

State of Illinois

**Comprehensive
Annual Financial Report 1982**

For the Year Ended June 30, 1982



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



Old State Capitol

INTRODUCTION

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

State of Illinois

**Comprehensive
Annual Financial Report 1982**

For the Year Ended June 30, 1982



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Roland W. Burris

Comptroller
State of Illinois

February 25, 1983

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Springfield, Illinois 62706
217/782-6000

TO THE CITIZENS OF ILLINOIS:

It is my pleasure to provide to you Illinois' Comprehensive Annual Financial Report for the year ended June 30, 1982, which has been prepared in conformance with generally accepted accounting principles (GAAP). This report has been compiled by my staff with the assistance of all State organizations. The State Auditor General has performed an examination, in accordance with generally accepted auditing standards, of the financial statements; his opinion is presented herein.

Reporting Entity and Financial Statement Presentation

The accompanying financial statements include all fund types and account groups of the various agencies, authorities, boards, commissions, colleges and universities of the State of Illinois in accordance with National Council on Governmental Accounting (NCGA) Statement 3. The financial activities of the State are organized on a basis of individual funds and account groups, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions and limitations. The fund types and account groups are described in detail in Note 1 to the financial statements.

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

NCGA Statement 1 does not adequately address the issue of discrete reporting entities. Therefore, we have developed a reporting approach for colleges, universities and their related foundations and associations which presents their activities in a separate fund category on the balance sheet. University and College Funds Combined Statement of Changes in Fund Equity and Current Funds Revenues, Expenditures and Other Changes are presented separately within the general purpose financial statements.

Budgetary Controls

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

General Governmental Functions

The governmental fund types are those through which most State functions are financed. These fund types, which include the general, special revenue, capital projects, and debt service funds, are presented on a modified accrual basis of accounting. Revenues being recognized when they are both measurable and available to pay liabilities of the current period. Revenues (amounts expressed in billions) from various sources for fiscal years 1982 and 1981, were as follows:

Revenue Source	Revenue		Percentage of Total	
	FY82	FY81	FY82	FY81
Taxes:				
Income	\$ 2.9	\$ 2.8	28%	26%
Sales	2.3	2.3	22	22
Public utility	.7	.7	6	6
Motor fuel	.4	.4	4	4
Other	.7	.6	6	6
Federal government	2.8	2.9	27	28
Licenses and fees	.4	.4	4	4
Interest and other investment income	.2	.2	2	2
Other revenues	.1	.2	1	2
	<u>\$10.5</u>	<u>\$10.5</u>	<u>100%</u>	<u>100%</u>

Expenditures for governmental fund types are presented on the modified accrual basis of accounting with interest on long-term obligations, except for revenue bonds, reflected in the long-term obligations account group and accrued annual leave are recognized when payable. Expenditures (amounts expressed in billions) for major governmental fund functions in fiscal years 1982 and 1981, were as follows:

Expenditure Function	Expenditure		Percentage of Total	
	FY82	FY81	FY82	FY81
Education	\$ 2.9	\$ 3.0	27%	28%
Health and social services	2.6	2.5	25	23
Social assistance	1.4	1.3	13	12
General government	1.3	1.4	12	13
Transportation	1.1	1.4	10	13
Public protection and justice	.5	.5	5	4
Natural resources and recreation	.2	.2	2	2
Debt service	.4	.3	3	3
Capital outlays	.2	.2	2	2
	<u>\$10.6</u>	<u>\$10.8</u>	<u>100%</u>	<u>100%</u>

Debt Administration

Illinois continued receiving the highest bond rating (AAA) in fiscal year 1982 from both Standard and Poor's Corporation and Moody's Investors Service for its general obligation bonds. Outstanding general obligation bonds at June 30, 1982 totaled \$2,920 million which were issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes, and for maintenance and construction of highway and waterway facilities. Bonds have also been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source.

General obligation bonds (amounts expressed in thousands) issued during fiscal year 1982 were as follows:

<u>Date of Issue</u>	<u>Amount</u>	<u>Average Interest Rate</u>
11/1/81	\$100,000	11.6%
3/1/82	\$100,000	9.8%

In addition to general obligation bonds, Illinois' reporting entity has \$1,521 million of revenue bonds, bonds, \$542 million of unfunded pension expense, \$264 million of notes payable, and other long-term obligations of \$113 million outstanding as of June 30, 1982.

Prospects for the Future

At the present time, the Illinois economy is suffering from high unemployment as a result of the weak demand for the durable goods it specializes in producing and low farm income as a result of the agricultural depression. The problems in manufacturing employment also reflect the transition which is underway from an economy based on heavy manufacturing to one where an increased share of employment is in the service, information processing, and high technology sectors.

Falling interest rates and new farm programs are expected to generate a manufacturing and agricultural recovery during calendar 1983.

In the longer run, the underlying strengths of the Illinois economy--including its superbly trained labor force, excellent transportation facilities, prime farm land, massive coal reserves, and fine commercial facilities--indicate that with the completion of the transition mentioned above, Illinois will continue as one of the most wealthiest and economically significant states in the union.

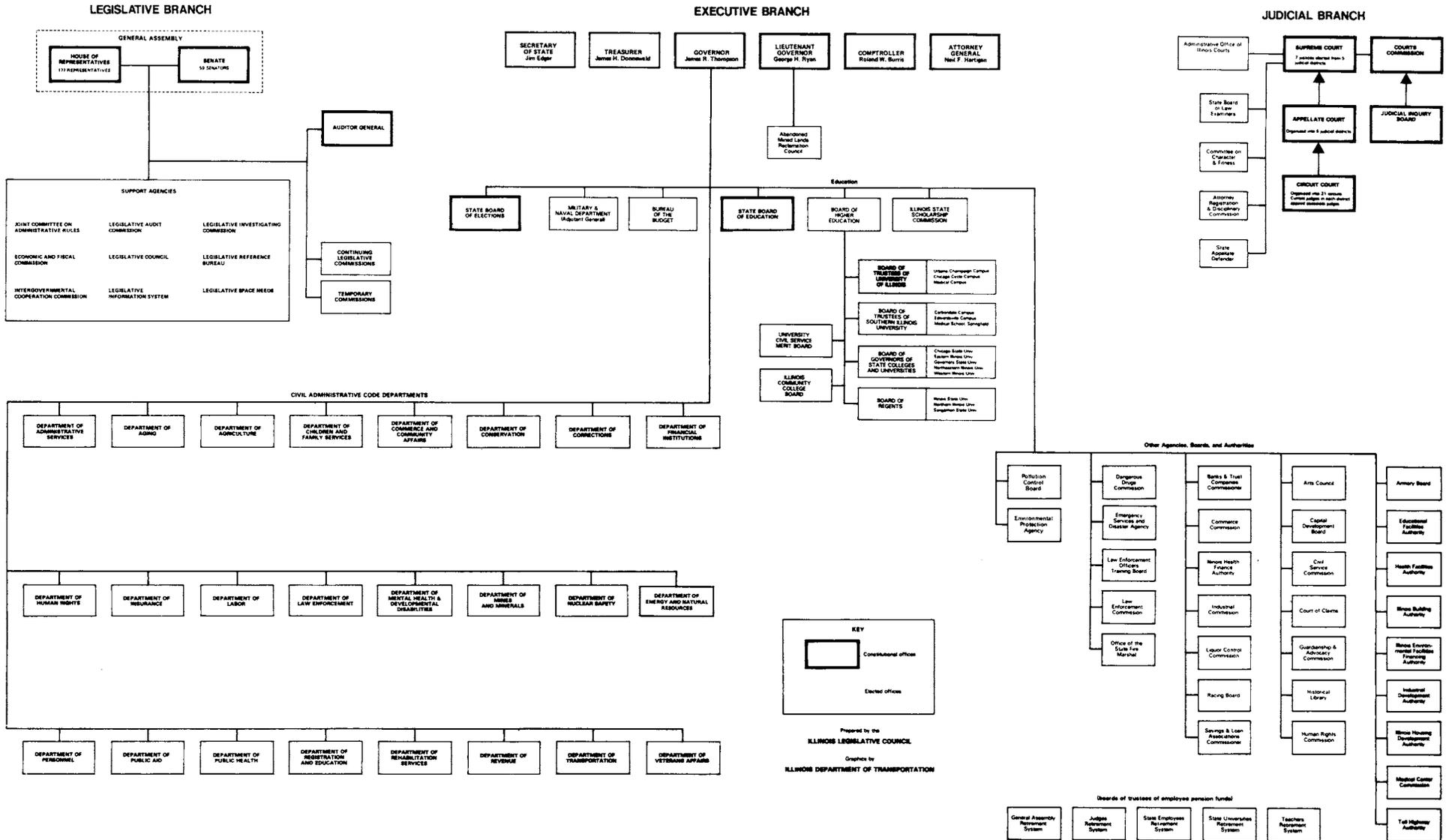
Sincerely,



Roland W. Burris
Comptroller



ILLINOIS STATE GOVERNMENT



July 1989

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State Capitol

GENERAL PURPOSE FINANCIAL STATEMENTS

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

Auditor General's Report

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

We have examined the combined general purpose financial statements of the State of Illinois as of and for the year ended June 30, 1982 as listed in the foregoing table of contents for Section II and presented on pages 2 to 34. Except as stated in the following paragraphs, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Because of inadequate accounting records and procedures for patient care operations at the University of Illinois Medical Center we were unable to obtain sufficient, competent, evidential matter to satisfy ourselves as to the propriety of the amounts recorded in the university and college fund types for revenues, accounts receivable, and additions to fund balances relating to the patient care operations at the Medical Center. These revenues represent 7.1% of restricted current funds total revenues and transfers and 6.8% of unrestricted current funds total revenues and transfers of the university and college fund types. These accounts receivable represent 44.0% of total university and college fund types accounts receivable and 32.0% of combined restricted and unrestricted current fund balances of university and college fund types.

As discussed in Note 1, the State of Illinois lacks adequate detailed records to support the historical cost of general fixed assets recorded at June 30, 1982. Historical cost records for certain general fixed assets acquired prior to July 1, 1957 are incomplete or not available, and we were unable to apply adequate alternative audit procedures regarding these previously acquired assets. As a consequence, we were unable to satisfy ourselves as to these pre-July 1, 1957 asset balances, which constitute less than 17.7% of the general fixed assets balance at June 30, 1982. However, we were able to satisfy ourselves as to the changes in general fixed assets since July 1, 1957.

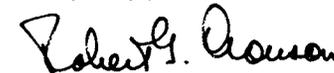
The records, books, and accounts of the Illinois Bureau of Employment Security do not adequately record or support financial balances of the Illinois Unemployment Compensation Trust Fund recorded in the fiduciary fund types as an expendable trust fund, and we were unable to satisfy ourselves as to the financial balances other than federal advances for unemployment compensation benefits. This fund's financial balances represent 99.4% of the combined total revenues and 99.7% of the combined total expenditures of the expendable trust funds operating statement. Also, the fund's financial balances represent 6.2% of the combined total assets and 9.9% of the combined total liabilities other than federal advances for unemployment compensation benefits of the combined fiduciary fund types balance sheet. We have previously issued our opinion dated February 25, 1983 on the June 30, 1982 combined general purpose financial statements of the State of Illinois published in the 1982 annual report of the State Comptroller. As discussed in Footnote 18, that publication of the State's financial statements presented the fiduciary fund types balance sheet in three columns: expendable and nonexpendable trust, pension trust, and agency funds. We disclaimed an opinion on the balance sheet of the expendable and nonexpendable trust funds and on the operating statement for the expendable trust funds for the reasons explained above. We issued an unqualified opinion on the balance sheets of the pension trust funds and agency funds. Because of the current change in balance sheet presentation in which the three fiduciary fund type columns are combined, our current opinion dated March 31, 1983 presents a qualified opinion on the combined total fiduciary fund types balance sheet, but continues to disclaim an opinion on the operating statement of the expendable trust funds.

In our opinion, except for such adjustments, if any, as might have resulted had we been able to perform sufficient auditing procedures with respect to the revenues, accounts receivable, and additions to fund balance in university and college fund types relating to patient care operations at the Medical Center of the University of Illinois; and except for such adjustments, if any, as might have resulted had the limitation of our examination of certain general fixed assets acquired prior to July 1, 1957 not existed; and except for such adjustments, if any, as might have resulted to the fiduciary fund types balance sheet had we been able to satisfy ourselves as to the financial balances other than federal advances for unemployment compensation benefits of the Illinois Unemployment Compensation Trust Fund; and other than the operating statement of the expendable trust funds on which we express no opinion as explained above, the combined general purpose financial statements of the State of Illinois for the year ended June 30, 1982 listed in the foregoing table of contents for Section II present fairly the financial position of the State of Illinois at June 30, 1982, and the results of its operations and the changes in financial position of its proprietary fund types and its nonexpendable trust and pension trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change, with which we concur, in the method of accounting for compensated absences as described in Note 2 to the financial statements.

Our examination was made for the purpose of forming an opinion on the combined general purpose financial statements taken as a whole. The combining and individual fund financial statements, listed in the table of contents for Section II and presented on pages 35 to 169, are presented for purposes of additional analysis and are not a required part of the combined general purpose financial statements of the State of Illinois. The information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements. In our opinion, except for the amounts included within the combining balance sheet for university and college funds on page 107 related to patient care operations at the University of Illinois Medical Center which are supported by inadequate accounting records and procedures; and except for amounts included within the general fixed asset schedules on pages 109 and 110 for certain general fixed assets acquired prior to July 1, 1957 which are not supported by adequate historical cost records; and except for the combining balance sheet of the trust and agency funds on page 93 that includes balances of a fund which are not supported by adequate records; and other than the combining balance sheet of the expendable and nonexpendable trust funds on page 94 and the combining operating statement for expendable trust funds on page 101 on which we express no opinion for the reasons explained in the fourth paragraph, these combining and individual fund financial statements are fairly stated in all material respects in relation to the combined general purpose financial statements taken as a whole.

The statistical and economic data listed in the table of contents for Section III and presented on pages 171 to 179 were not audited by us, and, accordingly, we do not express an opinion thereon.

Very truly yours,



ROBERT G. CRONSON
Auditor General
State of Illinois

Springfield, Illinois
March 31, 1983

STATE OF ILLINOIS
 Combined Balance Sheet
 All Fund Types and Account Groups
 June 30, 1982
 (Expressed in Thousands)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary	University and	Account Groups			Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	College Fund Type Universities and Colleges	General Fixed Assets	General Long-Term Obligations	Eliminations	
Assets:												
Cash and cash equivalents	\$ 286,824	\$ 435,290	\$ 280,171	\$ 64,145	\$ 322,475	\$ 12,616	\$ 508,078	\$ 118,772				\$ 2,028,371
Investments	38,416				143,426		5,638,849	120,579				5,941,270
Receivables, net:												
Taxes	284,678	47,874					388,345					720,897
Intergovernmental	147,056	452,781	548		1,853	57	35,651	13,089				651,035
Other	43,796	14,815	2,518		19,296	474	129,752	59,911				270,562
Due from other funds	65,510	98,520			3,726	19,078	23,046	47,399			\$ (257,279)	--
Inventories	27,073	9,638			2,950	4,279		31,835				75,775
Prepaid expenses					660	105		2,411				3,176
Loans and notes receivable	43,666	260			711,263			53,062				808,251
Restricted assets					113,815			13,455				127,270
Property, plant and equipment, net					516,215	23,426	5,836	2,350,024	\$ 1,918,400			4,813,901
Other assets	704				1,461			2,365				4,530
Amount available in debt service funds for:												
Retirement of general obligation bonds									\$ 69,347			--
Retirement of revenue bonds									210,119		(69,347)	--
Amount to be provided for:												
Retirement of general obligation bonds										2,850,753		2,850,753
Retirement of revenue bonds										31,026		31,026
Retirement of other obligations										86,081		86,081
Pension liabilities										541,819		541,819
Total assets, amounts available and amounts to be provided for retirement of long-term obligations	\$ 937,723	\$ 1,059,178	\$ 283,237	\$ 64,145	\$ 1,837,140	\$ 60,035	\$ 6,729,557	\$ 2,812,902	\$ 1,918,400	\$ 3,789,145	\$ (536,745)	\$18,954,717
Liabilities:												
Accounts payable and accrued liabilities	\$ 710,134	\$ 131,906	\$ 3,435	\$ 39,443	\$ 140,523	\$ 11,952	\$ 46,150	\$ 103,193				\$ 1,186,736
Intergovernmental payables	481,298	196,425		9,942	3,249		297,206	155				988,275
Due to other funds	129,525	68,359		22	10,184	676	44,284	4,229			\$ (257,279)	--
Deferred revenues	44,156	27,263		3,006	195	1,055		26,484				102,159
Liabilities payable from restricted assets					215							215
Other liabilities			336		16	7,566	191,303	8,885				208,106
Notes payable					259,823			4,584				264,407
Accrued retirement costs									\$ 541,819			541,819
General obligation bonds payable									2,920,100			2,920,100
Revenue bonds payable					1,002,140			277,285		241,145		1,520,570
Federal advances for unemployment compensation benefits							1,634,056					1,634,056
Other obligations					258	4,723		22,062			86,081	113,124
Total liabilities	1,365,113	423,953	3,771	52,413	1,416,603	25,972	2,212,999	446,877	\$ 1,918,400	\$ 3,789,145	(257,279)	9,479,567
Fund equity:												
Contributed capital					6,093	14,259						20,352
Investment in fixed assets								2,048,846	\$ 1,918,400			3,967,246
Retained earnings:												
Reserved for revenue bond and note retirement					69,513							69,513
Reserved-other					57,123	658						57,781
Unreserved					287,808	19,146						306,954
Fund balance (deficit):												
Reserved for:												
Encumbrances	28,535	467,938		526,611				45,111				1,068,195
Long-term portion of:												
Investments	38,416											38,416
Intergovernmental and other receivables	34,842	361,990										396,832
Loans and notes receivable	37,451	255										37,706
Inventories	27,073	9,638										36,711
Unemployment compensation benefits							(1,268,440)					(1,268,440)
Net assets available for plan benefits							5,749,348					5,749,348
Restricted fund balance								49,104				49,104
Endowment and similar funds							1,187	78,438				79,625
Reserved-other								111,646				111,646
Unreserved:												
Designated for:												
Debt service			279,466									--
Deferred compensation benefits							28,921				(279,466)	28,921
Designated-other												15,003
Undesignated	(593,707)	(204,596)		(514,879)			5,542	17,877	15,003			(1,289,763)
Total fund equity (deficit)	(427,390)	635,225	279,466	11,732	420,537	34,063	4,516,558	2,366,025	1,918,400	\$ 3,789,145	(279,466)	9,475,150
Total liabilities and fund equity	\$ 937,723	\$ 1,059,178	\$ 283,237	\$ 64,145	\$ 1,837,140	\$ 60,035	\$ 6,729,557	\$ 2,812,902	\$ 1,918,400	\$ 3,789,145	\$ (536,745)	\$18,954,717

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

STATE OF ILLINOIS
 Combined Statement of Revenues, Expenditures,
 Other Sources and Uses of Financial Resources
 and Changes in Fund Balance
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

	Governmental Fund Types				Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Income taxes	\$ 2,627,540	\$ 269,990				\$ 2,897,530
Sales taxes	2,308,303					2,308,303
Public utility taxes	588,881	142,459				731,340
Motor fuel taxes		363,948				363,948
Other taxes	571,209	79,394			\$ 1,085,083	1,735,686
Federal government	1,456,090	1,372,733	\$ 2,291	\$ 845	126,325	2,958,284
Licenses and fees	39,460	389,459	105		13	429,037
Interest and other investment income	140,616	34,688	39,242	40	469	215,055
Other	30,644	94,954		8,718	6,788	141,104
Total revenues	7,762,743	2,747,625	41,638	9,603	1,218,678	11,780,287
Expenditures:						
Current:						
Social assistance	1,244,986	150,209			1,560,805	2,956,000
Education	2,424,019	473,236		33,880		2,931,135
Health and social services	2,336,398	230,092			1,055	2,567,545
General government	425,426	907,703		188	1,752	1,335,069
Transportation	9,605	999,107		141,158		1,149,870
Public protection and justice	376,416	103,249			1,243	480,908
Natural resources and recreation	56,028	46,503		50,373		152,904
Debt service:						
Principal	3,388	1,904	175,545		1	180,838
Interest	1,323	1,020	188,697		2	191,042
Capital outlays	31,329	20,463		161,834	6	213,632
Total expenditures	6,908,918	2,933,486	364,242	387,433	1,564,864	12,158,943
Excess (deficiency) of revenues over expenditures	853,825	(185,861)	(322,604)	(377,830)	(346,186)	(378,656)
Other sources (uses) of financial resources:						
Operating transfers-in	208,668	610,696	319,610		4,481	1,143,455
Operating transfers-out	(1,354,963)	(374,166)	(729)		(51)	(1,729,909)
Proceeds from general obligation bond issues				200,000		200,000
Other financing sources	4,702	364				5,066
Net other sources (uses) of financial resources	(1,141,593)	236,894	318,881	200,000	4,430	(381,388)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(287,768)	51,033	(3,723)	(177,830)	(341,756)	(760,044)
Fund balance (deficit), July 1, 1981, as previously reported	(158,496)	578,783	283,189	189,596	(920,233)	(27,161)
Restatement of fund balance	18,836	5,413				24,249
Fund balance (deficit), July 1, 1981, as restated	(139,660)	584,196	283,189	189,596	(920,233)	(2,912)
Residual equity transfers, net	38	(4)		(34)		--
Fund balance (deficit), June 30, 1982	\$ (427,390)	\$ 635,225	\$ 279,466	\$ 11,732	\$ (1,261,989)	\$ (762,956)

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 Balance-Budget and Actual (Non-GAAP)
 All Budgeted Fund Groups (See Note 3)
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

	General Purpose Funds			Highway Funds			University Funds			Special State Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Income taxes	\$ 3,058,000	\$ 2,866,450	\$ (191,550)							\$ 365,011	\$ 321,248	\$ (43,763)
Sales taxes	2,655,000	2,321,930	(333,070)									
Public utility taxes	613,000	585,671	(27,329)							160,206	142,311	(17,895)
Motor fuel taxes				\$ 373,000	\$ 375,276	\$ 2,276						
Federal government	57,000	73,118	16,118	405,800	425,998	20,198				6,100	5,204	(896)
Other	777,000	785,719	8,719	405,000	389,157	(15,843)	\$ 131,020	\$ 133,542	\$ 2,522	314,395	344,613	30,218
Less:												
Refunds	249,876	249,822	(54)	20,715	10,431	(10,284)	104	71	(33)	511	399	(112)
Refunds (nonbudgeted)										354	354	--
Total revenues	6,910,124	6,383,066	(527,058)	1,163,085	1,180,000	16,915	130,916	133,471	2,555	844,847	812,623	(32,224)
Expenditures:												
Current:												
Education	3,145,310	3,137,633	(7,677)				128,169	126,026	(2,143)	26,839	25,988	(851)
Health and social services	2,394,766	2,370,267	(24,499)							50,633	47,510	(3,123)
General government	483,796	445,088	(38,708)	86,072	84,584	(1,488)				838,768	732,661	(106,107)
Social assistance	1,258,419	1,249,423	(8,996)									
Transportation	14,212	9,743	(4,469)	1,097,666	980,850	(116,816)				7,199	7,021	(178)
Public protection and justice	392,531	378,617	(13,914)	60,946	60,127	(819)				30,969	29,240	(1,729)
Natural resources and recreation	58,484	56,074	(2,410)							24,253	22,693	(1,560)
Debt service:												
Principal												
Interest												
Capital outlays	41,133	38,258	(2,875)	12,608	12,133	(475)	8,835	8,186	(649)	2,505	2,268	(237)
Total expenditures	7,788,651	7,685,103	(103,548)	1,257,292	1,137,694	(119,598)	137,004	134,212	(2,792)	981,166	867,381	(113,785)
Excess (deficiency) of revenues over expenditures	(878,527)	(1,302,037)	(423,510)	(94,207)	42,306	136,513	(6,088)	(741)	5,347	(136,319)	(54,758)	81,561
Other sources (uses) of financial resources:												
Proceeds from general obligation bond issues												
Operating transfers-in	2,672,255	2,638,667	(33,588)	554,894	534,793	(20,101)				260,501	268,258	7,757
Operating transfers-out	(1,583,255)	(1,565,106)	18,149	(509,124)	(510,943)	(1,819)				(188,400)	(250,774)	(62,374)
Budgetary funds-nonbudgeted accounts										(11,583)	(11,583)	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	210,473	(228,476)	(438,949)	(48,437)	66,156	114,593	(6,088)	(741)	5,347	(75,801)	(48,857)	26,944
Budgetary fund balance (deficit), July 1, 1981, as previously reported	(81,270)	(81,270)	--	(12,176)	(12,176)	--	6,767	6,767	--	105,780	105,780	--
Reclassifications between budgetary/nonbudgetary funds-net												
Budgetary fund balance (deficit), July 1, 1981, as reclassified	(81,270)	(81,270)	--	(12,176)	(12,176)	--	6,767	6,767	--	105,780	105,780	--
Budgetary fund balance (deficit), June 30, 1982	\$ 129,203	\$ (309,746)	\$ (438,949)	\$ (60,613)	\$ 53,980	\$ 114,593	\$ 679	\$ 6,026	\$ 5,347	\$ 29,979	\$ 56,923	\$ 26,944

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

STATE OF ILLINOIS
 Combined Statement of Revenues, Expenses and Changes
 in Retained Earnings/Fund Balance
 All Proprietary Fund Types,
 Nonexpendable and Pension Trust Funds
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Operating revenues:					
Charges for sales and services	\$ 457,379	\$ 103,530	\$ 149		\$ 561,058
Contributions			10,253	\$ 620,981	631,234
Interest and other investment income	108,380	42	2,695	422,071	533,188
Other	1,464	325		116	1,905
Total operating revenues	567,223	103,897	13,097	1,043,168	1,727,385
Operating expenses:					
Costs of sales and services	77,548	84,261	140		161,949
Benefit payments and refunds			940	474,760	475,700
Prizes and claims	158,025				158,025
Interest	85,828	1,199		108	87,135
Depreciation	28,525	5,852		437	34,814
General and administrative	29,843	7,079	43	7,798	44,763
Other	409	566		136	1,111
Total operating expenses	380,178	98,957	1,123	483,239	963,497
Operating income	187,045	4,940	11,974	559,929	763,888
Non-operating revenues	234	600			834
Income before operating transfers	187,279	5,540	11,974	559,929	764,722
Operating transfers-in	504	749			1,253
Operating transfers-out	(143,008)	(200)	(50)		(143,258)
Net income	44,775	6,089	11,924	559,929	622,717
Retained earnings/fund balance, July 1, 1981, as previously reported	369,669	15,066	17,275	5,189,419	5,591,429
Restatement of retained earnings		(1,351)			(1,351)
Retained earnings/fund balance, July 1, 1981, as restated	369,669	13,715	17,275	5,189,419	5,590,078
Retained earnings/fund balance, June 30, 1982	\$ 414,444	\$ 19,804	\$ 29,199	\$ 5,749,348	\$ 6,212,795

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

STATE OF ILLINOIS
 Combined Statement of Changes in Financial Position
 All Proprietary Fund Types,
 Nonexpendable and Pension Trust Funds
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Sources of working capital:					
Operations:					
Net income	\$ 44,775	\$ 6,089	\$ 11,924	\$ 559,929	\$ 622,717
Items not requiring working capital:					
Depreciation	28,525	5,852		437	34,814
Other	17	4			21
Working capital provided by operations	73,317	11,945	11,924	560,366	657,552
Proceeds from sale of revenue bonds and other long-term obligations	297,571	5,150			302,721
Contributed capital	386	291			677
Other sources	44,814	148			44,962
Total sources of working capital	416,088	17,534	11,924	560,366	1,005,912
Uses of working capital:					
Acquisition of property, plant and equipment	39,020	7,716		473	47,209
Retirement of revenue bonds and long-term obligations	179,029	13,343			192,372
Other, primarily net increase in mortgage and construction loans receivable	238,114				238,114
Total uses of working capital	456,163	21,059		473	477,695
Net increase (decrease) in working capital	\$ (40,075)	\$ (3,525)	\$ 11,924	\$ 559,893	\$ 528,217
Elements of net increase (decrease) in working capital:					
Cash and cash equivalents	\$ 185,706	\$ (454)	\$ (1)	\$ (4,218)	\$ 181,033
Investments	(172,930)		11,923	565,330	404,323
Receivables	72	(267)	1	17,720	17,526
Due from other funds	(10,310)	268		(7,967)	(18,009)
Inventories	(926)	(42)		(1,312)	(2,280)
Prepaid expenses	(421)	101			(320)
Accounts payable and accrued liabilities	(48,391)	3,432	14	(7,852)	(52,797)
Intergovernmental payables	(1,642)	1			(1,641)
Due to other funds	7,987	1,487	(13)	(40)	9,421
Deferred revenue	102	(650)			(548)
Liabilities payable from restricted assets	694				694
Other liabilities	(16)	(7,401)		(1,768)	(9,185)
Net increase (decrease) in working capital	\$ (40,075)	\$ (3,525)	\$ 11,924	\$ 559,893	\$ 528,217

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

STATE OF ILLINOIS
 Combined Statement of Changes in Fund Equity
 All University and College Fund Types
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

	Current Funds			Endowment and Similar Funds	Plant Funds	Foundations	Total
	Unrestricted	Restricted	Loan Funds				
Revenues and other additions:							
Unrestricted current fund revenues	\$ 538,853					\$ 9,487	\$ 548,340
Federal and local grants and contracts-restricted		\$ 149,765	\$ 978		\$ 1,468		152,211
State grants and contracts-restricted		23,913			29		23,942
Other State sources					91,336		91,336
Private gifts, grants and contracts-restricted		58,912	83	\$ 3,852	1,625	21,929	86,401
Investment income		3,688	333	19	4,661	4,928	13,629
Realized gains on investments-restricted (net)		624		386		80	1,090
Interest and fees on loans receivable			954				954
Expended for plant facilities -							
Current funds					57,457	35	57,492
Plant funds					5,934	306	6,240
Other					19		19
Retirement of long-term obligations		55			7,107	300	7,462
Other	2,578	142	346		1,516	1,690	6,272
Total revenues and other additions	541,431	237,099	2,694	4,257	171,152	38,755	995,388
Expenditures and other deductions:							
Educational and general expenditures	948,659	201,696					1,150,355
Auxiliary enterprises expenditures	173,582	524					174,106
Hospital expenditures	87,686	4					87,690
Independent operations expenditures	6,531						6,531
Foundation expenditures						24,096	24,096
Indirect costs recovered		29,544					29,544
Refunds of grants and adjustments to grants		745	6				751
Loan cancellations and write-offs			1,929				1,929
Change in allowance for uncollectible notes			68				68
Administrative and collection cost			445				445
Expended for plant facilities (including noncapitalized expenditures of \$5,536)	2,640	1,077			12,720	274	16,711
Retirement of long-term obligations					38,527	536	39,063
Disposal of plant facilities					9,883		9,883
Other	1,522	98	180	41	1,442	781	4,064
Total expenditures and other deductions	1,220,620	233,688	2,628	41	62,572	25,687	1,545,236
Transfers-additions (deductions):							
Mandatory:							
Retirement of long-term obligations	(19,662)	(1,067)			20,729		
Student loan matching grants	(198)	69	129				
Renewal and replacements	(7,069)				7,069		
Other	(873)	304			569		
Nonmandatory:							
Transfers-in from State treasury funds	722,736	4,981			15,440	842	743,999
Transfers-out to State treasury funds					(15,540)		(15,540)
Other	(1,971)	(784)	(504)	212	3,047		
Total transfers	692,963	3,503	(375)	212	31,314	842	728,459
Net increase (decrease)	13,774	6,914	(309)	4,428	139,894	13,910	178,611
Fund equity, July 1, 1981, as previously reported	80,713	34,889	54,911	22,189	1,965,619	63,816	2,222,137
Restatement of fund equity	(32,380)	(3,571)			1,845	(617)	(34,723)
Fund equity, July 1, 1981, as restated	48,333	31,318	54,911	22,189	1,967,464	63,199	2,187,414
Fund equity, June 30, 1982	\$ 62,107	\$ 38,232	\$ 54,602	\$ 26,617	\$ 2,107,358	\$ 77,109	\$ 2,366,025

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

STATE OF ILLINOIS
 Combined Statement of University and College Current Funds
 Revenues, Expenditures and Other Changes
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

	Unrestricted	Restricted	Total
Revenues:			
Tuition and fees	\$ 166,523		\$ 166,523
Federal and local grants and contracts	26,490	\$ 125,834	152,324
State grants and contracts	1,465	26,570	28,035
Private gifts, grants and contracts	2,127	37,735	39,862
Investment income	5,094	2,367	7,461
Sales and services	306,690	4	306,694
Other	30,611	10,890	41,501
Total revenues	539,000	203,400	742,400
Expenditures and mandatory transfers:			
Educational and general:			
Instruction	418,126	32,309	450,435
Research	40,284	95,448	135,732
Public service	42,584	36,861	79,445
Academic support	122,944	7,896	130,840
Student services	54,291	3,083	57,374
Institutional support	122,161	2,840	125,001
Operation and maintenance of plant	132,537	161	132,698
Scholarships and fellowships	18,775	23,097	41,872
Total educational and general	951,702	201,695	1,153,397
Auxiliary enterprises	171,534	524	172,058
Hospitals	87,686	4	87,690
Independent operations	6,531		6,531
Total expenditures	1,217,453	202,223	1,419,676
Mandatory transfers:			
Retirement of long-term obligations	19,662	1,067	20,729
Student loan matching grants	198	(69)	129
Renewals and replacements	7,069		7,069
Other	873	(304)	569
Total mandatory transfers	27,802	694	28,496
Total expenditures and mandatory transfers	1,245,255	202,917	1,448,172
Operating transfers and additions (deductions):			
Transfers-in from State treasury funds	722,736	4,981	727,717
Other transfers	(3,391)	(786)	(4,177)
Excess of restricted receipts over transfers to revenue		4,060	4,060
Other additions (deductions)	684	(1,824)	(1,140)
Total operating transfers and additions	720,029	6,431	726,460
Total increase in fund balance	\$ 13,774	\$ 6,914	\$ 20,688

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

STATE OF ILLINOIS
Notes to the Financial Statements
June 30, 1982

1. SIGNIFICANT ACCOUNTING PRINCIPLES:

A. Basis of Presentation - The accompanying financial statements of the State of Illinois, which have been prepared in conformity with generally accepted accounting principles as prescribed in Statements and Interpretations issued by the National Council on Governmental Accounting and Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants, include all fund types and account groups of the various boards, commissions, agencies, authorities, universities and colleges of the State of Illinois. The financial statements of the university and college funds have been prepared in conformity with generally accepted accounting principles for colleges and universities.

