 1990.....	2,641		1,206		10	
Additions.....	2,460		1,616		2	
Deductions.....	2,641		1,206		10	
Balance June 30, 1991	<u>2,460</u>		<u>1,616</u>		<u>2</u>	
Sports Facilities Tax						
Balance July 1, 1990.....	1,989		1,497			
Additions.....	12,579		1,321			
Deductions.....	12,310		1,497			
Balance June 30, 1991	<u>2,258</u>		<u>1,321</u>			
RTA Sales Tax						
Balance July 1, 1990.....	41,721		31,707		122	
Additions.....	32,249		30,186		23	\$ 19,889
Deductions.....	41,721		31,707		122	
Balance June 30, 1991	<u>32,249</u>		<u>30,186</u>		<u>23</u>	<u>19,889</u>
Surety Bond						
Balance July 1, 1990.....	11,855					
Additions.....	3,759					
Deductions.....	3,929					
Balance June 30, 1991	<u>11,685</u>					

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Other Liabilities	Total Liabilities
	\$ 43,893		\$ 14,377	\$ 28,509	\$ 1,007	\$ 43,893
	130,189		12,006	26,359	33,427	71,792
	124,370		9,995	23,311	32,667	65,973
	<u>49,712</u>		<u>16,388</u>	<u>31,557</u>	<u>1,767</u>	<u>49,712</u>
	127,205			127,205		127,205
	124,705			124,705		124,705
	<u>2,500</u>			<u>2,500</u>		<u>2,500</u>
	4,874	\$ 59	4,718	97		4,874
	20,510	52	4,784			4,836
	20,548	59	4,718	97		4,874
	<u>4,836</u>	<u>52</u>	<u>4,784</u>	<u>--</u>		<u>4,836</u>
	28,897	523	28,374			28,897
	<u>28,897</u>	<u>523</u>	<u>28,374</u>			<u>28,897</u>
	3,857	132	3,719	6		3,857
	4,078		4,078			4,078
	3,857	132	3,719	6		3,857
	<u>4,078</u>	<u>--</u>	<u>4,078</u>	<u>--</u>		<u>4,078</u>
	3,486		346	3,140		3,486
	13,900		436	3,143		3,579
	13,807		346	3,140		3,486
	<u>3,579</u>		<u>436</u>	<u>3,143</u>		<u>3,579</u>
	73,550	24	73,526			73,550
	82,347	1,073	81,274			82,347
	73,550	24	73,526			73,550
	<u>82,347</u>	<u>1,073</u>	<u>81,274</u>			<u>82,347</u>
	11,855			11,855		11,855
	3,759			3,759		3,759
	3,929			3,929		3,929
	<u>11,685</u>			<u>11,685</u>		<u>11,685</u>

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities—All Agency Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

ASSETS

Organization/Fund:	Cash and Cash Equivalents	Investments	Receivables			Due From Other Funds
			Taxes	Intergovern- mental	Other	
Corrections-						
Resident Trusts						
Balance July 1, 1990.....	\$ 1,659					\$ 896
Additions.....					\$ 19	271
Deductions.....	315					
Balance June 30, 1991	<u>1,344</u>				<u>19</u>	<u>1,167</u>
Financial Institutions-						
Depository						
Balance July 1, 1990.....						
Additions.....						
Deductions.....						
Balance June 30, 1991						
Insurance-						
Security Deposit						
Balance July 1, 1990.....						
Additions.....						
Deductions.....						
Balance June 30, 1991						
Lottery-						
Deferred Lottery Prize						
Winners Trust						
Balance July 1, 1990.....	1,467	\$ 769,954				4
Additions.....	97,449	282,204				11
Deductions.....	96,468	96,774				4
Balance June 30, 1991	<u>2,448</u>	<u>955,384</u>				<u>11</u>
Mental Health & Developmental						
Disabilities-						
Resident Trusts						
Balance July 1, 1990.....	3,460	3		\$ 302	26	7
Additions.....	15,665	59		509	17	35
Deductions.....	15,744			302	26	7
Balance June 30, 1991	<u>3,381</u>	<u>62</u>		<u>509</u>	<u>17</u>	<u>35</u>
Other:						
Balance July 1, 1990.....	11,428		\$ 1,769	344	68	22
Additions.....	445,260		1,695	492	29	
Deductions.....	444,329		1,769	344	68	22
Balance June 30, 1991	<u>12,359</u>		<u>1,695</u>	<u>492</u>	<u>29</u>	<u>--</u>
Total—All Agency Funds						
Balance July 1, 1990.....	1,173,764	1,031,091	38,283	646	35,839	7,728
Additions.....	4,495,911	348,963	51,299	3,501	75,953	28,019
Deductions.....	4,299,034	110,923	38,283	646	73,681	6,832
Balance June 30, 1991	<u>\$ 1,370,641</u>	<u>\$ 1,269,131</u>	<u>\$ 51,299</u>	<u>\$ 3,501</u>	<u>\$ 38,111</u>	<u>\$ 28,915</u>

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Other Liabilities	Total Liabilities
	\$ 2,555	\$ 194		\$ 345	\$ 2,016	\$ 2,555
	290				205	205
	315	122		108		230
	<u>2,530</u>	<u>72</u>		<u>237</u>	<u>2,221</u>	<u>2,530</u>
\$ 11,394	11,394				11,394	11,394
879	879				879	879
<u>10,515</u>	<u>10,515</u>				<u>10,515</u>	<u>10,515</u>
522,505	522,505				522,505	522,505
124,775	124,775				124,775	124,775
89,720	89,720				89,720	89,720
<u>557,560</u>	<u>557,560</u>				<u>557,560</u>	<u>557,560</u>
	771,425				771,425	771,425
	379,664				283,337	283,337
	193,246				96,919	96,919
	<u>957,843</u>				<u>957,843</u>	<u>957,843</u>
	3,798	80		509	3,209	3,798
	16,285	70		494	12,952	13,516
	16,079	80		509	12,721	13,310
	<u>4,004</u>	<u>70</u>		<u>494</u>	<u>3,440</u>	<u>4,004</u>
	13,631	1,519	\$ 6,315	385	5,412	13,631
	447,476	13,688	394,852	508	20,691	429,739
	446,532	13,434	394,987	489	19,885	428,795
	<u>14,575</u>	<u>1,773</u>	<u>6,180</u>	<u>404</u>	<u>6,218</u>	<u>14,575</u>
533,899	2,821,250	6,768	1,148,699	37,249	1,628,534	2,821,250
124,775	5,128,421	43,091	4,077,088	161,226	590,111	4,871,516
90,599	4,619,998	40,717	3,853,043	155,788	313,545	4,363,093
<u>\$ 568,075</u>	<u>\$ 3,329,673</u>	<u>\$ 9,142</u>	<u>\$ 1,372,744</u>	<u>\$ 42,687</u>	<u>\$ 1,905,100</u>	<u>\$ 3,329,673</u>

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STATE OF ILLINOIS
University and College Funds
Narrative
June 30, 1991

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 includes 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 Center

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

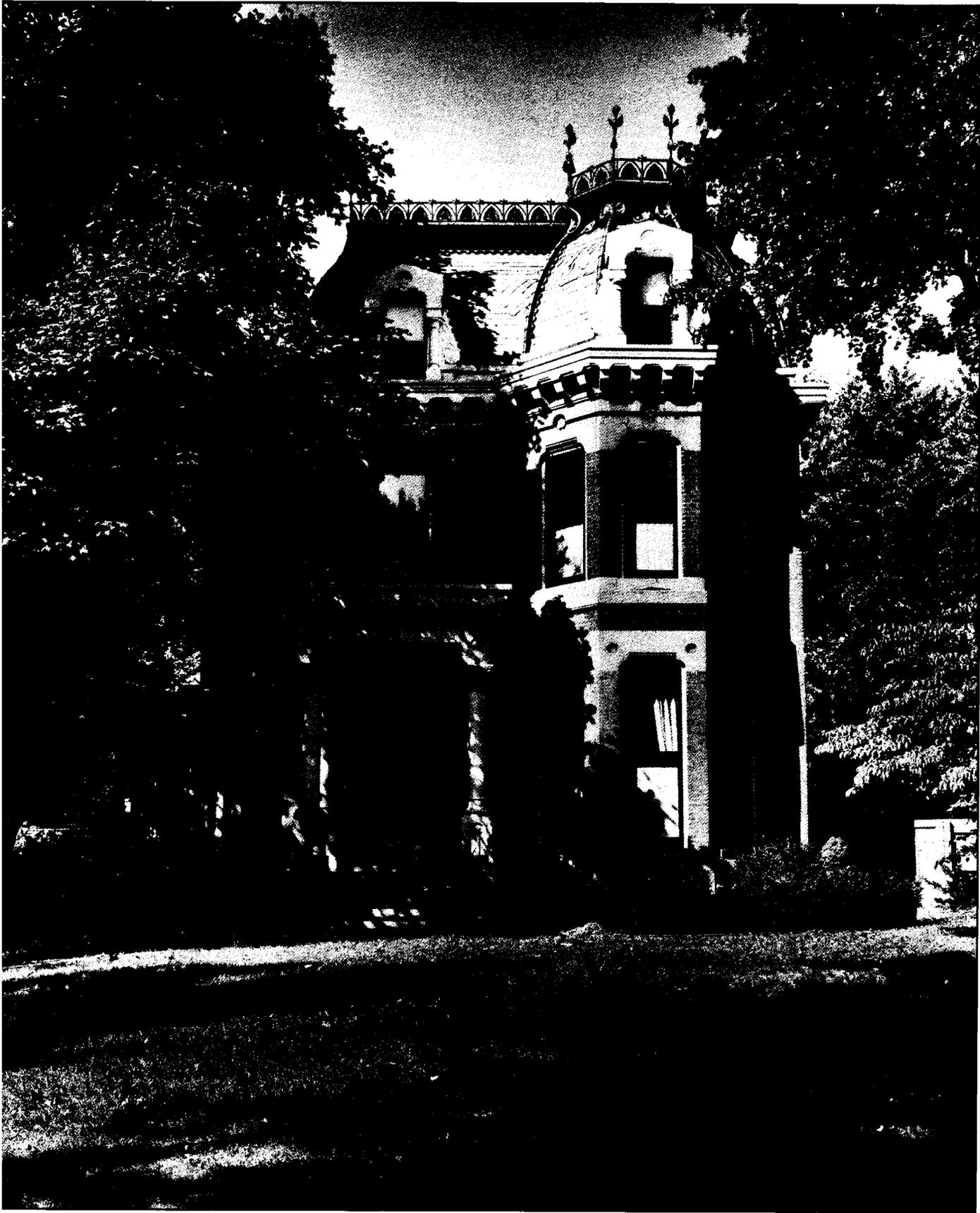
All rights, powers and duties vested by law in the Teacher's College Board were transferred to the Board of Governors of State Colleges and Universities by an act approved July 15, 1965.

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.

STATE OF ILLINOIS
Combining Balance Sheet
University and College Funds
June 30, 1991
(Expressed in Thousands)

	Current Funds			Endowment and Similar Funds
	Unrestricted	Restricted	Loan Funds	
Assets:				
Cash and cash equivalents.....	\$ 106,123	\$ 66,843	\$ 5,422	\$ 315
Investments.....	85,928	24,823	1,179	47,766
Receivables, net:				
Intergovernmental.....	178	3,947	109	
Other.....	81,511	34,856	75	5
Due from other funds.....	87,864	25,548		387
Inventories.....	45,933	776		
Prepaid expenses.....	5,079	146		
Loans and notes receivable.....			73,815	
Restricted assets.....				
Property, plant and equipment, net.....	100			
Other assets.....	1,737		47	649
Total assets	\$ 414,453	\$ 156,939	\$ 80,647	\$ 49,122
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 332,437	\$ 17,133	\$ 173	
Intergovernmental payables.....	367	134		
Due to other funds.....	6,840	14,589	2	
Deferred revenues.....	47,585	815		
Liabilities payable from restricted assets.....				
Other liabilities.....	1,186			
Notes payable.....				
Revenue bonds payable.....				
Other obligations.....	59,589			
Total liabilities	448,004	32,671	175	
Fund balances (deficits):				
Investment in fixed assets.....				
Reserved for:				
Encumbrances.....	29,522	11,431		
Restricted fund balances.....		112,837	80,472	
Endowment and similar funds.....				\$ 49,122
Unreserved:				
Designated-other.....				
Undesignated.....	(63,073)			
Total fund balances (deficit)	(33,551)	124,268	80,472	49,122
Total liabilities and fund balances	\$ 414,453	\$ 156,939	\$ 80,647	\$ 49,122



Huffman House, Quincy, 1885, French Empire

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
University and College Funds
Narrative
June 30, 1991

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 includes 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.

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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 Center

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:

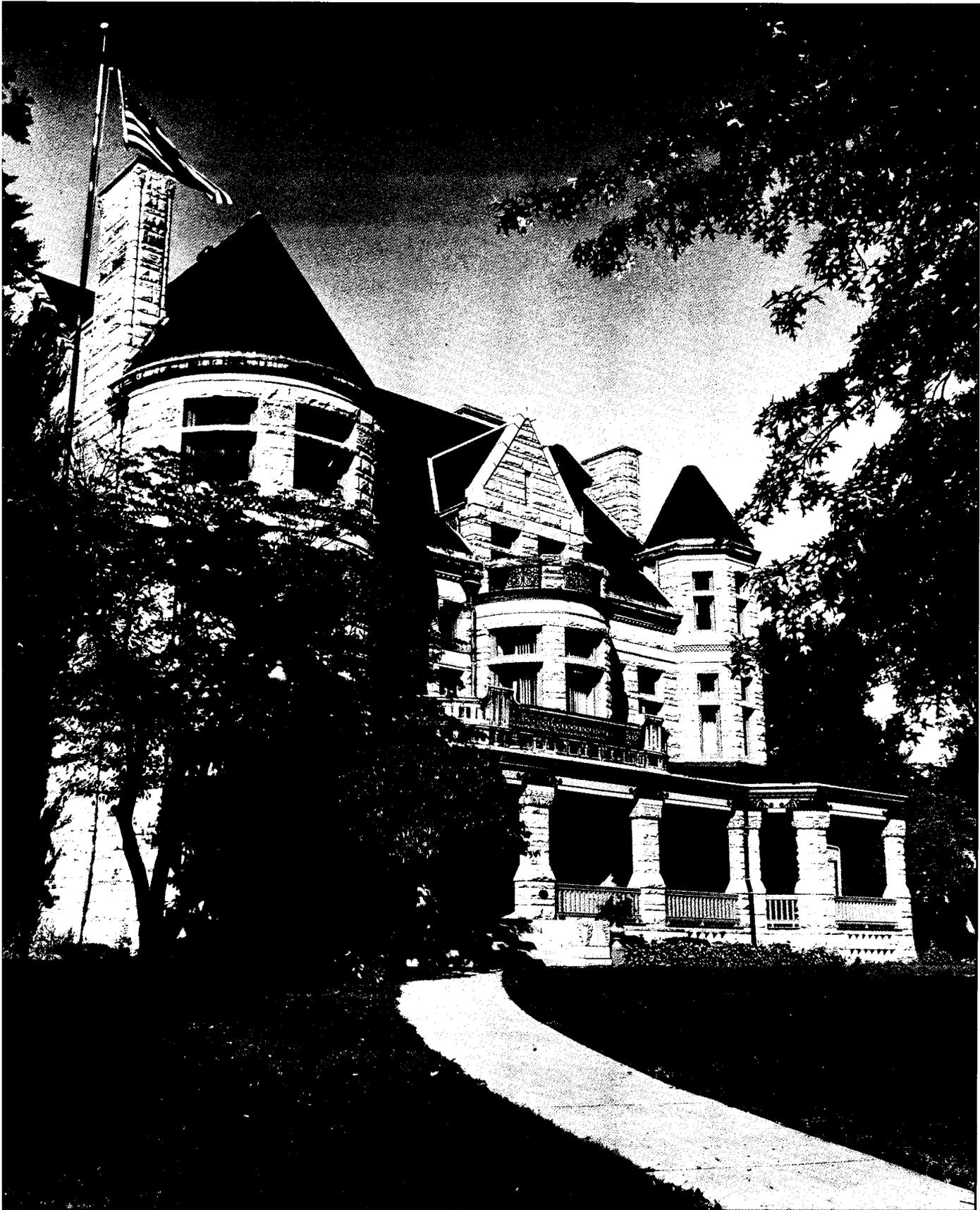
Western Illinois University
Eastern Illinois University
Northeastern Illinois University
Chicago State University
Governors State University

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.

Plant Funds							
Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Total Plant Funds	Agency Funds	Foundations	Total
\$ 6,715	\$ 41,692	\$ 1,563		\$ 49,970	\$ 6,121	\$ 28,050	\$ 262,844
84,672	26,721	39,576		150,969	2,275	200,478	513,418
5				5		81	4,320
2,518	790	1,353		4,661	5,465	3,066	129,639
51		32		83	1,358	2,493	117,733
						11	46,720
490	3		\$ 12,607	13,100		88	18,413
						650	74,465
		4,360		4,360		733	5,093
14,489			3,819,713	3,834,202		26,215	3,860,517
		879		879		2,342	5,654
\$ 108,940	\$ 69,206	\$ 47,763	\$ 3,832,320	\$ 4,058,229	\$ 15,219	\$ 264,207	\$ 5,038,816
\$ 3,588	\$ 2,823	\$ 1,502	\$ 91	\$ 8,004	\$ 1,608	\$ 5,742	\$ 365,097
							501
1,684	997		2,339	5,020	1,260	690	28,401
2				2		392	48,794
						85	85
					8,289	683	10,158
			6,677	6,677		5,687	12,364
70,546			317,375	387,921		130	388,051
			86,734	86,734	4,062	1,063	151,448
75,820	3,820	1,502	413,216	494,358	15,219	14,472	1,004,899
			3,419,104	3,419,104		7,344	3,426,448
3,894	2,942			6,836		242	48,031
30,369	30,068	46,261		106,698		40,875	340,882
						189,850	238,972
	1,282			1,282		583	1,865
(1,143)	31,094			29,951		10,841	(22,281)
33,120	65,386	46,261	3,419,104	3,563,871		249,735	4,033,917
\$ 108,940	\$ 69,206	\$ 47,763	\$ 3,832,320	\$ 4,058,229	\$ 15,219	\$ 264,207	\$ 5,038,816



Newcomb-Stillwell House, Quincy, 1890, Queen Anne-Richardsonian

GENERAL FIXED ASSETS ACCOUNT GROUP

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, 1991
(Expressed in Thousands)

	Balance July 1, 1990	Additions	Deletions/ Net Transfers	Balance June 30, 1991
Land and land improvements.....	\$ 410,537	\$ 24,516	\$ 57,564	\$ 492,617
Buildings and building improvements.....	1,606,250	55,313	54,294	1,715,857
Equipment.....	940,695	144,649	(94,604)	990,740
Construction in progress.....	398,295	174,684	(264,652)	308,327
Total	\$ 3,355,777	\$ 399,162	\$ (247,398)	\$ 3,507,541

STATE OF ILLINOIS
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended June 30, 1991
(Expressed in Thousands)

Function	Balance July 1, 1990	Additions	Deletions/ Net Transfers	Balance June 30, 1991
General government:				
Legislative.....	\$ 17,725	\$ 3,710	\$ (2,267)	\$ 19,168
Elected officials.....	268,368	6,909	(12,368)	262,909
Departments and agencies.....	375,802	10,416	15,288	401,506
Total general government	661,895	21,035	653	683,583
Health and social services.....	544,175	57,845	(9,452)	592,568
Public protection and justice.....	796,954	35,998	37,556	870,508
Natural resources and recreation.....	528,933	59,270	(11,636)	576,567
Transportation.....	317,522	28,070	(5,377)	340,215
Social assistance.....	82,983	19,657	(11,673)	90,967
Education.....	25,020	2,603	17,183	44,806
Construction in progress.....	398,295	174,684	(264,652)	308,327
Total general fixed assets	\$ 3,355,777	\$ 399,162	\$ (247,398)	\$ 3,507,541