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

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

GOVERNMENTAL FUND TYPES

General - Transactions related to resources obtained and used for those services traditionally provided by a state government, which are not required to be accounted for in other funds, are accounted for in the general fund. These services include, among others, social assistance, education (other than institutions of higher education), and health and social services. Certain resources obtained from Federal grants and used to support general governmental activities are accounted for in the general fund consistent with applicable legal requirements.

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

Debt Service - Transactions related to resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases 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 current expenditures (other than those financed by proprietary, fiduciary, and university and college fund types) are accounted for in capital projects funds. Such resources are derived principally from proceeds of general obligation bond issues, Federal grants, and operating transfers from the general fund.

PROPRIETARY FUND TYPES

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

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

FIDUCIARY FUND TYPES

Trust -

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

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

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

Agency - Agency funds account for the receipt and expenditure of 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

The financial position and operations of State universities and colleges, including their foundations and associations, are accounted for in accordance with existing authoritative accounting and reporting principles applicable to colleges and universities. Accordingly, the university and college funds are an aggregation of the following individual fund types:

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

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

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

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

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

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

ACCOUNT GROUPS

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

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

C. Basis of Accounting -

Governmental Fund Types, Expendable Trust and Agency Funds - The accounts of the general, special revenue, debt service, capital projects, expendable trust and agency funds are reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations during the year or liquidate liabilities existing at the end of the year; expenditures and liabilities are recognized upon receipt of goods and services. 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, except for revenue bonds, reflected in the long-term obligations account group is recognized in the debt service funds when it becomes payable.

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

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.

D. Total (Memorandum Only) Columns - Total columns represent an aggregation of the individual combined financial statements. They are presented for information only and do not represent consolidated financial information.

E. Budgetary Process - The State Constitution requires the Governor to prepare and submit to the General Assembly a State budget for the ensuing fiscal year. The budget covers most funds held by the State, but excludes all locally held funds and various Treasury held funds which are not subject to appropriation pursuant to State law. The General Assembly enacts the budget through the passage of specific line-item appropriations, 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.

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

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

Budget revenues in the accompanying combined statement of revenues, expenditures, other sources and uses of financial resources and changes in budgetary fund balance - budget and actual (non-GAAP) represent original estimates, while budgeted expenditures represent original appropriations modified by supplemental and amendatory appropriations aggregating \$131 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.

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

G. Investments - Investments are stated at cost, except for investments held in the pension trust funds which are stated at the lower of cost or market for equity securities and at amortized cost for debt securities. 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.

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

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

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

J. Property, Plant and Equipment -

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

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

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

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

K. 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 11). The State also maintains and funds public employee retirement systems for employees of the various State supported universities and colleges, and for public school teachers in cities other than Chicago. It is the State's policy to fund retirement costs without regard to amounts calculated under the provisions of Accounting Principles Board (APB) Opinion No. 8 and generally, based on actuarial consultations, fund amounts at least as great as the retirement benefits payable during the year.

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

L. Fund Balance - Reserves

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 balance.

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

M. 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.

N. Grants - Federal grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. All other Federal reimbursement type grants are recorded as revenues when the related expenditures or expenses are recorded.

2. RESTATEMENT OF FUND EQUITY:

Total fund equity (deficit) at July 1, 1981 has been restated to reflect significant additional assets and liabilities (amounts expressed in thousands), as set forth in the following table:

	Fund Types			
	General	Special Revenue	Internal Service	University and College
Total fund equity (deficit) at July 1, 1981, as previously reported.....	\$ (158,496)	\$578,783	\$29,040	\$2,222,137
Adjustments:				
To record franchise taxes receivable.....	14,942			
To adjust liability amounts due to local government.....		19,049		
To record liability for compensated absences to conform to the provisions of Statement of Financial Accounting Standards No. 43.....			(28)	(37,841)
To adjust deferred revenue for advances received on Federal cost reimbursement grants.....		(13,886)		
Other.....	3,894	250	(1,323)	3,118
Total fund equity (deficit) at July 1, 1981, as restated.....	<u>\$ (139,660)</u>	<u>\$584,196</u>	<u>\$27,689</u>	<u>\$2,187,414</u>

The effect on fiscal 1981 revenues and expenditures/expenses has not been quantified since similar adjustments would be required at July 1, 1980 and the necessary information is not available.

3. BUDGETARY BASIS VS. GAAP:

The accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balance-Budget and Actual (Non-GAAP), All Budgeted Fund Groups, presents comparisons of the legally adopted budget (more fully described in Note 1E) 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 resultant differences in the excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources for the year ended June 30, 1982 is presented below:

BUDGETARY FUND GROUPS	General Purpose	Highway	University	Special State	Bond Financed	Debt Service	Federal Trust	Revolving Funds
FINANCIAL STATEMENT FUND TYPES	General		University and College	Special Revenue	Capital Projects	Debt Service		Internal Service
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ (228,476)	\$ 66,156	\$ (741)	\$ (48,857)	\$ (178,961)	\$ (21,564)	\$ (4,791)	\$ 312
Adjustments:								
To adjust revenues, related receivables and deferred revenue.....	(43,902)	(2,370)		122,129		51	67,720	1,608
To adjust expenditures/expenses and related liabilities.....	(8,469)	(790)		(93,701)	(108)		(41,879)	3,207
To adjust for lapse period expenditures which were not recorded as liabilities..	(6,928)	(1,514)		257	923		(10,308)	
Excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications.....	(287,775)	61,482	(741)	(20,172)	(178,146)	(21,513)	10,742	5,127
Reclassifications and adjustments:								
To reclassify excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources into financial statement fund types.....		(61,482)	3	70,813	316		(10,742)	(80)
To record excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds.....	7		179,349	392		17,790		1,042
Excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis).....	\$ (287,768)	\$ --	\$ 178,611	\$ 51,033	\$ (177,830)	\$ (3,723)	\$ --	\$ 6,089

State Trust			
	Enterprise	Nonexpendable Trust	
\$ 6,955			
(14,494)			
22,774			
(3,659)			
(11,576)	\$ 824	\$ 11,924	
	43,951		
\$ --	\$ 44,775	\$ 11,924	

4. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1982 consisted of the following:

	Fund Types			
	General	Special Revenue	Expendable Trust	Agency
Income taxes.....	\$ 87,741	\$ 13,846		
Sales taxes.....	100,151			\$ 74,363
Motor fuel taxes.....		32,104		
Public utility taxes.....	43,162	41		
Unemployment compensation taxes..			\$ 312,853	
Other taxes.....	53,624	1,883		1,129
	<u>\$ 284,678</u>	<u>\$ 47,874</u>	<u>\$ 312,853</u>	<u>\$ 75,492</u>

5. DUE FROM/TO OTHER FUNDS:

Due from/to other funds (amounts expressed in thousands) at June 30, 1982 consisted of the following:

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types			University and College Fund Type	Total Due To Other Funds
	General	Special Revenue	Enterprise	Internal Service	Expendable and Nonexpendable Trust	Pension Trust	Agency	Universities and Colleges	
General.....		\$ 59,382	\$ 7	\$ 8,634	\$ 3,714	\$ 13,845	\$ 1,978	\$ 41,965	\$ 129,525
Special Revenue.....	\$ 35,412	18,106	1,268	6,482	300	838	1,566	4,387	68,359
Capital Projects.....				17				5	22
Enterprise.....	6,440	191	2,410	229		15	57	842	10,184
Internal Service.....	125	125		344		27	41	14	676
Expendable and Nonexpendable Trust.....	236	20,559							20,795
Pension Trust.....				25		22	27		74
Agency.....	23,297	77	41						23,415
Universities and Colleges.....		80		3,347			616	186	4,229
Total due from other funds.....	<u>\$ 65,510</u>	<u>\$ 98,520</u>	<u>\$ 3,726</u>	<u>\$ 19,078</u>	<u>\$ 4,014</u>	<u>\$ 14,747</u>	<u>\$ 4,285</u>	<u>\$ 47,399</u>	<u>\$ 257,279</u>

6. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1982 consisted of the following:

General Fixed Assets Account Group	Fund Types					University and College
	Enterprise	Internal Service	Expendable and Nonexpendable Trust	Pension Trust		
Land and land improvements...	\$ 330,928	\$ 825,416	\$ 335	\$ 9	\$ 495	\$ 146,410
Buildings and building improvements....	679,763	890	10,117		4,621	1,554,561
Equipment.....	388,006	17,786	31,931		2,211	618,146
Construction in progress....	519,703					30,907
	1,918,400	844,092	42,383	9	7,327	2,350,024
Less: Accumulated depreciation.....		327,877	18,957		1,500	
	\$ 1,918,400	\$ 516,215	\$ 23,426	\$ 9	\$ 5,827	\$ 2,350,024

A statement of changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1982 is presented below:

	Balance July 1, 1981	Additions	Deletions/ Net Transfers	Balance June 30, 1982
Land and land improvements...	\$ 328,154	\$ 28,789	\$ 26,015	\$ 330,928
Buildings and building improvements....	663,369	15,627	(767)	679,763
Equipment.....	372,444	50,202	34,640	388,006
Construction in progress....	658,419	162,440	301,156	519,703
	\$ 2,022,386	\$ 257,058	\$ 361,044	\$ 1,918,400

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

Project	Expended through			Available Authorization
	Project Authorization	June 30, 1982	Committed	
State of Illinois Center.....	\$ 126,367	\$ 63,016	\$ 59,114	\$ 4,237
Department of Revenue Building.....	61,999	23,532	33,331	5,136
Stateville Prison improvements.....	12,247	2,444	7,779	2,024
Southern Illinois University Health and Recreation Facility.....	11,861	6,268	4,997	596
Other projects less than \$10 million.....	588,098	424,443	56,383	107,272
Total	\$ 800,572	\$ 519,703	\$ 161,604	\$ 119,265

7. GENERAL OBLIGATION BONDS:

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

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

General obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1982 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Anti-Pollution.....	3.50% to 12.0%	\$ 374,300	\$ 265,000
Capital Development.....	3.25% to 12.0%	1,061,100	358,250
Coal Development.....	4.80% to 9.25%	13,800	55,000
University Building.....	2.75% to 3.0%	41,000	--
Public Welfare.....	2.75% to 3.0%	34,000	--
School Construction.....	3.50% to 12.0%	267,300	90,000
Transportation.....	3.50% to 12.0%	1,128,600	537,000
		<u>\$2,920,100</u>	<u>\$1,305,250</u>

Changes in general obligation bonds during the year ended June 30, 1982 are summarized in Note 13.

Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1982 were as follows:

Year Ending June 30	Principal	Interest	Total
1983	\$ 162,500	\$ 182,059	\$ 344,559
1984	162,500	171,541	334,041
1985	162,500	161,063	323,563
1986	162,500	150,680	313,180
1987	162,500	140,334	302,834
Thereafter	2,107,600	1,059,440	3,167,040
	<u>\$2,920,100</u>	<u>\$1,865,117</u>	<u>\$4,785,217</u>

On July 1 and November 1, 1982 the State issued general obligation bonds aggregating \$300 million, maturing serially through 2007, at interest rates ranging from 11% to 12% and 8.75% to 9.75%, respectively.

8. REVENUE BONDS:

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

Tax Supported -

Illinois Building Authority (IBA) revenue bonds are collateralized by the revenues derived from leasing the constructed facilities to various State agencies in amounts sufficient to provide for estimated administrative and operating expenses of the IBA, principal and interest on the bonds, and establishment of bond reserves pursuant to the bond resolutions.

User Charge Supported -

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

Bonds outstanding (amounts expressed in thousands) at June 30, 1982 were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Tax Supported:			
Illinois Building Authority...	\$ 241,145	4.0% to 7.0%	1997
User Charge Supported:			
Enterprise -			
Illinois Housing Development Authority.....	663,492	3.60% to 13.75%	2026
State Scholarship Commission..	42,988	4.70% to 8.8%	1992
Illinois State Toll Highway Authority.....	295,660	3.75% to 6.75%	2009
University and College -			
Board of Governors of State Colleges and Universities....	55,445	6.0% to 7.5%	2013
Board of Regents.....	66,544	2.0% to 8.0%	2019
Southern Illinois University..	54,385	2.75% to 8.0%	2007
University of Illinois.....	100,911	2.75% to 7.875%	2008
	<u>\$ 1,520,570</u>		

Changes in revenue bonds during the year ended June 30, 1982 are summarized in Note 13.

Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1982 were as follows:

Year Ending June 30	Tax Supported		User Supported		University and College		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1983	\$ 28,500	\$ 11,982	\$ 28,890	\$ 71,530	\$ 4,019	\$ 16,790	\$ 61,409	\$ 100,302
1984	30,235	10,447	30,226	72,921	4,444	16,708	64,905	100,076
1985	32,060	8,803	29,526	71,321	4,717	16,472	66,303	96,596
1986	32,125	7,114	29,189	69,786	4,971	16,226	66,285	93,126
1987	31,525	5,420	36,032	68,274	5,039	15,966	72,596	89,660
Thereafter	86,700	13,366	877,237	1,318,014	254,095	223,949	1,218,032	1,555,329
	<u>\$241,145</u>	<u>\$ 57,132</u>	<u>\$1,031,100</u>	<u>\$1,671,846</u>	<u>\$277,285</u>	<u>\$306,111</u>	<u>\$1,549,530</u>	<u>\$2,035,089</u>

Total principal debt service requirements include bond discounts of \$28.960 million related to user supported debt.

Illinois Building Authority (IBA) -

The IBA was created in 1961 for the purpose of issuing revenue bonds to finance construction of capital facilities for the State of Illinois. Revenue bonds were issued prior to passage in 1972 of the Capital Development Bond Act, at which time the IBA ceased to finance additional construction. Effective January 1, 1982, the General Assembly abolished the IBA and its functions and duties were transferred to the Capital Development Board.

Pursuant to the bond resolutions, as of June 30, 1982 sinking funds aggregating \$210 million are held by the State Treasurer to fund future debt service commitments as they become due, call as provisions permit or effect a defeasance of the outstanding bonds and are accounted for in the debt service funds. Generally, serial bonds are subject to redemption in whole or in part at the option of the IBA, at par plus accrued interest in the inverse order of maturity.

During fiscal years 1982 and 1983 bonds aggregating \$89 and \$20 million, respectively, and related interest requirements to maturity were defeased in substance with sinking fund monies held by the State Treasurer. In 1983, \$84 million of bonds outstanding were net defeased and the remaining issue is to be defeased with interest earnings from the in substance defeasance investments and 1983 lease payments.

Illinois Housing Development Authority (IHDA) -

The IHDA was created in 1967 to increase the production of low and moderate income housing in Illinois by providing mortgage loans. The IHDA is authorized to have bonds and notes outstanding in an aggregate principal amount not to exceed \$1.7 billion exclusive of re-funding issues. Bonds issued must mature within 50 years from the date of issue, bearing interest not to exceed 10.75%, except that for bonds issued during the period from January 16, 1981 to July 1, 1983 the maximum interest rate is repealed. 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, 1982 bonds outstanding aggregated \$692 million, before unamortized discounts of \$29 million. Sinking funds pursuant to bond regulations at year end aggregated \$27 million. The bonds mature annually through 2026, bearing interest from 3.6% to 13.75%. The bonds provide for early redemption at the option of IHDA, in whole or in part, in inverse order of maturity at varying premiums which decrease periodically.

Subsequent to June 30, 1982, IHDA issued mortgage loan bonds in the amount of \$64 million and \$90 million. Interest rates on the bonds range from 8% to 13.125% with principal maturing annually from 1983 through 2026.

State Scholarship Commission (Commission) -

The Commission issues student loan revenue bonds, the proceeds of which are used to purchase student loans from eligible lenders. The bonds mature annually in varying amounts, bearing interest ranging from 4.7% to 8.8%. Bonds outstanding exclusive of refunding issues may not exceed \$100 million (\$43 million was outstanding at June 30, 1982). All student loans purchased by the Commission are pledged as collateral for the bonds, and losses are guaranteed as to principal and interest by the Commission's Guarantee Loan Program, which can be subrogated to the United States Department of Education.

The bond resolutions provide for early retirement for bonds maturing on or after March 1, 1985 at 102% of par, with the premium decreasing periodically until March 1, 1990, after which unmatured bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated \$12 million at June 30, 1982.

Subsequent to June 30, 1982, the Commission issued \$21 million of Student Loan Revenue Bonds. The bonds mature annually from 1984 through 1993, with interest rates ranging from 7.5% to 10.6%.

Illinois State Toll Highway Authority (THA) -

The THA issued revenue bonds to finance construction of the State toll highway system. The bond resolutions provide for early redemption at the option of the THA, in whole or in part, at a cost not to exceed 103.25% of par value, declining periodically through December 31, 1999. All unmatured bonds outstanding at January 1, 2000 are redeemable thereafter at par. In accordance with the provisions of the bond resolutions, interest reserves on deposit with and invested by the State Treasurer at June 30, 1982 aggregated \$31 million.

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

The Board of Governors of State Colleges and Universities, the Board of Regents, Southern Illinois University and the University of Illinois (hereinafter the "Boards"), as empowered by enabling acts, have issued various revenue bonds to support construction of student housing and other revenue producing facilities at State universities. These bonds do not constitute general obligations of either the State of Illinois or the Boards but, together with interest thereon, are payable solely from and are secured by, subject to the prior pledge and lien of existing refunded bonds, (i) the net revenues of the Boards; (ii) debt service grants; (iii) income received from certain special accounts; (iv) retained tuition fees (subject to prior payment of related operating and maintenance expenses), (v) certain debt service reserves; (vi) certain repair and replacement reserves and (vii) the principal of the special accounts arising on refundings, all as defined in the various bond resolutions. In accordance with provisions of the bond resolutions, debt service funds and reserves on deposit aggregated \$41 million at June 30, 1982. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 4%.

No Commitment Debt (not included in financial statements) -

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

At June 30, 1982 revenue bonds, net of defeased bonds, and notes outstanding (amounts expressed in thousands) by authority were as follows:

Authority	Outstanding Amount	Interest Rates	Maturity, Principally Serially, To
Illinois Health Facilities Authority.....	\$1,048,365	3.50% to 14.875%	2015
Illinois Educational Facilities Authority.....	358,534	4.00% to 11.375%	2009
Illinois Environmental Faci- lities Financing Authority.....	708,450	3.70% to 12.0%	2012
Illinois Industrial Develop- ment Authority.....	69,219	4.25% to 13.0%	2006
	<u>\$2,184,568</u>		

9. NOTES PAYABLE:

The State agencies and authorities listed below issue generally short-term notes, normally secured by specific revenue sources, to provide temporary financing. Outstanding notes payable (amounts expressed in thousands) at June 30, 1982 were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise:			
Illinois Housing Development Authority.....	\$ 224,623	6.375% to 12.375%	1984
State Scholarship Commission.....	35,000	See Below	Demand
Illinois Independent Higher Education Loan Authority.....	200	See Below	1983
Universities and Colleges.....	4,584	3% to 13.90%	2009
	<u>\$ 264,407</u>		

The Illinois Housing Development Authority (IHDA) -

The IHDA issues bond anticipation notes and construction loan notes providing an interim financing mechanism by which to refund outstanding issues and fund projects during construction. At June 30, 1982 bond anticipation notes and construction loan notes outstanding aggregated \$91.3 million and \$133.3 million, respectively, with principal generally maturing in 3 years or less.

State Scholarship Commission (Commission) -

The Commission is authorized to issue Student Loan Revenue Notes. The notes and related interest are payable solely from the revenues and other funds of the Commission. On June 30, 1982 the Commission had \$35 million of notes outstanding due no later than one year after the date issued or upon demand. The interest rate is 69.875% of the weekly 91-day U.S. Treasury Bill Note, with a maximum interest rate of 11.9%.

Illinois Independent Higher Education Loan Authority (Authority) -

The Authority issued \$200 thousand of notes to provide working capital for initial financing arrangements and operational expenses. The notes are to be repaid primarily from administrative fees collected from participating private colleges and universities and are guaranteed by the Federation of Independent Colleges and Universities. The interest rate is based on 50% of the lender's prime interest rate with periodic rate adjustments to reflect changes in the prime rate. At June 30, 1982 the interest rate was 16.5%.

Universities and Colleges -

Universities and colleges have issued notes payable aggregating \$4.6 million at June 30, 1982. 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. LEASE COMMITMENTS:

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

At June 30, 1982 capitalized leases included in property, plant and equipment (amounts expressed in thousands) were as follows:

	<u>Proprietary Fund Types</u>	<u>University and College Fund Type</u>	<u>General Fixed Assets</u>
Land and land improvements.....		\$ 1,941	
Buildings and building improvements.....		41,023	\$ 5,550
Equipment.....	\$ 17,492	18,556	23,165
Other.....		174	
	<u>17,492</u>	<u>61,694</u>	<u>28,715</u>
Less: Accumulated amortization.....	8,541		
	<u>\$ 8,951</u>	<u>\$ 61,694</u>	<u>\$ 28,715</u>

Future minimum rental commitments for noncancellable leases (amounts expressed in thousands) as of June 30, 1982 were as follows:

<u>Year Ending June 30</u>	<u>Operating Leases</u>	<u>Capitalized Leases</u>	<u>Total</u>
1983	\$ 39,636	\$ 18,939	\$ 58,575
1984	17,775	13,217	30,992
1985	12,136	9,486	21,622
1986	6,632	3,444	10,076
1987	456	1,512	1,968
Thereafter	602	12,140	12,742
Total minimum lease payments.....	<u>\$ 77,237</u>	<u>58,738</u>	<u>\$ 135,975</u>

Less amounts representing:

Executory costs...	117
Interest.....	11,477
Present value of net minimum lease payments	<u>\$ 47,144</u>

Changes in leases payable accounted for in the general long-term obligation account group for the year ended June 30, 1982 are summarized in Note 13.

	SERS	TRS	SURS	JRS	GARS	
Ratio of net assets available for benefits to actuarial present value of accumulated plan benefits.....	54%	54%	46%	37%	39%	
Participant contributions refundable, generally without interest upon terminations of employment other than normal retirement...	\$ 448,908	\$ 944,108	\$ 718,670	\$ 22,573	\$ 3,231	
	SERS	TRS	SURS	JRS	GARS	
Actuarial cost method -						
Actuarially determined accrued benefit costs.....	\$2,507,807	\$6,109,071	\$2,801,029	\$ 229,712	\$38,872	
Net assets available for benefits.....	1,200,210	3,215,209	1,239,235	76,550	17,328	
Excess of actuarially determined accrued benefit costs over net assets available for benefits.....	\$1,307,597	\$2,893,862	\$1,561,794	\$ 153,162	\$21,544	
	SERS	TRS	SURS	JRS	GARS	Total
1982 Funding deficits -						
1982 Retirement costs calculated in accordance with APB Opinion No. 8.....	\$ 175,010	\$ 269,756	\$ 181,995	\$ 11,327	\$ 2,127	\$ 640,215
Pension contribution funded by the State.....	(61,500)	(154,969)	(55,045)	(7,915)	(1,450)	(280,879)
1982 Funding deficits recorded in the accompanying financial statements as other long-term obligations.....	\$ 113,510	\$ 114,787	\$ 126,950	\$ 3,412	\$ 677	\$ 359,336

The changes in unfunded pension expense for the year is presented in Note 13.

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

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

The most recent valuation date for all plans was June 30, 1982, except for SURS for which the date was August 31, 1982. All plans use the entry age normal cost method with the exception of TRS which changed to the attained age normal cost method with unit credit past service for 1982. Assumed rates of return on investments ranged from 6% to 8%, and assumed salary increases taken into account in determining plan obligations under actuarial cost method ranged from 5% to 8%. Various mortality tables were used, and the rate of turnover without vested benefits assumed a high scale at younger age levels, becoming progressively lower as age advances, consistent with the plans's experience. No significant amendments to the plans were made during fiscal 1982, except for TRS which implemented plan amendments aggregating \$81 million. The TRS amendments included an ad hoc benefit increase of \$68 million to retirement annuitants who retired prior to January 1, 1977 and to monthly survivor beneficiaries whose benefits began after January 1, 1971 but before January 1, 1981.

Although the State has not expressed any intention to discontinue its contributions and terminate the plans, it is able to do so subject to amendment of State statutes requiring legislative action which would delineate distribution of plan assets.

Plan investments at June 30, 1982, by major class, stated at market and cost (amounts expressed in thousands) were as follows:

	SERS		TRS		SURS		JRS		GARS	
	Market	Cost	Market	Cost	Market	Cost	Market	Cost	Market	Cost
Governmental obligations, principally U.S. treasury bills.....	\$228,358	\$ 284,380	\$ 802,341	\$ 936,936	\$ 269,379	\$ 270,373	\$ 14,268	\$ 17,734	\$ 3,226	\$ 4,035
Commercial paper.....	44,502	44,504			123,240	123,161	2,781	2,775	628	632
Corporate equity securities.....	253,356	358,354	1,245,293	1,500,422	285,763	397,153	15,830	22,347	3,579	5,085
Corporate debt securities.....	384,301	412,778	586,350	678,024	418,232	413,557	24,012	25,740	5,428	5,858
Other.....	87,112	88,643			8,420	9,649	5,443	5,528	1,231	1,258
	<u>\$997,629</u>	<u>\$1,188,659</u>	<u>\$2,633,984</u>	<u>\$3,115,382</u>	<u>\$1,105,034</u>	<u>\$1,213,893</u>	<u>\$ 62,334</u>	<u>\$ 74,124</u>	<u>\$ 14,092</u>	<u>\$ 16,868</u>

12. OTHER LONG-TERM OBLIGATIONS:

Metropolitan Exhibition and Auditorium and Office Buildings -

The General Assembly through adoption of the "Metropolitan Civic Center Support Act" (Support Act) created the Metropolitan Exposition Auditorium and Office Building Fund (Fund) into which 33.5% of all monies received by the State as privilege taxes are deposited. At June 30, 1982 the balance of the Fund was \$2.4 million. Excess funds of \$32 million were transferred to the General Fund during 1982 pursuant to the Support Act. The purpose of the Fund is to secure and retire a proportionate share of locally issued revenue bonds, the proceeds of which were used to construct local civic and exposition centers. Under the Support Act, State supported contract payments outstanding may not exceed the aggregate principal amount of \$75 million and further restrictions exist as to the amount to be committed on behalf of any single taxing authority.

At June 30, 1982 State supported guarantees pursuant to the Support Act (amounts expressed in thousands) were as follows:

Authority	Amount Outstanding	Interest Rates	Annual Maturity To
Springfield	\$ 13,470	6.50% to 6.60%	1996
Danville	3,680	4.75% to 6.25%	1997
Rockford	12,240	7%	1997
Peoria	15,000	5.50% to 6.50%	1997
Joliet	4,050	10.10% to 11.25%	2000
Aurora	7,725	5.50% to 6.50%	1997
Decatur	7,585	4.75% to 7.0%	1997
	<u>\$ 63,750</u>		

Since the State has an obligation pursuant to contracts with local authorities, the outstanding contract principal has been recorded as a liability in the long-term obligations account group. At June 30, 1982 future contract payment requirements relating to liabilities outstanding pursuant to the Support Act (amounts expressed in thousands) were as follows:

Year Ending June 30	Principal	Interest	Total
1983	\$ 3,535	\$ 4,195	\$ 7,730
1984	3,860	3,934	7,794
1985	3,895	3,668	7,563
1986	3,935	3,416	7,351
1987	3,980	3,165	7,145
Thereafter	44,545	16,780	61,325
	<u>\$ 63,750</u>	<u>\$ 35,158</u>	<u>\$ 98,908</u>

Subsequent to June 30, 1982, the State entered into a contract with the City of De Kalb to provide \$2.1 million of support bonds. Interest rates range from 12.25% to 13% with principal maturing annually through 1993.

Springfield Airport Authority (Authority) -

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

Changes in other long-term obligations for the year ended June 30, 1982 are summarized in Note 13.

13. CHANGES IN LONG-TERM OBLIGATIONS:

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 1982 are summarized as follows:

	General Obligation Bonds (Note 7)	Revenue Bonds (Note 8)	Notes Payable (Note 9)	General Long-Term Lease Obligations (Note 10)	Unfunded Pension Expense (Note 11)	Other Long-Term Obligations (Note 12)
Balance at July 1, 1981.....	\$2,868,600	\$1,491,934	\$ 202,347	\$10,680	\$ 182,483	\$ 70,282
Proceeds.....	200,000	86,436	185,957			
Increase in lease obligations.....				12,350		
Amortization of bond discounts and bond issuance costs.....		1,077				
Principal retirements and terminations.....	(148,500)	(58,877)	(123,897)	(3,424)		(3,807)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....					359,336	
Balance at June 30, 1982.....	\$2,920,100	\$1,520,570	\$ 264,407	\$19,606	\$ 541,819	\$ 66,475

14. FUND DEFICITS:

The State's General Revenue Fund (reported as a general fund in the accompanying financial statements), from which a significant portion of day to day operating expenditures are paid, has a deficit under generally accepted accounting principles aggregating \$427 million at June 30, 1982, although the cash basis fund balance at that date was \$187 million. This deficit results from recognition of fund liabilities significantly in excess of accrued revenues.

The Illinois Unemployment Compensation Trust Fund (reported as an expendable trust fund) has a deficit at June 30, 1982 aggregating \$1,268 million, resulting from an excess of benefit claims paid over employer contributions (see Note 15).

15. ADVANCES TO PAY UNEMPLOYMENT COMPENSATION BENEFITS:

Since 1976 unemployment compensation benefit claims paid from the State Unemployment Compensation Trust Fund (Fund) have significantly exceeded employer contributions. In order to continue operations of the Fund, the State received noninterest bearing advances from the U.S. Treasury. At June 30, 1982 outstanding advances aggregated \$1,634 million. During the year ended June 30, 1982 the Fund received additional advances of \$442 million and made repayments of \$176 million. Additional advances during the period from July 1 to December 31, 1982 aggregated \$441 million. Advances subsequent to July 1, 1982 generally bear interest at 10% payable on October 1 of each year.

Advances from the U.S. Treasury are to be repaid from future State unemployment taxes and an escalating surtax on Federal unemployment taxes. Repayments from the Federal surtax (aggregating \$188 million for fiscal year 1982) are applied first against non-interest bearing advances. Interest payments on advances subsequent to June 30, 1982 are a liability of the State and may not be paid from the Fund.