STATE OF ILLINOIS
Schedule of General Fixed Assets
By Function
June 30, 1991
(Expressed in Thousands)

Function	Total	Land and Land Improvements	Buildings and Building Improvements	Equipment
General government:				
Legislative.....	\$ 19,168		\$ 2	\$ 19,166
Elected officials.....	262,909	\$ 5,473	176,399	81,037
Departments and agencies.....	401,506	15,758	314,019	71,729
Total general government	683,583	21,231	490,420	171,932
Health and social services.....	592,568	61,579	432,541	98,448
Public protection and justice.....	870,508	93,226	539,125	238,157
Natural resources and recreation.....	576,567	305,886	154,217	116,464
Transportation.....	340,215	9,530	72,423	258,262
Social assistance.....	90,967			90,967
Education.....	44,806	1,165	27,131	16,510
Total general fixed assets allocated to functions	3,199,214	\$ 492,617	\$ 1,715,857	\$ 990,740
Construction in progress.....	308,327			
Total general fixed assets	<u>\$ 3,507,541</u>			



Post Office, Quincy, 1887, French Renaissance

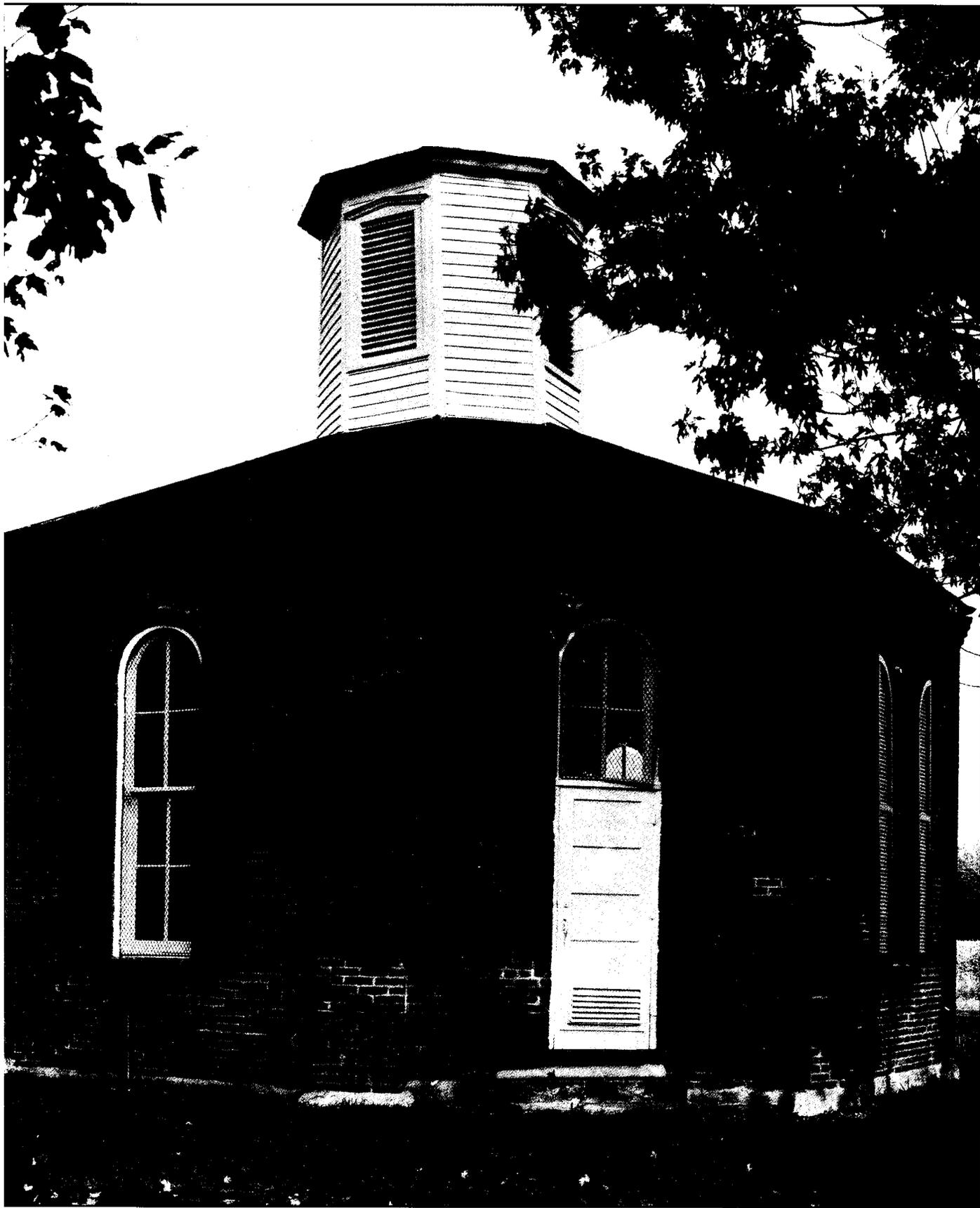
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

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, 1991
(Expressed in Thousands)

	Accrued Retirement Costs	General Obligation Bonds	Special Obligation Bonds	Other Long-Term Obligations	Total
Balance at July 1, 1990	\$ 4,500,106	\$ 4,158,636	\$ 986,294	\$ 828,266	\$ 10,473,302
Compensated absences earned.....				254,871	254,871
Increase in workers' compensation liability.....				4,942	4,942
Debt issues.....		375,000	255,000		630,000
Increase in lease and installment purchase obligations				35,642	35,642
Compensated absences taken.....				(220,348)	(220,348)
Increase in accreted value of capital appreciation bonds.....		54,704	13,866		68,570
Principal retirements and terminations.....		(282,050)	(41,220)	(41,380)	(364,650)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....					775,862
	<u>775,862</u>				<u>775,862</u>
Balance at June 30, 1991	<u>\$ 5,275,968</u>	<u>\$ 4,306,290</u>	<u>\$ 1,213,940</u>	<u>\$ 861,993</u>	<u>\$ 11,658,191</u>

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Charter Oak School, Sparta, 1873, Octogonal

BUDGETARY SCHEDULES

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

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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 Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	General Revenue			Special Account		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....	\$ 4,605,000	\$ 4,445,928	\$ (159,072)			
Sales taxes.....	3,066,000	2,901,536	(164,464)	\$ 1,022,000	\$ 961,747	\$ (60,253)
Public utility taxes.....	783,000	677,783	(105,217)			
Federal government.....	1,869,000	1,945,021	76,021			
Other.....	1,057,000	986,372	(70,628)			
Less:						
Refunds.....	13,296	12,437	(859)			
Total revenues	11,366,704	10,944,203	(422,501)	1,022,000	961,747	(60,253)
Expenditures:						
Current:						
Education.....	2,322,405	2,310,425	(11,980)			
Health and social services.....	4,213,527	4,178,893	(34,634)			
General government.....	953,168	921,024	(32,144)			
Transportation.....	48,324	45,943	(2,381)			
Social assistance.....	1,499,496	1,494,058	(5,438)			
Public protection and justice.....	879,550	856,001	(23,549)			
Natural resources and recreation.....	132,494	123,513	(8,981)			
Capital outlays.....	87,198	81,696	(5,502)			
Total expenditures	10,136,162	10,011,553	(124,609)			
Excess (deficiency) of revenues over (under) expenditures	1,230,542	932,650	(297,892)	1,022,000	961,747	(60,253)
Other sources (uses) of financial resources:						
Operating transfers-in.....	269,000	300,544	31,544			
Operating transfers-out.....	(1,717,000)	(1,692,621)	24,379	(966,000)	(965,844)	156
(Deficiency) of revenues (under) expenditures and other sources (uses) of financial resources	(217,458)	(459,427)	(241,969)	56,000	(4,097)	(60,097)
Budgetary fund balances (deficits), July 1, 1990	(242,019)	(242,019)	--	19,390	19,390	--
Budgetary fund balances (deficits), June 30, 1991	\$ (459,477)	\$ (701,446)	\$ (241,969)	\$ 75,390	\$ 15,293	\$ (60,097)

Education Assistance			Common School			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 381,000	\$ 373,909	\$ (7,091)				\$ 4,986,000	\$ 4,819,837	\$ (166,163)
			\$ 12,000	\$ 12,000	\$ --	4,088,000	3,863,283	(224,717)
						795,000	689,783	(105,217)
			76,000	76,345	345	1,869,000	1,945,021	76,021
						1,133,000	1,062,717	(70,283)
						13,296	12,437	(859)
381,000	373,909	(7,091)	88,000	88,345	345	12,857,704	12,368,204	(489,500)
376,012	375,244	(768)	2,270,370	2,269,398	(972)	4,968,787	4,955,067	(13,720)
						4,213,527	4,178,893	(34,634)
						953,168	921,024	(32,144)
						48,324	45,943	(2,381)
						1,499,496	1,494,058	(5,438)
						879,550	856,001	(23,549)
						132,494	123,513	(8,981)
5,307	5,189	(118)				92,505	86,885	(5,620)
381,319	380,433	(886)	2,270,370	2,269,398	(972)	12,787,851	12,661,384	(126,467)
(319)	(6,524)	(6,205)	(2,182,370)	(2,181,053)	1,317	69,853	(293,180)	(363,033)
			2,227,000	2,176,715	(50,285)	2,496,000	2,477,259	(18,741)
						(2,683,000)	(2,658,465)	24,535
(319)	(6,524)	(6,205)	44,630	(4,338)	(48,968)	(117,147)	(474,386)	(357,239)
(6,184)	(6,184)	--	37,389	37,389	--	(191,424)	(191,424)	--
\$ (6,503)	\$ (12,708)	\$ (6,205)	\$ 82,019	\$ 33,051	\$ (48,968)	\$ (308,571)	\$ (665,810)	\$ (357,239)

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, 1991
(Expressed in Thousands)

	Road			Motor Fuel Tax-State		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes.....				\$ 1,119,200	\$ 1,031,144	\$ (88,056)
Federal government.....	\$ 542,370	\$ 474,004	\$ (68,366)			
Other.....	470,500	464,493	(6,007)			
Less:						
Refunds.....	1,298	1,289	(9)	26,300	23,151	(3,149)
Total revenues	1,011,572	937,208	(74,364)	1,092,900	1,007,993	(84,907)
Expenditures:						
Current:						
General government.....	150,638	149,603	(1,035)	17,392	17,251	(141)
Transportation.....	892,477	880,843	(11,634)	7,567	7,372	(195)
Social assistance.....	1,190	1,062	(128)			
Public protection and justice.....	98,137	98,105	(32)			
Capital outlays.....	37,401	35,521	(1,880)	164	160	(4)
Total expenditures	1,179,843	1,165,134	(14,709)	25,123	24,783	(340)
Excess (deficiency) of revenues over (under) expenditures	(168,271)	(227,926)	(59,655)	1,067,777	983,210	(84,567)
Other sources (uses) of financial resources:						
Operating transfers-in.....	393,830	362,449	(31,381)	73,800	69,377	(4,423)
Operating transfers-out.....	(151,100)	(154,305)	(3,205)	(1,142,800)	(1,052,316)	90,484
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	74,459	(19,782)	(94,241)	(1,223)	271	1,494
Budgetary fund balances (deficits), July 1, 1990	228,517	228,517	--	86,569	86,569	--
Budgetary fund balances (deficits), June 30, 1991	\$ 302,976	\$ 208,735	\$ (94,241)	\$ 85,346	\$ 86,840	\$ 1,494

Grade Crossing Protection			State Construction Account			Motor Fuel Tax-Counties		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 247,583	\$ 237,308	\$ (10,275)			
			247,583	237,308	(10,275)			
\$ 13,223	\$ 12,980	\$ (243)	598,638	598,638	--	\$ 163,000	\$ 143,774	\$ (19,226)
13,223	12,980	(243)	598,638	598,638	--	163,000	143,774	(19,226)
(13,223)	(12,980)	243	(351,055)	(361,330)	(10,275)	(163,000)	(143,774)	19,226
18,000	18,000	--	255,467	236,270	(19,197)	155,900	143,476	(12,424)
(750)	(750)	--						
4,027	4,270	243	(95,588)	(125,060)	(29,472)	(7,100)	(298)	6,802
33,048	33,048	--	245,210	245,210	--	(12,117)	(12,117)	--
\$ 37,075	\$ 37,318	\$ 243	\$ 149,622	\$ 120,150	\$ (29,472)	\$ (19,217)	\$ (12,415)	\$ 6,802

(continued)

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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, 1991
(Expressed in Thousands)

	Motor Fuel Tax-Municipalities			Motor Fuel Tax-Township		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes.....						
Federal government.....						
Other.....						
Less:						
Refunds.....						
Total revenues						
Expenditures:						
Current:						
General government.....						
Transportation.....	\$ 228,000	\$ 201,638	\$ (26,362)	\$ 74,000	\$ 65,254	\$ (8,746)
Social assistance.....						
Public protection and justice.....						
Capital outlays.....						
Total expenditures	228,000	201,638	(26,362)	74,000	65,254	(8,746)
Excess (deficiency) of revenues over (under) expenditures	(228,000)	(201,638)	26,362	(74,000)	(65,254)	8,746
Other sources (uses) of financial resources:						
Operating transfers-in.....	218,600	201,219	(17,381)	70,800	65,119	(5,681)
Operating transfers-out.....						
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(9,400)	(419)	8,981	(3,200)	(135)	3,065
Budgetary fund balances (deficits), July 1, 1990	(16,993)	(16,993)	--	(5,500)	(5,500)	--
Budgetary fund balances (deficits), June 30, 1991	\$ (26,393)	\$ (17,412)	\$ 8,981	\$ (8,700)	\$ (5,635)	\$ 3,065

Total		
Final Budget	Actual	Variance Over (Under)
\$ 1,119,200	\$ 1,031,144	\$ (88,056)
542,370	474,004	(68,366)
718,083	701,801	(16,282)
27,598	24,440	(3,158)
<u>2,352,055</u>	<u>2,182,509</u>	<u>(169,546)</u>
168,030	166,854	(1,176)
1,976,905	1,910,499	(66,406)
1,190	1,062	(128)
98,137	98,105	(32)
37,565	35,681	(1,884)
<u>2,281,827</u>	<u>2,212,201</u>	<u>(69,626)</u>
<u>70,228</u>	<u>(29,692)</u>	<u>(99,920)</u>
1,186,397	1,095,910	(90,487)
<u>(1,294,650)</u>	<u>(1,207,371)</u>	<u>87,279</u>
<u>(38,025)</u>	<u>(141,153)</u>	<u>(103,128)</u>
<u>558,734</u>	<u>558,734</u>	<u>--</u>
<u>\$ 520,709</u>	<u>\$ 417,581</u>	<u>\$ (103,128)</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Board of Governors			Board of Regents		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ --	\$ 89	\$ 89
Other.....	\$ 61,000	\$ 61,055	\$ 55	68,657	70,421	1,764
Less:						
Refunds.....						
Total revenues	61,000	61,055	55	68,657	70,510	1,853
Expenditures:						
Current:						
Education.....	55,958	55,816	(142)	62,872	62,104	(768)
Capital outlays.....	3,922	3,883	(39)	5,155	5,148	(7)
Total expenditures	59,880	59,699	(181)	68,027	67,252	(775)
Excess (deficiency) of revenues over (under) expenditures	1,120	1,356	236	630	3,258	2,628
Budgetary fund balances (deficits), July 1, 1990	4,014	4,014	--	(3,532)	(3,532)	--
Budgetary fund balances (deficits), June 30, 1991	\$ 5,134	\$ 5,370	\$ 236	\$ (2,902)	\$ (274)	\$ 2,628

Southern Illinois University Income			University of Illinois Income		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 60,000	\$ 57,202	\$ (2,798)	\$ 115,750	\$ 120,146	\$ 4,396
			1	--	(1)
60,000	57,202	(2,798)	115,749	120,146	4,397
55,894	54,359	(1,535)	106,114	106,088	(26)
4,404	4,103	(301)	9,970	9,966	(4)
60,298	58,462	(1,836)	116,084	116,054	(30)
(298)	(1,260)	(962)	(335)	4,092	4,427
(1,526)	(1,526)	--	(10,817)	(10,817)	--
\$ (1,824)	\$ (2,786)	\$ (962)	\$ (11,152)	\$ (6,725)	\$ 4,427

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 500	\$ (1)	\$ (501)	\$ 500	\$ 88	\$ (412)
Other.....	5,093	5,513	420	310,500	314,337	3,837
Less:						
Refunds.....	44	22	(22)	45	22	(23)
Total revenues	5,549	5,490	(59)	310,955	314,403	3,448
Expenditures:						
Current:						
Education.....	5,245	4,783	(462)	286,083	283,150	(2,933)
Capital outlays.....	759	700	(59)	24,210	23,800	(410)
Total expenditures	6,004	5,483	(521)	310,293	306,950	(3,343)
Excess (deficiency) of revenues over (under) expenditures	(455)	7	462	662	7,453	6,791
Budgetary fund balances (deficits), July 1, 1990	928	928	--	(10,933)	(10,933)	--
Budgetary fund balances (deficits), June 30, 1991	\$ 473	\$ 935	\$ 462	\$ (10,271)	\$ (3,480)	\$ 6,791

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Governors
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Governors State Income			Chicago State Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 5,588	\$ 5,592	\$ 4	\$ 7,765	\$ 7,772	\$ 7
Total revenues	5,588	5,592	4	7,765	7,772	7
Expenditures:						
Current:						
Education.....	5,168	5,165	(3)	6,285	6,280	(5)
Capital outlays.....	244	244	--	923	923	--
Total expenditures	5,412	5,409	(3)	7,208	7,203	(5)
Excess (deficiency) of revenues over (under) expenditures	176	183	7	557	569	12
Budgetary fund balances (deficit), July 1, 1990	923	923	--	521	521	--
Budgetary fund balances (deficit), June 30, 1991	\$ 1,099	\$ 1,106	\$ 7	\$ 1,078	\$ 1,090	\$ 12

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Governors
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Eastern Illinois Income			Northeastern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 15,878	\$ 15,889	\$ 11	\$ 12,517	\$ 12,531	\$ 14
Total revenues	15,878	15,889	11	12,517	12,531	14
Expenditures:						
Current:						
Education.....	14,940	14,938	(2)	11,940	11,899	(41)
Capital outlays.....	935	935	--	965	937	(28)
Total expenditures	15,875	15,873	(2)	12,905	12,836	(69)
Excess (deficiency) of revenues over (under) expenditures	3	16	13	(388)	(305)	83
Budgetary fund balances (deficit), July 1, 1990	(234)	(234)	--	2,694	2,694	--
Budgetary fund balances (deficit), June 30, 1991	\$ (231)	\$ (218)	\$ 13	\$ 2,306	\$ 2,389	\$ 83

Western Illinois Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 19,252	\$ 19,271	\$ 19	\$ 61,000	\$ 61,055	\$ 55
19,252	19,271	19	61,000	61,055	55
17,625	17,534	(91)	55,958	55,816	(142)
855	844	(11)	3,922	3,883	(39)
18,480	18,378	(102)	59,880	59,699	(181)
772	893	121	1,120	1,356	236
110	110	--	4,014	4,014	--
\$ 882	\$ 1,003	\$ 121	\$ 5,134	\$ 5,370	\$ 236