16. SEGMENT INFORMATION - ENTERPRISE FUNDS:

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

	Activity					
	Toll Highway (1)	Commissary (2)	Lottery (3)	Housing Finance (4)	Property Management and Maintenance (5)	Other (6)
Operating revenues.....	\$ 118,197	\$ 8,908	\$ 334,782	\$ 89,447	\$ 219	\$ 15,670
Depreciation.....	28,153	5	123	106	34	104
Operating income.....	31,726	380	143,159	7,973	69	3,738
Operating transfers-out.		414	142,090			
Non-operating revenues..					234	
Net income (loss).....	31,726	(34)	1,069	7,973	303	3,738
Property, plant and equipment additions....	38,430	3	393	61	13	120
Net working capital.....	99,153	1,134	2,459	201,859	529	34,870
Total assets.....	654,253	1,766	14,600	1,068,561	2,511	95,449
Bonds and other long-term liabilities payable from operating revenues.....	295,660		34	888,339		78,188
Total equity.....	347,403	1,240	2,695	51,178	2,502	15,519

The following activities generate enterprise fund revenues:

- (1) Toll fees to cover the operation and maintenance of the State toll highway system.
- (2) Food service and store revenues and operations by the Departments of Corrections, Mental Health and Developmental Disabilities, Rehabilitative Services and Veterans' Affairs.
- (3) Illinois State Lottery revenues and operations.
- (4) Operation and maintenance of programs for financing construction of low and moderate income housing developments, including income from investment of funds on hand (Illinois Housing Development Authority).
- (5) Charges to users by the Department of Nuclear Safety and the Medical Center Commission.
- (6) Service and processing fees charged by the following Departments and Authorities for their operation:
 - . Department of Insurance (Bureau of Liquidations)
 - . Commissioner of Bank and Trust Companies
 - . Illinois Health Facilities Authority
 - . Illinois Educational Facilities Authority
 - . Illinois Environmental Facilities Financing Authority
 - . Illinois Industrial Development Authority
 - . Illinois State Scholarship Commission (Illinois Designated Account Payment Program)
 - . Illinois Independent Higher Education Loan Authority

17. CONTINGENCIES:

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

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

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. The State cannot estimate the liabilities that would result from such audits as of June 30, 1982.

It is the State's policy to record the cost of annual and sick leave in the governmental fund types when paid. Employees earn annual leave ranging from 1 to 2 days per month with maximum accumulation ranging from 20 to 80 days. The estimated liability for accrued annual leave was \$92 million for the governmental funds at June 30, 1982. Sick leave, which generally is earned one day per month with unlimited accumulation, is paid only when an employee is absent due to illness or other acceptable circumstances as outlined by personnel regulations. Therefore, generally, no liability for sick leave existed at June 30, 1982.

18. CHANGE IN REPORT PRESENTATION:

The State has changed its method of presenting the fiduciary fund types within the general purpose financial statements. For the prior year ended June 30, 1981, the State's combined balance sheet presented three individual columns for the fiduciary fund types (Expendable and Nonexpendable Trust, Pension Trust and Agency). For the current year ended June 30, 1982, the State's Annual Report continues to present three individual columns, however, the accompanying Comprehensive Annual Financial Report presents, in accordance with preferred reporting practice, one column for fiduciary fund types.



General Assembly

GENERAL FUND

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

STATE OF ILLINOIS
Combining Balance Sheet
General Fund
June 30, 1982
(Expressed in Thousands)

	General Revenue	Common School	Other	Eliminations	Total
Assets:					
Cash and cash equivalents	\$ 256,766	\$ 29,558	\$ 500		\$ 286,824
Investments	38,416				38,416
Receivables, net:					
Taxes	258,941	25,737			284,678
Intergovernmental	147,056				147,056
Other	43,796				43,796
Due from other funds	65,590			\$ (80)	65,510
Inventories	27,073				27,073
Loans and notes receivable	43,666				43,666
Other assets	704				704
Total assets	\$ 882,008	\$ 55,295	\$ 500	\$ (80)	\$ 937,723
Liabilities:					
Accounts payable and accrued liabilities	\$ 699,264	\$ 10,870			\$ 710,134
Intergovernmental payables	350,055	131,243			481,298
Due to other funds	117,505	12,100		\$ (80)	129,525
Deferred revenues	44,156				44,156
Total liabilities	1,210,980	154,213		(80)	1,365,113
Fund balance (deficit):					
Reserved for:					
Encumbrances	28,535				28,535
Long-term portions of:					
Investments	38,416				38,416
Intergovernmental and other receivables	34,842				34,842
Loans and notes receivable	37,451				37,451
Inventories	27,073				27,073
Unreserved, undesignated	(495,289)	(98,918)	\$ 500		(593,707)
Total fund balance (deficit)	(328,972)	(98,918)	500		(427,390)
Total liabilities and fund balance	\$ 882,008	\$ 55,295	\$ 500	\$ (80)	\$ 937,723

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
General Fund
For the Year Ended June 30, 1982
(Expressed in Thousands)

	General Revenue	Common School	Other	Eliminations	Total
Revenues:					
Income taxes	\$ 2,627,540				\$ 2,627,540
Sales taxes	1,741,063	\$ 567,240			2,308,303
Public utility taxes	588,881				588,881
Other taxes	567,845	3,364			571,209
Federal government	1,456,090				1,456,090
Licenses and fees	39,460				39,460
Interest and other investment income	140,616				140,616
Other	26,934		\$ 3,710		30,644
Total revenues	7,188,429	570,604	3,710		7,762,743
Expenditures:					
Current:					
Social assistance	1,244,986				1,244,986
Education	713,087	1,710,932			2,424,019
Health and social services	2,336,398				2,336,398
General government	424,055		1,371		425,426
Transportation	9,605				9,605
Public protection and justice	376,416				376,416
Natural resources and recreation	56,028				56,028
Debt service:					
Principal	3,388				3,388
Interest	1,323				1,323
Capital outlays	31,329				31,329
Total expenditures	5,196,615	1,710,932	1,371		6,908,918
Excess (deficiency) of revenues over expenditures	1,991,814	(1,140,328)	2,339		853,825
Other sources (uses) of financial resources:					
Operating transfers-in	208,000	1,009,255		\$ (1,008,587)	208,668
Operating transfers-out	(2,361,218)		(2,332)	1,008,587	(1,354,963)
Other financing sources	4,702				4,702
Net other sources (uses) of financial resources	(2,148,516)	1,009,255	(2,332)	--	(1,141,593)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(156,702)	(131,073)	7	--	(287,768)
Fund balance (deficit), July 1, 1981, as previously reported	(211,144)	32,155	20,493		(158,496)
Restatement of fund balance	18,836				18,836
Fund balance (deficit), July 1, 1981, as restated	(192,308)	32,155	20,493		(139,660)
Residual equity transfers, net	20,038		(20,000)		38
Fund balance (deficit), June 30, 1982	\$ (328,972)	\$ (98,918)	\$ 500	\$ --	\$ (427,390)



Interstate Highways System Near Chicago

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.

SPECIAL REVENUE FUNDS

Combining Balance Sheets

These statements present the financial position (assets, liabilities and fund equity) of the special revenue funds.

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1982
(Expressed in Thousands)

	DEPARTMENTS								
	Secretary of State	Agriculture	Commerce and Community Affairs	Conservation	Labor	Mental Health and Developmental Disabilities	Public Aid	Public Health	Registration and Education
Assets:									
Cash and cash equivalents	\$ 3,608	\$ 9,780	\$ 15,298	\$ 11,939	\$ 21,265	\$ 8,141	\$ 13,200	\$ 4,172	\$ 5,116
Receivables, net:									
Taxes		662	338			793			
Intergovernmental		113	18,362	589		321		8,424	
Other	348	33	1	686		2,758		49	17
Due from other funds	99		690	168	22,933	594	22	79	
Inventories				1,253	1,675	11			
Loans and notes receivable	15	245							
Total assets	\$ 4,070	\$ 10,833	\$ 34,689	\$ 14,635	\$ 45,873	\$ 12,618	\$ 13,222	\$ 12,724	\$ 5,133
Liabilities:									
Accounts payable and accrued liabilities	\$ 531	\$ 959	\$ 23,479	\$ 2,107	\$ 4,384	\$ 3,729	\$ 3,308	\$ 5,606	\$ 51
Intergovernmental payables		806	4,128	405	241	88		5,514	
Due to other funds	1	497	563	349	4,016	107	1,188	1,184	11
Deferred revenues	242	155	1,264	11	17,940	33	2,289	420	
Total liabilities	774	2,417	29,434	2,872	26,581	3,957	6,785	12,724	62
Fund balance (deficit):									
Reserved for:									
Encumbrances	3	614	481	2,940	368	168	10	246	25
Long term portion of:									
Intergovernmental and other receivables						2,647			
Loans and notes receivable	10	245							
Inventories				1,253	1,675	11			
Unreserved, undesignated	3,283	7,557	4,774	7,570	17,249	5,835	6,427	(246)	5,046
Total fund balance (deficit)	3,296	8,416	5,255	11,763	19,292	8,661	6,437	--	5,071
Total liabilities and fund balance	\$ 4,070	\$ 10,833	\$ 34,689	\$ 14,635	\$ 45,873	\$ 12,618	\$ 13,222	\$ 12,724	\$ 5,133

Rehabilitative Services	Revenue	Transportation	Other Code Departments	Commerce Commission	State Board of Education	Other Agencies, Boards and Authorities	State Scholarship Commission	Other	Total
\$ 1,914	\$ 96,607	\$ 172,554	\$ 24,491	\$ 8,339	\$ 2,882	\$ 19,934	\$ 13,073	\$ 2,977	\$ 435,290
	13,888	32,104				89			47,874
3,763		369,683	1,068		37,223	7,936	4,866	433	452,781
175	623	9,895	60			122	48		14,815
1	22,213	48,862	1,172		816			871	98,520
		4,786	457		1,153	303			9,638
									260
\$ 5,853	\$ 133,331	\$ 637,884	\$ 27,248	\$ 8,339	\$ 42,074	\$ 28,384	\$ 17,987	\$ 4,281	\$ 1,059,178
\$ 4,348	\$ 139	\$ 73,145	\$ 4,688	\$ 620	\$ 328	\$ 1,970	\$ 1,102	\$ 1,412	\$ 131,906
	98,887	20,862	3,700		52,305	7,425	707	1,357	196,425
572	34,305	21,495	377	337	903	752	1,343	359	68,359
18		3,386	560	9	278	184		474	27,263
4,938	133,331	118,888	9,325	966	53,814	10,331	3,152	3,602	423,953
2,530	11	454,142	445	946	726	309	2,222	1,752	467,938
		359,343							361,990
		4,786	457		1,153	303			255
(1,615)	(11)	(299,275)	17,021	6,427	(13,619)	17,441	12,613	(1,073)	9,638
915	--	518,996	17,923	7,373	(11,740)	18,053	14,835	679	(204,596)
\$ 5,853	\$ 133,331	\$ 637,884	\$ 27,248	\$ 8,339	\$ 42,074	\$ 28,384	\$ 17,987	\$ 4,281	\$ 1,059,178

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Secretary of State
June 30, 1982
(Expressed in Thousands)

	Vehicle Recycling	Other	Total
Assets:			
Cash and cash equivalents	\$ 3,001	\$ 607	\$ 3,608
Other receivables, net		348	348
Due from other funds	26	73	99
Loans and notes receivable		15	15
Total assets	\$ 3,027	\$ 1,043	\$ 4,070
Liabilities:			
Accounts payable and accrued liabilities		\$ 531	\$ 531
Due to other funds		1	1
Deferred revenues		242	242
Total liabilities		774	774
Fund balance:			
Reserved for:			
Encumbrances		3	3
Long-term portion of loans and notes receivable		10	10
Unreserved, undesignated	\$ 3,027	256	3,283
Total fund balance	3,027	269	3,296
Total liabilities and fund balance	\$ 3,027	\$ 1,043	\$ 4,070

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Agriculture
June 30, 1982
(Expressed in Thousands)

	Agricultural Premium	Fair and Exposition	Illinois Thoroughbred Breeders	Other	Total
Assets:					
Cash and cash equivalents	\$ 3,810	\$ 2,565	\$ 1,427	\$ 1,978	\$ 9,780
Receivables, net:					
Taxes	505	71	56	30	662
Intergovernmental				113	113
Other	25			8	33
Loans and notes receivable				245	245
Total assets	\$ 4,340	\$ 2,636	\$ 1,483	\$ 2,374	\$ 10,833
Liabilities:					
Accounts payable and accrued liabilities	\$ 658		\$ 120	\$ 181	\$ 959
Intergovernmental payables	806				806
Due to other funds	403		45	49	497
Deferred revenues				155	155
Total liabilities	1,867		165	385	2,417
Fund balance:					
Reserved for:					
Encumbrances	132		426	56	614
Long-term portion of loans and notes receivable				245	245
Unreserved, undesignated	2,341	\$ 2,636	892	1,688	7,557
Total fund balance	2,473	2,636	1,318	1,989	8,416
Total liabilities and fund balance	\$ 4,340	\$ 2,636	\$ 1,483	\$ 2,374	\$ 10,833

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Commerce and Community Affairs
June 30, 1982
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Federal Labor Projects	Energy Administration	Tourism Promotion	Human Services Support	Low Income Home Energy Assistance Block Grant	Community Services Block Grant	Other	Total
Assets:									
Cash and cash equivalents	\$ 3,405	\$ 3,139	\$ 10	\$ 1,634	\$ 1,760	\$ 3,342	\$ 697	\$ 1,311	\$ 15,298
Receivables, net:									
Taxes	338								338
Intergovernmental		3,089	2,020			10,776	2,362	115	18,362
Other								1	1
Due from other funds				662				28	690
Total assets	\$ 3,743	\$ 6,228	\$ 2,030	\$ 2,296	\$ 1,760	\$ 14,118	\$ 3,059	\$ 1,455	\$ 34,689
Liabilities:									
Accounts payable and accrued liabilities	\$ 962	\$ 4,938	\$ 2,020	\$ 625	\$ 14	\$ 14,061	\$ 570	\$ 289	\$ 23,479
Intergovernmental payables		312			1,286		2,480	50	4,128
Due to other funds		383	10	21	16	57	9	67	563
Deferred revenues					444			820	1,264
Total liabilities	962	5,633	2,030	646	1,760	14,118	3,059	1,226	29,434
Fund balance (deficit):									
Reserved for encumbrances		107		332		22	11	9	481
Unreserved, undesignated	2,781	488		1,318		(22)	(11)	220	4,774
Total fund balance	2,781	595		1,650		--	--	229	5,255
Total liabilities and fund balance	\$ 3,743	\$ 6,228	\$ 2,030	\$ 2,296	\$ 1,760	\$ 14,118	\$ 3,059	\$ 1,455	\$ 34,689

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Conservation
June 30, 1982
(Expressed in Thousands)

	State Boating Act	State Parks	Wildlife and Fish	Land and Water Recreation	Other	Total
Assets:						
Cash and cash equivalents	\$ 1,796	\$ 1,260	\$ 5,504	\$ 1,808	\$ 1,571	\$ 11,939
Receivables, net:						
Intergovernmental			349	105	135	589
Other		28	632		26	686
Due from other funds	168					168
Inventories			1,253			1,253
Total assets	\$ 1,964	\$ 1,288	\$ 7,738	\$ 1,913	\$ 1,732	\$ 14,635
Liabilities:						
Accounts payable and accrued liabilities	\$ 185	\$ 425	\$ 1,157	\$ 79	\$ 261	\$ 2,107
Intergovernmental payables	376				29	405
Due to other funds	22	117	201	1	8	349
Deferred revenues					11	11
Total liabilities	583	542	1,358	80	309	2,872
Fund balance (deficit):						
Reserved for:						
Encumbrances	1,580	130	655	357	218	2,940
Inventories			1,253			1,253
Unreserved, undesignated	(199)	616	4,472	1,476	1,205	7,570
Total fund balance	1,381	746	6,380	1,833	1,423	11,763
Total liabilities and fund balance	\$ 1,964	\$ 1,288	\$ 7,738	\$ 1,913	\$ 1,732	\$ 14,635

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Labor
June 30, 1982
(Expressed in Thousands)

	Title III Social Security and Employment Security	Unemployment Compensation Special Administration	Comprehensive Employment Services	Other	Total
Assets:					
Cash and cash equivalents	\$ 6,371	\$ 12,176	\$ 2,700	\$ 18	\$ 21,265
Due from other funds	2,319	20,559		55	22,933
Inventories	1,675				1,675
Total assets	\$ 10,365	\$ 32,735	\$ 2,700	\$ 73	\$ 45,873
Liabilities:					
Accounts payable and accrued liabilities	\$ 4,274	\$ 37	\$ 73		\$ 4,384
Intergovernmental payables		241			241
Due to other funds	1,639	39	2,338		4,016
Deferred revenues	459	17,119	289	\$ 73	17,940
Total liabilities	6,372	17,436	2,700	73	26,581
Fund balance (deficit):					
Reserved for:					
Encumbrances	299		69		368
Inventories	1,675				1,675
Unreserved, undesignated	2,019	15,299	(69)		17,249
Total fund balance	3,993	15,299	--		19,292
Total liabilities and fund balance	\$ 10,365	\$ 32,735	\$ 2,700	\$ 73	\$ 45,873

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
June 30, 1982
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Other	Total
Assets:				
Cash and cash equivalents	\$ 4,855	\$ 2,059	\$ 1,227	\$ 8,141
Receivables, net:				
Taxes	793			793
Intergovernmental		321		321
Other	2,647	13	98	2,758
Due from other funds		553	41	594
Inventories			11	11
Total assets	\$ 8,295	\$ 2,946	\$ 1,377	\$ 12,618
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,042	\$ 558	\$ 129	\$ 3,729
Intergovernmental payables		87	1	88
Due to other funds		103	4	107
Deferred revenues			33	33
Total liabilities	3,042	748	167	3,957
Fund balance:				
Reserved for:				
Encumbrances	6	121	41	168
Long-term portion of other receivables	2,647			2,647
Inventories			11	11
Unreserved, undesignated	2,600	2,077	1,158	5,835
Total fund balance	5,253	2,198	1,210	8,661
Total liabilities and fund balance	\$ 8,295	\$ 2,946	\$ 1,377	\$ 12,618

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Aid
June 30, 1982
(Expressed in Thousands)

	Special Purpose Trust	Local Initiative	Other	Total
Assets:				
Cash and cash equivalents	\$ 5,416	\$ 7,387	\$ 397	\$ 13,200
Due from other funds		22		22
Total assets	\$ 5,416	\$ 7,409	\$ 397	\$ 13,222
Liabilities:				
Accounts payable and accrued liabilities	\$ 902	\$ 2,406		\$ 3,308
Due to other funds	1,188			1,188
Deferred revenues	2,289			2,289
Total liabilities	4,379	2,406		6,785
Fund balance:				
Reserved for encumbrances		10		10
Unreserved, undesignated	1,037	4,993	\$ 397	6,427
Total fund balance	1,037	5,003	397	6,437
Total liabilities and fund balance	\$ 5,416	\$ 7,409	\$ 397	\$ 13,222

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Health
June 30, 1982
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Maternal and Child Health Services Block Grant	Other	Total
Assets:					
Cash and cash equivalents	\$ 1,711	\$ 1,340	\$ 648	\$ 473	\$ 4,172
Receivables, net:					
Intergovernmental	80	4,703	3,484	157	8,424
Other			14	35	49
Due from other funds	79				79
Total assets	\$ 1,870	\$ 6,043	\$ 4,146	\$ 665	\$ 12,724
Liabilities:					
Accounts payable and accrued liabilities	\$ 190	\$ 4,231	\$ 1,052	\$ 133	\$ 5,606
Intergovernmental payables	1,558	1,794	2,034	128	5,514
Due to other funds	96	18	1,060	10	1,184
Deferred revenues	26			394	420
Total liabilities	1,870	6,043	4,146	665	12,724
Fund balance (deficit):					
Reserved for encumbrances	41	50		155	246
Unreserved, undesignated	(41)	(50)		(155)	(246)
Total fund balance	--	--		--	--
Total liabilities and fund balance	\$ 1,870	\$ 6,043	\$ 4,146	\$ 665	\$ 12,724

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Registration and Education
June 30, 1982
(Expressed in Thousands)

	Illinois State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesmen Administration	Other	Total
Assets:					
Cash and cash equivalents	\$ 1,501	\$ 1,297	\$ 1,675	\$ 643	\$ 5,116
Other receivables, net			17		17
Total assets	\$ 1,501	\$ 1,297	\$ 1,692	\$ 643	\$ 5,133
Liabilities:					
Accounts payable and accrued liabilities	\$ 46			\$ 5	\$ 51
Due to other funds	8			3	11
Total liabilities	54			8	62
Fund balance:					
Reserved for encumbrances				7	25
Unreserved, undesignated	1,429	\$ 1,297	\$ 1,692	628	5,046
Total fund balance	1,447	1,297	1,692	635	5,071
Total liabilities and fund balance	\$ 1,501	\$ 1,297	\$ 1,692	\$ 643	\$ 5,133

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Rehabilitative Services
June 30, 1982
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Other	Total
Assets:				
Cash and cash equivalents	\$ 856	\$ 43	\$ 1,015	\$ 1,914
Receivables, net:				
Intergovernmental	2,538	1,225		3,763
Other	166	1	8	175
Due from other funds			1	1
Total assets	\$ 3,560	\$ 1,269	\$ 1,024	\$ 5,853
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,220	\$ 1,046	\$ 82	\$ 4,348
Due to other funds	340	223	9	572
Deferred revenues			18	18
Total liabilities	3,560	1,269	109	4,938
Fund balance (deficit):				
Reserved for encumbrances	2,316	160	54	2,530
Unreserved, undesignated	(2,316)	(160)	861	(1,615)
Total fund balance	--	--	915	915
Total liabilities and fund balance	\$ 3,560	\$ 1,269	\$ 1,024	\$ 5,853

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Revenue
June 30, 1982
(Expressed in Thousands)

	Local Government Distributive	Personal Property Tax Replacement	Other	Total
Assets:				
Cash and cash equivalents		\$ 96,066	\$ 541	\$ 96,607
Receivables, net:				
Taxes		13,887	1	13,888
Other		623		623
Due from other funds	\$ 22,213			22,213
Total assets	\$ 22,213	\$ 110,576	\$ 542	\$ 133,331
Liabilities:				
Accounts payable and accrued liabilities		\$ 138	\$ 1	\$ 139
Intergovernmental payables	\$ 22,213	76,674		98,887
Due to other funds		33,764	541	34,305
Total liabilities	22,213	110,576	542	133,331
Fund balance (deficit):				
Reserved for encumbrances		11		11
Unreserved, undesignated		(11)		(11)
Total fund balance		--		--
Total liabilities and fund balance	\$ 22,213	\$ 110,576	\$ 542	\$ 133,331

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Transportation
June 30, 1982
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	Downstate Public Transportation	Bi-State Public Transportation	Other	Total
Assets:								
Cash and cash equivalents	\$ 118,949	\$ 36,844	\$ 9,015	\$ 2,044	\$ 3,578	\$ 1,212	\$ 912	\$ 172,554
Receivables, net:								
Taxes		32,104						32,104
Intergovernmental	369,224			459				369,683
Other	9,885						10	9,895
Due from other funds	30,395	14,292	500		1,981	1,432	262	48,862
Inventories	4,786							4,786
Total assets	\$ 533,239	\$ 83,240	\$ 9,515	\$ 2,503	\$ 5,559	\$ 2,644	\$ 1,184	\$ 637,884
Liabilities:								
Accounts payable and accrued liabilities	\$ 69,716	\$ 1,837	\$ 106		\$ 269	\$ 1,212	\$ 5	\$ 73,145
Intergovernmental payables		20,862						20,862
Due to other funds	6,283	13,834			1,020		358	21,495
Deferred revenues		817		\$ 2,503			66	3,386
Total liabilities	75,999	37,350	106	2,503	1,289	1,212	429	118,888
Fund balance (deficit):								
Reserved for:								
Encumbrances	436,605		10,340	7,098			99	454,142
Long-term portion of intergovernmental and other receivables	359,333						10	359,343
Inventories	4,786							4,786
Unreserved, undesignated	(343,484)	45,890	(931)	(7,098)	4,270	1,432	646	(299,275)
Total fund balance	457,240	45,890	9,409	--	4,270	1,432	755	518,996
Total liabilities and fund balance	\$ 533,239	\$ 83,240	\$ 9,515	\$ 2,503	\$ 5,559	\$ 2,644	\$ 1,184	\$ 637,884

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Code Departments
June 30, 1982
(Expressed in Thousands)

	Aging		Children and Family Services		Corrections		Financial Institutions	Nuclear Safety	Veterans' Affairs		Total
	Services for Older Americans	Other	Local Effort Day Care Program	Other	Correctional School District Educational	Other	State Pensions	Nuclear Safety Emergency Preparedness	Illinois Veterans' Home	Other	
Assets:											
Cash and cash equivalents	\$ 3,365	\$ 36	\$ 3,557	\$ 597	\$ 1,242	\$ 312	\$ 13,258	\$ 1,616	\$ 274	\$ 234	\$ 24,491
Receivables, net:											
Intergovernmental				527					436	105	1,068
Other				5		10		18		27	60
Due from other funds	4		101	227	614	226					1,172
Inventories									457		457
Total assets	\$ 3,369	\$ 36	\$ 3,658	\$ 1,356	\$ 1,856	\$ 548	\$ 13,258	\$ 1,634	\$ 1,167	\$ 366	\$ 27,248
Liabilities:											
Accounts payable and accrued liabilities	\$ 2,874	\$ 1		\$ 1,074	\$ 135	\$ 5	\$ 50	\$ 26	\$ 496	\$ 27	\$ 4,688
Intergovernmental payables			\$ 3,619	11					70		3,700
Due to other funds	13		39	252	7	3	6	20	32	5	377
Deferred revenues	482	30		19	18	11					560
Total liabilities	3,369	31	3,658	1,356	160	19	56	46	598	32	9,325
Fund balance (deficit):											
Reserved for:											
Encumbrances	24				22			364	35		445
Inventories									457		457
Unreserved, undesignated	(24)	5			1,674	529	13,202	1,224	77	334	17,021
Total fund balance	--	5			1,696	529	13,202	1,588	569	334	17,923
Total liabilities and fund balance	\$ 3,369	\$ 36	\$ 3,658	\$ 1,356	\$ 1,856	\$ 548	\$ 13,258	\$ 1,634	\$ 1,167	\$ 366	\$ 27,248

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Illinois Commerce Commission
June 30, 1982
(Expressed in Thousands)

	Motor Vehicle	Public Utility	Other	Total
Assets:				
Cash and cash equivalents	\$ 5,768	\$ 2,500	\$ 71	\$ 8,339
Total assets	<u>\$ 5,768</u>	<u>\$ 2,500</u>	<u>\$ 71</u>	<u>\$ 8,339</u>
Liabilities:				
Accounts payable and accrued liabilities	\$ 170	\$ 425	\$ 25	\$ 620
Due to other funds	55	282		337
Deferred revenues			9	9
Total liabilities	<u>225</u>	<u>707</u>	<u>34</u>	<u>966</u>
Fund balance:				
Reserved for encumbrances		946		946
Unreserved, undesignated	5,543	847	37	6,427
Total fund balance	<u>5,543</u>	<u>1,793</u>	<u>37</u>	<u>7,373</u>
Total liabilities and fund balance	<u>\$ 5,768</u>	<u>\$ 2,500</u>	<u>\$ 71</u>	<u>\$ 8,339</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
State Board of Education
June 30, 1982
(Expressed in Thousands)

	Drivers Education	Vocational Education	Federal School Lunch	Elementary and Secondary Education	CETA Vocational Training	Other	Total
Assets:							
Cash and cash equivalents	\$ 1,299	\$ 12	\$ 96	\$ 340	\$ 799	\$ 336	\$ 2,882
Intergovernmental receivables, net		7,430	24,579	3,968	793	453	37,223
Due from other funds	807			9			816
Inventories			1,153				1,153
Total assets	\$ 2,106	\$ 7,442	\$ 25,828	\$ 4,317	\$ 1,592	\$ 789	\$ 42,074
Liabilities:							
Accounts payable and accrued liabilities	\$ 1	\$ 36		\$ 191	\$ 2	\$ 98	\$ 328
Intergovernmental payables	15,000	6,561	24,675	4,077	1,587	405	52,305
Due to other funds		845		49	3	6	903
Deferred revenues						278	278
Total liabilities	15,001	7,442	24,675	4,317	1,592	787	53,814
Fund balance (deficit):							
Reserved for:							
Encumbrances	1	715		5		5	726
Inventories			1,153				1,153
Unreserved, undesignated	(12,896)	(715)		(5)		(3)	(13,619)
Total fund balance (deficit)	(12,895)	--	1,153	--	--	2	(11,740)
Total liabilities and fund balance	\$ 2,106	\$ 7,442	\$ 25,828	\$ 4,317	\$ 1,592	\$ 789	\$ 42,074

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Agencies, Boards and Authorities
June 30, 1982
(Expressed in Thousands)

	Environmental Protection Agency		Health Finance Authority	Industrial Commission		Liquor Control Commission	Local Government Law Enforcement Officers Training Board	Racing Board	State Emergency Services and Disaster Agency		Office of State Fire Marshal		Total
	U.S. Environmental Protection	Other	Health Finance Authority	Compensation Rate Adjustment	Other	Dram Shop	Traffic and Criminal Conviction Surcharge	Race Track Improvement	Federal Aid Disaster	Other	Fire Prevention	Other	
Assets:													
Cash and cash equivalents	\$ 1,285	\$ 910	\$ 1,354	\$ 3,409	\$ 436	\$ 1,841	\$ 668	\$ 2,977	\$ 502	\$ 238	\$ 6,305	\$ 9	\$ 19,934
Receivables, net:													
Taxes													
Intergovernmental	3,326						427	83	4,076	107	6		89
Other		80		37	5								7,936
Inventories	303												122
													303
Total assets	\$ 4,914	\$ 990	\$ 1,354	\$ 3,446	\$ 441	\$ 1,841	\$ 1,095	\$ 3,060	\$ 4,578	\$ 345	\$ 6,311	\$ 9	\$ 28,384
Liabilities:													
Accounts payable and accrued liabilities	\$ 753	\$ 6	\$ 30			\$ 11		\$ 416	\$ 113	\$ 275	\$ 364	\$ 2	\$ 1,970
Intergovernmental payables	65								5,447		829		7,425
Due to other funds	358		18			4	\$ 1,084				25		752
Deferred revenues	80						18		59	45	329		184
Total liabilities	1,256	6	48			15	1,102	416	5,619	345	1,522	2	10,331
Fund balance (deficit):													
Reserved for:													
Encumbrances	64		3										309
Inventories	303								230	12			303
Unreserved, undesignated	3,291	984	1,303	\$ 3,446	\$ 441	1,826	(7)	2,644	(1,271)	(12)	4,789	7	17,441
Total fund balance (deficit)	3,658	984	1,306	3,446	441	1,826	(7)	2,644	(1,041)	--	4,789	7	18,053
Total liabilities and fund balance	\$ 4,914	\$ 990	\$ 1,354	\$ 3,446	\$ 441	\$ 1,841	\$ 1,095	\$ 3,060	\$ 4,578	\$ 345	\$ 6,311	\$ 9	\$ 28,384

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Illinois State Scholarship Commission
June 30, 1982
(Expressed in Thousands)

	State Scholarship Commission		
	Student Loan	Other	Total
Assets:			
Cash and cash equivalents	\$ 13,002	\$ 71	\$ 13,073
Receivables, net:			
Intergovernmental	4,866		4,866
Other	45	3	48
Total assets	\$ 17,913	\$ 74	\$ 17,987
Liabilities:			
Accounts payable and accrued liabilities	\$ 1,102		\$ 1,102
Intergovernmental payables	633	\$ 74	707
Due to other funds	1,343		1,343
Total liabilities	3,078	74	3,152
Fund balance:			
Reserved for encumbrances	2,222		2,222
Unreserved, undesignated	12,613		12,613
Total fund balance	14,835		14,835
Total liabilities and fund balance	\$ 17,913	\$ 74	\$ 17,987

SPECIAL REVENUE FUNDS

Combining Statements of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Fund Balance

These statements present the results of operations and the various changes in fund balance of the special revenue funds.

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	DEPARTMENTS								
	Secretary of State	Agriculture	Commerce and Community Affairs	Conservation	Labor	Mental Health and Developmental Disabilities	Public Aid	Public Health	Registration and Education
Revenues:									
Income taxes									
Public utility taxes									
Motor fuel taxes									
Other taxes		\$ 37,242	\$ 19,047			\$ 3,365			
Federal government	\$ 2,710	2,830	137,568	\$ 13,457	\$ 113,041	7,089	\$ 26,616	\$ 45,287	\$ 3,263
Licenses and fees	2,903			15,013			397	82	113
Interest and other investment income		106	20		14,612	115			
Other	2,537	3,618	95	1,079	254	17,573	4,377	340	
Total revenues	8,150	43,796	156,730	29,549	127,907	28,142	31,390	45,709	3,376
Expenditures:									
Current:									
Social assistance			98		112,073	13	34,868		
Education			6,350						
Health and social services			428			30,272	20,266	46,947	
General government	5,130	28,056	144,082						
Transportation									
Public protection and justice		3,052	142						968
Natural resources and recreation			9	26,900					
Debt service:									
Principal		37	7	19	49			7	
Interest		13	4	6	265			3	
Capital outlays		307	140	2,382	1,137	147	1	37	
Total expenditures	5,130	31,465	151,260	29,307	113,524	30,432	55,135	46,994	968
Excess (deficiency) of revenues over expenditures	3,020	12,331	5,470	242	14,383	(2,290)	(23,745)	(1,285)	2,408
Other sources (uses) of financial resources:									
Operating transfers-in		2,500	3,545	2,026		2,664	46,649	4,023	
Operating transfers-out	(3,000)	(32,881)	(32,000)	(1,468)	(4,444)	(2,789)	(17,630)	(2,824)	
Other financing sources		47	120						
Net other sources (uses) of financial resources	(3,000)	(30,334)	(28,335)	558	(4,444)	(125)	29,019	1,199	
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	20	(18,003)	(22,865)	800	9,939	(2,415)	5,274	(86)	2,408
Fund balance, July 1, 1981, as previously reported	3,276	26,419	28,120	10,963	9,353	11,076	1,163	86	2,663
Restatement of fund balance									
Fund balance, July 1, 1981, as restated	3,276	26,419	28,120	10,963	9,353	11,076	1,163	86	2,663
Residual equity transfers, net									
Fund balance, June 30, 1982	\$ 3,296	\$ 8,416	\$ 5,255	\$ 11,763	\$ 19,292	\$ 8,661	\$ 6,437	\$ --	\$ 5,071

Rehabilitative Services	Revenue	Transportation	Other Code Departments	Commerce Commission	State Board of Education	Other Agencies, Boards and Authorities	State Scholarship Commission	Other	Total
	\$ 269,990			\$ 9,300					\$ 269,990
	133,159	\$ 363,948							142,459
	4,086					\$ 10,854		\$ 4,800	363,948
\$ 52,142		432,498	\$ 52,477	462	\$ 429,731	16,505	\$ 21,275	19,045	79,394
		336,394	3,950	4,292	11,503	3,408	8,094	160	1,372,733
3	5,608	12,657	429			508	492	25	389,459
1,894	1,747	41,668	12,988	5	21	1,852	4,160	746	34,688
									94,954
54,039	414,590	1,187,165	69,844	14,059	441,255	33,127	34,021	24,776	2,747,625
						2,187		970	150,209
3			4,662		439,188		22,873	160	473,236
54,424			71,572			888		5,295	230,092
	631,613	85,911	1,176			36		11,699	907,703
		999,088						19	999,107
		59,764	4,134	8,618		14,939		11,632	103,249
		397	982	3,731		11,455		3,029	46,503
3		1,747	6	15		13		1	1,904
2		708	1	8		10			1,020
158		13,943	732	98	47	467	343	524	20,463
54,590	631,613	1,161,558	83,265	12,470	439,235	29,995	23,216	33,329	2,933,486
(551)	(217,023)	25,607	(13,421)	1,589	2,020	3,132	10,805	(8,553)	(185,861)
465	221,111	301,319	18,071					8,323	610,696
	(4,088)	(266,244)	(40)	(117)	(4,986)	(1,651)		(4)	(374,166)
		150		47					364
465	217,023	35,225	18,031	(70)	(4,986)	(1,651)		8,319	236,894
(86)	--	60,832	4,610	1,519	(2,966)	1,481	10,805	(234)	51,033
1,917	(19,049)	460,097	14,894	5,854	(8,774)	16,576	4,030	10,119	578,783
(916)	19,049	(1,933)	(1,581)					(9,206)	5,413
1,001	--	458,164	13,313	5,854	(8,774)	16,576	4,030	913	584,196
						(4)			(4)
\$ 915	\$ --	\$ 518,996	\$ 17,923	\$ 7,373	\$ (11,740)	\$ 18,053	\$ 14,835	\$ 679	\$ 635,225

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Secretary of State
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Vehicle Recycling	Other	Total
Revenues:			
Federal government		\$ 2,710	\$ 2,710
Licenses and fees	\$ 2,877	26	2,903
Other		2,537	2,537
Total revenues	<u>2,877</u>	<u>5,273</u>	<u>8,150</u>
Expenditures:			
Current:			
General government		5,130	5,130
Total expenditures		<u>5,130</u>	<u>5,130</u>
Excess of revenues over expenditures	<u>2,877</u>	<u>143</u>	<u>3,020</u>
Other (uses) of financial resources:			
Operating transfers-out	(3,000)		(3,000)
Other (uses) of financial resources	<u>(3,000)</u>		<u>(3,000)</u>
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	<u>(123)</u>	<u>143</u>	<u>20</u>
Fund balance, July 1, 1981	<u>3,150</u>	<u>126</u>	<u>3,276</u>
Fund balance, June 30, 1982	<u>\$ 3,027</u>	<u>\$ 269</u>	<u>\$ 3,296</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Agriculture
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Agricultural Premium	Fair and Exposition	Illinois Thoroughbred Breeders	Other	Total
Revenues:					
Other taxes	\$ 28,429	\$ 3,980	\$ 2,550	\$ 2,283	\$ 37,242
Federal government				2,830	2,830
Interest and other investment income				106	106
Other	3,057			561	3,618
Total revenues	31,486	3,980	2,550	5,780	43,796
Expenditures:					
Current:					
General government	16,645	2,474	2,594	6,343	28,056
Public protection and justice	3,052				3,052
Debt service:					
Principal	37				37
Interest	13				13
Capital outlays	217			90	307
Total expenditures	19,964	2,474	2,594	6,433	31,465
Excess (deficiency) of revenues over expenditures	11,522	1,506	(44)	(653)	12,331
Other sources (uses) of financial resources:					
Operating transfers-in	2,500				2,500
Operating transfers-out	(30,381)	(2,500)			(32,881)
Other financing sources	47				47
Net other sources (uses) of financial resources	(27,834)	(2,500)			(30,334)
(Deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(16,312)	(994)	(44)	(653)	(18,003)
Fund balance, July 1, 1981	18,785	3,630	1,362	2,642	26,419
Fund balance, June 30, 1982	\$ 2,473	\$ 2,636	\$ 1,318	\$ 1,989	\$ 8,416

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Federal Labor Projects	Energy Administration	Tourism Promotion	Human Services Support	Low Income Home Energy Assistance Block Grant	Community Services Block Grant	Other	Total
Revenues:									
Other taxes	\$ 19,047								\$ 19,047
Federal government		\$ 45,742	\$ 13,817		\$ 7,795	\$ 60,276	\$ 7,672	\$ 2,266	\$ 137,568
Interest and other investment income								20	20
Other		31						64	95
Total revenues	19,047	45,773	13,817		7,795	60,276	7,672	2,350	156,730
Expenditures:									
Current:									
Social assistance		98							98
Education		6,350							6,350
Health and social services		428							428
General government	9,225	38,245	14,428	\$ 3,132	7,789	60,276	7,672	3,315	144,082
Public protection and justice		142							142
Natural resources and recreation		9							9
Debt service:									
Principal		3	1		2			1	7
Interest		2	1		1				4
Capital outlays		36	12	40	32	2	1	17	140
Total expenditures	9,225	45,313	14,442	3,172	7,824	60,278	7,673	3,333	151,260
Excess (deficiency) of revenues over expenditures	9,822	460	(625)	(3,172)	(29)	(2)	(1)	(983)	5,470
Other sources (uses) of financial resources:									
Operating transfers-in				3,323				222	3,545
Operating transfers-out	(32,000)								(32,000)
Other financing sources		32	11	40	31	2	1	3	120
Net other sources (uses) of financial resources	(32,000)	32	11	3,363	31	2	1	225	(28,335)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(22,178)	492	(614)	191	2	--	--	(758)	(22,865)
Fund balance (deficit), July 1, 1981	24,959	103	614	1,459	(2)			987	28,120
Fund balance, June 30, 1982	\$ 2,781	\$ 595	\$ --	\$ 1,650	\$ --	\$ --	\$ --	\$ 229	\$ 5,255

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Conservation
For the Year Ended June 30, 1982
(Expressed in Thousands)

	State Boating Act	State Parks	Wildlife and Fish	Land and Water Recreation	Other	Total
Revenues:						
Federal government			\$ 1,848	\$ 8,662	\$ 2,947	\$ 13,457
Licenses and fees	\$ 1,944	\$ 1,790	10,994		285	15,013
Other	38	137	897		7	1,079
Total revenues	1,982	1,927	13,739	8,662	3,239	29,549
Expenditures:						
Current:						
Natural resources and recreation	4,268	1,538	10,347	7,527	3,220	26,900
Debt service:						
Principal	9				10	19
Interest	4				2	6
Capital outlays	97	59	1,413	617	196	2,382
Total expenditures	4,378	1,597	11,760	8,144	3,428	29,307
Excess (deficiency) of revenues over expenditures	(2,396)	330	1,979	518	(189)	242
Other sources (uses) of financial resources:						
Operating transfers-in	2,016			10		2,026
Operating transfers-out			(1,400)		(68)	(1,468)
Net other sources (uses) of financial resources	2,016		(1,400)	10	(68)	558
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(380)	330	579	528	(257)	800
Fund balance, July 1, 1981	1,761	416	5,801	1,305	1,680	10,963
Fund balance, June 30, 1982	\$ 1,381	\$ 746	\$ 6,380	\$ 1,833	\$ 1,423	\$ 11,763

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Labor
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Title III Social Security and Employment Security	Unemployment Compensation Special Administration	Comprehensive Employment Services	Other	Total
Revenues:					
Federal government	\$ 110,803		\$ 2,127	\$ 111	\$ 113,041
Interest and other investment income		\$ 14,612			14,612
Other	254				254
Total revenues	<u>111,057</u>	<u>14,612</u>	<u>2,127</u>	<u>111</u>	<u>127,907</u>
Expenditures:					
Current:					
Social assistance	108,823	1,012	2,127	111	112,073
Debt service:					
Principal	49				49
Interest	24	241			265
Capital outlays	1,137				1,137
Total expenditures	<u>110,033</u>	<u>1,253</u>	<u>2,127</u>	<u>111</u>	<u>113,524</u>
Excess of revenues over expenditures	<u>1,024</u>	<u>13,359</u>	<u>--</u>	<u>--</u>	<u>14,383</u>
Other (uses) of financial resources:					
Operating transfers-out		(4,444)			(4,444)
Other (uses) of financial resources		(4,444)			(4,444)
Excess of revenues over expenditures and other (uses) of financial resources	<u>1,024</u>	<u>8,915</u>	<u>--</u>	<u>--</u>	<u>9,939</u>
Fund balance, July 1, 1981	<u>2,969</u>	<u>6,384</u>			<u>9,353</u>
Fund balance, June 30, 1982	<u>\$ 3,993</u>	<u>\$ 15,299</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 19,292</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Other	Total
Revenues:				
Other taxes	\$ 3,365			\$ 3,365
Federal government		\$ 3,949	\$ 3,140	7,089
Interest and other investment income			115	115
Other	15,294	44	2,235	17,573
Total revenues	18,659	3,993	5,490	28,142
Expenditures:				
Current:				
Social assistance			13	13
Health and social services	21,305	6,367	2,600	30,272
Capital outlays		67	80	147
Total expenditures	21,305	6,434	2,693	30,432
Excess (deficiency) of revenues over expenditures	(2,646)	(2,441)	2,797	(2,290)
Other sources (uses) of financial resources:				
Operating transfers-in		2,515	149	2,664
Operating transfers-out		(461)	(2,328)	(2,789)
Net other sources (uses) of financial resources		2,054	(2,179)	(125)
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(2,646)	(387)	618	(2,415)
Fund balance, July 1, 1981	7,899	2,585	592	11,076
Fund balance, June 30, 1982	\$ 5,253	\$ 2,198	\$ 1,210	\$ 8,661

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Public Aid
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Special Purpose Trust	Local Initiative	Other	Total
Revenues:				
Federal government	\$ 26,616			\$ 26,616
Licenses and fees			\$ 397	397
Other	75	\$ 4,302		4,377
Total revenues	<u>26,691</u>	<u>4,302</u>	<u>397</u>	<u>31,390</u>
Expenditures:				
Current:				
Social assistance	34,868			34,868
Health and social services	2,173	18,093		20,266
Capital outlays	1			1
Total expenditures	<u>37,042</u>	<u>18,093</u>		<u>55,135</u>
Excess (deficiency) of revenues over expenditures	<u>(10,351)</u>	<u>(13,791)</u>	<u>397</u>	<u>(23,745)</u>
Other sources (uses) of financial resources:				
Operating transfers-in	29,413	17,236		46,649
Operating transfers-out	(17,630)			(17,630)
Net other sources (uses) of financial resources	<u>11,783</u>	<u>17,236</u>		<u>29,019</u>
Excess of revenues over expenditures and net other sources (uses) of financial resources	<u>1,432</u>	<u>3,445</u>	<u>397</u>	<u>5,274</u>
Fund balance (deficit), July 1, 1981	<u>(395)</u>	<u>1,558</u>		<u>1,163</u>
Fund balance, June 30, 1982	<u>\$ 1,037</u>	<u>\$ 5,003</u>	<u>\$ 397</u>	<u>\$ 6,437</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Public Health
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Maternal and Child Health Services Block Grant	Other	Total
Revenues:					
Federal government	\$ 3,639	\$ 28,772	\$ 8,134	\$ 4,742	\$ 45,287
Licenses and fees	82				82
Other				340	340
Total revenues	3,721	28,772	8,134	5,082	45,709
Expenditures:					
Current:					
Health and social services	7,725	28,771	5,310	5,141	46,947
Debt service:					
Principal	7				7
Interest	3				3
Capital outlays	10	1		26	37
Total expenditures	7,745	28,772	5,310	5,167	46,994
Excess (deficiency) of revenues over expenditures	(4,024)	--	2,824	(85)	(1,285)
Other sources (uses) of financial resources:					
Operating transfers-in	3,944			79	4,023
Operating transfers-out			(2,824)		(2,824)
Net other sources (uses) of financial resources	3,944		(2,824)	79	1,199
(Deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(80)	--	--	(6)	(86)
Fund balance, July 1, 1981	80			6	86
Fund balance, June 30, 1982	\$ --	\$ --	\$ --	\$ --	\$ --

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Registration and Education
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Illinois State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesmen Administration	Other	Total
Revenues:					
Licenses and fees	\$ 1,079	\$ 85	\$ 1,614	\$ 485	\$ 3,263
Interest and other investment income		35	78		113
Total revenues	1,079	120	1,692	485	3,376
Expenditures:					
Current:					
Public protection and justice	705	105		158	968
Total expenditures	705	105		158	968
Excess of revenues over expenditures	374	15	1,692	327	2,408
Fund balance, July 1, 1981	1,073	1,282		308	2,663
Fund balance, June 30, 1982	\$ 1,447	\$ 1,297	\$ 1,692	\$ 635	\$ 5,071

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Rehabilitative Services
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Other	Total
Revenues:				
Federal government	\$ 34,112	\$ 18,026	\$ 4	\$ 52,142
Interest and other investment income			3	3
Other	389	3	1,502	1,894
Total revenues	34,501	18,029	1,509	54,039
Expenditures:				
Current:				
Education			3	3
Health and social services	34,444	17,959	2,021	54,424
Debt service:				
Principal	2	1		3
Interest	2			2
Capital outlays	53	69	36	158
Total expenditures	34,501	18,029	2,060	54,590
(Deficiency) of revenues over expenditures	--	--	(551)	(551)
Other sources of financial resources:				
Operating transfers-in			465	465
Other sources of financial resources			465	465
(Deficiency) of revenues over expenditures and other sources of financial resources	--	--	(86)	(86)
Fund balance (deficit), July 1, 1981, as previously reported	(1,605)	2,521	1,001	1,917
Restatement of fund balance	1,605	(2,521)		(916)
Fund balance, July 1, 1981, as restated	--	--	1,001	1,001
Fund balance, June 30, 1982	\$ --	\$ --	\$ 915	\$ 915

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Revenue
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Local Government Distributive	Personal Property Tax Replacement	Other	Total
Revenues:				
Income taxes		\$ 269,990		\$ 269,990
Public utility taxes		133,159		133,159
Other taxes			\$ 4,086	4,086
Interest and other investment income		5,608		5,608
Other		1,745	2	1,747
Total revenues		410,502	4,088	414,590
Expenditures:				
Current:				
General government	\$ 221,111	410,502		631,613
Total expenditures	221,111	410,502		631,613
Excess (deficiency) of revenues over expenditures	(221,111)	--	4,088	(217,023)
Other sources (uses) of financial resources:				
Operating transfers-in	221,111			221,111
Operating transfers-out			(4,088)	(4,088)
Net other sources (uses) of financial resources	221,111		(4,088)	217,023
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	--	--	--
Fund balance (deficit), July 1, 1981, as previously reported		(19,049)		(19,049)
Restatement of fund balance		19,049		19,049
Fund balance, July 1, 1981, as restated		--		--
Fund balance, June 30, 1982	\$ --	\$ --	\$ --	\$ --

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Department of Transportation
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	Downstate Public Transportation	Bi-State Public Transportation	Other	Total
Revenues:								
Motor fuel taxes		\$ 363,948						\$ 363,948
Federal government	\$ 425,099			\$ 5,585			\$ 1,814	432,498
Licenses and fees	335,263						1,131	336,394
Interest and other investment income	12,657							12,657
Other	40,606	2		1,060				41,668
Total revenues	813,625	363,950		6,645			2,945	1,187,165
Expenditures:								
Current:								
General government	78,812	7,099						85,911
Transportation	722,647	251,600	\$ 3,756	6,645	\$ 6,843	\$ 5,473	2,124	999,088
Public protection and justice	59,589						175	59,764
Natural resources and recreation							397	397
Debt service:								
Principal	1,722	25						1,747
Interest	702	6						708
Capital outlays	13,936	6					1	13,943
Total expenditures	877,408	258,736	3,756	6,645	6,843	5,473	2,697	1,161,558
Excess (deficiency) of revenues over expenditures	(63,783)	105,214	(3,756)	--	(6,843)	(5,473)	248	25,607
Other sources (uses) of financial resources:								
Operating transfers-in	223,960	57,637	6,000		8,258	5,464		301,319
Operating transfers-out	(101,129)	(162,811)			(2,304)			(266,244)
Other financing sources	150							150
Net other sources (uses) of financial resources	122,981	(105,174)	6,000		5,954	5,464		35,225
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	59,198	40	2,244	--	(889)	(9)	248	60,832
Fund balance, July 1, 1981, as previously reported	397,792	45,850	7,165	2,183	5,159	1,441	507	460,097
Restatement of fund balance	250			(2,183)				(1,933)
Fund balance, July 1, 1981, as restated	398,042	45,850	7,165	--	5,159	1,441	507	458,164
Fund balance, June 30, 1982	\$ 457,240	\$ 45,890	\$ 9,409	\$ --	\$ 4,270	\$ 1,432	\$ 755	\$ 518,996

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Other Code Departments
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Aging		Children and Family Services		Corrections		Financial Institutions	Nuclear Safety	Veterans' Affairs		Total
	Services for Older Americans	Other	Local Effort Day Care Program	Other	Correctional School District Educational	Other	State Pensions	Nuclear Safety Emergency Preparedness	Illinois Veterans' Home	Other	
Revenues:											
Federal government	\$ 41,661			\$ 8,229		\$ 71			\$ 2,091	\$ 425	\$ 52,477
Licenses and fees							\$ 28	\$ 1,250	2,672		3,950
Interest and other investment income								274		111	429
Other		\$ 201	\$ 1	79	\$ 387	868	11,415		6	31	12,988
Total revenues	41,661	201	1	8,308	387	983	11,443	1,524	4,769	567	69,844
Expenditures:											
Current:											
Education							4,662				4,662
Health and social services	41,623	177	13,882	9,974					5,398	518	71,572
General government							1,176				1,176
Public protection and justice					1,902	1,097	1,135				4,134
Natural resources and recreation								982			982
Debt service:											
Principal	1									5	6
Interest										1	1
Capital outlays				4	93	121	2	451	60	1	732
Total expenditures	41,624	177	13,882	9,978	1,995	1,218	6,975	1,433	5,458	525	83,265
Excess (deficiency) of revenues over expenditures	37	24	(13,881)	(1,670)	(1,608)	(235)	4,468	91	(689)	42	(13,421)
Other sources (uses) of financial resources:											
Operating transfers-in			13,881	1,655	2,153	382					18,071
Operating transfers-out	(37)					(3)					(40)
Net other sources (uses) of financial resources	(37)		13,881	1,655	2,153	379					18,031
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	--	24	--	(15)	545	144	4,468	91	(689)	42	4,610
Fund balance (deficit), July 1, 1981, as previously reported	1,581			15	1,151	385	8,734	1,497	1,258	292	14,894
Restatement of fund balance	(1,581)	(19)									(1,581)
Fund balance (deficit), July 1, 1981, as restated	--	(19)		15	1,151	385	8,734	1,497	1,258	292	13,313
Fund balance, June 30, 1982	\$ --	\$ 5	\$ --	\$ --	\$ 1,696	\$ 529	\$ 13,202	\$ 1,588	\$ 569	\$ 334	\$ 17,923

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Illinois Commerce Commission
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Motor Vehicle	Public Utility	Other	Total
Revenues:				
Public utility taxes		\$ 9,300		\$ 9,300
Federal government		173	\$ 289	462
Licenses and fees	\$ 3,343	949		4,292
Other		5		5
Total revenues	3,343	10,427	289	14,059
Expenditures:				
Current:				
Public protection and justice	2,712	5,610	296	8,618
Natural resources and recreation		3,731		3,731
Debt service:				
Principal	7	8		15
Interest	4	4		8
Capital outlays	73	25		98
Total expenditures	2,796	9,378	296	12,470
Excess (deficiency) of revenues over expenditures	547	1,049	(7)	1,589
Other sources (uses) of financial resources:				
Operating transfers-out		(117)		(117)
Other financing sources	46	1		47
Net other sources (uses) of financial resources	46	(116)		(70)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	593	933	(7)	1,519
Fund balance July 1, 1981	4,950	860	44	5,854
Fund balance, June 30, 1982	\$ 5,543	\$ 1,793	\$ 37	\$ 7,373

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
State Board of Education
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Drivers Education	Vocational Education	Federal School Lunch	Elementary and Secondary Education	CETA Vocational Training	Other	Total
Revenues:							
Federal government		\$ 28,514	\$ 169,661	\$ 216,327	\$ 8,988	\$ 6,241	\$ 429,731
Licenses and fees	\$ 11,503						11,503
Other						21	21
Total revenues	11,503	28,514	169,661	216,327	8,988	6,262	441,255
Expenditures:							
Current:							
Education	15,318	26,167	168,647	213,816	8,985	6,255	439,188
Capital outlays	2	10		27	3	5	47
Total expenditures	15,320	26,177	168,647	213,843	8,988	6,260	439,235
Excess (deficiency) of revenues over expenditures	(3,817)	2,337	1,014	2,484	--	2	2,020
Other (uses) of financial resources:							
Operating transfers-out		(2,337)		(2,649)			(4,986)
Other (uses) of financial resources		(2,337)		(2,649)			(4,986)
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	(3,817)	--	1,014	(165)	--	2	(2,966)
Fund balance (deficit), July 1, 1981	(9,078)		139	165			(8,774)
Fund balance (deficit), June 30, 1982	\$ (12,895)	\$ --	\$ 1,153	\$ --	\$ --	\$ 2	\$ (11,740)

STATE OF ILLINOIS
 Combining Statement of Revenues, Expenditures, Other Sources
 and Uses of Financial Resources and Changes in Fund Balance
 Special Revenue Funds
 Other Agencies, Boards and Authorities
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

	Environmental Protection Agency		Health Finance Authority	Industrial Commission		Liquor Control Commission	Local Government Law Enforcement Officers Training Board	Racing Board	State Emergency Services and Disaster Agency	Office of State Fire Marshal		Total	
	U.S. Environmental Protection	Other	Health Finance Authority	Compensation Rate Adjustment	Other	Dram Shop	Traffic and Criminal Conviction Surcharge	Race Track Improvement	Federal Aid Disaster	Other	Fire Prevention		Other
Revenues:													
Other taxes													
Federal government	\$ 13,661							\$ 4,160	\$ 1,460	\$ 1,381	\$ 6,694	\$ 3	\$ 10,854
Licenses and fees		\$ 372	\$ 1,231	\$ 505	\$ 3	\$ 1,805							16,505
Interest and other investment income													3,408
Other	7	26			724		\$ 1,095						508
Total revenues	13,668	398	1,231	505	727	1,805	1,095	4,160	1,460	1,381	6,694	3	33,127
Expenditures:													
Current:													
Social assistance				1,668	519								2,187
Health and social services			888										888
General government											36		36
Public protection and justice						842	1,102	4,776	2,179	1,706	4,293	41	14,939
Natural resources and recreation	11,442	13											11,455
Debt service:													
Principal	11						2						13
Interest	2						8						10
Capital outlays	394		44							11	18		467
Total expenditures	11,849	13	932	1,668	519	852	1,102	4,776	2,179	1,717	4,347	41	29,995
Excess (deficiency) of revenues over expenditures	1,819	385	299	(1,163)	208	953	(7)	(616)	(719)	(336)	2,347	(38)	3,132
Other (uses) of financial resources:													
Operating transfers-out							(1,000)				(651)		(1,651)
Other (uses) of financial resources							(1,000)				(651)		(1,651)
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	1,819	385	299	(1,163)	208	(47)	(7)	(616)	(719)	(336)	1,696	(38)	1,481
Fund balance (deficit), July 1, 1981	1,839	599	1,007	4,609	237	1,873		3,260	(322)	336	3,093	45	16,576
Residual equity transfers, net					(4)								(4)
Fund balance (deficit), June 30, 1982	\$ 3,658	\$ 984	\$ 1,306	\$ 3,446	\$ 441	\$ 1,826	\$ (7)	\$ 2,644	\$ (1,041)	\$ --	\$ 4,789	\$ 7	\$ 18,053

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
Illinois State Scholarship Commission
For the Year Ended June 30, 1982
(Expressed in Thousands)

	State Scholarship Commission Student		
	Loan	Other	Total
Revenues:			
Federal government	\$ 17,093	\$ 4,182	\$ 21,275
Licenses and fees	8,094		8,094
Interest and other investment income	492		492
Other	4,160		4,160
Total revenues	<u>29,839</u>	<u>4,182</u>	<u>34,021</u>
 Expenditures:			
Current:			
Education	18,675	4,198	22,873
Capital outlays	343		343
Total expenditures	<u>19,018</u>	<u>4,198</u>	<u>23,216</u>
Excess (deficiency) of revenues over expenditures	<u>10,821</u>	<u>(16)</u>	<u>10,805</u>
Fund balance, July 1, 1981	<u>4,014</u>	<u>16</u>	<u>4,030</u>
Fund balance, June 30, 1982	<u>\$ 14,835</u>	<u>\$ --</u>	<u>\$ 14,835</u>



Treasurer's Office Bank Vault

DEBT SERVICE FUNDS

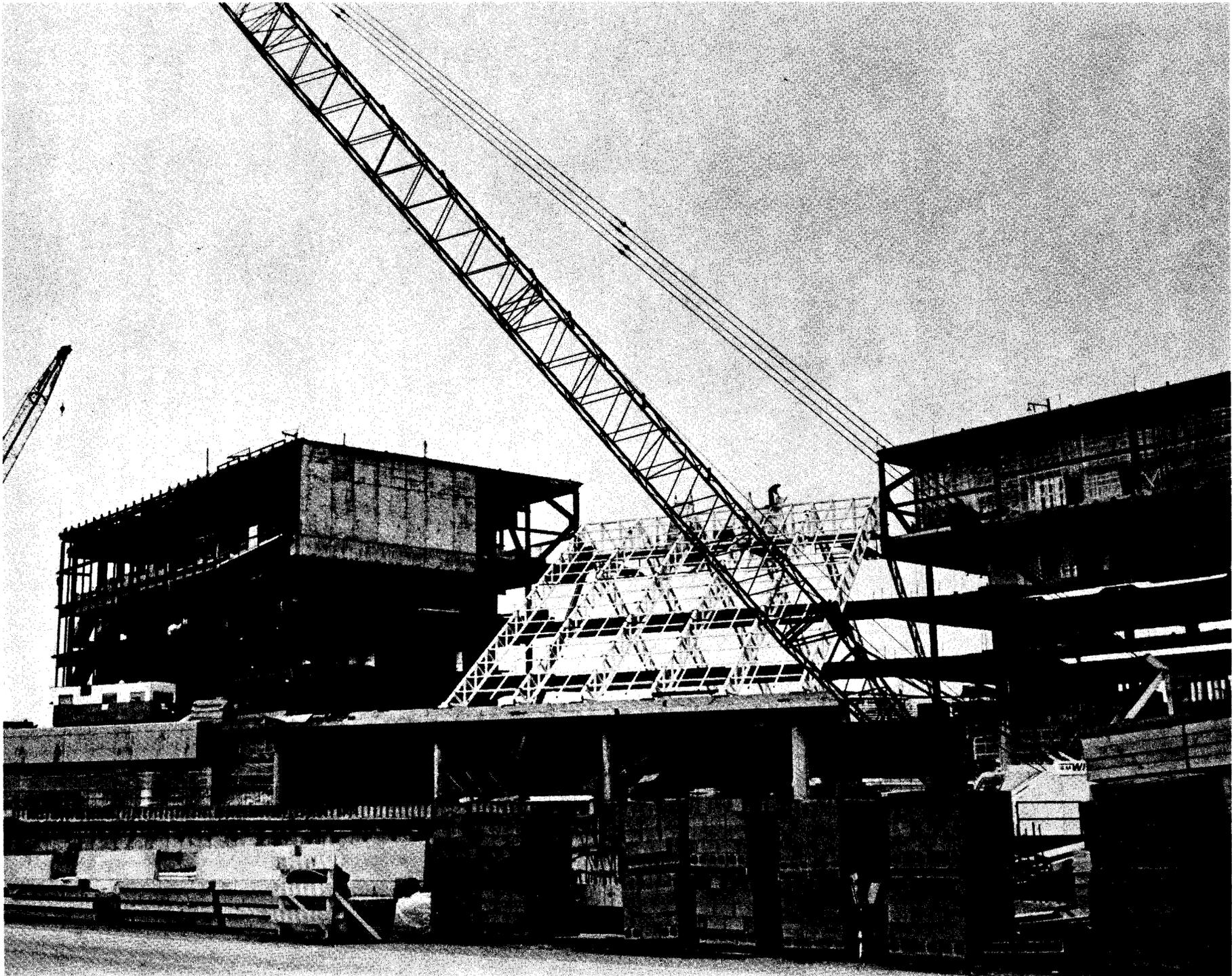
The Debt Service Funds are maintained to account for resources obtained and accumulated to pay interest and principal on general long-term obligations.

STATE OF ILLINOIS
 Combining Balance Sheet
 Debt Service Funds
 June 30, 1982
 (Expressed in Thousands)

	Universities Bond Retirement and Interest	Public Welfare Bond Retirement and Interest	Anti-Pollution Bond Retirement and Interest	Transportation Bond Series A-Bond Retirement and Interest	Transportation Bond Series B-Bond Retirement and Interest	Capital Development Bond Retirement and Interest	School Construction Bond Retirement and Interest	Illinois Building Authority Sinking Fund	Other	Total
Assets:										
Cash and cash equivalents	\$ 3,676	\$ 2,446	\$ 15,136	\$ 30,385	\$ 10,519	\$ 4,229	\$ 2,010	\$ 211,665	\$ 105	\$ 280,171
Receivables, net:										
Intergovernmental						548				548
Other			83			198	117	2,120		2,518
Total assets	<u>\$ 3,676</u>	<u>\$ 2,446</u>	<u>\$ 15,219</u>	<u>\$ 30,385</u>	<u>\$ 10,519</u>	<u>\$ 4,975</u>	<u>\$ 2,127</u>	<u>\$ 213,785</u>	<u>\$ 105</u>	<u>\$ 283,237</u>
Liabilities:										
Accounts payable and accrued liabilities								\$ 3,330	\$ 105	\$ 3,435
Other liabilities								336		336
Total liabilities								<u>3,666</u>	<u>105</u>	<u>3,771</u>
Fund balance:										
Unreserved, designated for debt service	\$ 3,676	\$ 2,446	\$ 15,219	\$ 30,385	\$ 10,519	\$ 4,975	\$ 2,127	210,119		279,466
Total fund balance	<u>3,676</u>	<u>2,446</u>	<u>15,219</u>	<u>30,385</u>	<u>10,519</u>	<u>4,975</u>	<u>2,127</u>	<u>210,119</u>		<u>279,466</u>
Total liabilities and fund balance	<u>\$ 3,676</u>	<u>\$ 2,446</u>	<u>\$ 15,219</u>	<u>\$ 30,385</u>	<u>\$ 10,519</u>	<u>\$ 4,975</u>	<u>\$ 2,127</u>	<u>\$ 213,785</u>	<u>\$ 105</u>	<u>\$ 283,237</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Debt Service Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Universities Bond Retirement and Interest	Public Welfare Bond Retirement and Interest	Anti-Pollution Bond Retirement and Interest	Transportation Bond Series A-Bond Retirement and Interest	Transportation Bond Series B-Bond Retirement and Interest	Capital Development Bond Retirement and Interest	School Construction Bond Retirement and Interest	Illinois Building Authority Sinking Fund	Other	Total
Revenues:										
Federal government						\$ 2,291				\$ 2,291
Licenses and fees						105				105
Interest and other investment income			\$ 2,115			6,729	\$ 1,821	\$ 28,577		39,242
Total revenues			2,115			9,125	1,821	28,577		41,638
Expenditures:										
Debt Service:										
Principal	\$ 7,800	\$ 6,000	19,100	\$ 45,800	\$ 8,000	48,100	13,100	27,045	\$ 600	175,545
Interest	1,464	1,200	21,658	56,174	12,955	64,914	16,095	13,069	1,168	188,697
Total expenditures	9,264	7,200	40,758	101,974	20,955	113,014	29,195	40,114	1,768	364,242
(Deficiency) of revenues over expenditures	(9,264)	(7,200)	(38,643)	(101,974)	(20,955)	(103,889)	(27,374)	(11,537)	(1,768)	(322,604)
Other sources of financial resources:										
Operating transfers-in	9,174	7,145	34,892	101,075	24,615	86,570	24,315	30,056 (729)	1,768	319,610 (729)
Operating transfers-out										
Other sources of financial resources	9,174	7,145	34,892	101,075	24,615	86,570	24,315	29,327	1,768	318,881
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(90)	(55)	(3,751)	(899)	3,660	(17,319)	(3,059)	17,790	--	(3,723)
Fund balance, July 1, 1981	3,766	2,501	18,970	31,284	6,859	22,294	5,186	192,329		283,189
Fund balance, June 30, 1982	\$ 3,676	\$ 2,446	\$ 15,219	\$ 30,385	\$ 10,519	\$ 4,975	\$ 2,127	\$ 210,119	\$ --	\$ 279,466



Construction of New Revenue Building

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.