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Regents
For the Year Ended June 30, 1991
(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.....	\$ 32,434	\$ 33,306	\$ 872	36,223	37,115	892
Total revenues	32,434	33,306	872	36,223	37,204	981
Expenditures:						
Current:						
Education.....	31,379	30,728	(651)	31,493	31,376	(117)
Capital outlays.....	2,742	2,736	(6)	2,413	2,412	(1)
Total expenditures	34,121	33,464	(657)	33,906	33,788	(118)
Excess (deficiency) of revenues over (under) expenditures	(1,687)	(158)	1,529	2,317	3,416	1,099
Budgetary fund (deficits), July 1, 1990	(71)	(71)	--	(3,461)	(3,461)	--
Budgetary fund (deficits), June 30, 1991	\$ (1,758)	\$ (229)	\$ 1,529	\$ (1,144)	\$ (45)	\$ 1,099

Total		
Final Budget	Actual	Variance Over (Under)
\$ --	\$ 89	\$ 89
68,657	70,421	1,764
68,657	70,510	1,853
62,872	62,104	(768)
5,155	5,148	(7)
68,027	67,252	(775)
630	3,258	2,628
(3,532)	(3,532)	--
\$ (2,902)	\$ (274)	\$ 2,628

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, 1991
(Expressed in Thousands)

	Treasurer					
	Estate Tax Collections Distributive			Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....				\$ 1,244,540	\$ 1,219,024	\$ (25,516)
Sales taxes.....				308,515	349,895	41,380
Motor fuel taxes.....						
Public utility taxes.....				228,436	228,436	--
Federal government.....				73,224	110,927	37,703
Other.....				1,824,513	1,654,687	(169,826)
Less:						
Refunds.....				566,750	566,573	(177)
Total revenues				3,112,478	2,996,396	(116,082)
Expenditures:						
Current:						
Education.....				88,104	57,551	(30,553)
Health and social services.....				162,473	144,008	(18,465)
General government.....	\$ 7,350	\$ 6,639	\$ (711)	2,474,972	2,350,420	(124,552)
Transportation.....				161,745	136,847	(24,898)
Public protection and justice.....				22,830	20,914	(1,916)
Natural resources and recreation.....				124,566	77,781	(46,785)
Capital outlays.....				26,032	23,369	(2,663)
Total expenditures	7,350	6,639	(711)	3,060,722	2,810,890	(249,832)
Excess (deficiency) of revenues over (under) expenditures	(7,350)	(6,639)	711	51,756	185,506	133,750
Other sources (uses) of financial resources:						
Operating transfers-in.....	5,725	6,403	678	863,046	881,695	18,649
Operating transfers-out.....				(1,098,665)	(1,077,704)	20,961
Budgetary funds-nonbudgeted accounts				56,962	56,962	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds- nonbudgeted accounts	(1,625)	(236)	1,389	(240,825)	(67,465)	173,360
Budgetary fund balances (deficit) July 1, 1990	(985)	(985)	--	299,546	299,546	--
Budgetary fund balances (deficit), June 30, 1991	\$ (2,610)	\$ (1,221)	\$ 1,389	\$ 58,721	\$ 232,081	\$ 173,360

Other Agencies, Boards & Commissions			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 1,244,540	\$ 1,219,024	\$ (25,516)
						308,515	349,895	41,380
\$ 18,352	\$ 15,756	\$ (2,596)				18,352	15,756	(2,596)
12,220	13,755	1,535				240,656	242,191	1,535
45,932	51,196	5,264	\$ 6,750	\$ 7,240	\$ 490	125,906	169,363	43,457
107,496	104,617	(2,879)	111,395	104,032	(7,363)	2,043,404	1,863,336	(180,068)
614	235	(379)	354	73	(281)	567,718	566,881	(837)
183,386	185,089	1,703	117,791	111,199	(6,592)	3,413,655	3,292,684	(120,971)
16,996	16,796	(200)	2,847	2,541	(306)	107,947	76,888	(31,059)
			18,648	14,430	(4,218)	181,121	158,438	(22,683)
58,003	47,173	(10,830)	52,598	31,065	(21,533)	2,592,923	2,435,297	(157,626)
			1,830	1,797	(33)	163,575	138,644	(24,931)
60,481	56,291	(4,190)	48,605	29,799	(18,806)	131,916	107,004	(24,912)
132,824	112,773	(20,051)	22,246	12,723	(9,523)	279,636	203,277	(76,359)
2,444	2,354	(90)	4,315	3,937	(378)	32,791	29,660	(3,131)
270,748	235,387	(35,361)	151,089	96,292	(54,797)	3,489,909	3,149,208	(340,701)
(87,362)	(50,298)	37,064	(33,298)	14,907	48,205	(76,254)	143,476	219,730
58,250	53,090	(5,160)	3,457	3,617	160	930,478	944,805	14,327
(1,218)	(218)	1,000	(5,050)	(4,201)	849	(1,104,933)	(1,082,123)	22,810
						56,962	56,962	--
(30,330)	2,574	32,904	(34,891)	14,323	49,214	(307,671)	(50,804)	256,867
70,640	70,640	--	91,650	91,650	--	460,851	460,851	--
\$ 40,310	\$ 73,214	\$ 32,904	\$ 56,759	\$ 105,973	\$ 49,214	\$ 153,180	\$ 410,047	\$ 256,867

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, 1991
(Expressed in Thousands)

	Central Management Services			Commerce and Community Affairs		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....						
Sales taxes.....						
Public utility taxes.....						
Federal government.....	\$ 10,250	\$ 17,121	\$ 6,871	\$ 35,300	\$ 42,371	\$ 7,071
Other.....	406,663	404,675	(1,988)			
Less:						
Refunds.....						
Total revenues	416,913	421,796	4,883	35,300	42,371	7,071
Expenditures:						
Current:						
Education.....				4,845	1,246	(3,599)
Health and social services.....						
General government.....	385,595	385,434	(161)	117,930	81,312	(36,618)
Transportation.....				4,473	2,513	(1,960)
Public protection and justice.....						
Natural resources and recreation.....				57,116	15,061	(42,055)
Capital outlays.....	2	2	--	5,171	3,414	(1,757)
Total expenditures	385,597	385,436	(161)	189,535	103,546	(85,989)
Excess (deficiency) of revenues over (under) expenditures	31,316	36,360	5,044	(154,235)	(61,175)	93,060
Other sources (uses) of financial resources:						
Operating transfers-in.....				100,887	102,156	1,269
Operating transfers-out.....				(39,258)	(39,258)	--
Budgetary funds-nonbudgeted accounts	56,962	56,962	--			
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(25,646)	(20,602)	5,044	(92,606)	1,723	94,329
Budgetary fund balances (deficit), July 1, 1990	(24,081)	(24,081)	--	43,289	43,289	--
Budgetary fund balances (deficits), June 30, 1991	\$ (49,727)	\$ (44,683)	\$ 5,044	\$ (49,317)	\$ 45,012	\$ 94,329

Conservation			Nuclear Safety			Public Aid		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 3,915	\$ 4,769	\$ 854	\$ --	\$ 16	\$ 16	\$ 2,384	\$ 2,384	\$ --
22,110	22,499	389	46,600	34,513	(12,087)			
300	147	(153)	10	4	(6)			
25,725	27,121	1,396	46,590	34,525	(12,065)	2,384	2,384	--
						36,269	9,316	(26,953)
						28,005	20,748	(7,257)
64	51	(13)						
			466	425	(41)			
23,226	22,438	(788)	39,224	35,284	(3,940)			
12,918	12,903	(15)	3,228	2,731	(497)	24	23	(1)
36,208	35,392	(816)	42,918	38,440	(4,478)	64,298	30,087	(34,211)
(10,483)	(8,271)	2,212	3,672	(3,915)	(7,587)	(61,914)	(27,703)	34,211
25,480	25,319	(161)				17,000	16,640	(360)
(5,200)	(5,200)	--				(12,015)	(12,015)	--
9,797	11,848	2,051	3,672	(3,915)	(7,587)	(56,929)	(23,078)	33,851
18,175	18,175	--	3,322	3,322	--	18,826	18,826	--
\$ 27,972	\$ 30,023	\$ 2,051	\$ 6,994	\$ (593)	\$ (7,587)	\$ (38,103)	\$ (4,252)	\$ 33,851

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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, 1991
(Expressed in Thousands)

	Revenue			Transportation		
	Final Budget	Actual	Variance Over(Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....	\$ 1,244,540	\$ 1,219,024	\$ (25,516)			
Sales taxes.....	308,515	349,895	41,380			
Public utility taxes.....	228,436	228,436	--			
Federal government.....						
Other.....	69,940	70,203	263			
Less:						
Refunds.....	566,239	566,239	--			
Total revenues	1,285,192	1,301,319	16,127			
Expenditures:						
Current:						
Education.....						
Health and social services.....						
General government.....	1,521,027	1,486,409	(34,618)			
Transportation.....				\$ 157,272	\$ 134,334	\$ (22,938)
Public protection and justice.....						
Natural resources and recreation.....						
Capital outlays.....	193	193	--			
Total expenditures	1,521,220	1,486,602	(34,618)	157,272	134,334	(22,938)
Excess (deficiency) of revenues over (under) expenditures	(236,028)	(185,283)	50,745	(157,272)	(134,334)	22,938
Other sources (uses) of financial resources:						
Operating transfers-in.....	561,389	582,772	21,383	145,340	140,686	(4,654)
Operating transfers-out.....	(390,767)	(419,811)	(29,044)	(4,975)	(4,824)	151
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(65,406)	(22,322)	43,084	(16,907)	1,528	18,435
Budgetary fund balances (deficit), July 1, 1990	185,827	185,827	--	8,564	8,564	--
Budgetary fund balances (deficits), June 30, 1991	\$ 120,421	\$ 163,505	\$ 43,084	\$ (8,343)	\$ 10,092	\$ 18,435

Veterans' Affairs			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 1,244,540	\$ 1,219,024	\$ (25,516)
						308,515	349,895	41,380
						228,436	228,436	--
\$ 6,675	\$ 6,845	\$ 170	\$ 50,000	\$ 79,792	\$ 29,792	73,224	110,927	37,703
8,625	9,597	972	1,235,275	1,070,829	(164,446)	1,824,513	1,654,687	(169,826)
57	52	(5)	144	131	(13)	566,750	566,573	(177)
15,243	16,390	1,147	1,285,131	1,150,490	(134,641)	3,112,478	2,996,396	(116,082)
			46,990	46,989	(1)	88,104	57,551	(30,553)
17,562	15,184	(2,378)	116,906	108,076	(8,830)	162,473	144,008	(18,465)
			450,356	397,214	(53,142)	2,474,972	2,350,420	(124,552)
						161,745	136,847	(24,898)
			22,364	20,489	(1,875)	22,830	20,914	(1,916)
			5,000	4,998	(2)	124,566	77,781	(46,785)
486	423	(63)	4,010	3,680	(330)	26,032	23,369	(2,663)
18,048	15,607	(2,441)	645,626	581,446	(64,180)	3,060,722	2,810,890	(249,832)
(2,805)	783	3,588	639,505	569,044	(70,461)	51,756	185,506	133,750
			12,950	14,122	1,172	863,046	881,695	18,649
			(646,450)	(596,596)	49,854	(1,098,665)	(1,077,704)	20,961
						56,962	56,962	--
(2,805)	783	3,588	6,005	(13,430)	(19,435)	(240,825)	(67,465)	173,360
5,318	5,318	--	40,306	40,306	--	299,546	299,546	--
\$ 2,513	\$ 6,101	\$ 3,588	\$ 46,311	\$ 26,876	\$ (19,435)	\$ 58,721	\$ 232,081	\$ 173,360

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Central Management Services
For the Year Ended June 30, 1991
(Expressed in Thousands)

	State Employees Deferred Compensation Plan			Health Insurance Reserve		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ 10,250	\$ 17,121	\$ 6,871
Other.....	\$ 57,913	\$ 57,913	\$ --	348,750	346,762	(1,988)
Total revenues	57,913	57,913	--	359,000	363,883	4,883
Expenditures:						
Current:						
General government.....	875	786	(89)	384,720	384,648	(72)
Capital outlays.....	2	2	--			
Total expenditures	877	788	(89)	384,720	384,648	(72)
Excess (deficiency) of revenues over (under) expenditures	57,036	57,125	89	(25,720)	(20,765)	4,955
Budgetary funds-nonbudgeted accounts	56,962	56,962	--			
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	74	163	89	(25,720)	(20,765)	4,955
Budgetary fund balance (deficit), July 1, 1990	516	516	--	(24,597)	(24,597)	--
Budgetary fund balance (deficit), June 30, 1991	\$ 590	\$ 679	\$ 89	\$ (50,317)	\$ (45,362)	\$ 4,955

Total		
Final Budget	Actual	Variance Over (Under)
\$ 10,250	\$ 17,121	\$ 6,871
406,663	404,675	(1,988)
416,913	421,796	4,883
385,595	385,434	(161)
2	2	--
385,597	385,436	(161)
31,316	36,360	5,044
56,962	56,962	--
(25,646)	(20,602)	5,044
(24,081)	(24,081)	--
\$ (49,727)	\$ (44,683)	\$ 5,044

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, 1991
(Expressed in Thousands)

	Metropolitan Exposition Auditorium and Office Building			AFDC Energy Assistance		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 11,300	\$ 9,943	\$ (1,357)	\$ 24,000	\$ 32,428	\$ 8,428
Total revenues	11,300	9,943	(1,357)	24,000	32,428	8,428
Expenditures:						
Current:						
Education.....						
General government.....	15,000	15,000	--	53,986	36,027	(17,959)
Transportation.....						
Natural resources and recreation.....						
Capital outlays.....				14	2	(12)
Total expenditures	15,000	15,000	--	54,000	36,029	(17,971)
(Deficiency) of revenues (under) expenditures	(3,700)	(5,057)	(1,357)	(30,000)	(3,601)	26,399
Other sources (uses) of financial resources:						
Operating transfers-in.....	27,512	27,512	--			
Operating transfers-out.....	(39,258)	(39,258)	--			
Excess (deficiency) of revenue over (under) expenditures and other sources (uses) of financial resources	(15,446)	(16,803)	(1,357)	(30,000)	(3,601)	26,399
Budgetary fund balances (deficit), July 1, 1990	40,522	40,522	--	(13,371)	(13,371)	--
Budgetary fund balances (deficit), June 30, 1991	\$ 25,076	\$ 23,719	\$ (1,357)	\$ (43,371)	\$ (16,972)	\$ 26,399

Tourism Promotion			Local Tourism			Build Illinois Purposes		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 4,845	\$ 1,246	\$ (3,599)
\$ 22,236	\$ 17,866	\$ (4,370)	\$ 8,000	\$ 6,451	\$ (1,549)	18,708	5,968	(12,740)
						4,473	2,513	(1,960)
						57,116	15,061	(42,055)
126	46	(80)				5,031	3,366	(1,665)
22,362	17,912	(4,450)	8,000	6,451	(1,549)	90,173	28,154	(62,019)
(22,362)	(17,912)	4,450	(8,000)	(6,451)	1,549	(90,173)	(28,154)	62,019
18,375	18,144	(231)	5,000	6,500	1,500	50,000	50,000	--
(3,987)	232	4,219	(3,000)	49	3,049	(40,173)	21,846	62,019
493	493	--	49	49	--	15,596	15,596	--
\$ (3,494)	\$ 725	\$ 4,219	\$ (2,951)	\$ 98	\$ 3,049	\$ (24,577)	\$ 37,442	\$ 62,019

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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, 1991
(Expressed in Thousands)

	<u>Total</u>		
	<u>Final</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Revenues:			
Other.....	\$ 35,300	\$ 42,371	\$ 7,071
Total revenues	<u>35,300</u>	<u>42,371</u>	<u>7,071</u>
Expenditures:			
Current:			
Education.....	4,845	1,246	(3,599)
General government.....	117,930	81,312	(36,618)
Transportation.....	4,473	2,513	(1,960)
Natural resources and recreation.....	57,116	15,061	(42,055)
Capital outlays.....	5,171	3,414	(1,757)
Total expenditures	<u>189,535</u>	<u>103,546</u>	<u>(85,989)</u>
(Deficiency) of revenues (under)			
expenditures	<u>(154,235)</u>	<u>(61,175)</u>	<u>93,060</u>
Other sources (uses) of financial resources:			
Operating transfers-in.....	100,887	102,156	1,269
Operating transfers-out.....	(39,258)	(39,258)	--
Excess (deficiency) of revenue over			
(under) expenditures and other sources			
(uses) of financial resources	<u>(92,606)</u>	<u>1,723</u>	<u>94,329</u>
Budgetary fund balances(deficit), July 1, 1990	<u>43,289</u>	<u>43,289</u>	<u>--</u>
Budgetary fund balances (deficit), June 30, 1991	<u>\$ (49,317)</u>	<u>\$ 45,012</u>	<u>\$ 94,329</u>

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources 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, 1991
(Expressed in Thousands)

	Immigration Reform and Control			Local Initiative		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 2,384	\$ 2,384	\$ --			
Total revenues	2,384	2,384	--			
Expenditures:						
Current:						
Education.....	36,269	9,316	(26,953)			
Health and social services.....	9,729	3,199	(6,530)	\$ 18,276	\$ 17,549	(727)
Capital outlays.....	24	23	(1)			
Total expenditures	46,022	12,538	(33,484)	18,276	17,549	(727)
(Deficiency) of revenues (under) expenditures	(43,638)	(10,154)	33,484	(18,276)	(17,549)	727
Other sources (uses) of financial resources:						
Operating transfers-in.....				17,000	16,640	(360)
Operating transfers-out.....	(12,015)	(12,015)	--			
(Deficiency) of revenues (under) expenditures and other sources (uses) of financial resources	(55,653)	(22,169)	33,484	(1,276)	(909)	367
Budgetary fund balances, July 1, 1990	18,499	18,499	--	327	327	--
Budgetary fund (deficits), June 30, 1991	\$ (37,154)	\$ (3,670)	\$ 33,484	\$ (949)	\$ (582)	\$ 367

Total		
Final Budget	Actual	Variance Over (Under)
\$ 2,384	\$ 2,384	\$ --
<u>2,384</u>	<u>2,384</u>	<u>--</u>
36,269	9,316	(26,953)
28,005	20,748	(7,257)
24	23	(1)
<u>64,298</u>	<u>30,087</u>	<u>(34,211)</u>
<u>(61,914)</u>	<u>(27,703)</u>	<u>34,211</u>
17,000	16,640	(360)
<u>(12,015)</u>	<u>(12,015)</u>	<u>--</u>
<u>(56,929)</u>	<u>(23,078)</u>	<u>33,851</u>
<u>18,826</u>	<u>18,826</u>	<u>--</u>
<u>\$ (38,103)</u>	<u>\$ (4,252)</u>	<u>\$ 33,851</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)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1991
(Expressed in Thousands)

	State and Local Sales Tax Reform			R.T.A. Occupation and Use Tax Replacement		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....						
Sales taxes.....	\$ 65,000	\$ 106,518	\$ 41,518			
Public utility taxes.....						
Other.....						
Less:						
Refunds.....						
Total revenues	65,000	106,518	41,518			
Expenditures:						
Current:						
General government.....	20,100	20,100	--	\$ 87,600	\$ 57,193	\$ (30,407)
Capital outlays.....						
Total expenditures	20,100	20,100	--	87,600	57,193	(30,407)
Excess (deficiency) of revenues over (under) expenditures	44,900	86,418	41,518	(87,600)	(57,193)	30,407
Other sources (uses) of financial resources:						
Operating transfers-in.....				57,193	57,193	--
Operating transfers-out.....	(52,000)	(81,044)	(29,044)			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(7,100)	5,374	12,474	(30,407)	--	30,407
Budgetary fund balances, July 1, 1990	6,006	6,006	--			
Budgetary fund balances, June 30, 1991	\$ (1,094)	\$ 11,380	\$ 12,474	\$ (30,407)	\$ --	\$ 30,407