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
June 30, 1982
(Expressed in Thousands)

	Departments								Total
	Transportation		Energy and Natural Resources	Capital Development Board			Environmental Protection Agency		
	Transportation Bond Series-A	Transportation Bond Series-B	Coal Development	Capital Development	School Construction	CDB Contributory Trust	Anti-Pollution	Other	
Assets:									
Cash and cash equivalents	\$ 23,616	\$ 12,746	\$ 3,320	\$ 4,892	\$ 10,370	\$ 4,557	\$ 4,644		\$ 64,145
Total assets	\$ 23,616	\$ 12,746	\$ 3,320	\$ 4,892	\$ 10,370	\$ 4,557	\$ 4,644		\$ 64,145
Liabilities:									
Accounts payable and accrued liabilities	\$ 8,569	\$ 25	\$ 1,415	\$ 28,009	\$ 740	\$ 685			\$ 39,443
Intergovernmental payables							\$ 9,942		9,942
Due to other funds				22					22
Deferred revenues						3,006			3,006
Total liabilities	8,569	25	1,415	28,031	740	3,691	9,942		52,413
Fund balance (deficit):									
Reserved for encumbrances	95,649	89,729	6,177	157,540	3,764	1,298	172,454		526,611
Unreserved, undesignated	(80,602)	(77,008)	(4,272)	(180,679)	5,866	(432)	(177,752)		(514,879)
Total fund balance (deficit)	15,047	12,721	1,905	(23,139)	9,630	866	(5,298)		11,732
Total liabilities and fund balance	\$ 23,616	\$ 12,746	\$ 3,320	\$ 4,892	\$ 10,370	\$ 4,557	\$ 4,644		\$ 64,145

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Capital Projects Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Departments							Other	Total
	Transportation		Energy and Natural Resources	Capital Development Board			Environmental Protection Agency		
	Transportation Bond Series-A	Transportation Bond Series-B	Coal Development	Capital Development	School Construction	CDB Contributory Trust	Anti-Pollution		
Revenues:									
Federal government						\$ 845			\$ 845
Interest and other investment income	\$ 11	\$ 3		\$ 21	\$ 1		\$ 4		40
Other		35				8,683			8,718
Total revenues	11	38		21	1	9,528	4		9,603
Expenditures:									
Current:									
Education				12,475	12,205	9,200			33,880
General government	74	18		91	5				188
Transportation	106,096	35,062							141,158
Natural resources and recreation			\$ 10,363	5,408		3	34,599		50,373
Capital outlays				161,825		9			161,834
Total expenditures	106,170	35,080	10,363	179,799	12,210	9,212	34,599		387,433
Excess (deficiency) of revenues over expenditures	(106,159)	(35,042)	(10,363)	(179,778)	(12,209)	316	(34,595)		(377,830)
Other sources of financial resources:									
Proceeds from general obligation bond issues	50,000	10,000		110,000	10,000		20,000		200,000
Other sources of financial resources	50,000	10,000		110,000	10,000		20,000		200,000
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(56,159)	(25,042)	(10,363)	(69,778)	(2,209)	316	(14,595)		(177,830)
Fund balance, July 1, 1981	71,206	37,763	12,268	46,639	11,839	550	9,297	\$ 34	189,596
Residual equity transfers, net								(34)	(34)
Fund balance (deficit), June 30, 1982	\$ 15,047	\$ 12,721	\$ 1,905	\$ (23,139)	\$ 9,630	\$ 866	\$ (5,298)	\$ --	\$ 11,732



CHICAGO PORK BELTIES

CHICAGO LIVE CATTLE

CHICAGO FEEDER CATTLE

APR FEB MAR

DEC FEB APR JUN NOV JAN MAR APR

54 30	68 80	69 25	71 40
54 35	68 85	69 30	71 45
54 40	68 90	69 35	71 50
54 45	68 95	69 40	71 55
54 50	69 00	69 45	72 00
54 55	69 05	69 50	72 05
54 60	69 10	69 55	72 10
54 65	69 15	69 60	72 15
54 70	69 20	69 65	72 20
54 75	69 25	69 70	72 25
54 80	69 30	69 75	72 30
54 85	69 35	69 80	72 35
54 90	69 40	69 85	72 40
54 95	69 45	69 90	72 45
55 00	69 50	69 95	72 50
55 05	69 55	70 00	72 55
55 10	69 60	70 05	73 00
55 15	69 65	70 10	73 05
55 20	69 70	70 15	73 10
55 25	69 75	70 20	73 15
55 30	69 80	70 25	73 20
55 35	69 85	70 30	73 25
55 40	69 90	70 35	73 30
55 45	69 95	70 40	73 35
55 50	70 00	70 45	73 40
55 55	70 05	70 50	73 45
55 60	70 10	70 55	73 50
55 65	70 15	70 60	73 55
55 70	70 20	70 65	74 00
55 75	70 25	70 70	74 05
55 80	70 30	70 75	74 10
55 85	70 35	70 80	74 15
55 90	70 40	70 85	74 20
55 95	70 45	70 90	74 25
56 00	70 50	70 95	74 30
56 05	70 55	71 00	74 35
56 10	70 60	71 05	74 40
56 15	70 65	71 10	74 45
56 20	70 70	71 15	74 50
56 25	70 75	71 20	74 55
56 30	70 80	71 25	75 00
56 35	70 85	71 30	75 05
56 40	70 90	71 35	75 10
56 45	70 95	71 40	75 15
56 50	71 00	71 45	75 20
56 55	71 05	71 50	75 25
56 60	71 10	71 55	75 30
56 65	71 15	71 60	75 35
56 70	71 20	71 65	75 40
56 75	71 25	71 70	75 45
56 80	71 30	71 75	75 50
56 85	71 35	71 80	75 55
56 90	71 40	71 85	76 00
56 95	71 45	71 90	76 05
57 00	71 50	71 95	76 10
57 05	71 55	72 00	76 15
57 10	71 60	72 05	76 20
57 15	71 65	72 10	76 25
57 20	71 70	72 15	76 30
57 25	71 75	72 20	76 35
57 30	71 80	72 25	76 40
57 35	71 85	72 30	76 45
57 40	71 90	72 35	76 50
57 45	71 95	72 40	76 55
57 50	72 00	72 45	77 00
57 55	72 05	72 50	77 05
57 60	72 10	72 55	77 10
57 65	72 15	72 60	77 15
57 70	72 20	72 65	77 20
57 75	72 25	72 70	77 25
57 80	72 30	72 75	77 30
57 85	72 35	72 80	77 35
57 90	72 40	72 85	77 40
57 95	72 45	72 90	77 45
58 00	72 50	72 95	77 50
58 05	72 55	73 00	77 55
58 10	72 60	73 05	78 00
58 15	72 65	73 10	78 05
58 20	72 70	73 15	78 10
58 25	72 75	73 20	78 15
58 30	72 80	73 25	78 20
58 35	72 85	73 30	78 25
58 40	72 90	73 35	78 30
58 45	72 95	73 40	78 35
58 50	73 00	73 45	78 40
58 55	73 05	73 50	78 45
58 60	73 10	73 55	78 50
58 65	73 15	73 60	78 55
58 70	73 20	73 65	79 00
58 75	73 25	73 70	79 05
58 80	73 30	73 75	79 10
58 85	73 35	73 80	79 15
58 90	73 40	73 85	79 20
58 95	73 45	73 90	79 25
59 00	73 50	73 95	79 30
59 05	73 55	74 00	79 35
59 10	73 60	74 05	79 40
59 15	73 65	74 10	79 45
59 20	73 70	74 15	79 50
59 25	73 75	74 20	79 55
59 30	73 80	74 25	80 00
59 35	73 85	74 30	80 05
59 40	73 90	74 35	80 10
59 45	73 95	74 40	80 15
59 50	74 00	74 45	80 20
59 55	74 05	74 50	80 25
59 60	74 10	74 55	80 30
59 65	74 15	74 60	80 35
59 70	74 20	74 65	80 40
59 75	74 25	74 70	80 45
59 80	74 30	74 75	80 50
59 85	74 35	74 80	80 55
59 90	74 40	74 85	81 00
59 95	74 45	74 90	81 05
60 00	74 50	74 95	81 10
60 05	74 55	75 00	81 15
60 10	74 60	75 05	81 20
60 15	74 65	75 10	81 25
60 20	74 70	75 15	81 30
60 25	74 75	75 20	81 35
60 30	74 80	75 25	81 40
60 35	74 85	75 30	81 45
60 40	74 90	75 35	81 50
60 45	74 95	75 40	81 55
60 50	75 00	75 45	82 00
60 55	75 05	75 50	82 05
60 60	75 10	75 55	82 10
60 65	75 15	75 60	82 15
60 70	75 20	75 65	82 20
60 75	75 25	75 70	82 25
60 80	75 30	75 75	82 30
60 85	75 35	75 80	82 35
60 90	75 40	75 85	82 40
60 95	75 45	75 90	82 45
61 00	75 50	75 95	82 50
61 05	75 55	76 00	82 55
61 10	75 60	76 05	83 00
61 15	75 65	76 10	83 05
61 20	75 70	76 15	83 10
61 25	75 75	76 20	83 15
61 30	75 80	76 25	83 20
61 35	75 85	76 30	83 25
61 40	75 90	76 35	83 30
61 45	75 95	76 40	83 35
61 50	76 00	76 45	83 40
61 55	76 05	76 50	83 45
61 60	76 10	76 55	83 50
61 65	76 15	76 60	83 55
61 70	76 20	76 65	84 00
61 75	76 25	76 70	84 05
61 80	76 30	76 75	84 10
61 85	76 35	76 80	84 15
61 90	76 40	76 85	84 20
61 95	76 45	76 90	84 25
62 00	76 50	76 95	84 30
62 05	76 55	77 00	84 35
62 10	76 60	77 05	84 40
62 15	76 65	77 10	84 45
62 20	76 70	77 15	84 50
62 25	76 75	77 20	84 55
62 30	76 80	77 25	85 00
62 35	76 85	77 30	85 05
62 40	76 90	77 35	85 10
62 45	76 95	77 40	85 15
62 50	77 00	77 45	85 20
62 55	77 05	77 50	85 25
62 60	77 10	77 55	85 30
62 65	77 15	77 60	85 35
62 70	77 20	77 65	85 40
62 75	77 25	77 70	85 45
62 80	77 30	77 75	85 50
62 85	77 35	77 80	85 55
62 90	77 40	77 85	86 00
62 95	77 45	77 90	86 05
63 00	77 50	77 95	86 10
63 05	77 55	78 00	86 15
63 10	77 60	78 05	86 20
63 15	77 65	78 10	86 25
63 20	77 70	78 15	86 30
63 25	77 75	78 20	86 35
63 30	77 80	78 25	86 40
63 35	77 85	78 30	86 45
63 40	77 90	78 35	86 50
63 45	77 95	78 40	86 55
63 50	78 00	78 45	87 00
63 55	78 05	78 50	87 05
63 60	78 10	78 55	87 10
63 65	78 15	78 60	87 15
63 70	78 20	78 65	87 20
63 75	78 25	78 70	87 25
63 80	78 30	78 75	87 30
63 85	78 35	78 80	87 35
63 90	78 40	78 85	87 40
63 95	78 45	78 90	87 45
64 00	78 50	78 95	87 50
64 05	78 55	79 00	87 55
64 10	78 60	79 05	88 00
64 15	78 65	79 10	88 05
64 20	78 70	79 15	88 10
64 25	78 75	79 20	88 15
64 30	78 80	79 25	88 20
64 35	78 85	79 30	88 25
64 40	78 90	79 35	88 30
64 45	78 95	79 40	88 35
64 50	79 00	79 45	88 40
64 55	79 05	79 50	88 45
64 60	79 10	79 55	88 50
64 65	79 15	79 60	88 55
64 70	79 20	79 65	89 00
64 75	79 25	79 70	89 05
64 80	79 30	79 75	89 10
64 85	79 35	79 80	89 15
64 90	79 40	79 85	89 20
64 95	79 45	79 90	89 25
65 00	79 50	79 95	89 30
65 05	79 55	80 00	89 35
65 10	79 60	80 05	89 40
65 15	79 65	80 10	89 45
65 20	79 70	80 15	89 50
65 25	79 75	80 20	89 55
65 30	79 80	80 25	90 00
65 35	79 85	80 30	90 05
65 40	79 90	80 35	90 10
65 45	79 95	80 40	90 15
65 50	80 00	80 45	90 20
65 55	80 05	80 50	90 25
65 60	80 10	80 55	90 30
65 65	80 15	80 60	90 35
65 70	80 20	80 65	90 40
65 75	80 25	80 70	90 45
65 80	80 30	80 75	90 50
65 85	80 35	80 80	90 55
65 90	80 40	80 85	91 00
65 95	80 45	80 90	91 05
66 00	80 50	80 95	91 10
66 05	80 55	81 00	91 15
66 10	80 60	81 05	91 20
66 15	80 65	81 10	91 25
66 20	80 70	81 15	91 30
66 25	80 75	81 20	91 35
66 30	80 80	81 25	91 40
66 35	80 85	81 30	91 45
66 40	80 90	81 35	91 50
66 45	80 95	81 40	91 55
66 50	81 00	81 45	92 00
66 55	81 05	81 50	92 05
66 60	81 10	81 55	92 10
66 65	81 15	81 60	92 15
66 70	81 20	81 65	92 20
66 75	81 25	81 70	92 25
66 80	81 30	81 75	92 30
66 85	81 35	81 80	92 35
66 90	81 40	81 85	92 40
66 95	81 45	81 90	92 45
67 00	81 50	81 95	92 50
67 05	81 55	82 00	92 55
67 10	81 60	82 05	93 00
67 15	81 65	82 10	93 05
67 20	81 70	82 15	93 10
67 25	81 75	82 20	93 15
67 30	81 80	82 25	93 20
67 35	81 85	82 30	93 25
67 40	81 90	82 35	93 30
67 45	81 95	82 40	93 35
67 50	82 00	82 45	93 40
67 55	82 05	82 50	93 45

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.

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
June 30, 1982
(Expressed in Thousands)

	Departments		Commissioner of	Housing	State Toll	Industrial	Medical	State		
	Corrections	Revenue	Bank & Trust Companies	Development Authority	Highway Authority	Development Authority	Center Commission	Scholarship Commission Designated Account Purchase Program	Other	
	Commissary	State Lottery	Bank & Trust Companies			Industrial Revolving Loan	Property Management			Total
Assets:										
Cash and cash equivalents	\$ 563	\$ 9,835	\$ 381	\$ 179,182	\$ 105,104	\$ 805	\$ 489	\$ 25,291	\$ 825	\$ 322,475
Investments	57			138,084				5,080	205	143,426
Receivables, net:										
Intergovernmental				924				929		1,853
Other	5	4,024	1,094	10,303	2,998	165	2	420	285	19,296
Due from other funds	42			2,410	3			1,267	4	3,726
Inventories	722				2,133				95	2,950
Prepaid expenses		471			105				84	660
Total current assets	1,389	14,330	1,475	330,903	110,343	970	491	32,987	1,498	494,386
Loans and notes receivable				669,160		3,639		38,464		711,263
Restricted assets				66,465	31,025			16,325		113,815
Property, plant and equipment, net		270		572	512,885	9	1,973	314	192	516,215
Other assets				1,461						1,461
Total assets	\$ 1,389	\$ 14,600	\$ 1,475	\$ 1,068,561	\$ 654,253	\$ 4,618	\$ 2,464	\$ 88,090	\$ 1,690	\$ 1,837,140
Liabilities:										
Accounts payable and accrued liabilities	\$ 231	\$ 4,399	\$ 211	\$ 123,365	\$ 10,944	\$ 14	\$ 9	\$ 1,200	\$ 150	\$ 140,523
Intergovernmental payables				3,247					2	3,249
Due to other funds	193	7,274	188	2,432	31			25	41	10,184
Deferred revenues		183							12	195
Liabilities payable from restricted assets					215					215
Other liabilities		15							1	16
Total current liabilities	424	11,871	399	129,044	11,190	14	9	1,225	206	154,382
Notes payable				224,623				35,000	200	259,823
Revenue bonds payable				663,492	295,660			42,988		1,002,140
Other obligations		34		224						258
Total liabilities	424	11,905	399	1,017,383	306,850	14	9	79,213	406	1,416,603
Fund equity:										
Contributed capital						4,084	2,009			6,093
Retained earnings:										
Reserved for:										
Revenue bond and note retirement				26,612	30,810			12,091		69,513
Other		2,695		4,000	47,282			3,146		57,123
Unreserved	965		1,076	20,566	269,311	520	446	(6,360)	1,284	287,808
Total fund equity	965	2,695	1,076	51,178	347,403	4,604	2,455	8,877	1,284	420,537
Total liabilities and fund equity	\$ 1,389	\$ 14,600	\$ 1,475	\$ 1,068,561	\$ 654,253	\$ 4,618	\$ 2,464	\$ 88,090	\$ 1,690	\$ 1,837,140

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Illinois Housing Development Authority
June 30, 1982
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Total
Assets:					
Cash and cash equivalents	\$ 49,272	\$ 84,536	\$ 3,285	\$ 42,089	\$ 179,182
Investments	17,484	101,385	2,069	17,146	138,084
Receivables, net:					
Intergovernmental	924				924
Other	1,411	6,572	274	2,046	10,303
Due from other funds	2,410				2,410
Total current assets	71,501	192,493	5,628	61,281	330,903
Loans and notes receivable	3,141	554,256	23,740	88,023	669,160
Restricted assets		66,465			66,465
Property, plant and equipment, net	572				572
Other assets	610	851			1,461
Total assets	\$ 75,824	\$ 814,065	\$ 29,368	\$ 149,304	\$ 1,068,561
Liabilities:					
Accounts payable and accrued liabilities	\$ 47,765	\$ 70,164	\$ 779	\$ 4,657	\$ 123,365
Intergovernmental payables	3,247				3,247
Due to other funds	22	1,709	89	612	2,432
Total current liabilities	51,034	71,873	868	5,269	129,044
Notes payable		91,347		133,276	224,623
Revenue bonds payable		635,702	27,790		663,492
Other obligations	224				224
Total liabilities	51,258	798,922	28,658	138,545	1,017,383
Fund equity:					
Retained earnings:					
Reserved for:					
Revenue bond and note retirement		15,143	710	10,759	26,612
Other	4,000				4,000
Unreserved	20,566				20,566
Total fund equity	24,566	15,143	710	10,759	51,178
Total liabilities and fund equity	\$ 75,824	\$ 814,065	\$ 29,368	\$ 149,304	\$ 1,068,561

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Departments		Commissioner of	Housing	State Toll	Industrial	Medical	State		
	Corrections	Revenue	Bank & Trust	Development	Highway	Development	Center	Scholarship		
			Companies	Authority	Authority	Authority	Commission	Commission	Other	
	Commissary	State Lottery	Bank & Trust Companies			Industrial Revolving Loan	Property Management	Scholarship Commission Designated Account Purchase Program		Total
Operating revenues:										
Charges for sales and services	\$ 7,549	\$ 333,371	\$ 4,560	\$ 5,415	\$ 103,479	\$ 43	\$ 176		\$ 2,786	\$ 457,379
Interest and other investment income	14			84,032	14,718	440	43	\$ 9,039	94	108,380
Other	42	1,411							11	1,464
Total operating revenues	7,605	334,782	4,560	89,447	118,197	483	219	9,039	2,891	567,223
Operating expenses:										
Costs of sales and services	7,111	22,873	4,494		40,659		92		2,319	77,548
Prizes and claims		158,025								158,025
Interest		29		70,990	11,040			3,768	1	85,828
Depreciation		123	11	106	28,153	4	34	77	17	28,525
General and administrative	49	10,573		10,378	6,619	326	24	1,374	500	29,843
Other	101		300						8	409
Total operating expenses	7,261	191,623	4,805	81,474	86,471	330	150	5,219	2,845	380,178
Operating income (loss)	344	143,159	(245)	7,973	31,726	153	69	3,820	46	187,045
Non-operating revenues							234			234
Income (loss) before operating transfers	344	143,159	(245)	7,973	31,726	153	303	3,820	46	187,279
Operating transfers-in				504						504
Operating transfers-out	(379)	(142,090)		(504)					(35)	(143,008)
Net income (loss)	(35)	1,069	(245)	7,973	31,726	153	303	3,820	11	44,775
Retained earnings, July 1, 1981	1,000	1,626	1,321	43,205	315,677	367	143	5,057	1,273	369,669
Retained earnings, June 30, 1982	\$ 965	\$ 2,695	\$ 1,076	\$ 51,178	\$ 347,403	\$ 520	\$ 446	\$ 8,877	\$ 1,284	\$ 414,444

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
And Changes in Retained Earnings
Enterprise Funds
Illinois Housing Development Authority
For the Year Ended June 30, 1982
(Expressed in Thousands)

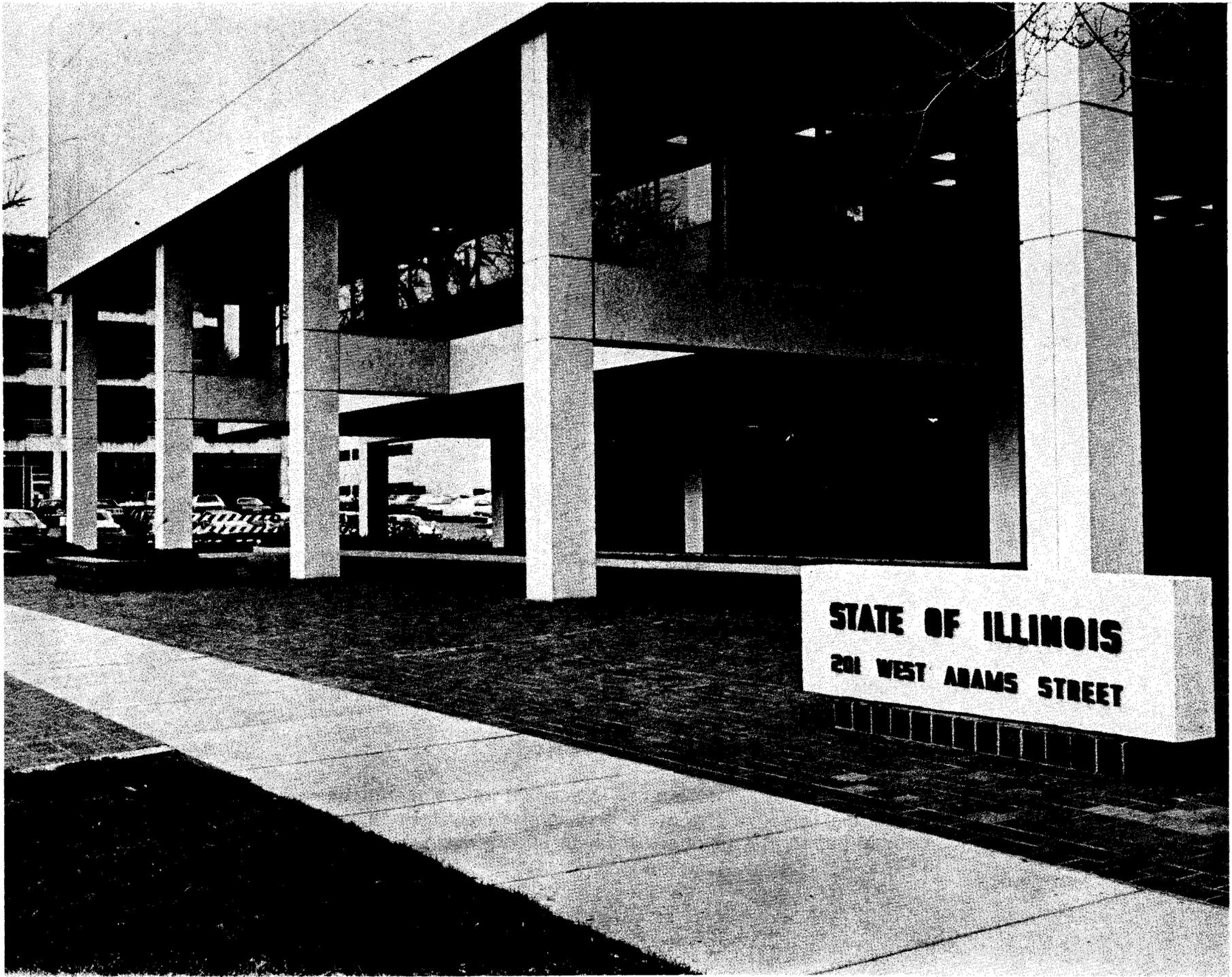
	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Total
Operating revenues:					
Charges for sales and services	\$ 5,415				\$ 5,415
Interest and other investment income	1,120	\$ 65,160	\$ 2,590	\$ 15,162	84,032
Total operating revenues	6,535	65,160	2,590	15,162	89,447
Operating expenses:					
Interest		57,413	2,117	11,460	70,990
Depreciation	106				106
General and administrative	6,728	3,650			10,378
Total operating expenses	6,834	61,063	2,117	11,460	81,474
Operating income (loss)	(299)	4,097	473	3,702	7,973
Operating transfers-in	504				504
Operating transfers-out		(474)		(30)	(504)
Net income	205	3,623	473	3,672	7,973
Retained earnings, July 1, 1981	23,280	11,520	1,318	7,087	43,205
Residual equity transfers, net	1,081		(1,081)		--
Retained earnings, June 30, 1982	\$ 24,566	\$ 15,143	\$ 710	\$ 10,759	\$ 51,178

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Departments	Commissioner of Bank & Trust Companies	Housing Development Authority	State Toll Highway Authority	Industrial Development Authority	Medical Center Commission	State Scholarship Commission Designated Account Purchase Program	Other	Total	
	Revenue	Bank & Trust Companies			Industrial Revolving Loan	Property Management				
	Commissary	State Lottery								
Sources of working capital:										
Operations:										
Net income (loss)	\$ (35)	\$ 1,069	\$ (245)	\$ 7,973	\$ 31,726	\$ 153	\$ 303	\$ 3,820	\$ 11	\$ 44,775
Items not requiring working capital:										
Depreciation		123	11	106	28,153	4	34	77	17	28,525
Other					17					17
Working capital provided by operations	(35)	1,192	(234)	8,079	59,896	157	337	3,897	28	73,317
Proceeds from sale of revenue bonds and other long-term obligations		58		262,313				35,000	200	297,571
Contributed capital						386				386
Other sources				36,586		427		7,401	400	44,814
Total sources of working capital	(35)	1,250	(234)	306,978	59,896	970	337	46,298	628	416,088
Uses of working capital:										
Acquisition of property, plant and equipment		393	11	61	38,430	1	13	57	54	39,020
Retirement of revenue bonds and long-term obligations		24		158,844	14,302			5,459	400	179,029
Other, primarily net increase in mortgage and construction loans receivable				171,385	30,116	755		35,858		238,114
Total uses of working capital		417	11	330,290	82,848	756	13	41,374	454	456,163
Net increase (decrease) in working capital	\$ (35)	\$ 833	\$ (245)	\$ (23,312)	\$ (22,952)	\$ 214	\$ 324	\$ 4,924	\$ 174	\$ (40,075)
Elements of net increase (decrease) in working capital:										
Cash and cash equivalents	\$ 81	\$ 4,606	\$ (201)	\$ 178,668	\$ (22,641)	\$ 87	\$ 440	\$ 24,264	\$ 402	\$ 185,706
Investments	57			(152,408)			(110)	(20,071)	(398)	(172,930)
Receivables	(8)	684	76	(878)	498	131		(509)	78	72
Due from other funds	(4)			(11,567)	3			1,267	(9)	(10,310)
Inventories	17				(949)				6	(926)
Prepaid expenses		(324)			(150)				53	(421)
Accounts payable and accrued liabilities	(61)	(912)	(26)	(47,032)	(376)	(4)	(6)	(2)	28	(48,391)
Intergovernmental payables				(1,640)					(2)	(1,642)
Due to other funds	(117)	(3,303)	(94)	11,545	(31)			(25)	12	7,987
Deferred revenue		97							5	102
Liabilities payable from restricted assets					694					694
Other liabilities		(15)							(1)	(16)
Net increase (decrease) in working capital	\$ (35)	\$ 833	\$ (245)	\$ (23,312)	\$ (22,952)	\$ 214	\$ 324	\$ 4,924	\$ 174	\$ (40,075)

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
Illinois Housing Development Authority
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Total
Sources of working capital:					
Operations:					
Net income	\$ 205	\$ 3,623	\$ 473	\$ 3,672	\$ 7,973
Items not requiring working capital:					
Depreciation	106				106
Working capital provided by operations	311	3,623	473	3,672	8,079
Proceeds from sale of revenue bonds and other long-term obligations		175,522		86,791	262,313
Other sources	2,573	3,027	4,508	26,478	36,586
Total sources of working capital	2,884	182,172	4,981	116,941	306,978
Uses of working capital:					
Acquisition of property, plant and equipment	61				61
Retirement of revenue bonds and long-term obligations	44	74,417	4,675	79,708	158,844
Other, primarily net increase in mortgage and construction loans receivable	1,512	123,089	1,081	45,703	171,385
Total uses of working capital	1,617	197,506	5,756	125,411	330,290
Net increase (decrease) in working capital	\$ 1,267	\$ (15,334)	\$ (775)	\$ (8,470)	\$ (23,312)
Elements of net increase (decrease) in working capital:					
Cash and cash equivalents	\$ 49,029	\$ 84,447	\$ 3,108	\$ 42,084	\$ 178,668
Investments	(15,591)	(77,769)	(3,272)	(55,776)	(152,408)
Receivables	(283)	(454)	(83)	(58)	(878)
Due from other funds	(11,003)		(564)		(11,567)
Accounts payable and accrued liabilities	(19,223)	(31,799)	125	3,865	(47,032)
Intergovernmental payables	(1,640)				(1,640)
Due to other funds	(22)	10,241	(89)	1,415	11,545
Net increase (decrease) in working capital	\$ 1,267	\$ (15,334)	\$ (775)	\$ (8,470)	\$ (23,312)



Central Management Services Computer Center

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.

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
June 30, 1982
(Expressed in Thousands)

	DEPARTMENTS		Illinois		
	Administrative Services	Corrections Working Capital Revolving	Building Authority	Other	Total
	Revolving Funds		Administrative		
Assets:					
Cash and cash equivalents	\$ 9,035	\$ 902	\$ 2,033	\$ 646	\$ 12,616
Receivables, net:					
Intergovernmental	50	7			57
Other	168	284	5	17	474
Due from other funds	17,579	1,032		467	19,078
Inventories	1,486	2,764		29	4,279
Prepaid expenses		102		3	105
Total current assets	28,318	5,091	2,038	1,162	36,609
Property, plant and equipment, net	19,971	2,886		569	23,426
Total assets	\$ 48,289	\$ 7,977	\$ 2,038	\$ 1,731	\$ 60,035
Liabilities:					
Accounts payable and accrued liabilities	\$ 10,402	\$ 916	\$ 99	\$ 535	\$ 11,952
Due to other funds	643	24		9	676
Deferred revenues	1,055				1,055
Other liabilities	7,209	192		165	7,566
Total current liabilities	19,309	1,132	99	709	21,249
Other obligations	4,616	38		69	4,723
Total liabilities	23,925	1,170	99	778	25,972
Fund equity:					
Contributed capital	13,162	997		100	14,259
Retained earnings:					
Reserved-other			650	8	658
Unreserved	11,202	5,810	1,289	845	19,146
Total fund equity	24,364	6,807	1,939	953	34,063
Total liabilities and fund equity	\$ 48,289	\$ 7,977	\$ 2,038	\$ 1,731	\$ 60,035

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
Department of Administrative Services Revolving Funds
June 30, 1982
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Other	Total
Assets:							
Cash and cash equivalents	\$ 2,236	\$ 1,630	\$ 397	\$ 301	\$ 4,429	\$ 42	\$ 9,035
Receivables, net:							
Intergovernmental		22				28	50
Other		42	2		101	23	168
Due from other funds	2,905	3,521	372	352	10,418	11	17,579
Inventories	845	33	290	318			1,486
Total current assets	5,986	5,248	1,061	971	14,948	104	28,318
Property, plant and equipment, net	1,270	16,151	3	143	2,393	11	19,971
Total assets	\$ 7,256	\$ 21,399	\$ 1,064	\$ 1,114	\$ 17,341	\$ 115	\$ 48,289
Liabilities:							
Accounts payable and accrued liabilities	\$ 2,383	\$ 1,755	\$ 138	\$ 152	\$ 5,943	\$ 31	\$ 10,402
Due to other funds	312	95	27	9	195	5	643
Deferred revenues		545			510		1,055
Other liabilities		6,639			570		7,209
Total current liabilities	2,695	9,034	165	161	7,218	36	19,309
Other obligations		3,449			1,167		4,616
Total liabilities	2,695	12,483	165	161	8,385	36	23,925
Fund equity (deficit):							
Contributed capital	1,078	8,046	321	333	3,284	100	13,162
Retained earnings, unreserved	3,483	870	578	620	5,672	(21)	11,202
Total fund equity	4,561	8,916	899	953	8,956	79	24,364
Total liabilities and fund equity	\$ 7,256	\$ 21,399	\$ 1,064	\$ 1,114	\$ 17,341	\$ 115	\$ 48,289

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	DEPARTMENTS		Illinois Building Authority		Total
	Administrative Services	Corrections Working Capital Revolving	Administrative	Other	
Operating revenues:					
Charges for sales and services	\$ 90,085	\$ 8,385	\$ 876	\$ 4,184	\$ 103,530
Interest and other investment income				42	42
Other	44	166		115	325
Total operating revenues	90,129	8,551	876	4,341	103,897
Operating expenses:					
Cost of sales and services	74,574	6,276		3,411	84,261
Interest	1,158	2		39	1,199
Depreciation	5,216	276		360	5,852
General and administrative	5,231	1,184	316	348	7,079
Other	566				566
Total operating expenses	86,745	7,738	316	4,158	98,957
Operating income	3,384	813	560	183	4,940
Non-operating revenues		591		9	600
Income before operating transfers	3,384	1,404	560	192	5,540
Operating transfers-in		20	729		749
Operating transfers-out			(200)		(200)
Net income	3,384	1,424	1,089	192	6,089
Retained earnings, July 1, 1981, as previously reported	8,926	4,549	850	741	15,066
Restatement of retained earnings	(1,108)	(163)		(80)	(1,351)
Retained earnings, July 1, 1981, as restated	7,818	4,386	850	661	13,715
Retained earnings, June 30, 1982	\$ 11,202	\$ 5,810	\$ 1,939	\$ 853	\$ 19,804

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Internal Service Funds
Department of Administrative Services Revolving Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

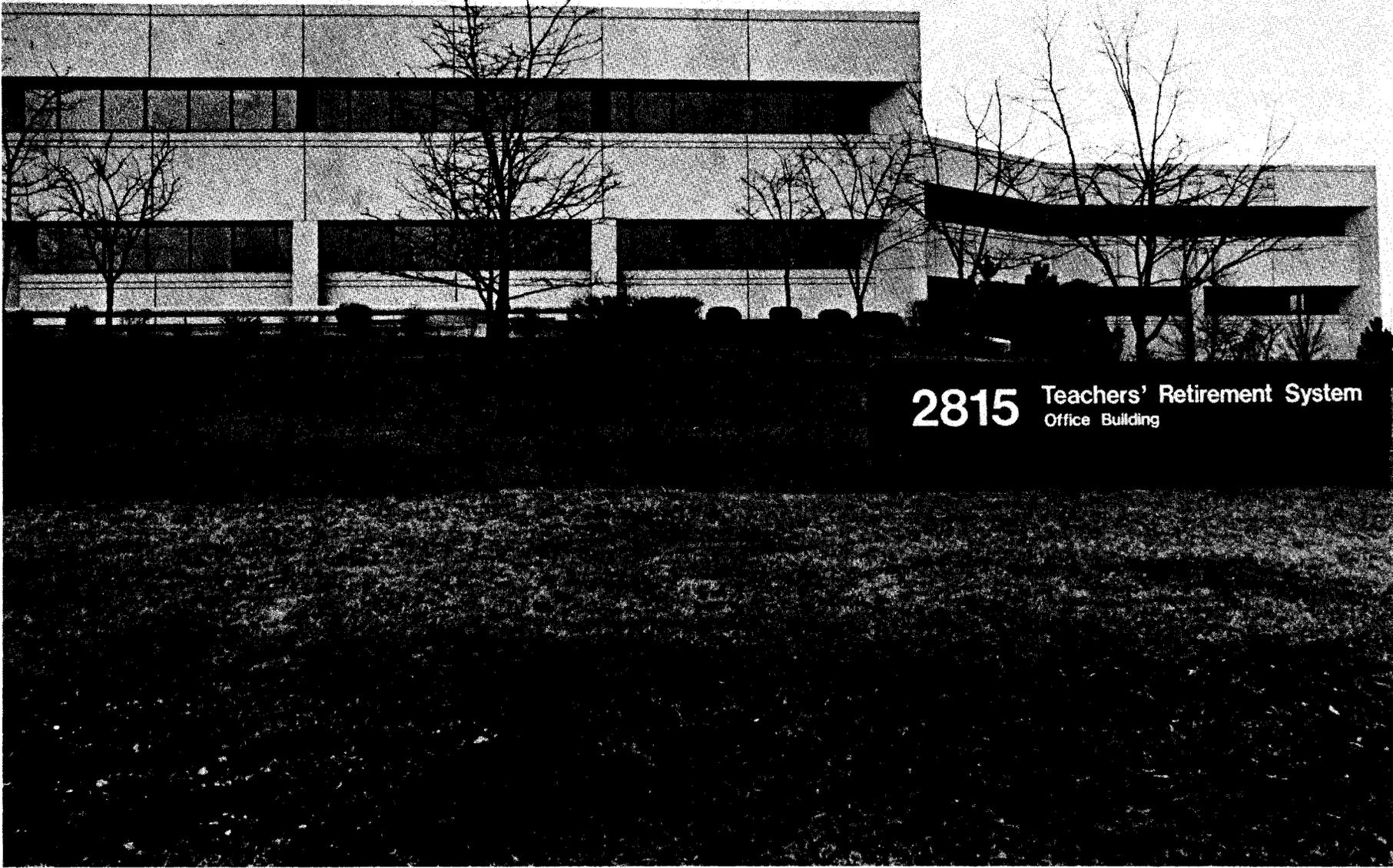
	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Other	Total
Operating revenues:							
Charges for sales and services	\$ 17,336	\$ 22,325	\$ 1,593	\$ 1,700	\$ 46,774	\$ 357	\$ 90,085
Other	43			1			44
Total operating revenues	17,379	22,325	1,593	1,701	46,774	357	90,129
Operating expenses:							
Costs of sales and services	13,643	14,793	1,260	919	43,534	425	74,574
Interest		1,012			146		1,158
Depreciation	287	4,280	2	29	606	12	5,216
General and administrative	2,948		246	432	1,605		5,231
Other	150			182	234		566
Total operating expenses	17,028	20,085	1,508	1,562	46,125	437	86,745
Net income (loss)	351	2,240	85	139	649	(80)	3,384
Retained earnings (deficit), July 1, 1981, as previously reported	3,837	(1,370)	493	481	5,426	59	8,926
Restatement of retained earnings	(705)				(403)		(1,108)
Retained earnings (deficit), July 1, 1981, as restated	3,132	(1,370)	493	481	5,023	59	7,818
Retained earnings (deficit), June 30, 1982	\$ 3,483	\$ 870	\$ 578	\$ 620	\$ 5,672	\$ (21)	\$ 11,202

STATE OF ILLINOIS
Combining Statement of Changes
in Financial Position
Internal Service Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	DEPARTMENTS		Illinois Building Authority		Total
	Administrative Services	Corrections Working Capital Revolving	Administrative	Other	
Sources of working capital:					
Operations:					
Net income	\$ 3,384	\$ 1,424	\$ 1,089	\$ 192	\$ 6,089
Items not requiring working capital:					
Depreciation	5,216	276		360	5,852
Other	3			1	4
Working capital provided by operations	8,603	1,700	1,089	553	11,945
Proceeds from other long-term obligations	5,109	41			5,150
Contributed capital	122	169			291
Other sources		79		69	148
Total sources of working capital	13,834	1,989	1,089	622	17,534
Uses of working capital:					
Acquisition of property, plant and equipment	6,236	1,306		174	7,716
Retirement of long-term obligations	13,256	3		84	13,343
Total uses of working capital	19,492	1,309		258	21,059
Net increase (decrease) in working capital	\$ (5,658)	\$ 680	\$ 1,089	\$ 364	\$ (3,525)
Elements of net increase (decrease) in working capital:					
Cash and cash equivalents	\$ 2,543	\$ 567	\$ (3,686)	\$ 122	\$ (454)
Receivables	(164)	(122)	5	14	(267)
Due from other funds	157	(103)		214	268
Inventories	(8)	(63)		29	(42)
Prepaid expenses		102		(1)	101
Accounts payable and accrued liabilities	(725)	352	3,701	104	3,432
Intergovernmental payables	1				1
Due to other funds	397	26	1,069	(5)	1,487
Deferred revenue	(650)				(650)
Other liabilities	(7,209)	(79)		(113)	(7,401)
Net increase (decrease) in working capital	\$ (5,658)	\$ 680	\$ 1,089	\$ 364	\$ (3,525)

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Internal Service Funds
Department of Administrative Services Revolving Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Other	Total
Sources of working capital:							
Operations:							
Net income (loss)	\$ 351	\$ 2,240	\$ 85	\$ 139	\$ 649	\$ (80)	\$ 3,384
Items not requiring working capital:							
Depreciation	287	4,280	2	29	606	12	5,216
Other				3			3
Working capital provided by operations	638	6,520	87	171	1,255	(68)	8,603
Proceeds from long-term obligations		4,838			271		5,109
Contributed capital, net		122					122
Total sources of working capital	638	11,480	87	171	1,526	(68)	13,834
Uses of working capital:							
Acquisition of property, plant and equipment	147	5,596		14	479		6,236
Retirement of long-term obligations		12,735			521		13,256
Total uses of working capital	147	18,331		14	1,000		19,492
Net increase (decrease) in working capital	\$ 491	\$ (6,851)	\$ 87	\$ 157	\$ 526	\$ (68)	\$ (5,658)
Elements of net increase (decrease) in working capital:							
Cash and cash equivalents	\$ 680	\$ 905	\$ 78	\$ 159	\$ 795	\$ (74)	\$ 2,543
Receivables		42	2		(217)	9	(164)
Due from other funds	(152)	(766)	5	32	1,031	7	157
Inventories	(17)	(4)	(11)	24			(8)
Accounts payable and accrued liabilities	(584)	228	33	(50)	(342)	(10)	(725)
Intergovernmental payables					1		1
Due to other funds	564	(73)	(20)	(8)	(66)		397
Deferred revenues		(544)			(106)		(650)
Other liabilities		(6,639)			(570)		(7,209)
Net increase (decrease) in working capital	\$ 491	\$ (6,851)	\$ 87	\$ 157	\$ 526	\$ (68)	\$ (5,658)



2815 Teachers' Retirement System
Office Building

Teachers' Retirement System Building

CAPITAL PROJECTS FUNDS

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

STATE OF ILLINOIS
Combining Balance Sheet
Trust and Agency Funds
June 30, 1982
(Expressed in Thousands)

	Expendable and Nonexpendable Trust	Pension Trust	Agency	Total
Assets:				
Cash and cash equivalents	\$ 71,567	\$ 16,059	\$ 420,452	\$ 508,078
Investments	28,602	5,609,660	587	5,638,849
Receivables, net:				
Taxes	312,853		75,492	388,345
Intergovernmental	35,651			35,651
Other	6,416	120,023	3,313	129,752
Due from other funds	4,014	14,747	4,285	23,046
Property, plant and equipment, net	9	5,827		5,836
Total assets	\$ 459,112	\$ 5,766,316	\$ 504,129	\$ 6,729,557
Liabilities:				
Accounts payable and accrued liabilities	\$ 29,676	\$ 14,489	\$ 1,985	\$ 46,150
Intergovernmental payables	7,375		289,831	297,206
Due to other funds	20,795	74	23,415	44,284
Other liabilities		2,405	188,898	191,303
Federal advances for unemployment compensation benefits	1,634,056			1,634,056
Total liabilities	1,691,902	16,968	504,129	2,212,999
Fund balance (deficit):				
Reserved for:				
Unemployment compensation benefits	(1,268,440)			(1,268,440)
Net assets available for plan benefits		5,749,348		5,749,348
Endowment and similar funds	1,187			1,187
Unreserved:				
Designated for deferred compensation benefits	28,921			28,921
Undesignated	5,542			5,542
Total fund balance (deficit)	(1,232,790)	5,749,348		4,516,558
Total liabilities and fund balance	\$ 459,112	\$ 5,766,316	\$ 504,129	\$ 6,729,557

STATE OF ILLINOIS
Combining Balance Sheet
Expendable and Nonexpendable Trust Funds
June 30, 1982
(Expressed in Thousands)

	Expendable Trust Funds						Nonexpendable Trust Funds	Total
	Department of Agriculture Warehouse		Illinois Unemployment Compensation Trust Fund	Department of Veterans' Affairs		Other		
	Trust	Other		Member's	Other	Other		
Assets:								
Cash and cash equivalents	\$ 3,811	\$ 35	\$ 64,038	\$ 1,178	\$ 24	\$ 1,376	\$ 1,105	\$ 71,567
Investments					4	259	28,339	28,602
Receivables, net:								
Taxes			312,853					312,853
Intergovernmental			35,651					35,651
Other			6,399			8	9	6,416
Due from other funds			4,008			6		4,014
Property, plant and equipment, net							9	9
Total assets	\$ 3,811	\$ 35	\$ 422,949	\$ 1,178	\$ 28	\$ 1,649	\$ 29,462	\$ 459,112
Liabilities:								
Accounts payable and accrued liabilities			\$ 29,459			\$ 190	\$ 27	\$ 29,676
Intergovernmental payables			7,315			60		7,375
Due to other funds			20,559				236	20,795
Federal advances for unemployment compensation benefits			1,634,056					1,634,056
Total liabilities			1,691,389			250	263	1,691,902
Fund balance (deficit):								
Reserved for:								
Unemployment compensation benefits			(1,268,440)					(1,268,440)
Endowment and similar funds				\$ 1,178	\$ 9			1,187
Unreserved:								
Designated for deferred compensation benefits							28,921	28,921
Undesignated	\$ 3,811	\$ 35			19	1,399	278	5,542
Total fund balance (deficit)	3,811	35	(1,268,440)	1,178	28	1,399	29,199	(1,232,790)
Total liabilities and fund balance	\$ 3,811	\$ 35	\$ 422,949	\$ 1,178	\$ 28	\$ 1,649	\$ 29,462	\$ 459,112

STATE OF ILLINOIS
 Combining Balance Sheet
 Nonexpendable Trust Funds
 June 30, 1982
 (Expressed in Thousands)

	Department of Personnel		
	Deferred Compensation and Savings Plan	Other	Total
Assets:			
Cash and cash equivalents	\$ 892	\$ 213	\$ 1,105
Investments	28,323	16	28,339
Other receivables, net	2	7	9
Property, plant and equipment, net		9	9
Total assets	\$ 29,217	\$ 245	\$ 29,462
Liabilities:			
Accounts payable and accrued liabilities	\$ 27		\$ 27
Due to other funds	236		236
Total liabilities	263		263
Fund balance:			
Unreserved:			
Designated for deferred compensation benefits	28,921		28,921
Undesignated	33	\$ 245	278
Total fund balance	28,954	245	29,199
Total liabilities and fund balance	\$ 29,217	\$ 245	\$ 29,462

STATE OF ILLINOIS
Combining Balance Sheet
Pension Trust Funds
June 30, 1982
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System	Illinois State Board of Investment	Other	Eliminations	Total
Assets:									
Cash and cash equivalents	\$ 469	\$ 2,356	\$ 7,807	\$ 5,353		\$ 92	\$ 74	\$ (92)	\$ 16,059
Investments	16,868	74,124	1,188,659	3,115,382	\$ 1,213,893	1,271,470	734	(1,271,470)	5,609,660
Other receivables, net	8	113	3,447	87,026	29,429	22,552		(22,552)	120,023
Due from other funds		16	2,631	12,100					14,747
Property, plant and equipment, net		3	323	4,482	1,011	8			5,827
Total assets	\$ 17,345	\$ 76,612	\$ 1,202,867	\$ 3,224,343	\$ 1,244,333	\$ 1,294,122	\$ 808	\$(1,294,114)	\$ 5,766,316
Liabilities:									
Accounts payable and accrued liabilities		\$ 62	\$ 2,369	\$ 9,110	\$ 2,948				\$ 14,489
Due to other funds	\$ 17		33	24		\$ 5		\$ (5)	74
Other liabilities			255		2,150	14,458		(14,458)	2,405
Total liabilities	17	62	2,657	9,134	5,098	14,463		(14,463)	16,968
Fund balance:									
Reserved for net assets available for plan benefits	17,328	76,550	1,200,210	3,215,209	1,239,235	1,279,659	\$ 808	(1,279,651)	5,749,348
Total fund balance	17,328	76,550	1,200,210	3,215,209	1,239,235	1,279,659	808	(1,279,651)	5,749,348
Total liabilities and fund balance	\$ 17,345	\$ 76,612	\$ 1,202,867	\$ 3,224,343	\$ 1,244,333	\$ 1,294,122	\$ 808	\$(1,294,114)	\$ 5,766,316

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
June 30, 1982
(Expressed in Thousands)

	Department of Treasurer	Revenue	Other	Total
Assets:				
Cash and cash equivalents	\$ 174,057	\$ 201,441	\$ 44,954	\$ 420,452
Investments			587	587
Receivables, net:				
Taxes	716	74,776		75,492
Other	2,322		991	3,313
Due from other funds			4,285	4,285
Total assets	\$ 177,095	\$ 276,217	\$ 50,817	\$ 504,129
Liabilities:				
Accounts payable and accrued liabilities	\$ 25	\$ 850	\$ 1,110	\$ 1,985
Intergovernmental payables	79,102	194,237	16,492	289,831
Due to other funds		2,956	20,459	23,415
Other liabilities	97,968	78,174	12,756	188,898
Total liabilities	\$ 177,095	\$ 276,217	\$ 50,817	\$ 504,129

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Treasurer
June 30, 1982
(Expressed in Thousands)

	Protest	Illinois Municipal Retirement	Public Treasurers' Investment Pool	Total
Assets:				
Cash and cash equivalents	\$ 96,969	\$ 1,437	\$ 75,651	\$ 174,057
Receivables, net:				
Taxes	716			716
Other	283	15	2,024	2,322
Total assets	\$ 97,968	\$ 1,452	\$ 77,675	\$ 177,095
Liabilities:				
Accounts payable and accrued liabilities			\$ 25	\$ 25
Intergovernmental payables		\$ 1,452	77,650	79,102
Other liabilities	\$ 97,968			97,968
Total liabilities	\$ 97,968	\$ 1,452	\$ 77,675	\$ 177,095

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Revenue
June 30, 1982
(Expressed in Thousands)

	Municipal Retailers' Occupation Tax	County Retailers' Occupation Tax	RTA Sales Tax	Surety Bond	Other	Total
Assets:						
Cash and cash equivalents	\$ 89,892	\$ 6,676	\$ 25,538	\$ 78,174	\$ 1,161	\$ 201,441
Taxes receivable, net	45,850	3,508	24,289		1,129	74,776
Total assets	\$ 135,742	\$ 10,184	\$ 49,827	\$ 78,174	\$ 2,290	\$ 276,217
Liabilities:						
Accounts payable and accrued liabilities	\$ 701	\$ 42	\$ 107			\$ 850
Intergovernmental payables	132,321	9,938	49,720		\$ 2,258	194,237
Due to other funds	2,720	204			32	2,956
Other liabilities				\$ 78,174		78,174
Total liabilities	\$ 135,742	\$ 10,184	\$ 49,827	\$ 78,174	\$ 2,290	\$ 276,217

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds-Other
June 30, 1982
(Expressed in Thousands)

	Departments							State Employees Retirement System	Other	Total
	Children and Family Services	Financial Institutions		Mental Health and Developmental Disabilities	Personnel	Public Aid	Public Assistance Recoveries Trust			
	Childrens Trust	Depository	Other	Residents Trust	Group Insurance Premium		Social Security Contribution			
Assets:										
Cash and cash equivalents	\$ 1,425	\$ 7,546	\$ 27	\$ 2,474	\$ 7,800	\$ 10,456	\$ 12,344	\$ 2,882	\$ 44,954	
Investments	2			44				541	587	
Other receivables, net				3	198	784		6	991	
Due from other funds				1	1,382		2,804	98	4,285	
Total assets	\$ 1,427	\$ 7,546	\$ 27	\$ 2,522	\$ 9,380	\$ 11,240	\$ 15,148	\$ 3,527	\$ 50,817	
Liabilities:										
Accounts payable and accrued liabilities			\$ 27		\$ 443	\$ 89	\$ 2	\$ 549	\$ 1,110	
Intergovernmental payables							14,892	1,600	16,492	
Due to other funds					8,937	11,151	254	117	20,459	
Other liabilities	\$ 1,427	\$ 7,546		\$ 2,522				1,261	12,756	
Total liabilities	\$ 1,427	\$ 7,546	\$ 27	\$ 2,522	\$ 9,380	\$ 11,240	\$ 15,148	\$ 3,527	\$ 50,817	

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Expendable Trust Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Department of Agriculture		Illinois	Department of		Other	Total
	Warehouse Trust	Other	Unemployment Compensation Trust Fund	Veterans' Affairs			
				Member's	Other		
Revenues:							
Other taxes			\$ 1,085,083				\$ 1,085,083
Federal government			126,325				126,325
Licenses and fees						\$ 13	13
Interest and other investment income	\$ 244	\$ 8				217	469
Other	3,923	58		\$ 791	\$ 9	2,007	6,788
Total revenues	4,167	66	1,211,408	791	9	2,237	1,218,678
Expenditures:							
Current:							
Social assistance			1,560,801			4	1,560,805
Health and social services				771	6	278	1,055
General government	1,220	156				376	1,752
Public protection and justice						1,243	1,243
Debt service:							
Principal						1	1
Interest						2	2
Capital outlays						6	6
Total expenditures	1,220	156	1,560,801	771	6	1,910	1,564,864
Excess (deficiency) of revenues over expenditures	2,947	(90)	(349,393)	20	3	327	(346,186)
Other sources (uses) of financial resources:							
Operating transfers-in			4,444			37	4,481
Operating transfers-out						(51)	(51)
Net other sources (uses) of financial resources			4,444			(14)	4,430
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	2,947	(90)	(344,949)	20	3	313	(341,756)
Fund balance (deficit), July 1, 1981	864	125	(923,491)	1,158	25	1,086	(920,233)
Fund balance (deficit), June 30, 1982	\$ 3,811	\$ 35	\$ (1,268,440)	\$ 1,178	\$ 28	\$ 1,399	\$ (1,261,989)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Fund Balances
Nonexpendable Trust Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Department of Personnel Deferred Compensation and Savings Plan	Other	Total
Operating revenues:			
Charges for sales and services	\$ 149		\$ 149
Contributions	10,253		10,253
Interest and other investment income	2,652	\$ 43	2,695
Total operating revenues	13,054	43	13,097
Operating expenses:			
Cost of sales and services	140		140
Benefit payments and refunds	940		940
General and administrative		43	43
Total operating expenses	1,080	43	1,123
Operating income	11,974	--	11,974
Operating transfers-out	(50)		(50)
Net income	11,924	--	11,924
Fund balance, July 1, 1981	17,030	245	17,275
Fund balance, June 30, 1982	\$ 28,954	\$ 245	\$ 29,199

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Fund Balance
Pension Trust Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities' Retirement System	Illinois State Board of Investment	Other	Eliminations	Total
Operating revenues:									
Contributions	\$ 2,228	\$ 10,481	\$ 130,549	\$ 348,573	\$ 129,145	\$ 16,500	\$ 5	\$ (16,500)	\$ 620,981
Interest and other investment income	1,613	6,769	104,430	238,323	70,387	111,378	78	(110,907)	422,071
Other					114		2		116
Total operating revenues	3,841	17,250	234,979	586,896	199,646	127,878	85	(127,407)	1,043,168
Operating expenses:									
Benefit payments and refunds	2,152	9,233	114,396	264,932	84,047				474,760
Interest			108						108
Depreciation		1	92	324	18	2			437
General and administrative	67	101	2,087	2,118	2,954	471			7,798
Other			10		114		12		136
Total operating expenses	2,219	9,335	116,693	267,374	87,133	473	12		483,239
Net income	1,622	7,915	118,286	319,522	112,513	127,405	73	(127,407)	559,929
Fund balance, July 1, 1981	15,706	68,635	1,081,924	2,895,687	1,126,722	1,152,254	735	(1,152,244)	5,189,419
Fund balance, June 30, 1982	\$ 17,328	\$ 76,550	\$ 1,200,210	\$ 3,215,209	\$ 1,239,235	\$ 1,279,659	\$ 808	\$(1,279,651)	\$ 5,749,348

STATE OF ILLINOIS
Combining Statement of Changes
in Financial Position
Nonexpendable Trust Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Department of Personnel Deferred Compensation and Savings Plan	Other	Total
Sources of working capital:			
Operations:			
Net income	\$ 11,924		\$ 11,924
Total sources of working capital	<u>11,924</u>		<u>11,924</u>
Net increase in working capital	<u>\$ 11,924</u>		<u>\$ 11,924</u>
Elements of net increase (decrease) in working capital:			
Cash and cash equivalents	\$ 2	\$ (3)	\$ (1)
Investments	11,923		11,923
Receivables	1		1
Accounts payable and accrued liabilities	11	3	14
Due to other funds	(13)		(13)
Net increase in working capital	<u>\$ 11,924</u>	<u>\$ --</u>	<u>\$ 11,924</u>

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Pension Trust Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System	Illinois State Board of Investment	Other	Eliminations	Total
Sources of working capital:									
Operations:									
Net income	\$ 1,622	\$ 7,915	\$ 118,286	\$ 319,522	\$ 112,513	\$ 127,405	\$ 73	\$ (127,407)	\$ 559,929
Items not requiring working capital:									
Depreciation		1	92	324	18	2			437
Total sources of working capital	1,622	7,916	118,378	319,846	112,531	127,407	73	(127,407)	560,366
Uses of working capital:									
Acquisition of property, plant and equipment		1	296	165	11				473
Total uses of working capital		1	296	165	11				473
Net increase in working capital	\$ 1,622	\$ 7,915	\$ 118,082	\$ 319,681	\$ 112,520	\$ 127,407	\$ 73	\$ (127,407)	\$ 559,893
Elements of net increase (decrease) in working capital:									
Cash and cash equivalents	\$ 153	\$ 1,367	\$ 690	\$ 3,377	\$ (9,804)	\$ (1,311)	\$ (1)	\$ 1,311	\$ (4,218)
Investments	1,467	6,490	119,450	318,284	119,565	128,752	74	(128,752)	565,330
Receivables	3	84	(27)	11,856	5,804	2,277		(2,277)	17,720
Due from other funds		1	(1,289)	(6,657)	(22)				(7,967)
Inventories					(1,312)				(1,312)
Accounts payable and accrued liabilities	1	(28)	(651)	(7,174)					(7,852)
Due to other funds	(2)		(33)	(5)		(4)		4	(40)
Other liabilities		1	(58)		(1,711)	(2,307)		2,307	(1,768)
Net increase in working capital	\$ 1,622	\$ 7,915	\$ 118,082	\$ 319,681	\$ 112,520	\$ 127,407	\$ 73	\$ (127,407)	\$ 559,893

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University of Illinois Illini Union, Urbana Campus

UNIVERSITY AND COLLEGE FUNDS

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

STATE OF ILLINOIS
Combining Balance Sheet
University and College Funds
June 30, 1982
(Expressed in Thousands)

	Current Funds		Loan Funds	Endowment and Similar Funds	Plant Funds	Agency Funds	Foundations	Eliminations	Total
	Unrestricted	Restricted							
Assets:									
Cash and cash equivalents	\$ 42,944	\$ 14,716	\$ 4,070	\$ 657	\$ 29,688	\$ 6,728	\$ 19,969		\$ 118,772
Investments	24,293	3,813	339	19,875	28,631		43,628		120,579
Receivables, net:									
Intergovernmental	57	12,913	110			9			13,089
Other	46,550	11,123	33		779	187	1,239		59,911
Due from other funds	43,912	3,576			101		5,534	\$ (5,724)	47,399
Inventories	31,153	437					245		31,835
Prepaid expenses	2,294						117		2,411
Loans and notes receivable			50,052			1,066	1,944		53,062
Restricted assets					13,455				13,455
Property, plant and equipment, net				5,436	2,325,607		18,981		2,350,024
Other assets	17		71	649	1,326		302		2,365
Total assets	\$ 191,220	\$ 46,578	\$ 54,675	\$ 26,617	\$ 2,399,587	\$ 7,990	\$ 91,959	\$ (5,724)	\$ 2,812,902
Liabilities:									
Accounts payable and accrued liabilities	\$ 90,768	\$ 7,559	\$ 70		\$ 2,119	\$ 1,261	\$ 1,416		\$ 103,193
Intergovernmental payables	71	84							155
Due to other funds	3,892	488	3		3,535	573	1,462	\$ (5,724)	4,229
Deferred revenues	24,473	171					1,840		26,484
Other liabilities	744	7			274	6,156	1,704		8,885
Notes payable							4,584		4,584
Revenue bonds payable					273,495		3,790		277,285
Other obligations	9,165	37			12,806		54		22,062
Total liabilities	129,113	8,346	73		292,229	7,990	14,850	(5,724)	446,877
Fund equity:									
Investment in fixed assets					2,041,427		7,419		2,048,846
Fund balance:									
Reserved for:									
Encumbrances	37,106	7,145			860				45,111
Restricted fund balance		31,087			7,419		10,598		49,104
Endowment and similar funds				\$ 26,617			51,821		78,438
Reserved-other	434		54,602		54,376		2,234		111,646
Unreserved:									
Designated-other	9,464				2,939		2,600		15,003
Undesignated	15,103				337		2,437		17,877
Total fund equity	62,107	38,232	54,602	26,617	2,107,358		77,109		2,366,025
Total liabilities and fund equity	\$ 191,220	\$ 46,578	\$ 54,675	\$ 26,617	\$ 2,399,587	\$ 7,990	\$ 91,959	\$ (5,724)	\$ 2,812,902

STATE OF ILLINOIS
University and College Funds
Narrative
June 30, 1982

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

University of Illinois Board of Trustee -

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

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

Board of Trustees of Southern Illinois University -

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

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

Board of Regents -

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

Northern Illinois University
Illinois State University
Sangamon State University

Board of Governors of State Colleges and Universities -

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

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

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

State Community College Board -

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



Supreme Court

GENERAL FIXED ASSETS ACCOUNT GROUP

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

State of Illinois
Statement of Changes in General Fixed Assets
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Balance July 1, 1981	Additions	Deletions/ Net Transfers	Balance June 30, 1982
Land and land improvements.....	\$ 328,154	\$ 28,789	\$ 26,015	\$ 330,928
Buildings and building improvements.....	663,369	15,627	(767)	679,763
Equipment.....	372,444	50,202	34,640	388,006
Construction in progress.....	658,419	162,440	301,156	519,703
Total	<u>\$2,022,386</u>	<u>\$257,058</u>	<u>\$361,044</u>	<u>\$1,918,400</u>

State of Illinois
Schedule of Changes in General Fixed Assets
By Function and Activity
For the Year Ended June 30, 1982
(Expressed in Thousands)

Function and Activity	Balance July 1, 1981	Additions	Deletions/ Net Transfers	Balance June 30, 1982
General government:				
Legislative.....	\$ 6,107	\$ 2,958	\$ 1,600	\$ 7,465
Elected officials.....	128,145	8,379	1,462	135,062
Departments and agencies.....	52,821	6,566	(18,572)	77,959
Total general government.....	<u>187,073</u>	<u>17,903</u>	<u>(15,510)</u>	<u>220,486</u>
Health and social services.....	520,748	4,194	84,063	440,879
Natural resources and recreation.....	262,723	6,485	(11,402)	280,610
Public protection and justice.....	200,807	46,643	(7,858)	255,308
Transportation.....	172,959	14,160	9,362	177,757
Social assistance.....	14,965	4,440	603	18,802
Education.....	4,692	793	630	4,855
Construction in progress.....	658,419	162,440	301,156	519,703
Total general fixed assets.....	<u>\$2,022,386</u>	<u>\$257,058</u>	<u>\$361,044</u>	<u>\$1,918,400</u>