Illinois Sports Facilities			Income Tax Refund			Special Tax Increment		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 566,263	\$ 551,547	\$ (14,716)			
\$ 18,000	\$ 18,000	\$ --				\$ --	\$ 263	\$ 263
			566,239	566,239	--			
18,000	18,000	--	24	(14,692)	(14,716)	--	263	263
18,000	18,000	--				20,046	15,854	(4,192)
18,000	18,000	--				20,046	15,854	(4,192)
--	--	--	24	(14,692)	(14,716)	(20,046)	(15,591)	4,455
			13,934	13,934	--	10,000	14,288	4,288
--	--	--	13,958	(758)	(14,716)	(10,046)	(1,303)	8,743
			1,239	1,239	--	1,861	1,861	--
\$ --	\$ --	\$ --	\$ 15,197	\$ 481	\$ (14,716)	\$ (8,185)	\$ 558	\$ 8,743

(continued)

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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, 1991
(Expressed in Thousands)

	Local Government Distributive			Income Tax Surcharge Local		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....				\$ 313,000	\$ 302,200	\$ (10,800)
Sales taxes.....	\$ 16,500	\$ 16,362	(138)			
Public utility taxes.....						
Other.....						
Less:						
Refunds.....						
Total revenues	16,500	16,362	(138)	313,000	302,200	(10,800)
Expenditures:						
Current:						
General government.....	482,766	482,766	--	302,242	302,242	--
Capital outlays.....						
Total expenditures	482,766	482,766	--	302,242	302,242	--
Excess (deficiency) of revenues over (under) expenditures	(466,266)	(466,404)	(138)	10,758	(42)	(10,800)
Other sources (uses) of financial resources:						
Operating transfers-in.....	449,846	466,941	17,095			
Operating transfers-out.....						
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(16,420)	537	16,957	10,758	(42)	(10,800)
Budgetary fund balances, July 1, 1990	5,061	5,061	--	27,941	27,941	--
Budgetary fund balances, June 30, 1991	\$ (11,359)	\$ 5,598	\$ 16,957	\$ 38,699	\$ 27,899	\$ (10,800)

Personal Property Tax Replacement			Build Illinois			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 365,277	\$ 365,277	\$ --				\$ 1,244,540	\$ 1,219,024	\$ (25,516)
			\$ 227,015	\$ 227,015	\$ --	308,515	349,895	41,380
228,436	228,436	--				228,436	228,436	--
2,815	2,815	--	49,125	49,125	--	69,940	70,203	263
						566,239	566,239	--
596,528	596,528	--	276,140	276,140	--	1,285,192	1,301,319	16,127
590,273	590,254	(19)				1,521,027	1,486,409	(34,618)
193	193	--				193	193	--
590,466	590,447	(19)				1,521,220	1,486,602	(34,618)
6,062	6,081	19	276,140	276,140	--	(236,028)	(185,283)	50,745
103	103	--	30,313	30,313	--	561,389	582,772	21,383
(13,934)	(13,934)	--	(324,833)	(324,833)	--	(390,767)	(419,811)	(29,044)
(7,769)	(7,750)	19	(18,380)	(18,380)	--	(65,406)	(22,322)	43,084
125,339	125,339	--	18,380	18,380	--	185,827	185,827	--
\$ 117,570	\$ 117,589	\$ 19	\$ --	\$ --	\$ --	\$ 120,421	\$ 163,505	\$ 43,084

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)
Special State Funds
Department of Transportation
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Public Transportation			Downstate Public Transportation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:						
Current:						
Transportation.....	\$ 128,500	\$ 110,715	\$ (17,785)	\$ 18,472	\$ 13,923	\$ (4,549)
Total expenditures	128,500	110,715	(17,785)	18,472	13,923	(4,549)
(Deficiency) of revenues (under) expenditures	(128,500)	(110,715)	17,785	(18,472)	(13,923)	4,549
Other sources (uses) of financial resources:						
Operating transfers-in.....	116,875	110,715	(6,160)	18,375	19,463	1,088
Operating transfers-out.....				(4,975)	(4,824)	151
Excess of revenues over expenditures and other sources (uses) of financial resources	(11,625)	--	11,625	(5,072)	716	5,788
Budgetary fund balances (deficit), July 1, 1990				9,366	9,366	--
Budgetary fund balances, June 30, 1991	\$ (11,625)	\$ --	\$ 11,625	\$ 4,294	\$ 10,082	\$ 5,788

Metro-East Transportation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 10,300	\$ 9,696	\$ (604)	\$ 157,272	\$ 134,334	\$ (22,938)
10,300	9,696	(604)	157,272	134,334	(22,938)
(10,300)	(9,696)	604	(157,272)	(134,334)	22,938
10,090	10,508	418	145,340 (4,975)	140,686 (4,824)	(4,654) 151
(210)	812	1,022	(16,907)	1,528	18,435
(802)	(802)	--	8,564	8,564	--
\$ (1,012)	\$ 10	\$ 1,022	\$ (8,343)	\$ 10,092	\$ 18,435

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Veterans' Affairs
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Quincy Veterans' Home			Manteno Veterans' Home		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 4,500	\$ 4,530	\$ 30	\$ 2,175	\$ 2,315	\$ 140
Other.....	5,500	6,301	801	3,125	3,296	171
Less:						
Refunds.....	25	25	--	32	27	(5)
Total revenues	9,975	10,806	831	5,268	5,584	316
Expenditures:						
Current:						
Health and social services.....	10,472	9,788	(684)	7,090	5,396	(1,694)
Capital outlays.....	335	335	--	151	88	(63)
Total expenditures	10,807	10,123	(684)	7,241	5,484	(1,757)
Excess of revenues over expenditures	(832)	683	1,515	(1,973)	100	2,073
Budgetary fund balances, July 1, 1990	1,417	1,417	--	3,901	3,901	--
Budgetary fund balances, June 30, 1991	\$ 585	\$ 2,100	\$ 1,515	\$ 1,928	\$ 4,001	\$ 2,073

			Total		
	Final		Actual		Variance
	Budget				Over (Under)
\$	6,675	\$	6,845	\$	170
	8,625		9,597		972
	57		52		(5)
	15,243		16,390		1,147
	17,562		15,184		(2,378)
	486		423		(63)
	18,048		15,607		(2,441)
	(2,805)		783		3,588
	5,318		5,318		--
\$	2,513	\$	6,101	\$	3,588

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, 1991
(Expressed in Thousands)

	Agriculture			Children and Family Services		
	Agricultural Premium			Children's Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ 50,000	\$ 79,792	\$ 29,792
Other.....	\$ 33,050	\$ 19,429	\$ (13,621)			
Less:						
Refunds.....	1	--	(1)			
Total revenues	33,049	19,429	(13,620)	50,000	79,792	29,792
Expenditures:						
Current:						
Education.....	11,542	11,541	(1)			
Health and social services.....				78,101	77,031	(1,070)
General government.....	10,102	9,836	(266)			
Public protection and justice.....	5,641	5,328	(313)			
Natural resources and recreation.....						
Capital outlays.....	487	441	(46)	777	777	--
Total expenditures	27,772	27,146	(626)	78,878	77,808	(1,070)
Excess (deficiency) of revenues over (under) expenditures	5,277	(7,717)	(12,994)	(28,878)	1,984	30,862
Other sources (uses) of financial resources:						
Operating transfers-in.....	7,950	9,119	1,169			
Operating transfers-out.....				(16,100)	(16,100)	--
Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources	13,227	1,402	(11,825)	(44,978)	(14,116)	30,862
Budgetary fund balances (deficits), July 1, 1990	(5,257)	(5,257)	--	6,157	6,157	--
Budgetary fund balances (deficits), June 30, 1991	\$ 7,970	\$ (3,855)	\$ (11,825)	\$ (38,821)	\$ (7,959)	\$ 30,862

Energy and Natural Resources			Financial Institutions			Insurance		
Coal Technology Development Assistance			State Pensions			Insurance Producer Administration		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 23,000	\$ 31,672	\$ 8,672	\$ 7,050	\$ 7,146	96
						30	30	--
			23,000	31,672	8,672	7,020	7,116	96
			35,448	35,448	--			
			6,210	6,210	--			
\$ 5,000	\$ 4,998	(2)	6,156	5,283	(873)	5,968	5,637	(331)
			409	317	(92)	320	246	(74)
5,000	4,998	(2)	48,223	47,258	(965)	6,288	5,883	(405)
(5,000)	(4,998)	2	(25,223)	(15,586)	9,637	732	1,233	501
5,000	5,003	3						
--	5	5	(25,223)	(15,586)	9,637	732	1,233	501
1,502	1,502	--	49,526	49,526	--	4,103	4,103	--
\$ 1,502	\$ 1,507	5	\$ 24,303	\$ 33,940	\$ 9,637	\$ 4,835	\$ 5,336	501

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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, 1991
(Expressed in Thousands)

	Lottery			Mental Health & Developmental Disabilities		
	State Lottery			Mental Health		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....						
Other.....	\$ 1,058,825	\$ 969,481	\$ (89,344)	\$ 104,500	\$ 31,907	\$ (72,593)
Less:						
Refunds.....	50	50	--	50	43	(7)
Total revenues	1,058,775	969,431	(89,344)	104,450	31,864	(72,586)
Expenditures:						
Current:						
Education.....						
Health and social services.....				38,805	31,045	(7,760)
General government.....	434,044	381,168	(52,876)			
Public protection and justice.....						
Natural resources and recreation.....						
Capital outlays.....	1,035	955	(80)	821	821	--
Total expenditures	435,079	382,123	(52,956)	39,626	31,866	(7,760)
Excess (deficiency) of revenues over (under) expenditures	623,696	587,308	(36,388)	64,824	(2)	(64,826)
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....	(630,000)	(580,000)	50,000	(350)	(496)	(146)
Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources	(6,304)	7,308	13,612	64,474	(498)	(64,972)
Budgetary fund balances (deficits), July 1, 1990	(20,648)	(20,648)	--	646	646	--
Budgetary fund balances (deficits), June 30, 1991	\$ (26,952)	\$ (13,340)	\$ 13,612	\$ 65,120	\$ 148	\$ (64,972)

Professional Regulation			Total		
Illinois State Medical Disciplinary					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 50,000	\$ 79,792	\$ 29,792
\$ 8,850	\$ 11,194	\$ 2,344	1,235,275	1,070,829	(164,446)
13	8	(5)	144	131	(13)
8,837	11,186	2,349	1,285,131	1,150,490	(134,641)
			46,990	46,989	(1)
			116,906	108,076	(8,830)
			450,356	397,214	(53,142)
4,599	4,241	(358)	22,364	20,489	(1,875)
			5,000	4,998	(2)
161	123	(38)	4,010	3,680	(330)
4,760	4,364	(396)	645,626	581,446	(64,180)
4,077	6,822	2,745	639,505	569,044	(70,461)
			12,950	14,122	1,172
			(646,450)	(596,596)	49,854
4,077	6,822	2,745	6,005	(13,430)	(19,435)
4,277	4,277	--	40,306	40,306	--
\$ 8,354	\$ 11,099	\$ 2,745	\$ 46,311	\$ 26,876	\$ (19,435)

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, 1991
(Expressed in Thousands)

	Commerce Commission			Environmental Protection Agency		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes.....						
Public utility taxes.....	\$ 12,220	\$ 13,755	\$ 1,535			
Federal government.....	132	--	(132)	\$ 45,800	\$ 51,196	\$ 5,396
Other.....	9,148	9,127	(21)	34,100	31,995	(2,105)
Less:						
Refunds.....	85	12	(73)	500	194	(306)
Total revenues	21,415	22,870	1,455	79,400	82,997	3,597
Expenditures:						
Current:						
Education.....						
General government.....				1,535	1,442	(93)
Public protection and justice.....	22,927	21,875	(1,052)			
Natural resources and recreation.....	936	880	(56)	109,260	101,256	(8,004)
Capital outlays.....	837	815	(22)	568	515	(53)
Total expenditures	24,700	23,570	(1,130)	111,363	103,213	(8,150)
Excess (deficiency) of revenues over (under) expenditures	(3,285)	(700)	2,585	(31,963)	(20,216)	11,747
Other sources (uses) of financial resources:						
Operating transfers-in.....	750	750	--	25,000	20,717	(4,283)
Operating transfers-out.....				(1,000)	--	1,000
Excess of revenues over expenditures and other sources (uses) of financial resources	(2,535)	50	2,585	(7,963)	501	8,464
Budgetary fund balances, July 1, 1990	6,150	6,150	--	36,541	36,541	--
Budgetary fund balances, June 30, 1991	\$ 3,615	\$ 6,200	\$ 2,585	\$ 28,578	\$ 37,042	\$ 8,464

State Fire Marshal			Other Agencies, Boards, and Commissions-Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 18,352	\$ 15,756	\$ (2,596)				\$ 18,352	\$ 15,756	\$ (2,596)
						12,220	13,755	1,535
						45,932	51,196	5,264
13,148	13,113	(35)	\$ 51,100	\$ 50,382	(718)	107,496	104,617	(2,879)
23	23	--	6	6	--	614	235	(379)
31,477	28,846	(2,631)	51,094	50,376	(718)	183,386	185,089	1,703
1,455	1,267	(188)	15,541	15,529	(12)	16,996	16,796	(200)
505	495	(10)	55,963	45,236	(10,727)	58,003	47,173	(10,830)
14,438	14,320	(118)	23,116	20,096	(3,020)	60,481	56,291	(4,190)
22,628	10,637	(11,991)				132,824	112,773	(20,051)
852	845	(7)	187	179	(8)	2,444	2,354	(90)
39,878	27,564	(12,314)	94,807	81,040	(13,767)	270,748	235,387	(35,361)
(8,401)	1,282	9,683	(43,713)	(30,664)	13,049	(87,362)	(50,298)	37,064
(218)	(218)	--	32,500	31,623	(877)	58,250	53,090	(5,160)
						(1,218)	(218)	1,000
(8,619)	1,064	9,683	(11,213)	959	12,172	(30,330)	2,574	32,904
20,002	20,002	--	7,947	7,947	--	70,640	70,640	--
\$ 11,383	\$ 21,066	\$ 9,683	\$ (3,266)	\$ 8,906	\$ 12,172	\$ 40,310	\$ 73,214	\$ 32,904

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources 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, 1991
(Expressed in Thousands)

	Transportation Regulatory			Public Utility		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Public utility taxes.....	\$ --	\$ 554	\$ 554	\$ 12,220	\$ 13,201	\$ 981
Federal government.....	32	--	(32)	100	--	(100)
Other.....	7,568	7,419	(149)	1,580	1,708	128
Less:						
Refunds.....	75	6	(69)	10	6	(4)
Total revenues	7,525	7,967	442	13,890	14,903	1,013
Expenditures:						
Current:						
Public protection and justice.....	9,082	8,351	(731)	13,845	13,524	(321)
Natural resources and recreation.....				936	880	(56)
Capital outlays.....	382	373	(9)	455	442	(13)
Total expenditures	9,464	8,724	(740)	15,236	14,846	(390)
Excess (deficiency) of revenues over (under) expenditures	(1,939)	(757)	1,182	(1,346)	57	1,403
Other sources of financial resources:						
Operating transfers-in.....	750	750	--			
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(1,189)	(7)	1,182	(1,346)	57	1,403
Budgetary fund balances, July 1, 1990	3,686	3,686	--	2,464	2,464	--
Budgetary fund balances, June 30, 1991	\$ 2,497	\$ 3,679	\$ 1,182	\$ 1,118	\$ 2,521	\$ 1,403

Total		
Final Budget	Actual	Variance Over (Under)
\$ 12,220	\$ 13,755	\$ 1,535
132	--	(132)
9,148	9,127	(21)
85	12	(73)
<u>21,415</u>	<u>22,870</u>	<u>1,455</u>
22,927	21,875	(1,052)
936	880	(56)
837	815	(22)
<u>24,700</u>	<u>23,570</u>	<u>(1,130)</u>
<u>(3,285)</u>	<u>(700)</u>	<u>2,585</u>
<u>750</u>	<u>750</u>	<u>--</u>
<u>(2,535)</u>	<u>50</u>	<u>2,585</u>
<u>6,150</u>	<u>6,150</u>	<u>--</u>
<u>\$ 3,615</u>	<u>\$ 6,200</u>	<u>\$ 2,585</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)
Special State Funds
Environmental Protection Agency
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Solid Waste Management			Water Pollution Control Revolving		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ 45,800	\$ 51,196	\$ 5,396
Other.....	\$ 16,650	\$ 16,813	\$ 163	10,700	5,687	(5,013)
Less:						
Refunds.....	500	194	(306)			
Total revenues	16,150	16,619	469	56,500	56,883	383
Expenditures:						
Current:						
General government.....				61,572	61,352	(220)
Natural resources and recreation.....	16,259	14,311	(1,948)	61	61	--
Capital outlays.....	230	230	--			
Total expenditures	16,489	14,541	(1,948)	61,633	61,413	(220)
Excess (deficiency) of revenues over (under) expenditures	(339)	2,078	2,417	(5,133)	(4,530)	603
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....	(1,000)	--	1,000			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(1,339)	2,078	3,417	(5,133)	(4,530)	603
Budgetary fund balances (deficit), July 1, 1990	25,029	25,029	--	8,226	8,226	--
Budgetary fund balances (deficit), June 30, 1991	\$ 23,690	\$ 27,107	\$ 3,417	\$ 3,093	\$ 3,696	\$ 603

Hazardous Waste			Vehicle Inspection			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 45,800	\$ 51,196	\$ 5,396
\$ 6,750	\$ 9,495	\$ 2,745				34,100	31,995	(2,105)
						500	194	(306)
6,750	9,495	2,745				79,400	82,997	3,597
			\$ 1,535	\$ 1,442	\$ (93)	1,535	1,442	(93)
8,196	7,289	(907)	23,233	18,304	(4,929)	109,260	101,256	(8,004)
76	76	--	201	148	(53)	568	515	(53)
8,272	7,365	(907)	24,969	19,894	(5,075)	111,363	103,213	(8,150)
(1,522)	2,130	3,652	(24,969)	(19,894)	5,075	(31,963)	(20,216)	11,747
			25,000	20,717	(4,283)	25,000	20,717	(4,283)
						(1,000)	--	1,000
(1,522)	2,130	3,652	31	823	792	(7,963)	501	8,464
4,487	4,487	--	(1,201)	(1,201)	--	36,541	36,541	--
\$ 2,965	\$ 6,617	\$ 3,652	\$ (1,170)	\$ (378)	\$ 792	\$ 28,578	\$ 37,042	\$ 8,464

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
(Uses) of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
State Fire Marshal
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Fire Prevention			Underground Storage Tank		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes.....				\$ 18,352	\$ 15,756	\$ (2,596)
Other.....	\$ 11,500	\$ 11,698	\$ 198	1,648	1,415	(233)
Less:						
Refunds.....	3	3	--	20	20	--
Total revenues	11,497	11,695	198	19,980	17,151	(2,829)
Expenditures:						
Current:						
Education.....	1,455	1,267	(188)			
General government.....	48	48	--	457	447	(10)
Public protection and justice.....	13,942	13,925	(17)	496	395	(101)
Natural resources and recreation.....				22,628	10,637	(11,991)
Capital outlays.....	394	388	(6)	458	457	(1)
Total expenditures	15,839	15,628	(211)	24,039	11,936	(12,103)
Excess (deficiency) of revenues over (under) expenditures	(4,342)	(3,933)	409	(4,059)	5,215	9,274
Other (uses) of financial resources:						
Operating transfers-out.....	(218)	(218)	--			
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	(4,560)	(4,151)	409	(4,059)	5,215	9,274
Budgetary fund balances, July 1, 1990	13,542	13,542	--	6,460	6,460	--
Budgetary fund balances, June 30, 1991	\$ 8,982	\$ 9,391	\$ 409	\$ 2,401	\$ 11,675	\$ 9,274

Total		
Final Budget	Actual	Variance Over (Under)
\$ 18,352	\$ 15,756	\$ (2,596)
13,148	13,113	(35)
23	23	--
<u>31,477</u>	<u>28,846</u>	<u>(2,631)</u>
1,455	1,267	(188)
505	495	(10)
14,438	14,320	(118)
22,628	10,637	(11,991)
852	845	(7)
<u>39,878</u>	<u>27,564</u>	<u>(12,314)</u>
<u>(8,401)</u>	<u>1,282</u>	<u>9,683</u>
<u>(218)</u>	<u>(218)</u>	<u>--</u>
<u>(8,619)</u>	<u>1,064</u>	<u>9,683</u>
<u>20,002</u>	<u>20,002</u>	<u>--</u>
<u>\$ 11,383</u>	<u>\$ 21,066</u>	<u>\$ 9,683</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources 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, 1991
(Expressed in Thousands)

	<u>Commissioner of Banks & Trust Companies</u>			<u>Housing Development Authority</u>		
	<u>Banks and Trust Companies</u>			<u>Illinois Affordable Housing</u>		
	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Over (Under)</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Over (Under)</u>
Revenues:						
Other.....	\$ 11,850	\$ 12,493	\$ 643	\$ 15,750	\$ 13,825	\$ (1,925)
Less:						
Refunds.....	6	6	--			
Total revenues	11,844	12,487	643	15,750	13,825	(1,925)
Expenditures:						
Current:						
Education.....						
General government.....	283	148	(135)	24,480	14,598	(9,882)
Public protection and justice.....	13,135	12,564	(571)			
Capital outlays.....	97	93	(4)			
Total expenditures	13,515	12,805	(710)	24,480	14,598	(9,882)
Excess (deficiency) of revenues over (under) expenditures	(1,671)	(318)	1,353	(8,730)	(773)	7,957
Other sources of financial resources:						
Operating transfers-in.....	1,300	1,300	--			
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(371)	982	1,353	(8,730)	(773)	7,957
Budgetary fund balances (deficits), July 1, 1990	232	232	--	10,840	10,840	--
Budgetary fund balances (deficits), June 30, 1991	\$ (139)	\$ 1,214	\$ 1,353	\$ 2,110	\$ 10,067	\$ 7,957

Local Governmental Law Enforcement Officers Training Board Traffic and Criminal Conviction			Metropolitan Fair and Exposition Authority Metropolitan Fair and Exposition Improvement Bond		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 7,500	\$ 8,563	\$ 1,063			
7,500	8,563	1,063			
			\$ 31,200	\$ 30,490	(710)
9,981	7,532	(2,449)			
90	86	(4)			
10,071	7,618	(2,453)	31,200	30,490	(710)
(2,571)	945	3,516	(31,200)	(30,490)	710
			31,200	30,323	(877)
(2,571)	945	3,516	--	(167)	(167)
(1,460)	(1,460)	--	167	167	--
\$ (4,031)	\$ (515)	\$ 3,516	\$ 167	\$ --	\$ (167)

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources 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, 1991
(Expressed in Thousands)

	State Board of Education			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 16,000	\$ 15,501	\$ (499)	\$ 51,100	\$ 50,382	\$ (718)
Less:						
Refunds.....				6	6	--
Total revenues	16,000	15,501	(499)	51,094	50,376	(718)
Expenditures:						
Current:						
Education.....	15,541	15,529	(12)	15,541	15,529	(12)
General government.....				55,963	45,236	(10,727)
Public protection and justice.....				23,116	20,096	(3,020)
Capital outlays.....				187	179	(8)
Total expenditures	15,541	15,529	(12)	94,807	81,040	(13,767)
Excess (deficiency) of revenues over (under) expenditures	459	(28)	(487)	(43,713)	(30,664)	13,049
Other sources of financial resources:						
Operating transfers-in.....				32,500	31,623	(877)
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	459	(28)	(487)	(11,213)	959	12,172
Budgetary fund balances (deficits), July 1, 1990	(1,832)	(1,832)	--	7,947	7,947	--
Budgetary fund balances (deficits), June 30, 1991	\$ (1,373)	\$ (1,860)	\$ (487)	\$ (3,266)	\$ 8,906	\$ 12,172

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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, 1991
(Expressed in Thousands)

	Transportation			Capital Development Bond		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....						
Total revenues						
Expenditures:						
Current:						
Education.....				\$ 7,922	\$ 7,713	\$ (209)
General government.....				11,245	5,241	(6,004)
Transportation.....	\$ 195,396	\$ 195,394	\$ (2)			
Public protection and justice.....				61	--	(61)
Natural resources and recreation.....				6,018	5,885	(133)
Capital outlays.....				217,546	214,402	(3,144)
Total expenditures	195,396	195,394	(2)	242,792	233,241	(9,551)
(Deficiency) of revenues (under) expenditures	(195,396)	(195,394)	2	(242,792)	(233,241)	9,551
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....	188,100	175,275	(12,825)	173,300	184,914	11,614
Operating transfers-in.....	--	12,000	12,000	--	10,400	10,400
Operating transfers-out.....	--	(7,550)	(7,550)	--	(3,000)	(3,000)
(Deficiency) of revenues (under) expenditures and other sources (uses) of financial resources	(7,296)	(15,669)	(8,373)	(69,492)	(40,927)	28,565
Budgetary fund balances, July 1, 1990	73,680	73,680	--	76,277	76,277	--
Budgetary fund balances, June 30, 1991	\$ 66,384	\$ 58,011	\$ (8,373)	\$ 6,785	\$ 35,350	\$ 28,565

School Construction Bond			Anti-Pollution Bond		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 6,404	\$ 6,333	(71)			
			\$ 4,226	\$ 4,226	--
6,404	6,333	(71)	4,226	4,226	--
(6,404)	(6,333)	71	(4,226)	(4,226)	--
--	2,970	2,970	6,925	2,970	(3,955)
--	(9,000)	(9,000)	--	(2,850)	(2,850)
(6,404)	(12,363)	(5,959)	2,699	(4,106)	(6,805)
13,519	13,519	--	6,769	6,769	--
\$ 7,115	\$ 1,156	(5,959)	\$ 9,468	\$ 2,663	(6,805)

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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, 1991
(Expressed in Thousands)

	Build Illinois Bond			Illinois Civic Center Bond		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....				\$ --	\$ 32	\$ 32
Total revenues				--	32	32
Expenditures:						
Current:						
Education.....	\$ 3,049	\$ 3,000	\$ (49)			
General government.....	17,634	16,702	(932)	31,194	2,637	(28,557)
Transportation.....	133,840	133,827	(13)			
Public protection and justice.....						
Natural resources and recreation.....	100,625	100,624	(1)			
Capital outlays.....	33,968	33,960	(8)			
Total expenditures	289,116	288,113	(1,003)	31,194	2,637	(28,557)
(Deficiency) of revenues (under) expenditures	(289,116)	(288,113)	1,003	(31,194)	(2,605)	28,589
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....	343,000	252,605	(90,395)	75,000	--	(75,000)
Operating transfers-in.....						
Operating transfers-out.....						
(Deficiency) of revenues (under) expenditures and other sources (uses) of financial resources	53,884	(35,508)	(89,392)	43,806	(2,605)	(46,411)
Budgetary fund balances, July 1, 1990	144,702	144,702	--	4,400	4,400	--
Budgetary fund balances, June 30, 1991	\$ 198,586	\$ 109,194	\$ (89,392)	\$ 48,206	\$ 1,795	\$ (46,411)

Coal Development Bond			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ --	\$ 32	\$ 32
			--	32	32
			17,375	17,046	(329)
			60,073	24,580	(35,493)
			329,236	329,221	(15)
			61	--	(61)
\$ 6,212	\$ 6,212	--	117,081	116,947	(134)
			251,514	248,362	(3,152)
6,212	6,212	--	775,340	736,156	(39,184)
(6,212)	(6,212)	--	(775,340)	(736,124)	39,216
7,925	2,970	(4,955)	794,250	621,704	(172,546)
			--	22,400	22,400
			--	(22,400)	(22,400)
1,713	(3,242)	(4,955)	18,910	(114,420)	(133,330)
7,279	7,279	--	326,626	326,626	--
\$ 8,992	\$ 4,037	\$ (4,955)	\$ 345,536	\$ 212,206	\$ (133,330)

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
Department of Transportation
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Transportation Bond Series "A"			Transportation Bond Series "B"		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:						
Current:						
Transportation.....	\$ 118,944	\$ 118,943	\$ (1)	\$ 76,452	\$ 76,451	\$ (1)
Total expenditures	118,944	118,943	(1)	76,452	76,451	(1)
(Deficiency) of revenues (under) expenditures	(118,944)	(118,943)	1	(76,452)	(76,451)	1
Other sources (uses) of financial resources:						
Proceeds from general obligation bond issues.....	138,600	114,282	(24,318)	49,500	60,993	11,493
Operating transfers-in.....				--	12,000	12,000
Operating transfers-out.....				--	(7,550)	(7,550)
(Deficiency) of revenues (under) expenditures and other sources (uses) of financial resources	19,656	(4,661)	(24,317)	(26,952)	(11,008)	15,944
Budgetary fund balances, July 1, 1990	58,233	58,233	--	15,447	15,447	--
Budgetary fund balances (deficit), June 30, 1991	\$ 77,889	\$ 53,572	\$ (24,317)	\$ (11,505)	\$ 4,439	\$ 15,944

<u>Total</u>		
<u>Final</u>		<u>Variance</u>
<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
\$ 195,396	\$ 195,394	\$ (2)
195,396	195,394	(2)
<u>(195,396)</u>	<u>(195,394)</u>	<u>2</u>
188,100	175,275	(12,825)
--	12,000	12,000
<u>--</u>	<u>(7,550)</u>	<u>(7,550)</u>
<u>(7,296)</u>	<u>(15,669)</u>	<u>(8,373)</u>
73,680	73,680	--
<u>\$ 66,384</u>	<u>\$ 58,011</u>	<u>\$ (8,373)</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Debt Service Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	General Obligations			Build Illinois		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 325	\$ 860	\$ 535			
Other.....	12,525	11,762	(763)	\$ --	\$ 1,690	\$ 1,690
Total revenues	12,850	12,622	(228)	--	1,690	1,690
Expenditures:						
Debt service:						
Principal.....	282,050	282,050	--	134,100	133,601	(499)
Interest.....	239,115	238,916	(199)	1,711	1,711	--
Total expenditures	521,165	520,966	(199)	135,811	135,312	(499)
Excess (deficiency) of revenues over (under) expenditures	(508,315)	(508,344)	(29)	(135,811)	(133,622)	2,189
Other sources of financial resources:						
Operating transfers-in.....	509,327	500,564	(8,763)	134,100	133,600	(500)
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	1,012	(7,780)	(8,792)	(1,711)	(22)	1,689
Budgetary fund balances, July 1, 1990	148,902	148,902	--	22	22	--
Budgetary fund balances, June 30, 1991	\$ 149,914	\$ 141,122	\$ (8,792)	\$ (1,689)	\$ --	\$ 1,689

Illinois Civic Center			Matured Bond and Coupon			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 5	\$ 154	\$ 149	\$ 325	\$ 860	\$ 535
			5	154	149	12,530	13,606	1,076
						12,855	14,466	1,611
\$ 13,336	\$ 8,208	\$ (5,128)	193	55	(138)	429,679	423,914	(5,765)
						240,826	240,627	(199)
13,336	8,208	(5,128)	193	55	(138)	670,505	664,541	(5,964)
(13,336)	(8,208)	5,128	(188)	99	287	(657,650)	(650,075)	7,575
11,932	4,258	(7,674)				655,359	638,422	(16,937)
(1,404)	(3,950)	(2,546)	(188)	99	287	(2,291)	(11,653)	(9,362)
6,122	6,122	--	428	428	--	155,474	155,474	--
\$ 4,718	\$ 2,172	\$ (2,546)	\$ 240	\$ 527	\$ 287	\$ 153,183	\$ 143,821	\$ (9,362)

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, 1991
(Expressed in Thousands)

	Secretary of State					
	Library Services			Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 6,750	\$ 5,207	\$ (1,543)	\$ 974,905	\$ 963,575	\$ (11,330)
Other.....				58,524	57,913	(611)
Less:						
Refunds.....				2,028	423	(1,605)
Total revenues	6,750	5,207	(1,543)	1,031,401	1,021,065	(10,336)
Expenditures:						
Current:						
Education.....				46	--	(46)
Health and social services.....				520,175	442,577	(77,598)
General government.....	6,401	4,809	(1,592)	405,166	309,443	(95,723)
Transportation.....				108,777	108,734	(43)
Social assistance.....				185,270	160,810	(24,460)
Public protection and justice.....						
Natural resources and recreation.....				13,621	11,804	(1,817)
Debt service:						
Interest.....				453	453	
Capital outlays.....	269	269	--	18,707	16,151	(2,556)
Total expenditures	6,670	5,078	(1,592)	1,252,215	1,049,972	(202,243)
Excess (deficiency) of revenues over (under) expenditures	80	129	49	(220,814)	(28,907)	191,907
Other sources (uses) of financial resources:						
Operating transfers-in.....				27,325	27,214	(111)
Operating transfers-out.....				(165)	--	165
Budgetary funds-nonbudgeted accounts				26,841	26,841	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds nonbudgeted accounts	80	129	49	(220,495)	(28,534)	191,961
Budgetary fund balance (deficits), July 1, 1990, as previously reported	(2,106)	(2,106)	--	(6,183)	(6,183)	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balance (deficits), July 1, 1990, as reclassified	(2,106)	(2,106)	--	(6,183)	(6,183)	--
Budgetary fund (deficits), June 30, 1991	\$ (2,026)	\$ (1,977)	49	\$ (226,678)	\$ (34,717)	\$ 191,961

Other Agencies, Boards & Commissions			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 688,350	\$ 679,563	\$ (8,787)	\$ 38,940	\$ 34,540	\$ (4,400)	\$ 1,708,945	\$ 1,682,885	\$ (26,060)
--	106	106	750	680	(70)	59,274	58,699	(575)
			210	--	(210)	2,238	423	(1,815)
688,350	679,669	(8,681)	39,480	35,220	(4,260)	1,765,981	1,741,161	(24,820)
668,590	620,409	(48,181)	8,882	7,789	(1,093)	677,518	628,198	(49,320)
			13,242	6,944	(6,298)	533,417	449,521	(83,896)
			11,323	8,954	(2,369)	422,890	323,206	(99,684)
						108,777	108,734	(43)
						185,270	160,810	(24,460)
29,809	20,557	(9,252)	11,611	8,343	(3,268)	41,420	28,900	(12,520)
67,543	42,616	(24,927)	5,135	3,337	(1,798)	86,299	57,757	(28,542)
						453	453	--
2,248	2,050	(198)	678	563	(115)	21,902	19,033	(2,869)
768,190	685,632	(82,558)	50,871	35,930	(14,941)	2,077,946	1,776,612	(301,334)
(79,840)	(5,963)	73,877	(11,391)	(710)	10,681	(311,965)	(35,451)	276,514
						27,325	27,214	(111)
			(25)	(78)	(53)	(190)	(78)	112
1,308	1,308	--	1,060	1,060	--	29,209	29,209	--
(81,148)	(7,271)	73,877	(12,476)	(1,848)	10,628	(314,039)	(37,524)	276,515
(74,704)	(74,704)	--	2,069	2,069	--	(80,924)	(80,924)	--
			(998)	(998)	--	(998)	(998)	--
(74,704)	(74,704)	--	1,071	1,071	--	(81,922)	(81,922)	--
\$ (155,852)	\$ (81,975)	\$ 73,877	\$ (11,405)	\$ (777)	\$ 10,628	\$ (395,961)	\$ (119,446)	\$ 276,515

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, 1991
(Expressed in Thousands)

	Children and Family Services			Commerce and Community Affairs		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 39,725	\$ 39,176	\$ (549)	\$ 310,700	\$ 278,845	\$ (31,855)
Other.....				1,000	760	(240)
Less:						
Refunds.....				1,545	407	(1,138)
Total revenues	39,725	39,176	(549)	310,155	279,198	(30,957)
Expenditures:						
Current:						
Education.....						
Health and social services.....	43,102	34,653	(8,449)			
General government.....				377,935	283,309	(94,626)
Transportation.....						
Social assistance.....				50	50	--
Natural resources and recreation.....						
Debt service:						
Interest.....						
Capital outlays.....	99	83	(16)	722	540	(182)
Total expenditures	43,201	34,736	(8,465)	378,707	283,899	(94,808)
Excess (deficiency) of revenues over (under) expenditures	(3,476)	4,440	7,916	(68,552)	(4,701)	63,851
Other sources (uses) of financial resources:						
Operating transfers-in.....				190	79	(111)
Operating transfers-out.....				(165)	--	165
Budgetary funds-nonbudgeted accounts.....	3,540	3,540	--			
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(7,016)	900	7,916	(68,527)	(4,622)	63,905
Budgetary fund balances (deficits), July 1, 1990	(2,072)	(2,072)	--	(50,500)	(50,500)	--
Budgetary fund balances (deficits), June 30, 1991	\$ (9,088)	\$ (1,172)	\$ 7,916	\$ (119,027)	\$ (55,122)	\$ 63,905

Employment Security			Energy and Natural Resources			Mental Health and Developmental Disabilities		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 161,500	\$ 154,084	\$ (7,416)	\$ --	\$ 40	\$ 40	\$ 61,539	\$ 73,875	\$ 12,336
13,500	15,031	1,531	8,250	9,984	1,734	--	1	1
350	--	(350)						
174,650	169,115	(5,535)	8,250	10,024	1,774	61,539	73,876	12,337
						81,636	68,079	(13,557)
177	172	(5)	27,054	25,962	(1,092)			
185,220	160,760	(24,460)	13,621	11,804	(1,817)			
453	453	--						
8,890	8,758	(132)	152	150	(2)	698	649	(49)
194,740	170,143	(24,597)	40,827	37,916	(2,911)	82,334	68,728	(13,606)
(20,090)	(1,028)	19,062	(32,577)	(27,892)	4,685	(20,795)	5,148	25,943
377	377	--				31	31	--
(20,467)	(1,405)	19,062	(32,577)	(27,892)	4,685	(20,826)	5,117	25,943
13,267	13,267	--	59,570	59,570	--	(3,966)	(3,966)	--
\$ (7,200)	\$ 11,862	\$ 19,062	\$ 26,993	\$ 31,678	\$ 4,685	\$ (24,792)	\$ 1,151	\$ 25,943

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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, 1991
(Expressed in Thousands)