State of Illinois
 Schedule of General Fixed Assets
 By Function and Activity
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

<u>Function and Activity</u>	<u>Total</u>	<u>Land and Land Improvements</u>	<u>Building and Building Improvement</u>	<u>Equipment</u>
General government:				
Legislative.....	\$ 7,465	\$ 20		\$ 7,445
Elected officials.....	135,062	13,128	\$ 85,915	36,019
Departments and agencies.....	77,959	9,837	33,634	34,488
Total general government.....	220,486	22,985	119,549	77,952
Health and social services.....	440,879	50,665	332,437	57,777
Natural resources and recreation.....	280,610	209,615	34,622	36,373
Public protection and justice.....	255,308	40,021	136,908	78,379
Transportation.....	177,757	7,642	56,247	113,868
Social assistance.....	18,802			18,802
Education.....	4,855			4,855
Total general fixed assets allocated to functions.....	1,398,697	<u>\$330,928</u>	<u>\$679,763</u>	<u>\$388,006</u>
Construction in progress.....	519,703			
Total general fixed assets.....	<u>\$1,918,400</u>			



State of Illinois School Construction Bonds

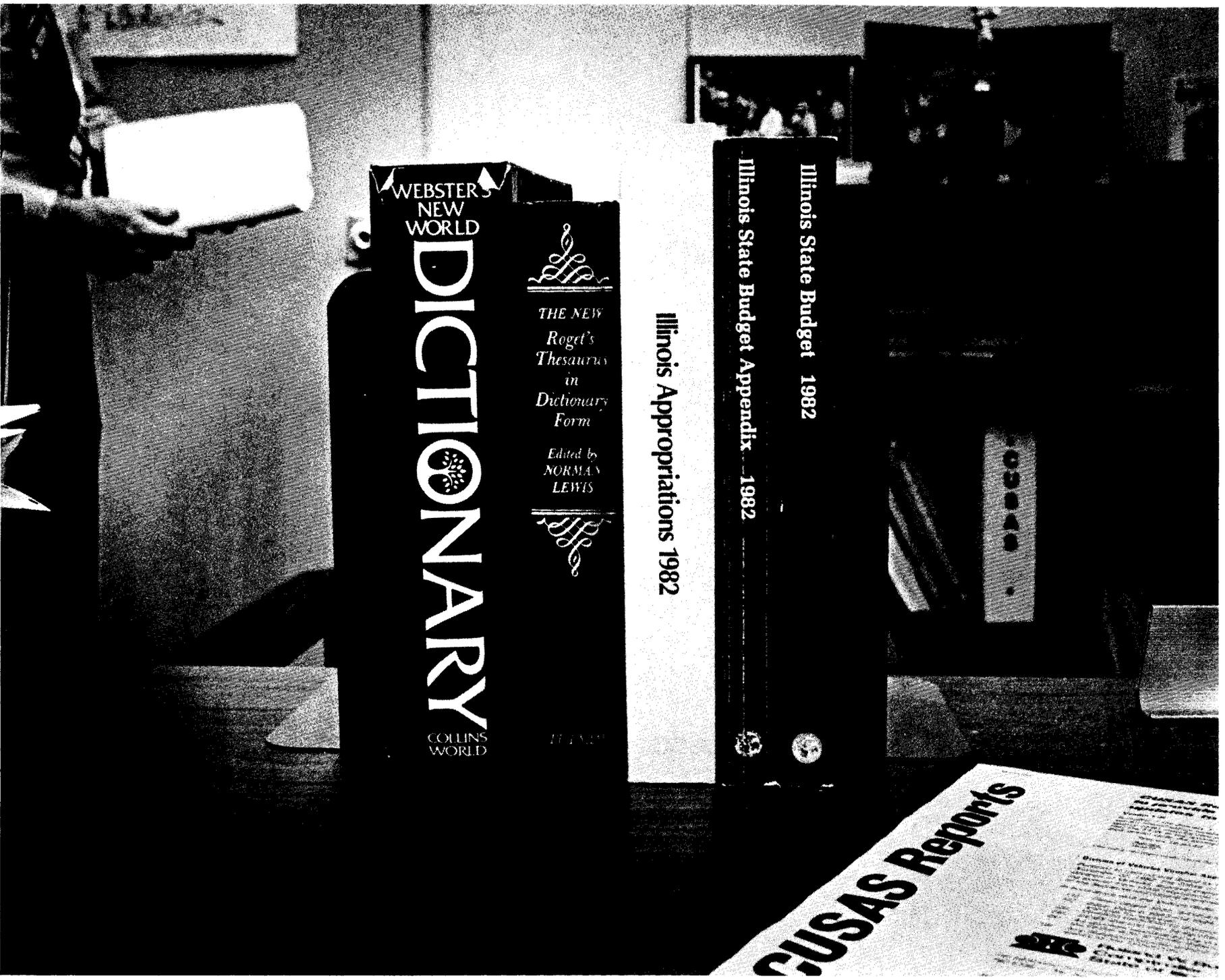
**GENERAL LONG-TERM OBLIGATIONS
ACCOUNT GROUP**

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

STATE OF ILLINOIS
Statement of Changes in General Long-Term Obligations
For the Year Ended June 30, 1982
(Expressed in Thousands)

	General Obligation Bonds	Revenue Bonds	Unfunded Pension Expense	Other Long-Term Obligations	Total
Balance at July 1, 1981.....	\$2,868,600	\$ 268,190	\$ 182,483	\$ 80,962	\$3,400,235
Proceeds.....	200,000				200,000
Increase in lease obligations.....				12,350	12,350
Principal retirements and terminations.....	(148,500)	(27,045)		(7,231)	52,776
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....			359,336		359,336
Balance at June 30, 1982.....	<u>\$2,920,100</u>	<u>\$ 241,145</u>	<u>\$ 541,819</u>	<u>\$ 86,081</u>	<u>\$3,789,145</u>

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Illinois Appropriations and State Budget Publications

BUDGETARY STATEMENTS

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

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance—Budget and Actual (Non-GAAP)
General Purpose Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	General Revenue			Common School			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Income taxes	\$ 3,058,000	\$ 2,866,450	\$ (191,550)				\$ 3,058,000	\$ 2,866,450	\$ (191,550)
Sales taxes	1,991,250	1,741,154	(250,096)	\$ 663,750	\$ 580,776	\$ (82,974)	2,655,000	2,321,930	(333,070)
Public utility taxes	613,000	585,671	(27,329)				613,000	585,671	(27,329)
Federal government	57,000	73,118	16,118				57,000	73,118	16,118
Other	773,692	782,411	8,719	3,308	3,308	--	777,000	785,719	8,719
Less:									
Refunds	249,876	249,822	(54)				249,876	249,822	(54)
Total revenues	6,243,066	5,798,982	(444,084)	667,058	584,084	(82,974)	6,910,124	6,383,066	(527,058)
Expenditures:									
Current:									
Education	1,434,501	1,426,935	(7,566)	1,710,809	1,710,698	(111)	3,145,310	3,137,633	(7,677)
Health and social services	2,394,766	2,370,267	(24,499)				2,394,766	2,370,267	(24,499)
General government	483,796	445,088	(38,708)				483,796	445,088	(38,708)
Social assistance	1,258,419	1,249,423	(8,996)				1,258,419	1,249,423	(8,996)
Transportation	14,212	9,743	(4,469)				14,212	9,743	(4,469)
Public protection and justice	392,531	378,617	(13,914)				392,531	378,617	(13,914)
Natural resources and recreation	58,484	56,074	(2,410)				58,484	56,074	(2,410)
Capital outlays	41,133	38,258	(2,875)				41,133	38,258	(2,875)
Total expenditures	6,077,842	5,974,405	(103,437)	1,710,809	1,710,698	(111)	7,788,651	7,685,103	(103,548)
Excess (deficiency) of revenues over expenditures	165,224	(175,423)	(340,647)	(1,043,751)	(1,126,614)	(82,863)	(878,527)	(1,302,037)	(423,510)
Other sources (uses) of financial resources:									
Operating transfers-in	1,663,000	1,629,412	(33,588)	1,009,255	1,009,255	--	2,672,255	2,638,667	(33,588)
Operating transfers-out	(1,583,255)	(1,565,106)	18,149				(1,583,255)	(1,565,106)	18,149
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	244,969	(111,117)	(356,086)	(34,496)	(117,359)	(82,863)	210,473	(228,476)	(438,949)
Budgetary fund balance (deficit), July 1, 1981	(65,429)	(65,429)	--	(15,841)	(15,841)	--	(81,270)	(81,270)	--
Budgetary fund balance (deficit), June 30, 1982	\$ 179,540	\$ (176,546)	\$ (356,086)	\$ (50,337)	\$ (133,200)	\$ (82,863)	\$ 129,203	\$ (309,746)	\$ (438,949)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Highway Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Road			Motor Fuel Tax			Grade Crossing Protection		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Motor fuel taxes				\$ 373,000	\$ 375,276	\$ 2,276			
Federal government	\$ 405,800	\$ 425,998	\$ 20,198						
Other	405,000	389,157	(15,843)						
Less:									
Refunds	715	707	(8)	20,000	9,724	(10,276)			
Total revenues	810,085	814,448	4,363	353,000	365,552	12,552			
Expenditures:									
Current:									
General government	78,986	77,501	(1,485)	7,086	7,083	(3)			
Transportation	841,240	725,599	(115,641)	4,776	4,634	(142)	\$ 3,650	\$ 3,650	\$ --
Public protection and justice	60,946	60,127	(819)						
Capital outlays	12,600	12,127	(473)	8	6	(2)			
Total expenditures	993,772	875,354	(118,418)	11,870	11,723	(147)	3,650	3,650	--
Excess (deficiency) of revenues over expenditures	(183,687)	(60,906)	122,781	341,130	353,829	12,699	(3,650)	(3,650)	--
Other sources (uses) of financial resources:									
Operating transfers-in	235,446	224,076	(11,370)	66,375	57,644	(8,731)	6,000	6,000	--
Operating transfers-out	(98,364)	(101,076)	(2,712)	(410,760)	(409,867)	893			
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(46,605)	62,094	108,699	(3,255)	1,606	4,861	2,350	2,350	--
Budgetary fund balance (deficit), July 1, 1981	(31,080)	(31,080)	--	33,207	33,207	--	6,665	6,665	--
Budgetary fund balance (deficit), June 30, 1982	\$ (77,685)	\$ 31,014	\$ 108,699	\$ 29,952	\$ 34,813	\$ 4,861	\$ 9,015	\$ 9,015	\$ --

Motor Fuel Tax-Counties			Motor Fuel Tax-Municipalities			Motor Fuel Tax-Townships			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
									\$ 373,000	\$ 375,276	\$ 2,276
									405,800	425,998	20,198
									405,000	389,157	(15,843)
									20,715	10,431	(10,284)
									1,163,085	1,180,000	16,915
									86,072	84,584	(1,488)
\$ 86,800	\$ 86,465	\$ (335)	\$ 121,800	\$ 121,248	\$ (552)	\$ 39,400	\$ 39,254	\$ (146)	1,097,666	980,850	(116,816)
									60,946	60,127	(819)
									12,608	12,133	(475)
86,800	86,465	(335)	121,800	121,248	(552)	39,400	39,254	(146)	1,257,292	1,137,694	(119,598)
(86,800)	(86,465)	335	(121,800)	(121,248)	552	(39,400)	(39,254)	146	(94,207)	42,306	136,513
86,502	86,502	--	121,300	121,300	--	39,271	39,271	--	554,894	534,793	(20,101)
									(509,124)	(510,943)	(1,819)
(298)	37	335	(500)	52	552	(129)	17	146	(48,437)	66,156	114,593
(7,341)	(7,341)	--	(10,294)	(10,294)	--	(3,333)	(3,333)	--	(12,176)	(12,176)	--
\$ (7,639)	\$ (7,304)	\$ 335	\$ (10,794)	\$ (10,242)	\$ 552	\$ (3,462)	\$ (3,316)	\$ 146	\$ (60,613)	\$ 53,980	\$ 114,593

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Board of Governors			Board of Regents		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 26,520	\$ 27,680	\$ 1,160	\$ 29,500	\$ 30,377	\$ 877
Less:						
Refunds						
Total revenues	26,520	27,680	1,160	29,500	30,377	877
Expenditures:						
Current:						
Education	26,236	26,116	(120)	29,767	29,454	(313)
Capital outlays	1,728	1,716	(12)	1,237	1,216	(21)
Total expenditures	27,964	27,832	(132)	31,004	30,670	(334)
Excess (deficiency) of revenues over expenditures	(1,444)	(152)	1,292	(1,504)	(293)	1,211
Budgetary fund balance (deficit), July 1, 1981	2,628	2,628	--	2,758	2,758	--
Budgetary fund balance (deficit), June 30, 1982	\$ 1,184	\$ 2,476	\$ 1,292	\$ 1,254	\$ 2,465	\$ 1,211

Southern Illinois University Income			University of Illinois Income			Community College of East St. Louis Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 30,000	\$ 30,343	\$ 343	\$ 44,650	\$ 44,866	\$ 216	\$ 350	\$ 276	\$ (74)	\$ 131,020	\$ 133,542	\$ 2,522
			75	50	(25)	29	21	(8)	104	71	(33)
30,000	30,343	343	44,575	44,816	241	321	255	(66)	130,916	133,471	2,555
30,447	28,858	(1,589)	41,448	41,360	(88)	271	238	(33)	128,169	126,026	(2,143)
1,393	794	(599)	4,462	4,448	(14)	15	12	(3)	8,835	8,186	(649)
31,840	29,652	(2,188)	45,910	45,808	(102)	286	250	(36)	137,004	134,212	(2,792)
(1,840)	691	2,531	(1,335)	(992)	343	35	5	(30)	(6,088)	(741)	5,347
(1,215)	(1,215)	--	2,544	2,544	--	52	52	--	6,767	6,767	--
\$ (3,055)	\$ (524)	\$ 2,531	\$ 1,209	\$ 1,552	\$ 343	\$ 87	\$ 57	\$ (30)	\$ 679	\$ 6,026	\$ 5,347

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
University Funds
Board of Governors
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Chicago State Income			Eastern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 3,961	\$ 4,138	\$ 177	\$ 6,895	\$ 7,181	\$ 286
Total revenues	<u>3,961</u>	<u>4,138</u>	<u>177</u>	<u>6,895</u>	<u>7,181</u>	<u>286</u>
Expenditures:						
Current:						
Education	3,617	3,574	(43)	6,786	6,765	(21)
Capital outlays	279	278	(1)	456	449	(7)
Total expenditures	<u>3,896</u>	<u>3,852</u>	<u>(44)</u>	<u>7,242</u>	<u>7,214</u>	<u>(28)</u>
Excess (deficiency) of revenues over expenditures	<u>65</u>	<u>286</u>	<u>221</u>	<u>(347)</u>	<u>(33)</u>	<u>314</u>
Budgetary fund balance (deficit), July 1, 1981	<u>136</u>	<u>136</u>	<u>--</u>	<u>(193)</u>	<u>(193)</u>	<u>--</u>
Budgetary fund balance (deficit), June 30, 1982	<u>\$ 201</u>	<u>\$ 422</u>	<u>\$ 221</u>	<u>\$ (540)</u>	<u>\$ (226)</u>	<u>\$ 314</u>

Governors State Income			Northeastern Illinois Income			Western Illinois Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,225	\$ 2,324	\$ 99	\$ 5,749	\$ 6,005	\$ 256	\$ 7,690	\$ 8,032	\$ 342	\$ 26,520	\$ 27,680	\$ 1,160
2,225	2,324	99	5,749	6,005	256	7,690	8,032	342	26,520	27,680	1,160
2,133	2,115	(18)	5,353	5,347	(6)	8,347	8,315	(32)	26,236	26,116	(120)
169	168	(1)	215	215	--	609	606	(3)	1,728	1,716	(12)
2,302	2,283	(19)	5,568	5,562	(6)	8,956	8,921	(35)	27,964	27,832	(132)
(77)	41	118	181	443	262	(1,266)	(889)	377	(1,444)	(152)	1,292
493	493	--	301	301	--	1,891	1,891	--	2,628	2,628	--
\$ 416	\$ 534	\$ 118	\$ 482	\$ 744	\$ 262	\$ 625	\$ 1,002	\$ 377	\$ 1,184	\$ 2,476	\$ 1,292

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
University Funds
Board of Regents
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Illinois State Income			Northern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 12,192	\$ 12,554	\$ 362	\$ 15,643	\$ 16,109	\$ 466
Total revenues	12,192	12,554	362	15,643	16,109	466
Expenditures:						
Current:						
Education	12,466	12,293	(173)	15,762	15,712	(50)
Capital outlays	670	670	--	356	339	(17)
Total expenditures	13,136	12,963	(173)	16,118	16,051	(67)
Excess (deficiency) of revenues over expenditures	(944)	(409)	535	(475)	58	533
Budgetary fund balance, July 1, 1981	788	788	--	1,968	1,968	--
Budgetary fund balance (deficit), June 30, 1982	\$ (156)	\$ 379	\$ 535	\$ 1,493	\$ 2,026	\$ 533

Sangamon State Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,665	\$ 1,714	\$ 49	\$ 29,500	\$ 30,377	\$ 877
1,665	1,714	49	29,500	30,377	877
1,539	1,449	(90)	29,767	29,454	(313)
211	207	(4)	1,237	1,216	(21)
1,750	1,656	(94)	31,004	30,670	(334)
(85)	58	143	(1,504)	(293)	1,211
2	2	--	2,758	2,758	--
\$ (83)	\$ 60	\$ 143	\$ 1,254	\$ 2,465	\$ 1,211

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Special State Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Elected Officials			Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes				\$ 365,011	\$ 321,248	\$ (43,763)
Public utility taxes				151,524	133,356	(18,168)
Federal government				5,200	4,034	(1,166)
Other	\$ 3,700	\$ 2,877	\$ (823)	273,317	301,266	27,949
Less:						
Refunds				264	218	(46)
Refunds (nonbudgeted)				354	354	--
Total revenues	3,700	2,877	(823)	794,434	759,332	(35,102)
Expenditures:						
Current:						
Education				16,043	15,517	(526)
Health and social services				49,510	46,536	(2,974)
General government	6,500	6,023	(477)	827,451	721,824	(105,627)
Transportation				7,199	7,021	(178)
Public protection and justice				5,463	5,092	(371)
Natural resources and recreation				18,564	18,001	(563)
Capital outlays				1,998	1,826	(172)
Total expenditures	6,500	6,023	(477)	926,228	815,817	(110,411)
Excess (deficiency) of revenues over expenditures	(2,800)	(3,146)	(346)	(131,794)	(56,485)	75,309
Other sources (uses) of financial resources:						
Operating transfers-in	5,320	6,211	891	255,181	262,011	6,830
Operating transfers-out	(6,000)	(3,000)	3,000	(181,400)	(246,552)	(65,152)
Budgetary funds-nonbudgeted accounts				(11,583)	(11,583)	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(3,480)	65	3,545	(69,596)	(52,609)	16,987
Budgetary fund balance, July 1, 1981	2,155	2,155	--	89,268	89,268	--
Budgetary fund balance (deficit), June 30, 1982	\$ (1,325)	\$ 2,220	\$ 3,545	\$ 19,672	\$ 36,659	\$ 16,987

Other Agencies, Boards & Commissions			Higher Education			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
									\$ 365,011	\$ 321,248	\$ (43,763)
\$ 8,682	\$ 8,955	\$ 273	\$ 900	\$ 997	\$ 97				160,206	142,311	(17,895)
--	173	173							6,100	5,204	(896)
36,793	38,534	1,741	100	328	228	\$ 485	\$ 1,608	\$ 1,123	314,395	344,613	30,218
212	148	(64)	35	33	(2)				511	399	(112)
									354	354	--
45,263	47,514	2,251	965	1,292	327	485	1,608	1,123	844,847	812,623	(32,224)
9,196	9,180	(16)	1,600	1,291	(309)				26,839	25,988	(851)
1,123	974	(149)							50,633	47,510	(3,123)
4,817	4,814	(3)							838,768	732,661	(106,107)
									7,199	7,021	(178)
23,052	22,558	(494)				2,454	1,590	(864)	30,969	29,240	(1,729)
5,139	4,684	(455)				550	8	(542)	24,253	22,693	(1,560)
408	354	(54)	27	17	(10)	72	71	(1)	2,505	2,268	(237)
43,735	42,564	(1,171)	1,627	1,308	(319)	3,076	1,669	(1,407)	981,166	867,381	(113,785)
1,528	4,950	3,422	(662)	(16)	646	(2,591)	(61)	2,530	(136,319)	(54,758)	81,561
--	32	32				--	4	4	260,501	268,258	7,757
(1,000)	(1,222)	(222)							(188,400)	(250,774)	(62,374)
									(11,583)	(11,583)	--
528	3,760	3,232	(662)	(16)	646	(2,591)	(57)	2,534	(75,801)	(48,857)	26,944
13,959	13,959	--	65	65	--	333	333	--	105,780	105,780	--
\$ 14,487	\$ 17,719	\$ 3,232	\$ (597)	\$ 49	\$ 646	\$ (2,258)	\$ 276	\$ 2,534	\$ 29,979	\$ 56,923	\$ 26,944

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Special State Funds
Elected Officials
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Vehicle Recycling Fund			Secretary of State		Other	
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	
Revenues:							
Other	\$ 3,700	\$ 2,851	\$ (849)	\$ --	\$ 26	\$ 26	
Total revenues	3,700	2,851	(849)	--	26	26	
Expenditures:							
Current:							
General government							
Total expenditures							
Excess (deficiency) of revenues over expenditures	3,700	2,851	(849)	--	26	26	
Other sources (uses) of financial resources:							
Operating transfers-in							
Operating transfers-out	(6,000)	(3,000)	3,000				
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(2,300)	(149)	2,151	--	26	26	
Budgetary fund balance (deficit), July 1, 1981	3,150	3,150	--	64	64	--	
Budgetary fund balance (deficit), June 30, 1982	\$ 850	\$ 3,001	\$ 2,151	\$ 64	\$ 90	\$ 26	

<u>Treasurer</u>					
<u>Inheritance Tax Distributive</u>			<u>Total</u>		
<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
			\$ 3,700	\$ 2,877	\$ (823)
			3,700	2,877	(823)
\$ 6,500	\$ 6,023	\$ (477)	6,500	6,023	(477)
6,500	6,023	(477)	6,500	6,023	(477)
(6,500)	(6,023)	477	(2,800)	(3,146)	(346)
5,320	6,211	891	5,320 (6,000)	6,211 (3,000)	891 3,000
(1,180)	188	1,368	(3,480)	65	3,545
(1,059)	(1,059)	--	2,155	2,155	--
\$ (2,239)	\$ (871)	\$ 1,368	\$ (1,325)	\$ 2,220	\$ 3,545

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Agriculture			Conservation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes						
Public utility taxes						
Federal government						
Other	\$ 44,550	\$ 40,363	\$ (4,187)	\$ 2,600	\$ 1,910	\$ (690)
Less:						
Refunds	6	5	(1)			
Refunds (nonbudgeted)						
Total revenues	44,544	40,358	(4,186)	16,400	17,582	1,182
Expenditures:						
Current:						
Education	5,381	5,381	--			
Health and social services						
General government	24,458	24,059	(399)	3	1	(2)
Transportation						
Public protection and justice	3,369	3,111	(258)			
Natural resources and recreation				17,405	16,910	(495)
Capital outlays	51	18	(33)	1,327	1,316	(11)
Total expenditures	33,259	32,569	(690)	18,735	18,227	(508)
Excess (deficiency) of revenues over expenditures	11,285	7,789	(3,496)	(2,335)	(645)	1,690
Other sources (uses) of financial resources:						
Operating transfers-in	2,400	2,500	100	2,016	2,016	--
Operating transfers-out	(27,400)	(27,500)	(100)	(1,400)	(1,400)	--
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(13,715)	(17,211)	(3,496)	(1,719)	(29)	1,690
Budgetary fund balance (deficit), July 1, 1981	20,971	20,971	--	4,889	4,889	--
Budgetary fund balance (deficit), June 30, 1982	\$ 7,256	\$ 3,760	\$ (3,496)	\$ 3,170	\$ 4,860	\$ 1,690

Revenue			Transportation			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 365,011	\$ 321,248	\$ (43,763)							\$ 365,011	\$ 321,248	\$ (43,763)
151,524	133,356	(18,168)							151,524	133,356	(18,168)
141,615	168,995	27,380	\$ 160	\$ 839	\$ 679	\$ 2,600	\$ 2,124	\$ (476)	5,200	4,034	(1,166)
180	180	--				73,192	75,397	2,205	273,317	301,266	27,949
						78	33	(45)	264	218	(46)
						354	354	--	354	354	--
657,970	623,419	(34,551)	160	839	679	75,360	77,134	1,774	794,434	759,332	(35,102)
			6,000	5,474	(526)	4,662	4,662	--	16,043	15,517	(526)
787,740	683,729	(104,011)				49,510	46,536	(2,974)	49,510	46,536	(2,974)
			7,199	7,021	(178)	15,250	14,035	(1,215)	827,451	721,824	(105,627)
						2,094	1,981	(113)	7,199	7,021	(178)
109	98	(11)				1,159	1,091	(68)	5,463	5,092	(371)
						511	394	(117)	18,564	18,001	(563)
787,849	683,827	(104,022)	13,199	12,495	(704)	73,186	68,699	(4,487)	926,228	815,817	(110,411)
(129,879)	(60,408)	69,471	(13,039)	(11,656)	1,383	2,174	8,435	6,261	(131,794)	(56,485)	75,309
232,500	223,746	(8,754)	14,715	13,444	(1,271)	3,550	20,305	16,755	255,181	262,011	6,830
(110,000)	(164,368)	(54,368)	(3,600)	(1,284)	2,316	(39,000)	(52,000)	(13,000)	(181,400)	(246,552)	(65,152)
						(11,583)	(11,583)	--	(11,583)	(11,583)	--
(7,379)	(1,030)	6,349	(1,924)	504	2,428	(44,859)	(34,843)	10,016	(69,596)	(52,609)	16,987
(1,433)	(1,433)	--	3,560	3,560	--	61,281	61,281	--	89,268	89,268	--
\$ (8,812)	\$ (2,463)	\$ 6,349	\$ 1,636	\$ 4,064	\$ 2,428	\$ 16,422	\$ 26,438	\$ 10,016	\$ 19,672	\$ 36,659	\$ 16,987

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Special State Funds
Department of Agriculture
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Agriculture Premium			Fair and Exposition		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 34,300	\$ 31,545	\$ (2,755)	\$ 4,350	\$ 3,982	\$ (368)
Less:						
Refunds	6	5	(1)			
Total revenues	<u>34,294</u>	<u>31,540</u>	<u>(2,754)</u>	<u>4,350</u>	<u>3,982</u>	<u>(368)</u>
Expenditures:						
Current:						
Education	5,381	5,381	--			
General government	16,501	16,139	(362)	2,474	2,474	--
Public protection and justice	3,369	3,111	(258)			
Capital outlays	49	18	(31)			
Total expenditures	<u>25,300</u>	<u>24,649</u>	<u>(651)</u>	<u>2,474</u>	<u>2,474</u>	<u>--</u>
Excess (deficiency) of revenues over expenditures	<u>8,994</u>	<u>6,891</u>	<u>(2,103)</u>	<u>1,876</u>	<u>1,508</u>	<u>(368)</u>
Other sources (uses) of financial resources:						
Operating transfers-in	2,400	2,500	100			
Operating transfers-out	(25,000)	(25,000)	--	(2,400)	(2,500)	(100)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	<u>(13,606)</u>	<u>(15,609)</u>	<u>(2,003)</u>	<u>(524)</u>	<u>(992)</u>	<u>(468)</u>
Budgetary fund balance, July 1, 1981	<u>15,779</u>	<u>15,779</u>	<u>--</u>	<u>3,358</u>	<u>3,358</u>	<u>--</u>
Budgetary fund balance, June 30, 1982	<u>\$ 2,173</u>	<u>\$ 170</u>	<u>\$ (2,003)</u>	<u>\$ 2,834</u>	<u>\$ 2,366</u>	<u>\$ (468)</u>

Standardbred Breeders			Thoroughbred Breeders			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,900	\$ 2,241	\$ (659)	\$ 3,000	\$ 2,595	\$ (405)	\$ 44,550	\$ 40,363	\$ (4,187)
						6	5	(1)
2,900	2,241	(659)	3,000	2,595	(405)	44,544	40,358	(4,186)
						5,381	5,381	--
2,895	2,871	(24)	2,588	2,575	(13)	24,458	24,059	(399)
						3,369	3,111	(258)
1	--	(1)	1	--	(1)	51	18	(33)
2,896	2,871	(25)	2,589	2,575	(14)	33,259	32,569	(690)
4	(630)	(634)	411	20	(391)	11,285	7,789	(3,496)
						2,400	2,500	100
						(27,400)	(27,500)	(100)
4	(630)	(634)	411	20	(391)	(13,715)	(17,211)	(3,496)
1,115	1,115	--	719	719	--	20,971	20,971	--
\$ 1,119	\$ 485	\$ (634)	\$ 1,130	\$ 739	\$ (391)	\$ 7,256	\$ 3,760	\$ (3,496)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Special State Funds
Department of Conservation
For the Year Ended June 30, 1982
(Expressed in Thousands)

	State Boating Act			State Parks		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government						
Other	\$ 1,895	\$ 1,968	\$ 73	\$ 1,700	\$ 1,854	\$ 154
Total revenues	1,895	1,968	73	1,700	1,854	154
Expenditures:						
Current:						
General government						
Natural resources and recreation	4,080	3,978	(102)	1,750	1,634	(116)
Capital outlays	214	212	(2)			
Total expenditures	4,294	4,190	(104)	1,750	1,634	(116)
Excess (deficiency) of revenues over expenditures	(2,399)	(2,222)	177	(50)	220	270
Other sources (uses) of financial resources:						
Operating transfers-in	2,016	2,016	--			
Operating transfers-out						
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(383)	(206)	177	(50)	220	270
Budgetary fund balance, July 1, 1981	1,602	1,602	--	227	227	--
Budgetary fund balance, June 30, 1982	\$ 1,219	\$ 1,396	\$ 177	\$ 177	\$ 447	\$ 270

Wildlife and Fish			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,600	\$ 1,910	\$ (690)				\$ 2,600	\$ 1,910	\$ (690)
10,000	11,570	1,570	\$ 205	\$ 280	\$ 75	13,800	15,672	1,872
12,600	13,480	880	205	280	75	16,400	17,582	1,182
3	1	(2)				3	1	(2)
11,374	11,097	(277)	201	201	--	17,405	16,910	(495)
1,113	1,104	(9)				1,327	1,316	(11)
12,490	12,202	(288)	201	201	--	18,735	18,227	(508)
110	1,278	1,168	4	79	75	(2,335)	(645)	1,690
(1,400)	(1,400)	--				2,016	2,016	--
						(1,400)	(1,400)	--
(1,290)	(122)	1,168	4	79	75	(1,719)	(29)	1,690
2,672	2,672	--	388	388	--	4,889	4,889	--
\$ 1,382	\$ 2,550	\$ 1,168	\$ 392	\$ 467	\$ 75	\$ 3,170	\$ 4,860	\$ 1,690

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-CAAP)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Local Government Distributive			Personal Property Tax Replacement Tax			State Lottery			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Income taxes				\$ 365,011	\$ 321,248	\$ (43,763)				\$ 365,011	\$ 321,248	\$ (43,763)
Public utility taxes				151,524	133,356	(18,168)				151,524	133,356	(18,168)
Other				6,465	5,690	(775)	\$ 135,150	\$ 163,305	\$ 28,155	141,615	168,995	27,380
Less:												
Refunds							180	180	--	180	180	--
Total revenues				523,000	460,294	(62,706)	134,970	163,125	28,155	657,970	623,419	(34,551)
Expenditures:												
Current:												
General government	\$ 232,500	\$ 222,001	\$ (10,499)	522,894	439,335	(83,559)	32,346	22,393	(9,953)	787,740	683,729	(104,011)
Capital outlays							109	98	(11)	109	98	(11)
Total expenditures	232,500	222,001	(10,499)	522,894	439,335	(83,559)	32,455	22,491	(9,964)	787,849	683,827	(104,022)
Excess (deficiency) of revenues over expenditures	(232,500)	(222,001)	10,499	106	20,959	20,853	102,515	140,634	38,119	(129,879)	(60,408)	69,471
Other sources (uses) of financial resources:												
Operating transfers-in	232,500	222,001	(10,499)	--	1,745	1,745				232,500	223,746	(8,754)
Operating transfers-out				(10,000)	(26,817)	(16,817)	(100,000)	(137,551)	(37,551)	(110,000)	(164,368)	(54,368)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	--	--	--	(9,894)	(4,113)	5,781	2,515	3,083	568	(7,379)	(1,030)	6,349
Budgetary fund balance (deficit), July 1, 1981	--	--	--	(83)	(83)	--	(1,350)	(1,350)	--	(1,433)	(1,433)	--
Budgetary fund balance (deficit), June 30, 1982	\$ --	\$ --	\$ --	\$ (9,977)	\$ (4,196)	\$ 5,781	\$ 1,165	\$ 1,733	\$ 568	\$ (8,812)	\$ (2,463)	\$ 6,349