	Public Health			Rehabilitation Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 130,941	\$ 133,227	\$ 2,286	\$ 108,500	\$ 113,895	\$ 5,395
Other.....	26,524	26,463	(61)	--	521	521
Less:						
Refunds.....	120	4	(116)	13	12	(1)
Total revenues	157,345	159,686	2,341	108,487	114,404	5,917
Expenditures:						
Current:						
Education.....				46	--	(46)
Health and social services.....	189,674	159,832	(29,842)	122,447	109,240	(13,207)
General government.....						
Transportation.....						
Social assistance.....						
Natural resources and recreation.....						
Debt service:						
Interest.....						
Capital outlays.....	1,546	1,179	(367)	6,500	4,692	(1,808)
Total expenditures	191,220	161,011	(30,209)	128,993	113,932	(15,061)
Excess (deficiency) of revenues over (under) expenditures	(33,875)	(1,325)	32,550	(20,506)	472	20,978
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....						
Budgetary funds-nonbudgeted accounts.....	43	43	--	1,226	1,226	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(33,918)	(1,368)	32,550	(21,732)	(754)	20,978
Budgetary fund balances (deficits), July 1, 1990	(5,928)	(5,928)	--	(4,279)	(4,279)	--
Budgetary fund balances (deficits), June 30, 1991	\$ (39,846)	\$ (7,296)	\$ 32,550	\$ (26,011)	\$ (5,033)	\$ 20,978

Transportation			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 91,750	\$ 100,288	\$ 8,538	\$ 70,250	\$ 70,145	\$ (105)	\$ 974,905	\$ 963,575	\$ (11,330)
9,250	5,099	(4,151)	--	54	54	58,524	57,913	(611)
						2,028	423	(1,605)
101,000	105,387	4,387	70,250	70,199	(51)	1,031,401	1,021,065	(10,336)
						46	--	(46)
			83,316	70,773	(12,543)	520,175	442,577	(77,598)
						405,166	309,443	(95,723)
108,777	108,734	(43)				108,777	108,734	(43)
						185,270	160,810	(24,460)
						13,621	11,804	(1,817)
						453	453	--
			100	100	--	18,707	16,151	(2,556)
108,777	108,734	(43)	83,416	70,873	(12,543)	1,252,215	1,049,972	(202,243)
(7,777)	(3,347)	4,430	(13,166)	(674)	12,492	(220,814)	(28,907)	191,907
			27,135	27,135	--	27,325	27,214	(111)
						(165)	--	165
			21,624	21,624	--	26,841	26,841	--
(7,777)	(3,347)	4,430	(7,655)	4,837	12,492	(220,495)	(28,534)	191,961
3,421	3,421	--	(15,696)	(15,696)	--	(6,183)	(6,183)	--
\$ (4,356)	\$ 74	\$ 4,430	\$ (23,351)	\$ (10,859)	\$ 12,492	\$ (226,678)	\$ (34,717)	\$ 191,961

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, 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, 1991
(Expressed in Thousands)

	Child Welfare Services			Federal Projects		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 11,700	\$ 10,641	\$ (1,059)	\$ 8,850	\$ 8,356	\$ (494)
Total revenues	11,700	10,641	(1,059)	8,850	8,356	(494)
Expenditures:						
Current:						
Health and social services.....	11,521	11,100	(421)	11,402	4,986	(6,416)
Capital outlays.....	36	36	--	63	47	(16)
Total expenditures	11,557	11,136	(421)	11,465	5,033	(6,432)
Excess (deficiency) of revenues over (under) expenditures	143	(495)	(638)	(2,615)	3,323	5,938
Budgetary funds-nonbudgeted accounts				3,540	3,540	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	143	(495)	(638)	(6,155)	(217)	5,938
Budgetary fund balance (deficits), July 1, 1990	(1,708)	(1,708)	--	645	645	--
Budgetary fund balances (deficit), June 30, 1991	\$ (1,565)	\$ (2,203)	\$ (638)	\$ (5,510)	\$ 428	\$ 5,938

Local Effort Day Care			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 19,175	\$ 20,179	\$ 1,004	\$ 39,725	\$ 39,176	\$ (549)
19,175	20,179	1,004	39,725	39,176	(549)
20,179	18,567	(1,612)	43,102	34,653	(8,449)
			99	83	(16)
20,179	18,567	(1,612)	43,201	34,736	(8,465)
(1,004)	1,612	2,616	(3,476)	4,440	7,916
			3,540	3,540	--
(1,004)	1,612	2,616	(7,016)	900	7,916
(1,009)	(1,009)	--	(2,072)	(2,072)	--
\$ (2,013)	\$ 603	\$ 2,616	\$ (9,088)	\$ (1,172)	\$ 7,916

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, 1991
(Expressed in Thousands)

	Energy Administration			Low Income Home Energy Assistance Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 13,700	\$ 7,355	\$ (6,345)	\$ 90,000	\$ 87,455	\$ (2,545)
Other.....	--	1	1	--	1	1
Less:						
Refunds.....	50	50	--	225	224	(1)
Total revenues	13,650	7,306	(6,344)	89,775	87,232	(2,543)
Expenditures:						
Current:						
General government.....	13,677	8,174	(5,503)	91,505	88,347	(3,158)
Social assistance.....						
Capital outlays.....	16	3	(13)	191	152	(39)
Total expenditures	13,693	8,177	(5,516)	91,696	88,499	(3,197)
Excess (deficiency) of revenues over (under) expenditures	(43)	(871)	(828)	(1,921)	(1,267)	654
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....	(165)	--	165			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(208)	(871)	(663)	(1,921)	(1,267)	654
Budgetary fund balance (deficits), July 1, 1990	(1,097)	(1,097)	--	(6,996)	(6,996)	--
Budgetary fund (deficits), June 30, 1991	\$ (1,305)	\$ (1,968)	\$ (663)	\$ (8,917)	\$ (8,263)	\$ 654

Community Services Block Grant			Community Development/ Small Cities Block Grant			Intra-Agency Services		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 19,000	\$ 16,518	\$ (2,482)	\$ 27,500	\$ 19,958	\$ (7,542)	\$ 6,500	\$ 3,560	\$ (2,940)
			1,000	605	(395)			
170	58	(112)	300	3	(297)	150	--	(150)
18,830	16,460	(2,370)	28,200	20,560	(7,640)	6,350	3,560	(2,790)
22,526	19,295	(3,231)	60,496	20,328	(40,168)	7,348	5,599	(1,749)
8	2	(6)	2	1	(1)	213	113	(100)
22,534	19,297	(3,237)	60,498	20,329	(40,169)	7,561	5,712	(1,849)
(3,704)	(2,837)	867	(32,298)	231	32,529	(1,211)	(2,152)	(941)
						190	79	(111)
(3,704)	(2,837)	867	(32,298)	231	32,529	(1,021)	(2,073)	(1,052)
(1,512)	(1,512)	--	(3,614)	(3,614)	--	1,918	1,918	--
\$ (5,216)	\$ (4,349)	\$ 867	\$ (35,912)	\$ (3,383)	\$ 32,529	\$ 897	\$ (155)	\$ (1,052)

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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, 1991
(Expressed in Thousands)

	Job Training Partnership			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 154,000	\$ 143,999	\$ (10,001)	\$ 310,700	\$ 278,845	\$ (31,855)
Other.....	--	153	153	1,000	760	(240)
Less:						
Refunds.....	650	72	(578)	1,545	407	(1,138)
Total revenues	153,350	144,080	(9,270)	310,155	279,198	(30,957)
Expenditures:						
Current:						
General government.....	182,383	141,566	(40,817)	377,935	283,309	(94,626)
Social assistance.....	50	50	--	50	50	--
Capital outlays.....	292	269	(23)	722	540	(182)
Total expenditures	182,725	141,885	(40,840)	378,707	283,899	(94,808)
Excess (deficiency) of revenues over (under) expenditures	(29,375)	2,195	31,570	(68,552)	(4,701)	63,851
Other sources (uses) of financial resources:						
Operating transfers-in.....				190	79	(111)
Operating transfers-out.....				(165)	--	165
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(29,375)	2,195	31,570	(68,527)	(4,622)	63,905
Budgetary fund balance (deficits), July 1, 1990	(39,199)	(39,199)	--	(50,500)	(50,500)	--
Budgetary fund balance (deficits), June 30, 1991	\$ (68,574)	\$ (37,004)	\$ 31,570	\$ (119,027)	\$ (55,122)	\$ 63,905

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Employment Security
For the Year Ended June 30, 1991
(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.....	\$ 161,500	\$ 154,084	\$ (7,416)			
Other.....	--	1,769	1,769	\$ 13,500	\$ 13,262	\$ (238)
Less:						
Refunds.....	300	--	(300)	50	--	(50)
Total revenues	161,200	155,853	(5,347)	13,450	13,262	(188)
Expenditures:						
Current:						
General government.....	177	172	(5)			
Social assistance.....	160,331	145,140	(15,191)	24,889	15,620	(9,269)
Debt service:						
Interest.....				453	453	--
Capital outlays.....	8,890	8,758	(132)			
Total expenditures	169,398	154,070	(15,328)	25,342	16,073	(9,269)
Excess (deficiency) of revenues over (under) expenditures	(8,198)	1,783	9,981	(11,892)	(2,811)	9,081
Budgetary funds-nonbudgeted accounts	34	34	--	343	343	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(8,232)	1,749	9,981	(12,235)	(3,154)	9,081
Budgetary fund balance (deficit), July 1, 1990	(4,978)	(4,978)	--	18,245	18,245	--
Budgetary fund balance (deficit), June 30, 1991	\$ (13,210)	\$ (3,229)	\$ 9,981	\$ 6,010	\$ 15,091	\$ 9,081

Total		
Final Budget	Actual	Variance Over (Under)
\$ 161,500	\$ 154,084	\$ (7,416)
13,500	15,031	1,531
350	--	(350)
<u>174,650</u>	<u>169,115</u>	<u>(5,535)</u>
177	172	(5)
185,220	160,760	(24,460)
453	453	--
8,890	8,758	(132)
<u>194,740</u>	<u>170,143</u>	<u>(24,597)</u>
<u>(20,090)</u>	<u>(1,028)</u>	<u>19,062</u>
<u>377</u>	<u>377</u>	<u>--</u>
<u>(20,467)</u>	<u>(1,405)</u>	<u>19,062</u>
<u>13,267</u>	<u>13,267</u>	<u>--</u>
<u>\$ (7,200)</u>	<u>\$ 11,862</u>	<u>\$ 19,062</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources 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, 1991
(Expressed in Thousands)

	Exxon Oil Overcharge Settlement			Petroleum Violation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ --	\$ 40	\$ 40
Other.....	\$ 1,250	\$ 976	\$ (274)	7,000	9,008	2,008
Total revenues	1,250	976	(274)	7,000	9,048	2,048
Expenditures:						
Current:						
General government.....	21,403	20,312	(1,091)	5,651	5,650	(1)
Natural resources and recreation.....	330	281	(49)	13,291	11,523	(1,768)
Capital outlays.....	1	1	--	151	149	(2)
Total expenditures	21,734	20,594	(1,140)	19,093	17,322	(1,771)
(Deficiency) of revenues (under) expenditures	(20,484)	(19,618)	866	(12,093)	(8,274)	3,819
Budgetary fund balances, July 1, 1990	20,964	20,964	--	38,606	38,606	--
Budgetary fund balances, June 30, 1991	\$ 480	\$ 1,346	\$ 866	\$ 26,513	\$ 30,332	\$ 3,819

Total		
Final Budget	Actual	Variance Over (Under)
\$ --	\$ 40	\$ 40
8,250	9,984	1,734
8,250	10,024	1,774
27,054	25,962	(1,092)
13,621	11,804	(1,817)
152	150	(2)
40,827	37,916	(2,911)
(32,577)	(27,892)	4,685
59,570	59,570	--
\$ 26,993	\$ 31,678	\$ 4,685

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, 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, 1991
(Expressed in Thousands)

	Federal Projects			Alcohol, Drug Abuse and Mental Health Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 6,039	\$ 6,096	\$ 57	\$ 55,500	\$ 67,779	\$ 12,279
Other.....	--	1	1			
Total revenues	6,039	6,097	58	55,500	67,779	12,279
Expenditures:						
Current:						
Health and social services.....	6,980	5,717	(1,263)	74,656	62,362	(12,294)
Capital outlays.....	598	598	--	100	51	(49)
Total expenditures	7,578	6,315	(1,263)	74,756	62,413	(12,343)
Excess (deficiency) of revenues over (under) expenditures	(1,539)	(218)	1,321	(19,256)	5,366	24,622
Budgetary funds-nonbudgeted accounts	31	31	--			
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(1,570)	(249)	1,321	(19,256)	5,366	24,622
Budgetary fund balance (deficit), July 1, 1990	2,061	2,061	--	(6,027)	(6,027)	--
Budgetary fund balance (deficit), June 30, 1991	\$ 491	\$ 1,812	\$ 1,321	\$ (25,283)	\$ (661)	\$ 24,622

Total		
Final Budget	Actual	Variance Over (Under)
\$ 61,539	\$ 73,875	\$ 12,336
--	1	1
<u>61,539</u>	<u>73,876</u>	<u>12,337</u>
81,636	68,079	(13,557)
698	649	(49)
<u>82,334</u>	<u>68,728</u>	<u>(13,606)</u>
<u>(20,795)</u>	<u>5,148</u>	<u>25,943</u>
31	31	--
<u>(20,826)</u>	<u>5,117</u>	<u>25,943</u>
<u>(3,966)</u>	<u>(3,966)</u>	<u>--</u>
<u>\$ (24,792)</u>	<u>\$ 1,151</u>	<u>\$ 25,943</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Public Health
For the Year Ended June 30, 1991
(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.....	\$ 18,691	\$ 17,197	\$ (1,494)	\$ 92,000	\$ 98,360	\$ 6,360
Other.....	1,559	1,434	(125)	24,965	24,965	--
Less:						
Refunds.....	10	--	(10)	100	4	(96)
Total revenues	20,240	18,631	(1,609)	116,865	123,321	6,456
Expenditures:						
Current:						
Health and social services.....	33,760	18,677	(15,083)	134,510	122,887	(11,623)
Capital outlays.....	331	183	(148)	1,210	991	(219)
Total expenditures	34,091	18,860	(15,231)	135,720	123,878	(11,842)
(Deficiency) of revenues (under expenditures)	(13,851)	(229)	13,622	(18,855)	(557)	18,298
Budgetary funds-nonbudgeted accounts				43	43	--
(Deficiency) of revenues (under expenditures and budgetary funds - nonbudgeted accounts)	(13,851)	(229)	13,622	(18,898)	(600)	18,298
Budgetary fund balance (deficits), July 1, 1990	(975)	(975)	--	(5,806)	(5,806)	--
Budgetary fund balance (deficits), June 30, 1991	\$ (14,826)	\$ (1,204)	\$ 13,622	\$ (24,704)	\$ (6,406)	\$ 18,298

Maternal and Child Health Services Block Grant			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 20,250	\$ 17,670	\$ (2,580)	\$ 130,941	\$ 133,227	\$ 2,286
--	64	64	26,524	26,463	(61)
10	--	(10)	120	4	(116)
20,240	17,734	(2,506)	157,345	159,686	2,341
21,404	18,268	(3,136)	189,674	159,832	(29,842)
5	5	--	1,546	1,179	(367)
21,409	18,273	(3,136)	191,220	161,011	(30,209)
(1,169)	(539)	630	(33,875)	(1,325)	32,550
			43	43	--
(1,169)	(539)	630	(33,918)	(1,368)	32,550
853	853	--	(5,928)	(5,928)	--
\$ (316)	\$ 314	\$ 630	\$ (39,846)	\$ (7,296)	\$ 32,550

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Rehabilitation Services
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Vocational Rehabilitation			Old Age Survivors Insurance		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 70,000	\$ 77,814	\$ 7,814	\$ 38,500	\$ 36,081	\$ (2,419)
Other.....	--	519	519	--	2	2
Less:						
Refunds.....	13	12	(1)			
Total revenues	69,987	78,321	8,334	38,500	36,083	(2,417)
Expenditures:						
Current:						
Education.....	46	--	(46)			
Health and social services.....	79,206	73,611	(5,595)	43,241	35,629	(7,612)
Capital outlays.....	4,620	4,214	(406)	1,880	478	(1,402)
Total expenditures	83,872	77,825	(6,047)	45,121	36,107	(9,014)
Excess (deficiency) of revenues over (under) expenditures	(13,885)	496	14,381	(6,621)	(24)	6,597
Budgetary funds-nonbudgeted accounts	1,226	1,226	--			
(Deficiency) of revenues (under) expenditures and budgetary funds-nonbudgeted accounts	(15,111)	(730)	14,381	(6,621)	(24)	6,597
Budgetary fund (deficits), July 1, 1990	(2,603)	(2,603)	--	(1,676)	(1,676)	--
Budgetary fund (deficits), June 30, 1991	\$ (17,714)	\$ (3,333)	\$ 14,381	\$ (8,297)	\$ (1,700)	\$ 6,597

<u>Total</u>		
<u>Final</u>		<u>Variance</u>
<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
\$ 108,500	\$ 113,895	\$ 5,395
--	521	521
13	12	(1)
<u>108,487</u>	<u>114,404</u>	<u>5,917</u>
46	--	(46)
122,447	109,240	(13,207)
6,500	4,692	(1,808)
<u>128,993</u>	<u>113,932</u>	<u>(15,061)</u>
<u>(20,506)</u>	472	20,978
<u>1,226</u>	1,226	--
<u>(21,732)</u>	(754)	20,978
<u>(4,279)</u>	(4,279)	--
<u>\$ (26,011)</u>	<u>\$ (5,033)</u>	<u>\$ 20,978</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Transportation
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Federal/Local Airport			Federal Mass Transit		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 83,250	\$ 88,723	\$ 5,473	\$ 8,500	\$ 11,565	\$ 3,065
Other.....	9,250	5,092	(4,158)	--	7	7
Total revenues	92,500	93,815	1,315	8,500	11,572	3,072
Expenditures:						
Current:						
Transportation.....	96,897	96,854	(43)	11,880	11,880	--
Total expenditures	96,897	96,854	(43)	11,880	11,880	--
(Deficiency) of revenues (under) expenditures	(4,397)	(3,039)	1,358	(3,380)	(308)	3,072
Budgetary fund balances, July 1, 1990	3,113	3,113	--	308	308	--
Budgetary fund balances, June 30, 1991	\$ (1,284)	\$ 74	\$ 1,358	\$ (3,072)	\$ --	\$ 3,072

Total		
Final Budget	Actual	Variance Over (Under)
\$ 91,750	\$ 100,288	\$ 8,538
9,250	5,099	(4,151)
<u>101,000</u>	<u>105,387</u>	<u>4,387</u>
<u>108,777</u>	<u>108,734</u>	<u>(43)</u>
<u>108,777</u>	<u>108,734</u>	<u>(43)</u>
<u>(7,777)</u>	<u>(3,347)</u>	<u>4,430</u>
<u>3,421</u>	<u>3,421</u>	<u>--</u>
<u>\$ (4,356)</u>	<u>\$ 74</u>	<u>\$ 4,430</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources 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, 1991
(Expressed in Thousands)

	Public Aid			Aging		
	Special Purposes Trust			Services for Older Americans		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 22,750	\$ 19,517	\$ (3,233)	\$ 43,000	\$ 41,477	\$ (1,523)
Other.....	--	6	6	--	4	4
Total revenues	22,750	19,523	(3,227)	43,000	41,481	(1,519)
Expenditures:						
Current:						
Health and social services.....	29,629	22,346	(7,283)	44,596	41,886	(2,710)
Capital outlays.....	32	32	--	5	5	--
Total expenditures	29,661	22,378	(7,283)	44,601	41,891	(2,710)
Excess (deficiency) of revenues over (under) expenditures	(6,911)	(2,855)	4,056	(1,601)	(410)	1,191
Other sources of financial resources:						
Operating transfers-in.....	27,135	27,135	--			
Budgetary funds-nonbudgeted accounts	21,556	21,556	--	68	68	--
Excess (deficiency) of revenues over (under) expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(1,332)	2,724	4,056	(1,669)	(478)	1,191
Budgetary fund (deficits), July 1, 1990	(2,772)	(2,772)	--	(10,004)	(10,004)	--
Budgetary fund (deficits), June 30, 1991	\$ (4,104)	\$ (48)	\$ 4,056	\$ (11,673)	\$ (10,482)	\$ 1,191

Alcohol and Substance Abuse			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 4,500	\$ 9,151	\$ 4,651	\$ 70,250	\$ 70,145	\$ (105)
--	44	44	--	54	54
4,500	9,195	4,695	70,250	70,199	(51)
9,091	6,541	(2,550)	83,316	70,773	(12,543)
63	63	--	100	100	--
9,154	6,604	(2,550)	83,416	70,873	(12,543)
(4,654)	2,591	7,245	(13,166)	(674)	12,492
			27,135	27,135	--
			21,624	21,624	--
(4,654)	2,591	7,245	(7,655)	4,837	12,492
(2,920)	(2,920)	--	(15,696)	(15,696)	--
\$ (7,574)	\$ (329)	\$ 7,245	\$ (23,351)	\$ (10,859)	\$ 12,492

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, 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, 1991
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council			Environmental Protection Agency		
	Federal Project			U.S. Environmental Protection		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 17,500	\$ 13,267	\$ (4,233)	\$ 51,000	\$ 29,245	\$ (21,755)
Other.....	--	2	2	--	7	7
Total revenues	17,500	13,269	(4,231)	51,000	29,252	(21,748)
Expenditures:						
Current:						
Education.....						
Public protection and justice.....						
Natural resources and recreation.....	20,788	13,124	(7,664)	46,755	29,492	(17,263)
Capital outlays.....	47	47	--	1,008	960	(48)
Total expenditures	20,835	13,171	(7,664)	47,763	30,452	(17,311)
Excess (deficiency) of revenues over (under) expenditures	(3,335)	98	3,433	3,237	(1,200)	(4,437)
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(3,335)	98	3,433	3,237	(1,200)	(4,437)
Budgetary fund balance (deficits), July 1, 1990	(1,792)	(1,792)	--	(1,647)	(1,647)	--
Budgetary fund balance (deficits), June 30, 1991	\$ (5,127)	\$ (1,694)	\$ 3,433	\$ 1,590	\$ (2,847)	\$ (4,437)

Criminal Justice Information Authority			Emergency Services & Disaster		
Criminal Justice			Federal Aid Disaster		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 8,000	\$ 10,677	\$ 2,677	\$ 600	\$ 8,438	\$ 7,838
8,000	10,677	2,677	600	8,438	7,838
16,146	11,595	(4,551)	13,663	8,962	(4,701)
537	537	--	25	25	--
16,683	12,132	(4,551)	13,688	8,987	(4,701)
(8,683)	(1,455)	7,228	(13,088)	(549)	12,539
(8,683)	(1,455)	7,228	(13,088)	(549)	12,539
(1,080)	(1,080)	--	615	615	--
\$ (9,763)	\$ (2,535)	\$ 7,228	\$ (12,473)	\$ 66	\$ 12,539

(continued)

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, 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, 1991
(Expressed in Thousands)

	State Board of Education			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 611,250	\$ 617,936	\$ 6,686	\$ 688,350	\$ 679,563	\$ (8,787)
Other.....	--	97	97	--	106	106
Total revenues	611,250	618,033	6,783	688,350	679,669	(8,681)
Expenditures:						
Current:						
Education.....	668,590	620,409	(48,181)	668,590	620,409	(48,181)
Public protection and justice.....				29,809	20,557	(9,252)
Natural resources and recreation.....				67,543	42,616	(24,927)
Capital outlays.....	631	481	(150)	2,248	2,050	(198)
Total expenditures	669,221	620,890	(48,331)	768,190	685,632	(82,558)
Excess (deficiency) of revenues over (under) expenditures	(57,971)	(2,857)	55,114	(79,840)	(5,963)	73,877
Budgetary funds-nonbudgeted accounts	1,308	1,308	--	1,308	1,308	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(59,279)	(4,165)	55,114	(81,148)	(7,271)	73,877
Budgetary fund (deficits), July 1, 1990	(70,800)	(70,800)	--	(74,704)	(74,704)	--
Budgetary fund balance (deficits), June 30, 1991	\$ (130,079)	\$ (74,965)	\$ 55,114	\$ (155,852)	\$ (81,975)	\$ 73,877

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust
State Board of Education
For the Year Ended June 30, 1991
(Expressed In Thousands)

	S.B.E. Federal Department of Agriculture			S.B.E. Federal Department of Education		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 190,000	\$ 202,958	\$ 12,958	\$ 415,000	\$ 409,236	\$ (5,764)
Other.....				--	97	97
Total revenues	190,000	202,958	12,958	415,000	409,333	(5,667)
Expenditures:						
Current:						
Education.....	213,753	201,596	(12,157)	448,377	413,165	(35,212)
Capital outlays.....	232	184	(48)	389	289	(100)
Total expenditures	213,985	201,780	(12,205)	448,766	413,454	(35,312)
Excess (deficiency) of revenues over (under) expenditures	(23,985)	1,178	25,163	(33,766)	(4,121)	29,645
Budgetary funds-nonbudgeted accounts	1,146	1,146	--	4	4	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(25,131)	32	25,163	(33,770)	(4,125)	29,645
Budgetary fund (deficits), July 1, 1990	(32,403)	(32,403)	--	(37,333)	(37,333)	--
Budgetary fund (deficits), June 30, 1991	\$ (57,534)	\$ (32,371)	\$ 25,163	\$ (71,103)	\$ (41,458)	\$ 29,645

S.B.E. CETA and Job Training			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 6,250	\$ 5,742	\$ (508)	\$ 611,250	\$ 617,936	\$ 6,686
			--	97	97
6,250	5,742	(508)	611,250	618,033	6,783
6,460	5,648	(812)	668,590	620,409	(48,181)
10	8	(2)	631	481	(150)
6,470	5,656	(814)	669,221	620,890	(48,331)
(220)	86	306	(57,971)	(2,857)	55,114
158	158	--	1,308	1,308	--
(378)	(72)	306	(59,279)	(4,165)	55,114
(1,064)	(1,064)	--	(70,800)	(70,800)	--
\$ (1,442)	\$ (1,136)	\$ 306	\$ (130,079)	\$ (74,965)	\$ 55,114

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Uses and
Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Department of Central Management Services			Department of Corrections		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 146,100	\$ 162,938	\$ 16,838	\$ 28,500	\$ 31,332	\$ 2,832
Less:						
Refunds.....				10	7	(3)
Total revenues	146,100	162,938	16,838	28,490	31,325	2,835
Expenditures:						
Current:						
Education.....						
General government.....	180,488	153,294	(27,194)			
Transportation.....						
Public protection and justice.....				32,009	28,044	(3,965)
Capital outlays.....	3,696	3,128	(568)	2,278	1,318	(960)
Total expenditures	184,184	156,422	(27,762)	34,287	29,362	(4,925)
Excess of revenues over expenditures	(38,084)	6,516	44,600	(5,797)	1,963	7,760
Other (uses) of financial resources:						
Operating transfers-out.....						
Excess (deficiency) of revenues over (under) expenditures, other (uses) of financial resources and budgetary funds-nonbudgeted accounts	(38,084)	6,516	44,600	(5,797)	1,963	7,760
Budgetary fund balances (deficits), July 1, 1990	(8,731)	(8,731)	--	(1,529)	(1,529)	--
Budgetary fund balances (deficit), June 30, 1991	\$ (46,815)	\$ (2,215)	\$ 44,600	\$ (7,326)	\$ 434	\$ 7,760

Board of Governors Cooperative Computer Center			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 4,875	\$ 5,250	\$ 375	\$ 9,534	\$ 9,325	\$ (209)	\$ 189,009	\$ 208,845	\$ 19,836
						10	7	(3)
4,875	5,250	375	9,534	9,325	(209)	188,999	208,838	19,839
5,251	4,672	(579)	8,818	7,559	(1,259)	5,251	4,672	(579)
			1,504	1,295	(209)	189,306	160,853	(28,453)
						1,504	1,295	(209)
						32,009	28,044	(3,965)
649	460	(189)	138	104	(34)	6,761	5,010	(1,751)
5,900	5,132	(768)	10,460	8,958	(1,502)	234,831	199,874	(34,957)
(1,025)	118	1,143	(926)	367	1,293	(45,832)	8,964	54,796
			--	(1,191)	(1,191)	--	(1,191)	(1,191)
(1,025)	118	1,143	(926)	(824)	102	(45,832)	7,773	53,605
404	404	--	2,766	2,766	--	(7,090)	(7,090)	--
\$ (621)	\$ 522	\$ 1,143	\$ 1,840	\$ 1,942	\$ 102	\$ (52,922)	\$ 683	\$ 53,605

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
Department of Central Management Services
For the Year Ended June 30, 1991
(Expressed in Thousands)

	State Garage			Statistical Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 23,500	\$ 26,180	\$ 2,680	\$ 37,500	\$ 34,977	\$ (2,523)
Total revenues	23,500	26,180	2,680	37,500	34,977	(2,523)
Expenditures:						
Current:						
General government.....	27,682	25,174	(2,508)	54,464	35,261	(19,203)
Capital outlays.....	1,568	1,079	(489)	2,070	2,023	(47)
Total expenditures	29,250	26,253	(2,997)	56,534	37,284	(19,250)
Excess (deficiency) of revenues over (under) expenditures	(5,750)	(73)	5,677	(19,034)	(2,307)	16,727
Budgetary fund balance (deficits), July 1, 1990	(3,304)	(3,304)	--	9,814	9,814	--
Budgetary fund balance (deficits), June 30, 1991	\$ (9,054)	\$ (3,377)	\$ 5,677	\$ (9,220)	\$ 7,507	\$ 16,727

Communications			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 85,100	\$ 101,781	\$ 16,681	\$ 146,100	\$ 162,938	\$ 16,838
85,100	101,781	16,681	146,100	162,938	16,838
98,342	92,859	(5,483)	180,488	153,294	(27,194)
58	26	(32)	3,696	3,128	(568)
98,400	92,885	(5,515)	184,184	156,422	(27,762)
(13,300)	8,896	22,196	(38,084)	6,516	44,600
(15,241)	(15,241)	--	(8,731)	(8,731)	--
\$ (28,541)	\$ (6,345)	\$ 22,196	\$ (46,815)	\$ (2,215)	\$ 44,600

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, 1991
(Expressed in Thousands)

	Central Management Services			Public Aid		
	Final Budget	Actual	Variance Over (Under)	Child Enforcement		
				Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes.....						
Federal government.....	\$ 500	\$ 914	\$ 414	\$ 38,500	\$ 33,750	\$ (4,750)
Other.....	141,000	41,838	(99,162)	97,224	89,476	(7,748)
Total revenues	141,500	42,752	(98,748)	135,724	123,226	(12,498)
Expenditures:						
Current:						
Education.....						
Health and social services.....						
General government.....	142,215	38,477	(103,738)			
Social assistance.....				57,104	46,830	(10,274)
Public protection and justice.....						
Natural resources and recreation.....						
Capital outlays.....	12	12	--	766	757	(9)
Total expenditures	142,227	38,489	(103,738)	57,870	47,587	(10,283)
Excess (deficiency) of revenues over (under) expenditures	(727)	4,263	4,990	77,854	75,639	(2,215)
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....				(10,500)	(10,682)	(182)
Budgetary funds-nonbudgeted accounts				71,490	71,490	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(727)	4,263	4,990	(4,136)	(6,533)	(2,397)
Budgetary fund balances (deficit), July 1, 1990, as previously reported	(500)	(500)	--	12,264	12,264	--
Reclassifications between budgetary-nonbudgetary funds-net						
Budgetary fund balances (deficit), July 1, 1990, as reclassified	(500)	(500)	--	12,264	12,264	--
Budgetary fund balances, June 30, 1991	\$ (1,227)	\$ 3,763	\$ 4,990	\$ 8,128	\$ 5,731	\$ (2,397)

Revenue			Capital Development Board			State Scholarship Commission		
County Option Motor Fuel Tax			CDB Contributory Trust			State Scholarship Commission Student Loan		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 14,768	\$ 14,795	\$ 27	\$ 65	\$ 416	\$ 351	\$ 45,000	\$ 53,717	\$ 8,717
111	111	--	11,008	11,008	--	45,000	44,992	(8)
14,879	14,906	27	11,073	11,424	351	90,000	98,709	8,709
						118,636	103,937	(14,699)
267	195	(72)						
			80	56	(24)	553	550	(3)
267	195	(72)	80	56	(24)	119,189	104,487	(14,702)
14,612	14,711	99	10,993	11,368	375	(29,189)	(5,778)	23,411
			(500)	(67)	433	(150)	(154)	(4)
14,768	14,768	--	11,892	11,892	--			
(156)	(57)	99	(1,399)	(591)	808	(29,339)	(5,932)	23,407
1338	1338	--	2,060	2,060	--	18,948	18,948	--
1,338	1,338	--	2,060	2,060	--	18,948	18,948	--
\$ 1,182	\$ 1,281	\$ 99	\$ 661	\$ 1,469	\$ 808	\$ (10,391)	\$ 13,016	\$ 23,407

(continued)

(continued)

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, 1991
(Expressed in Thousands)

	Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes.....				\$ 14,768	\$ 14,795	\$ 27
Federal government.....	\$ 3,681	\$ 2,412	\$ (1,269)	87,746	91,209	3,463
Other.....	3,902	4,743	841	298,245	192,168	(106,077)
Total revenues	7,583	7,155	(428)	400,759	298,172	(102,587)
Expenditures:						
Current:						
Education.....	2,805	97	(2,708)	121,441	104,034	(17,407)
Health and social services.....	1,549	885	(664)	1,549	885	(664)
General government.....	960	314	(646)	143,442	38,986	(104,456)
Social assistance.....				57,104	46,830	(10,274)
Public protection and justice.....	937	346	(591)	937	346	(591)
Natural resources and recreation.....	32,552	3,446	(29,106)	32,552	3,446	(29,106)
Capital outlays.....	102	92	(10)	1,513	1,467	(46)
Total expenditures	38,905	5,180	(33,725)	358,538	195,994	(162,544)
Excess (deficiency) of revenues over (under) expenditures	(31,322)	1,975	33,297	42,221	102,178	59,957
Other sources (uses) of financial resources:						
Operating transfers-in.....	350	496	146	350	496	146
Operating transfers-out.....				(11,150)	(10,903)	247
Budgetary funds-nonbudgeted accounts	1,534	1,534	--	99,684	99,684	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(32,506)	937	33,443	(68,263)	(7,913)	60,350
Budgetary fund balances (deficit), July 1, 1990, as previously reported	4,445	4,445	--	38,555	38,555	--
Reclassifications between budgetary-nonbudgetary funds-net	(1,202)	(1,202)	--	(1,202)	(1,202)	--
Budgetary fund balances (deficit), July 1, 1990, as reclassified	3,243	3,243	--	37,353	37,353	--
Budgetary fund balances (deficits), June 30, 1991	\$ (29,263)	\$ 4,180	\$ 33,443	\$ (30,910)	\$ 29,440	\$ 60,350

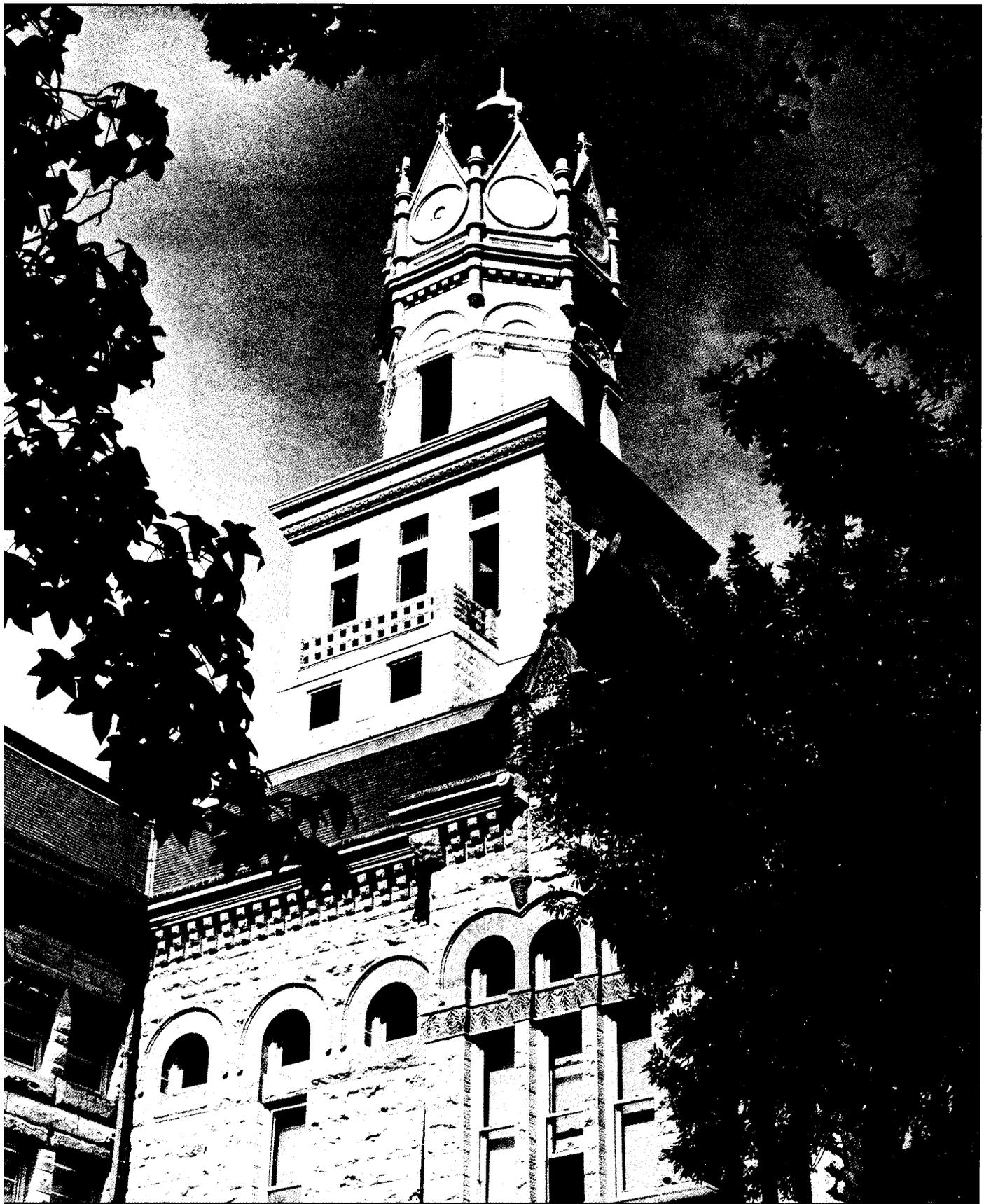
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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Fund
Department of Central Management Services
For the Year Ended June 30, 1991
(Expressed in Thousands)

	Local Government					
	Health Insurance Reserve			Group Insurance Premium		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ 500	\$ 914	\$ 414
Other.....	\$ 120,000	\$ 16,027	\$ (103,973)	21,000	25,811	4,811
Total revenues	<u>120,000</u>	<u>16,027</u>	<u>(103,973)</u>	<u>21,500</u>	<u>26,725</u>	<u>5,225</u>
Expenditures:						
Current:						
General government.....	120,497	16,805	(103,692)	21,718	21,672	(46)
Capital outlays.....				12	12	--
Total expenditures	<u>120,497</u>	<u>16,805</u>	<u>(103,692)</u>	<u>21,730</u>	<u>21,684</u>	<u>(46)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(497)</u>	<u>(778)</u>	<u>(281)</u>	<u>(230)</u>	<u>5,041</u>	<u>5,271</u>
Budgetary fund balance (deficit), July 1, 1990				<u>(500)</u>	<u>(500)</u>	<u>--</u>
Budgetary fund balance (deficit), June 30, 1991	<u>\$ (497)</u>	<u>\$ (778)</u>	<u>\$ (281)</u>	<u>\$ (730)</u>	<u>\$ 4,541</u>	<u>\$ 5,271</u>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 500	\$ 914	\$ 414
141,000	41,838	(99,162)
141,500	42,752	(98,748)
142,215	38,477	(103,738)
12	12	--
142,227	38,489	(103,738)
(727)	4,263	4,990
(500)	(500)	--
\$ (1,227)	\$ 3,763	\$ 4,990

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Courthouse, Jerseyville, 1893, Romanesque Revival

STATISTICAL AND ECONOMIC DATA

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STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures,
Other Sources and Uses of Financial Resources
All Governmental Fund Types and Expendable Trust Funds
GAAP Basis
For the Last Ten Fiscal Years
(Expressed in Thousands)

	<u>1991</u>	<u>1990 *</u>	<u>1989</u>	<u>1988</u>
Revenues:				
Income taxes.....	\$ 5,472,105	\$ 5,338,959	\$ 4,677,087	\$ 4,347,136
Sales taxes.....	5,263,439	4,825,537 *	3,937,291	3,702,870
Motor fuel taxes.....	1,020,294	947,840	725,929	702,731
Public utility taxes.....	927,745	913,222	910,247	886,181
Other taxes.....	1,903,844	1,980,669	2,047,575	1,989,493
Federal government.....	5,583,518	5,083,032	4,687,304	4,470,240
Licenses and fees.....	839,862	830,495	776,878	740,294
Interest and other investment income.....	339,960	373,813	302,439	196,881
Other.....	416,791	390,013	278,257	529,767
Total revenues	<u>21,767,558</u>	<u>20,683,580</u>	<u>18,343,007</u>	<u>17,565,593</u>
Expenditures:				
Current:				
Health and social services.....	5,117,272	4,501,034	3,885,003	3,406,599
Education.....	4,667,968	4,480,114	4,047,950	3,808,737
General government.....	4,147,658	3,608,186	2,459,592	2,211,305
Social assistance.....	3,935,452	3,350,807	2,983,126	3,321,992
Transportation.....	2,540,051	2,207,848	1,954,240	1,877,167
Public protection and justice.....	1,089,656	988,815	888,238	844,861
Natural resources and recreation.....	429,966	420,014	363,986	310,510
Debt service:				
Principal.....	354,320	324,240	280,653	262,899
Interest.....	343,337	378,989	367,814	407,287
Extinguishment of debt due to defeasance...				
Capital outlays.....	367,077	367,790	303,723	299,659
Total expenditures	<u>22,992,757</u>	<u>20,627,837</u>	<u>17,534,325</u>	<u>16,751,016</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,225,199)</u>	<u>55,743</u>	<u>808,682</u>	<u>814,577</u>
Other sources (uses) of financial resources:				
Proceeds from general and special obligation bond issues.....	621,703	635,530	529,152	553,609
Proceeds from general and special obligation refunding bond issues.....		181,164		
Operating transfers-in.....	3,204,329	2,893,649	2,515,717	2,324,086
Operating transfers-out.....	(3,861,013)	(3,520,707)	(2,960,409)	(2,788,269)
Proceeds from capital lease financing.....	35,642	39,369	20,272	36,671
Payment to refunded bond escrow agent.....		(224,211)		
Proceeds from certificates of participation.....		16,671		
Net other sources (uses) of financial resources	<u>661</u>	<u>21,465</u>	<u>104,732</u>	<u>126,097</u>
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	<u>\$ (1,224,538)</u>	<u>\$ 77,208</u>	<u>\$ 913,414</u>	<u>\$ 940,674</u>

* As restated

	1987	1986	1985	1984	1983	1982
\$	3,971,306	\$ 3,585,762	\$ 3,638,257	\$ 3,510,482	\$ 2,656,207	\$ 2,897,530
	3,468,103	3,355,355	3,177,228	2,819,801	2,413,178	2,308,303
	689,929	671,353	616,874	552,203	362,533	363,948
	915,512	870,579	892,633	829,599	825,674	731,340
	2,046,166	2,011,006	2,041,783	2,044,440	1,858,478	1,735,686
	3,761,450	3,796,707	3,705,691	3,623,178	3,316,305	2,958,284
	702,947	685,193	653,730	535,246	419,224	429,037
	148,446	188,549	194,313	162,812	137,666	215,055
	626,084	595,538	211,755	166,528	145,256	141,104
	<u>16,329,943</u>	<u>15,760,042</u>	<u>15,132,264</u>	<u>14,244,289</u>	<u>12,134,521</u>	<u>11,780,287</u>
	3,409,809	3,177,599	2,995,941	2,692,345	2,513,606	2,567,545
	3,891,431	3,638,366	3,188,256	2,995,883	2,796,707	2,931,135
	2,067,110	1,948,132	1,935,903	1,603,419	1,314,742	1,335,069
	2,500,106	2,540,554	2,509,886	2,739,713	3,957,813	2,956,000
	1,863,351	1,916,634	1,830,928	1,608,743	1,262,060	1,149,870
	781,381	733,545	640,041	555,072	501,793	480,908
	306,999	211,231	164,638	155,910	155,755	152,904
	254,236	225,226	203,729	188,916	198,903	180,838
	421,635	379,307	405,281	239,226	216,611	191,042
				5,826	173,832	
	<u>253,260</u>	<u>262,734</u>	<u>280,405</u>	<u>227,283</u>	<u>215,988</u>	<u>213,632</u>
	<u>15,749,318</u>	<u>15,033,328</u>	<u>14,155,008</u>	<u>13,012,336</u>	<u>13,307,810</u>	<u>12,158,943</u>
	<u>580,625</u>	<u>726,714</u>	<u>977,256</u>	<u>1,231,953</u>	<u>(1,173,289)</u>	<u>(378,656)</u>
	356,845	561,419	348,355	360,000	390,000	200,000
	340,738	258,548				
	2,381,840	2,120,986	1,871,658	1,664,286	1,332,432	1,143,455
	(2,838,487)	(2,545,184)	(2,207,103)	(2,065,920)	(1,822,851)	(1,729,909)
	31,244	36,300	29,029	12,286	8,294	5,066
	(340,738)	(258,548)				
	<u>(68,558)</u>	<u>173,521</u>	<u>41,939</u>	<u>(29,348)</u>	<u>(92,125)</u>	<u>(381,388)</u>
\$	<u>512,067</u>	\$ <u>900,235</u>	\$ <u>1,019,195</u>	\$ <u>1,202,605</u>	\$ <u>(1,265,414)</u>	\$ <u>(760,044)</u>

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 Capital
1981	11,443	\$ 75,992,000	\$ 2,868,600	\$ 90,860	\$ 2,777,740	3.66 %	\$ 242.75
1982	11,424	79,481,000	2,920,100	69,347	2,850,753	3.59	249.54
1983	11,410	79,070,000	3,147,600	86,425	3,061,175	3.87	268.29
1984	11,413	79,890,000	3,329,500	127,117	3,202,383	4.01	280.59
1985	11,401	82,330,000	3,487,000	123,542	3,363,458	4.09	295.01
1986	11,349	86,281,000	3,947,880	141,161	3,806,719	4.41	335.42
1987	11,393	92,988,000	4,132,020	155,318	3,976,702	4.28	349.05
1988	11,392	99,720,000	4,456,376	167,180	4,289,196	4.30	376.51
1989	11,410	107,416,000	4,756,265	203,301	4,552,964	4.24	399.03
1990 (a)	11,431 e		5,144,930	214,029	4,930,901		431.36
1991 (a)			5,520,230	251,506	5,268,724		

e-estimated

(a)- Population and Equalized Assessed Value data are not available.

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

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

For the Year Ended June 30	Principal	Interest	Total Debt Service	Revenues	Ratio	Expenditures	Ratio
1982	\$ 175,545	\$ 188,697	\$ 364,242	\$ 11,780,287	3.09 %	\$ 12,158,943	3.00 %
1983	191,000	205,492	396,492	12,134,521	3.27	13,133,978	3.02
1984	179,900	223,225	403,125	14,244,289	2.83	13,012,336	3.10
1985	192,500	236,879	429,379	15,132,264	2.84	14,155,008	3.03
1986	206,500	260,745	467,245	15,760,042	2.96	15,033,328	3.11
1987	230,535	291,451	521,986	16,329,943	3.20	15,749,318	3.31
1988	238,385	296,343	534,728	17,565,593	3.04	16,751,016	3.19
1989	256,620	305,289	561,909	18,343,007	3.06	17,534,325	3.20
1990	294,075	302,188	596,263	20,683,580	2.88	20,627,837	2.89
1991	323,270	299,723	622,993	21,767,558	2.86	22,992,757	2.71

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

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Illinois State Toll Highway Authority -							
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	349,930 (a)	62,185	287,745	204,354 (a)	13,122	217,476	1.32
1987	355,896 (b)	61,978	293,918	119,875 (b)	15,823	135,698	2.17
1988	241,031	67,178	173,853	4,865	39,935	44,800	3.88
1989	213,941	75,269	138,672	4,025	40,776	44,801	3.10
1990	246,602	85,909	160,693	4,285	40,517	44,802	3.59
1991	247,381	99,256	148,125	15,735	40,231	55,966	2.65
Illinois Student Assistance Commission -							
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
1987	27,063	4,619	22,444	16,770	13,152	29,922	.75
1988	32,251	4,717	27,534	27,480	18,395	45,875	.60
1989	33,440	5,668	27,772	30,960	21,744	52,704	.53
1990	59,665 (c)	7,101	52,564	56,795 (c)	31,251	88,046	.60
1991	73,133 (d)	12,859	60,274	33,200	17,184	50,384	1.20
Illinois Housing Development Authority -							
1982	\$ 89,447	\$ 10,378	\$ 79,069	\$ 7,555	\$ 49,419	\$ 56,974	1.39
1983	104,333	6,395	97,938	29,185 (e)	76,634	105,819	.93
1984	114,957	10,964	103,993	27,870 (f)	77,497	105,367	.99
1985	142,408	12,058	130,350	11,985	103,918	115,903	1.12
1986	178,761	12,710	166,051	21,131	140,306	161,437	1.03
1987	183,597	10,940	172,657	210,920	155,580	366,500	.47
1988	181,256	10,589	170,667	119,682	152,505	272,187	.63
1989	191,766	13,137	178,629	73,811	157,220	231,031	.77
1990	198,080	11,426	186,654	89,455	165,763	255,218	.73
1991	521,256 (g)	12,224	509,032	421,485 (g)	176,302	597,787	.85
Illinois Export Development Authority -							
1987 (h)	\$ 1,013	\$ 417	\$ 596		\$ 861	\$ 861	.69
1988	1,109	429	680		1,036	1,036	.66
1989	1,416	563	853		1,289	1,289	.66
1990	1,389	568	821		1,280	1,280	.64
1991	3	441	(438)		1,114	1,114	(.39)

- (a) The Authority advanced refunded their previously issued bonds in December, 1985. The amount of the proceeds utilized for refunding was \$167,200.
- (b) The Authority advanced refunded their previously issued bonds in February, 1987. The amount of the proceeds utilized for refunding was \$139,145.
- (c) The Commission advanced refunded their previously issued bonds in January, 1990. The amount of the proceeds utilized for refunding was \$27,570.
- (d) The Commission redeemed \$33.2 million of principal with bond proceeds in February, 1991.
- (e) The Authority redeemed \$21 million of principal with bond proceeds not used to purchase mortgage loans.
- (f) The Authority redeemed \$18 million of principal with bond proceeds not used to purchase mortgage loans.
- (g) The Authority advance refunded their previously issued bonds throughout the year. The amount of the proceeds used for refunding was \$301,737.
- (h) First year the Authority issued revenue bonds.

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

Fiscal Year	Revenues/ Other Additions	Expenditures/ Other Deductions	Net Revenue/ Additions Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1982	\$ 184,040	\$ 156,797	\$ 27,243	\$ 5,426	\$ 17,623	\$ 23,049	1.18
1983	197,077	172,782	24,295	6,398	16,733	23,131	1.05
1984	208,135	190,027	18,108	4,967	16,916	21,883	0.83
1985	219,372	204,114	15,258	16,186	12,516	28,702	0.53
1986	236,851	216,319	20,532	15,212	11,933	27,145	0.76
1987	282,713	244,686	38,027	17,426	13,860	31,286	1.22
1988	287,026	251,129	35,897	18,011	12,477	30,488	1.18
1989	270,353	244,188	26,165	19,667	11,470	31,137	0.84
1990	304,535	262,707	41,828	20,358	12,078	32,436	1.29
1991	313,066	253,813	59,253	20,031	22,233	42,264	1.40

* Chicago State, Eastern, Northeastern, Western, Illinois State, Northern, Sangamon State, Southern Illinois, Southern Illinois Foundation, and the University of Illinois. The above amounts do not include student tuition and fees which are generally available, if necessary, to cover bond debt service requirements. The tuition and fees amounts, if included, would significantly increase debt service coverage.

STATE OF ILLINOIS
Population by
Age Group

ILLINOIS				
	1980	Percent	1990	Percent
Under 5 years	842,324	7.4 %	848,141	7.4 %
5 - 19 years	2,836,273	24.8	2,451,088	21.5
20 - 44 years	4,221,949	37.0	4,553,416	39.8
45 - 64 years	2,264,972	19.8	2,141,412	18.7
65 years and over	1,261,911	11.0	1,436,545	12.6
Total	<u>11,427,429</u>	<u>100.0 %</u>	<u>11,430,602</u>	<u>100.0 %</u>

UNITED STATES				
	1980	Percent	1990	Percent
Under 5 years	16,298,350	7.2 %	18,354,443	7.4 %
5 - 19 years	56,117,954	24.8	56,976,857	22.9
20 - 44 years	84,112,743	37.1	95,765,733	38.5
45 - 64 years	44,518,372	19.6	46,371,009	18.6
65 years and over	25,498,386	11.3	31,241,831	12.6
Total	<u>226,545,805</u>	<u>100.0 %</u>	<u>248,709,873</u>	<u>100.0 %</u>

Sources: *Illinois Bureau of the Budget, Current Population Reports:
Local Population Estimates, Series P-26, August, 1987*

*Illinois Bureau of the Budget, Current Population Reports:
Population Estimates and Projections, Series P-25, July, 1988*

*Illinois Bureau of the Budget, Data From 1990 Census,
Summary Tape File 1, July, 1991*

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

Year	Amount (millions)	Percent Change	Per Capita Personal Income	
			Illinois	United States
1982	\$ 139,864	7.02 %	\$ 12,188	\$ 11,363
1983	144,834	3.55	12,614	11,848
1984	154,108	6.40	13,408	12,723
1985	166,077	7.77	14,410	13,672
1986	174,198	4.89	15,096	14,393
1987	183,068	5.09	15,845	15,126
1988	197,530	7.90	17,050	16,156
1989	212,489	7.57	18,297	17,343
1990	226,780	6.73	19,453	18,289
1991	237,821	4.87	20,806	18,958

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

STATE OF ILLINOIS
Employment/Unemployed
For the Last Ten Fiscal Years

Year	Total Employment	Unemployment	
		Unemployed	Rate (Percent)
1982	5,077,066	522,992	9.3 %
1983	4,922,891	698,858	12.4
1984	5,027,358	555,567	10.0
1985	5,137,075	499,983	8.9
1986	5,180,841	500,917	8.8
1987	5,252,933	443,833	7.8
1988	5,381,291	405,617	7.0
1989	5,568,758	361,875	6.1
1990	5,660,758	364,192	6.0
1991	5,655,408	388,133	6.4

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

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

	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Mining	29	25	25	27	27	24	22	21	20	20
Construction	162	149	145	165	174	190	201	209	217	218
Manufacturing	1,087	957	983	992	943	928	959	982	988	978
Transportation and Public Utilities	282	267	270	281	280	289	298	302	308	308
Wholesale and Retail Trade	1,097	1,087	1,123	1,162	1,171	1,205	1,232	1,270	1,262	1,263
Finance, Insurance and Real Estate	325	323	319	331	344	354	365	370	375	375
Services	976	1,006	1,036	1,084	1,113	1,148	1,203	1,269	1,323	1,354
Government	729	712	696	691	702	722	729	743	754	761
Total	4,687	4,526	4,597	4,733	4,754	4,860	5,009	5,166	5,247	5,277

Source: U.S. Department of Labor

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

Year	Contracts For Future Construction (millions)	Residential Building Activity	
		Permits	Valuation (millions)
1982	\$ 4,275	12,711	\$ 604
1983	5,213	24,307	1,157
1984	6,631	32,465	1,783
1985	7,231	32,016	1,861
1986	8,705	46,131	2,747
1987	9,029	51,284	3,631
1988	10,247	46,184	3,639
1989	10,700	47,440	3,982
1990	11,800	41,070	3,696
1991	8,923	32,367	3,008

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

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

Year	Illinois	Percent of Change	
		Illinois	United States
1982	\$ 51,346	4.9 %	4.7 %
1983	55,195	7.5	5.8
1984	58,762	6.5	11.9
1985	62,662	6.6	6.6
1986	65,986	5.3	6.2
1987	70,985	7.6	6.3
1988	74,802	5.4	6.9
1989	77,613	3.8	6.1
1990	81,507	5.0	4.9
1991	84,269	3.4	1.8

**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	Com	Soybeans	Wheat	Other Crops	Total Crops	
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	757	1,008	339	51	2,155	2,550	1,776	84	202	4,612	6,767
1987	798	1,062	346	56	2,262	1,858	1,733	126	196	3,913	6,175
1988	812	1,024	338	70	2,244	1,795	1,982	213	227	4,217	6,461
1989	791	984	365	108	2,248	1,992	1,820	372	274	4,458	6,706
1990	802	1,206	357	112	2,477	2,768	2,059	259	375	5,461	7,938
1991 *											

* Information unavailable

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

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

Company	Number of Employees	Number of Illinois Installations
Caterpillar	39,515	6
Motorola	12,200	3
Abbott Labs	11,000	1
AT&T	7,475	2
Molex	6,834	3
Kraft Foods	6,174	8
General Motors	5,800	2
R.R. Donnelley	5,735	6
Ford Motor Company	5,569	2
Olin	5,400	5
General Electric	5,330	7
Quaker Oats	5,279	4
Baxter Healthcare	5,000	5
Chicago Tribune	4,900	1
E. J. Brach	4,536	2
Rockwell International	4,335	5
Chrysler	4,325	1
Deere & Company	4,207	2
Sunstrand	4,200	1
Northrop	4,100	1
Honeywell	3,990	4
A. G. Communications	3,925	2
Illinois Tool Works	3,925	18
Maytag	3,842	2
Granite City Steel	3,800	1

Source: Illinois' Manufacturing Directory 1991 and the 1991 Harris Illinois Industrial Directory. Gathered and compiled by Department of Employment Security.

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

Year	Surface	Underground	Total	Percent Total of U.S.
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	22,302	40,931	63,233	7.3
1987	21,573	39,188	60,761	6.9
1988	20,585	39,011	59,596	6.3
1989	19,603	40,528	60,131	6.2
1990	18,646	43,011	61,657	6.0
1991 ^e	7,664	21,823	29,487	*

** - information unavailable*

^e - through June

Source: Illinois Department of Mines and Minerals.