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Special State Funds
Department of Transportation
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Bi-State Public Transportation			Downstate Public Transportation			Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Other							\$ 160	\$ 839	\$ 679	\$ 160	\$ 839	\$ 679
Total revenues							160	839	679	160	839	679
Expenditures:												
Current:												
Education	\$ 6,000	\$ 5,474	\$ (526)	\$ 7,021	\$ 6,843	\$ (178)	178	178	--	6,000	5,474	(526)
Transportation										7,199	7,021	(178)
Total expenditures	6,000	5,474	(526)	7,021	6,843	(178)	178	178	--	13,199	12,495	(704)
Excess (deficiency) of revenues over expenditures	(6,000)	(5,474)	526	(7,021)	(6,843)	178	(18)	661	679	(13,039)	(11,656)	1,383
Other sources (uses) of financial resources:												
Operating transfers-in	5,815	5,474	(341)	8,900	7,970	(930)				14,715	13,444	(1,271)
Operating transfers-out				(3,600)	(1,284)	2,316				(3,600)	(1,284)	2,316
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(185)	--	185	(1,721)	(157)	1,564	(18)	661	679	(1,924)	504	2,428
Budgetary fund balance, July 1, 1981	--	--	--	3,466	3,466	--	94	94	--	3,560	3,560	--
Budgetary fund balance (deficit), June 30, 1982	\$ (185)	\$ --	\$ 185	\$ 1,745	\$ 3,309	\$ 1,564	\$ 76	\$ 755	\$ 679	\$ 1,636	\$ 4,064	\$ 2,428

State of Illinois
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Special State Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Commerce Commission Motor Vehicle			Commerce Commission Public Utility			Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Public utility taxes				\$ 8,682	\$ 8,955	\$ 273				\$ 8,682	\$ 8,955	\$ 273
Federal government				--	173	173				--	173	173
Other	\$ 2,400	\$ 3,317	\$ 917	918	947	29	\$ 33,475	\$ 34,270	\$ 795	36,793	38,534	1,741
Less:												
Refunds	210	147	(63)				2	1	(1)	212	148	(64)
Total revenues	2,190	3,170	980	9,600	10,075	475	33,473	34,269	796	45,263	47,514	2,251
Expenditures:												
Current:												
Education							9,196	9,180	(16)	9,196	9,180	(16)
Health and social services							1,123	974	(149)	1,123	974	(149)
Public protection and justice	2,674	2,595	(79)	5,688	5,620	(68)	14,690	14,343	(347)	23,052	22,558	(494)
Natural resources and recreation				5,139	4,684	(455)				5,139	4,684	(455)
General government							4,817	4,814	(3)	4,817	4,814	(3)
Capital outlays	8	8	--	26	22	(4)	374	324	(50)	4,408	354	(54)
Total expenditures	2,682	2,603	(79)	10,853	10,326	(527)	30,200	29,635	(565)	43,735	42,564	(1,171)
Excess (deficiency) of revenues over expenditures	(492)	567	1,059	(1,253)	(251)	1,002	3,273	4,634	1,361	1,528	4,950	3,422
Other sources (uses) of financial resources:												
Operating transfers-in	--	32	32							--	32	32
Operating transfers-out							(1,000)	(1,222)	(222)	(1,000)	(1,222)	(222)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(492)	599	1,091	(1,253)	(251)	1,002	2,273	3,412	1,139	528	3,760	3,232
Budgetary fund balance, July 1, 1981	4,882	4,882	--	1,111	1,111	--	7,966	7,966	--	13,959	13,959	--
Budgetary fund balance, June 30, 1982.....	\$ 4,390	\$ 5,481	\$ 1,091	\$ (142)	\$ 860	\$ 1,002	\$ 10,239	\$ 11,378	\$ 1,139	\$ 14,487	\$ 17,719	\$ 3,232

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Special State Funds
Higher Education
For the Year Ended June 30, 1982
(Expressed in Thousands)

	State Community College of East St. Louis			Other			Total		
	Final Budget	Contracts and Grants Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 900	\$ 997	\$ 97	\$ --	\$ 177	\$ 177	\$ 900	\$ 997	\$ 97
Other	100	151	51	--	177	177	100	328	228
Less:									
Refunds	35	33	(2)	--	--	--	35	33	(2)
Total revenues	965	1,115	150	--	177	177	965	1,292	327
Expenditures:									
Current:									
Education	1,430	1,179	(251)	170	112	(58)	1,600	1,291	(309)
Capital outlays	27	17	(10)	--	--	--	27	17	(10)
Total expenditures	1,457	1,196	(261)	170	112	(58)	1,627	1,308	(319)
Excess (deficiency) of revenues over expenditures	(492)	(81)	411	(170)	65	235	(662)	(16)	646
Budgetary fund balance, July 1, 1981	65	65	--	--	--	--	65	65	--
Budgetary fund balance (deficit), June 30, 1982	\$ (427)	\$ (16)	\$ 411	\$ (170)	\$ 65	\$ 235	\$ (597)	\$ 49	\$ 646

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Bond Financed Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Transportation Bond Series "A"			Transportation Bond Series "B"		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ --	\$ 11	\$ 11	\$ --	\$ 38	\$ 38
Total revenues	<u>--</u>	<u>11</u>	<u>11</u>	<u>--</u>	<u>38</u>	<u>38</u>
Expenditures:						
Current:						
Education						
General government	78	74	(4)	18	18	--
Transportation	128,351	106,182	(22,169)	36,596	35,048	(1,548)
Natural resources and recreation						
Capital outlays						
Total expenditures	<u>128,429</u>	<u>106,256</u>	<u>(22,173)</u>	<u>36,614</u>	<u>35,066</u>	<u>(1,548)</u>
Excess (deficiency) of revenues over expenditures	<u>(128,429)</u>	<u>(106,245)</u>	<u>22,184</u>	<u>(36,614)</u>	<u>(35,028)</u>	<u>1,586</u>
Other sources (uses) of financial resources:						
Proceeds from general obligation bond issues	115,000	50,000	(65,000)	20,000	10,000	(10,000)
Operating transfers-out						
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	<u>(13,429)</u>	<u>(56,245)</u>	<u>(42,816)</u>	<u>(16,614)</u>	<u>(25,028)</u>	<u>(8,414)</u>
Budgetary fund balance, July 1, 1981	<u>79,817</u>	<u>79,817</u>	<u>--</u>	<u>37,764</u>	<u>37,764</u>	<u>--</u>
Budgetary fund balance, June 30, 1982	<u>\$ 66,388</u>	<u>\$ 23,572</u>	<u>\$ (42,816)</u>	<u>\$ 21,150</u>	<u>\$ 12,736</u>	<u>\$ (8,414)</u>

Capital Development			School Construction			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ --	\$ 21	\$ 21	\$ --	\$ 1	\$ 1	\$ --	\$ 4	\$ 4	\$ --	\$ 75	\$ 75
--	21	21	--	1	1	--	4	4	--	75	75
16,110	11,791	(4,319)	14,252	14,232	(20)				30,362	26,023	(4,339)
1,496	1,493	(3)	13	5	(8)				1,605	1,590	(15)
5,080	5,048	(32)				49,577	46,599	(2,978)	164,947	141,230	(23,717)
171,694	158,512	(13,182)							54,657	51,647	(3,010)
									171,694	158,512	(13,182)
194,380	176,844	(17,536)	14,265	14,237	(28)	49,577	46,599	(2,978)	423,265	379,002	(44,263)
(194,380)	(176,823)	17,557	(14,265)	(14,236)	29	(49,577)	(46,595)	2,982	(423,265)	(378,927)	44,338
165,000	110,000	(55,000)	20,000	10,000	(10,000)	60,000	20,000	(40,000)	380,000	200,000	(180,000)
						--	(34)	(34)	--	(34)	(34)
(29,380)	(66,823)	(37,443)	5,735	(4,236)	(9,971)	10,423	(26,629)	(37,052)	(43,265)	(178,961)	(135,696)
67,834	67,834	--	14,605	14,605	--	34,585	34,585	--	234,605	234,605	--
\$ 38,454	\$ 1,011	\$ (37,443)	\$ 20,340	\$ 10,369	\$ (9,971)	\$ 45,008	\$ 7,956	\$ (37,052)	\$ 191,340	\$ 55,644	\$ (135,696)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Debt Service Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Transportation			Education			Anti-Pollution		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government				\$ 1,200	\$ 1,818	\$ 618	\$ 3,300	\$ 2,196	\$ (1,104)
Other									
Total revenues				1,200	1,818	618	3,300	2,196	(1,104)
Expenditures:									
Debt service:									
Principal	\$ 53,800	\$ 53,800	\$ --	20,900	20,900	--	19,100	19,100	--
Interest	69,129	69,129	--	17,559	17,559	--	21,658	21,658	--
Total expenditures	122,929	122,929	--	38,459	38,459	--	40,758	40,758	--
Excess (deficiency) of revenues over expenditures	(122,929)	(122,929)	--	(37,259)	(36,641)	618	(37,458)	(38,562)	(1,104)
Other sources of financial resources:									
Operating transfers-in	124,826	125,691	865	28,962	33,490	4,528	29,606	34,892	5,286
Excess (deficiency) of revenues over expenditures and other sources of financial resources	1,897	2,762	865	(8,297)	(3,151)	5,146	(7,852)	(3,670)	4,182
Budgetary fund balance, July 1, 1981	38,142	38,142	--	8,837	8,837	--	18,806	18,806	--
Budgetary fund balance, June 30, 1982	\$ 40,039	\$ 40,904	\$ 865	\$ 540	\$ 5,686	\$ 5,146	\$ 10,954	\$ 15,136	\$ 4,182

Capital Development			Coal Development			Matured Bonds and Coupons			Public Welfare Building			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,500	\$ 1,754	\$ (746)				\$ 5	\$ 2	\$ (3)				\$ 2,500	\$ 1,754	\$ (746)
8,100	7,237	(863)										12,605	11,253	(1,352)
10,600	8,991	(1,609)				5	2	(3)				15,105	13,007	(2,098)
48,100	48,100	--	\$ 600	\$ 600	\$ --	5	--	(5)	\$ 6,000	\$ 6,000	\$ --	148,505	148,500	(5)
64,914	64,914	--	1,168	1,168	--	5	--	(5)	1,200	1,200	--	175,633	175,628	(5)
113,014	113,014	--	1,768	1,768	--	10	--	(10)	7,200	7,200	--	324,138	324,128	(10)
(102,414)	(104,023)	(1,609)	(1,768)	(1,768)	--	(5)	2	7	(7,200)	(7,200)	--	(309,033)	(311,121)	(2,088)
81,880	86,571	4,691	2,225	1,768	(457)				7,155	7,145	(10)	274,654	289,557	14,903
(20,534)	(17,452)	3,082	457	--	(457)	(5)	2	7	(45)	(55)	(10)	(34,379)	(21,564)	12,815
21,680	21,680	--	--	--	--	104	104	--	2,501	2,501	--	90,070	90,070	--
\$ 1,146	\$ 4,228	\$ 3,082	\$ 457	\$ --	\$ (457)	\$ 99	\$ 106	\$ 7	\$ 2,456	\$ 2,446	\$ (10)	\$ 55,691	\$ 68,506	\$ 12,815

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Debt Service Funds
Transportation
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Transportation Bond Series "A"			Transportation Bond Series "B"			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:									
Debt service:									
Principal	\$ 45,800	\$ 45,800	\$ --	\$ 8,000	\$ 8,000	\$ --	\$ 53,800	\$ 53,800	\$ --
Interest	56,174	56,174	--	12,955	12,955	--	69,129	69,129	--
Total expenditures	101,974	101,974	--	20,955	20,955	--	122,929	122,929	--
Other sources of financial resources:									
Operating transfers-in	98,364	101,076	2,712	26,462	24,615	(1,847)	124,826	125,691	865
Excess (deficiency) of expenditures under other sources of financial resources	(3,610)	(898)	2,712	5,507	3,660	(1,847)	1,897	2,762	865
Budgetary fund balance, July 1, 1981	31,283	31,283	--	6,859	6,859	--	38,142	38,142	--
Budgetary fund balance, June 30, 1982	\$ 27,673	\$ 30,385	\$ 2,712	\$ 12,366	\$ 10,519	\$ (1,847)	\$ 40,039	\$ 40,904	\$ 865

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Debt Service Funds
Education
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Universities Building			School Construction			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other				\$ 1,200	\$ 1,818	\$ 618	\$ 1,200	\$ 1,818	\$ 618
Total revenues				1,200	1,818	618	1,200	1,818	618
Expenditures:									
Debt service:									
Principal	\$ 7,800	\$ 7,800	\$ --	13,100	13,100	--	20,900	20,900	--
Interest	1,464	1,464	--	16,095	16,095	--	17,559	17,559	--
Total expenditures	9,264	9,264	--	29,195	29,195	--	38,459	38,459	--
Excess (deficiency) of revenues over expenditures	(9,264)	(9,264)	--	(27,995)	(27,377)	618	(37,259)	(36,641)	618
Other sources of financial resources:									
Operating transfers-in	9,180	9,175	(5)	19,782	24,315	4,533	28,962	33,490	4,528
Excess (deficiency) of revenues over expenditures and other sources of financial resources	(84)	(89)	(5)	(8,213)	(3,062)	5,151	(8,297)	(3,151)	5,146
Budgetary fund balance, July 1, 1981	3,765	3,765	--	5,072	5,072	--	8,837	8,837	--
Budgetary fund balance (deficit), June 30, 1982	\$ 3,681	\$ 3,676	\$ (5)	\$ (3,141)	\$ 2,010	\$ 5,151	\$ 540	\$ 5,686	\$ 5,146

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Secretary of State			Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 6,123	\$ 2,610	\$ (3,513)	\$ 590,620	\$ 449,225	\$ (141,395)
Other	--	2,183	2,183	2,700	19,729	17,029
Less:						
Refunds				123	98	(25)
Refunds (nonbudgeted)				1,146	1,146	--
Total revenues	6,123	4,793	(1,330)	592,051	467,710	(124,341)
Expenditures:						
Current:						
Education				10,325	6,615	(3,710)
Health and social services				291,779	202,485	(89,294)
General government	6,014	4,681	(1,333)	222,128	133,283	(88,845)
Social assistance				141,827	117,452	(24,375)
Transportation				8,282	8,257	(25)
Public protection and justice				9,915	2,157	(7,758)
Natural resources and recreation				11,674	4,542	(7,132)
Capital outlays				2,626	890	(1,736)
Total expenditures	6,014	4,681	(1,333)	698,556	475,681	(222,875)
Excess (deficiency) of revenues over expenditures	109	112	3	(106,505)	(7,971)	98,534
Other sources (uses) of financial resources:						
Operating transfers-in				57,350	22,066	(35,284)
Operating transfers-out						
Budgetary funds-nonbudgeted accounts	(8)	(8)	--	(13,173)	(13,173)	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	101	104	3	(62,328)	922	63,250
Budgetary fund balance (deficit), July 1, 1981, as previously reported	(346)	(346)	--	(12,327)	(12,327)	--
Reclassifications between budgetary/nonbudgetary funds-net	24	24	--	46	46	--
Budgetary fund balance (deficit), July 1, 1981, as reclassified	(322)	(322)	--	(12,281)	(12,281)	--
Budgetary fund balance (deficit), June 30, 1982	\$ (221)	\$ (218)	\$ 3	\$ (74,609)	\$ (11,359)	\$ 63,250

Other Agencies Boards & Commissions			Higher Education			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 493,985	\$ 416,338	\$ (77,647)	\$ 5,005	\$ 4,253	\$ (752)	\$ 3,395	\$ 2,542	\$ (853)	\$ 1,099,128	\$ 874,968	\$ (224,160)
--	127	127				--	4	4	2,700	22,043	19,343
671	671	--	50	20	(30)				173	118	(55)
			52	52	--				1,869	1,869	--
493,314	415,794	(77,520)	4,903	4,181	(722)	3,395	2,546	(849)	1,099,786	895,024	(204,762)
479,214	309,592	(88,622)	5,101	4,322	(779)				494,640	401,529	(93,111)
6,479	3,026	(3,453)				1,025	431	(594)	299,283	205,942	(93,341)
13	13	--				1,211	649	(562)	229,366	138,626	(90,740)
									141,827	117,452	(24,375)
									8,282	8,257	(25)
26,265	12,831	(13,434)				1,230	786	(444)	37,410	15,774	(21,636)
18,799	13,519	(5,280)				843	463	(380)	31,316	18,524	(12,792)
626	329	(297)	13	9	(4)	20	5	(15)	3,285	1,233	(2,052)
531,396	420,310	(111,086)	5,114	4,331	(783)	4,329	2,334	(1,995)	1,245,409	907,337	(338,072)
(38,082)	(4,516)	33,566	(211)	(150)	61	(934)	212	1,146	(145,623)	(12,313)	133,310
--	(4)	(4)							57,350	22,066	(35,284)
									--	(4)	(4)
(1,318)	(1,318)	--				(41)	(41)	--	(14,540)	(14,540)	--
(39,400)	(5,838)	33,562	(211)	(150)	61	(975)	171	1,146	(102,813)	(4,791)	98,022
(31,374)	(31,374)	--	192	192	--	380	380	--	(43,475)	(43,475)	--
						(5)	(5)	--	65	65	--
(31,374)	(31,374)	--	192	192	--	375	375	--	(43,410)	(43,410)	--
\$ (70,774)	\$ (37,212)	\$ 33,562	\$ (19)	\$ 42	\$ 61	\$ (600)	\$ 546	\$ 1,146	\$ (146,223)	\$ (48,201)	\$ 98,022

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance—Budget and Actual (Non-GAAP)
Federal Trust Funds
Secretary of State
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Library Services		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	\$ 6,100	\$ 2,592	\$ (3,508)
Other	--	2,183	2,183
Total revenues	<u>6,100</u>	<u>4,775</u>	<u>(1,325)</u>
Expenditures:			
Current:			
General government	6,000	4,669	(1,331)
Total expenditures	<u>6,000</u>	<u>4,669</u>	<u>(1,331)</u>
Excess (deficiency) of revenues over expenditures	<u>100</u>	<u>106</u>	<u>6</u>
Budgetary funds-nonbudgeted accounts			
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	<u>100</u>	<u>106</u>	<u>6</u>
Budgetary fund balance (deficit), July 1, 1981, as previously reported	(346)	(346)	--
Reclassifications between budgetary/nonbudgetary funds-net			
Budgetary fund balance (deficit), July 1, 1981, as restated	<u>(346)</u>	<u>(346)</u>	<u>--</u>
Budgetary fund balance (deficit), June 30, 1982	<u>\$ (246)</u>	<u>\$ (240)</u>	<u>\$ 6</u>

Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 23	\$ 18	\$ (5)	\$ 6,123	\$ 2,610	\$ (3,513)
			--	2,183	2,183
23	18	(5)	6,123	4,793	(1,330)
14	12	(2)	6,014	4,681	(1,333)
14	12	(2)	6,014	4,681	(1,333)
9	6	(3)	109	112	3
(8)	(8)	--	(8)	(8)	--
1	(2)	(3)	101	104	3
			(346)	(346)	--
24	24	--	24	24	--
24	24	--	(322)	(322)	--
\$ 25	\$ 22	\$ (3)	\$ (221)	\$ (218)	\$ 3

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
Code Departments
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Children and Family Services			Commerce and Community Affairs			Labor		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 25,200	\$ 13,587	\$ (11,613)	\$ 221,050	\$ 124,130	\$ (96,920)	\$ 131,500	\$ 110,912	\$ (20,588)
Other	--	1	1	200	50	(150)	--	17,395	17,395
Less:									
Refunds							100	75	(25)
Refunds (nonbudgeted)	1	1	--	1,071	1,071	--			
Total revenues	25,199	13,587	(11,612)	220,179	123,109	(97,070)	131,400	128,232	(3,168)
Expenditures:									
Current:									
Education				10,325	6,615	(3,710)			
Health and social services	24,321	21,933	(2,388)	746	439	(307)			
General government	1	--	(1)	218,750	130,259	(88,491)	146	146	--
Social assistance				121	98	(23)	134,529	110,996	(23,533)
Transportation									
Public protection and justice				1,339	138	(1,201)			
Natural resources and recreation				9	8	(1)			
Capital outlays	2	1	(1)	224	24	(200)	1,968	655	(1,313)
Total expenditures	24,324	21,934	(2,390)	231,514	137,581	(93,933)	136,643	111,797	(24,846)
Excess (deficiency) of revenues over expenditures	875	(8,347)	(9,222)	(11,335)	(14,472)	(3,137)	(5,243)	16,435	21,678
Other sources of financial resources:									
Operating transfers-in									
Budgetary funds-nonbudgeted accounts	(182)	(182)	--				(4,443)	(4,443)	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	693	(8,529)	(9,222)	(11,335)	(14,472)	(3,137)	(9,686)	11,992	21,678
Budgetary fund balance (deficit), July 1, 1981, as previously reported	7,920	7,920	--	(3,374)	(3,374)	--	(2,770)	(2,770)	--
Reclassifications between budgetary/nonbudgetary funds-net									
Budgetary fund balance (deficit), July 1, 1981, as reclassified	7,920	7,920	--	(3,374)	(3,374)	--	(2,770)	(2,770)	--
Budgetary fund balance (deficit), June 30, 1982	\$ 8,613	\$ (609)	\$ (9,222)	\$ (14,709)	\$ (17,846)	\$ (3,137)	\$ (12,456)	\$ 9,222	\$ 21,678

Public Health			Rehabilitation Services			Transportation			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 62,000	\$ 51,522	\$ (10,478)	\$ 60,600	\$ 52,811	\$ (7,789)	\$ 17,235	\$ 7,925	\$ (9,310)	\$ 73,035	\$ 88,338	\$ 15,303	\$ 590,620	\$ 449,225	\$ (141,395)
--	452	452	--	339	339	2,500	1,412	(1,088)	--	80	80	2,700	19,729	17,029
1	1	--							22	22	--	123	98	(25)
									74	74	--	1,146	1,146	--
61,999	51,973	(10,026)	60,600	53,150	(7,450)	19,735	9,337	(10,398)	72,939	88,322	15,383	592,051	467,710	(124,341)
70,468	49,801	(20,667)	66,458	52,821	(13,637)				129,786	77,491	(52,295)	10,325	6,615	(3,710)
17	17	--	151	151	--				3,063	2,710	(353)	291,779	202,485	(89,294)
						8,251	8,235	(16)	7,177	6,358	(819)	222,128	133,283	(88,845)
									31	22	(9)	141,827	117,452	(24,375)
						2,987	668	(2,319)	8,576	2,019	(6,557)	8,282	8,257	(25)
73	39	(34)	273	130	(143)				8,678	3,866	(4,812)	9,915	2,157	(7,758)
									86	41	(45)	11,674	4,542	(7,132)
												2,626	890	(1,736)
70,558	49,857	(20,701)	66,882	53,102	(13,780)	11,238	8,903	(2,335)	157,397	92,507	(64,890)	698,556	475,681	(222,875)
(8,559)	2,116	10,675	(6,282)	48	6,330	8,497	434	(8,063)	(84,458)	(4,185)	80,273	(106,505)	(7,971)	98,534
									57,350	22,066	(35,284)	57,350	22,066	(35,284)
(61)	(61)	--	(49)	(49)	--				(8,438)	(8,438)	--	(13,173)	(13,173)	--
(8,620)	2,055	10,675	(6,331)	(1)	6,330	8,497	434	(8,063)	(35,546)	9,443	44,989	(62,328)	922	63,250
(10,402)	(10,402)	--	(2,148)	(2,148)	--	1,640	1,640	--	(3,193)	(3,193)	--	(12,327)	(12,327)	--
19	19	--	27	27	--							46	46	--
(10,383)	(10,383)	--	(2,121)	(2,121)	--	1,640	1,640	--	(3,193)	(3,193)	--	(12,281)	(12,281)	--
\$ (19,003)	\$ (8,328)	\$ 10,675	\$ (8,452)	\$ (2,122)	\$ 6,330	\$ 10,137	\$ 2,074	\$ (8,063)	\$ (38,739)	\$ 6,250	\$ 44,989	\$ (74,609)	\$ (11,359)	\$ 63,250

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Children and Family Services
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Local Effort Day Care			Child Welfare Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 18,000	\$ 5,544	\$ (12,456)	\$ 6,400	\$ 7,298	\$ 898
Other				--	1	1
Less:						
Refunds (nonbudgeted)	1	1	--			
Total revenues	<u>17,999</u>	<u>5,543</u>	<u>(12,456)</u>	<u>6,400</u>	<u>7,299</u>	<u>899</u>
Expenditures:						
Current:						
Health and social services	15,591	13,881	(1,710)	7,468	7,153	(315)
General government				2	1	(1)
Capital outlays						
Total expenditures	<u>15,591</u>	<u>13,881</u>	<u>(1,710)</u>	<u>7,470</u>	<u>7,154</u>	<u>(316)</u>
Excess (deficiency) of revenues over expenditures	<u>2,408</u>	<u>(8,338)</u>	<u>(10,746)</u>	<u>(1,070)</u>	<u>145</u>	<u>1,215</u>
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	<u>2,408</u>	<u>(8,338)</u>	<u>(10,746)</u>	<u>(1,070)</u>	<u>145</u>	<u>1,215</u>
Budgetary fund balance (deficit), July 1, 1981	<u>8,237</u>	<u>8,237</u>	<u>--</u>	<u>(662)</u>	<u>(662)</u>	<u>--</u>
Budgetary fund balance (deficit), June 30, 1982	<u>\$ 10,645</u>	<u>\$ (101)</u>	<u>\$ (10,746)</u>	<u>\$ (1,732)</u>	<u>\$ (517)</u>	<u>\$ 1,215</u>

Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 800	\$ 745	\$ (55)	\$ 25,200	\$ 13,587	\$ (11,613)
			---	1	1
			1	1	--
800	745	(55)	25,199	13,587	(11,612)
1,262	899	(363)	24,321	21,933	(2,388)
1	--	(1)	1	--	(1)
			2	1	(1)
1,263	899	(364)	24,324	21,934	(2,390)
(463)	(154)	309	875	(8,347)	(9,222)
(182)	(182)	--	(182)	(182)	--
(645)	(336)	309	693	(8,529)	(9,222)
345	345	--	7,920	7,920	--
\$ (300)	\$ 9	\$ 309	\$ 8,613	\$ (609)	\$ (9,222)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Federal Labor Projects			Human Services Support			Community Services Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 115,000	\$ 42,082	\$ (72,918)	\$ 77,500	\$ 11,000	\$ (66,500)	\$ --	\$ 5,310	\$ 5,310
Other	--	31	31	--	1	1	--	--	--
Less:									
Refunds (nonbudgeted)	12	12	--						
Total revenues	114,988	42,101	(72,887)	77,500	11,001	(66,499)	--	5,310	5,310
Expenditures:									
Current:									
Education	10,325	6,615	(3,710)						
Health and social services	746	439	(307)						
General government	72,898	38,116	(34,782)	16,103	7,763	(8,340)	8,966	7,683	(1,283)
Social assistance	121	98	(23)						
Public protection and justice	1,339	138	(1,201)						
Natural resources and recreation	9	8	(1)						
Capital outlays	46	4	(42)	34	--	(34)	15	1	(14)
Total expenditures	85,484	45,418	(40,066)	16,137	7,763	(8,374)	8,981	7,684	(1,297)
Excess (deficiency) of revenues over expenditures	29,504	(3,317)	(32,821)	61,363	3,238	(58,125)	(8,981)	(2,374)	6,607
Budgetary fund balance (deficit), July 1, 1981	(1,792)	(1,792)	--	(1,509)	(1,509)	--	--	--	--
Budgetary fund balance (deficit), June 30, 1982	\$ 27,712	\$ (5,109)	\$ (32,821)	\$ 59,854	\$ 1,729	\$ (58,125)	\$ (8,981)	\$ (2,374)	\$ 6,607

Energy Administration			Low Income Home Energy Assistance			Urban Planning Assistance			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 25,000	\$ 13,277	\$ (11,723)	\$ --	\$ 49,500	\$ 49,500	\$ 1,700	\$ 1,303	\$ (397)	\$ 1,850	\$ 1,658	\$ (192)	\$ 221,050	\$ 124,130	\$ (96,920)
500	500	--				34	34	--	200	15	(185)	200	50	(150)
24,500	12,777	(11,723)	--	49,500	49,500	1,666	1,272	(394)	1,525	1,148	(377)	1,071	1,071	--
												10,325	6,615	(3,710)
24,681	13,935	(10,746)	85,239	60,292	(24,947)	1,398	978	(420)	9,465	1,492	(7,973)	746	439	(307)
												218,750	130,259	(88,491)
												121	98	(23)
43	1	(42)	35	5	(30)	3	--	(3)	48	13	(35)	1,339	138	(1,201)
												9	8	(1)
24,724	13,936	(10,788)	85,274	60,297	(24,977)	1,401	978	(423)	9,513	1,505	(8,008)	224	24	(200)
												231,514	137,581	(93,933)
(224)	(1,159)	(935)	(85,274)	(10,797)	74,477	265	294	29	(7,988)	(357)	7,631	(11,335)	(14,472)	(3,137)
(861)	(861)	--	--	--	--	(157)	(157)	--	945	945	--	(3,374)	(3,374)	--
\$ (1,085)	\$ (2,020)	\$ (935)	\$ (85,274)	\$ (10,797)	\$ 74,477	\$ 108	\$ 137	\$ 29	\$ (7,043)	\$ 588	\$ 7,631	\$ (14,709)	\$ (17,846)	\$ (3,137)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Labor
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Title III Social Security and Employment Service		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	\$ 125,000	\$ 108,156	\$ (16,844)
Other	--	36	36
Less:			
Refunds	25	--	(25)
Total revenues	<u>124,975</u>	<u>108,192</u>	<u>(16,783)</u>
Expenditures:			
Current:			
General government	127	127	--
Social assistance	127,901	107,911	(19,990)
Capital outlays	1,884	654	(1,230)
Total expenditures	<u>129,912</u>	<u>108,692</u>	<u>(21,220)</u>
Excess (deficiency) of revenues over expenditures	<u>(4,937)</u>	<u>(500)</u>	<u>4,437</u>
Budgetary funds-nonbudgeted accounts			
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	<u>(4,937)</u>	<u>(500)</u>	<u>4,437</u>
Budgetary fund balance (deficit), July 1, 1981	<u>(4,865)</u>	<u>(4,865)</u>	<u>--</u>
Budgetary fund balance (deficit), June 30, 1982	<u>\$ (9,802)</u>	<u>\$ (5,365)</u>	<u>\$ 4,437</u>

Unemployment Compensation Special Administration			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 3,000	\$ --	\$ (3,000)	\$ 3,500	\$ 2,756	\$ (744)	\$ 131,500	\$ 110,912	\$ (20,588)
--	17,359	17,359				--	17,395	17,395
			75	75	--	100	75	(25)
3,000	17,359	14,359	3,425	2,681	(744)	131,400	128,232	(3,168)
			19	19	--	146	146	--
2,713	993	(1,720)	3,915	2,092	(1,823)	134,529	110,996	(23,533)
64	--	(64)	20	1	(19)	1,968	655	(1,313)
2,777	993	(1,784)	3,954	2,112	(1,842)	136,643	111,797	(24,846)
223	16,366	16,143	(529)	569	1,098	(5,243)	16,435	21,678
(4,443)	(4,443)	--				(4,443)	(4,443)	--
(4,220)	11,923	16,143	(529)	569	1,098	(9,686)	11,992	21,678
214	214	--	1,881	1,881	--	(2,770)	(2,770)	--
\$ (4,006)	\$ 12,137	\$ 16,143	\$ 1,352	\$ 2,450	\$ 1,098	\$ (12,456)	\$ 9,222	\$ 21,678

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Public Health
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Maternal and Child Health Services			Public Health Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 9,000	\$ 8,032	\$ (968)	\$ 12,000	\$ 7,496	\$ (4,504)
Other	--	340	340	--	82	82
Less:						
Refunds				1	1	--
Total revenues	9,000	8,372	(628)	11,999	7,577	(4,422)
Expenditures:						
Current:						
Health and social services	5,215	4,576	(639)	9,277	7,649	(1,628)
General government	9	9	--			
Capital outlays				48	39	(9)
Total expenditures	5,224	4,585	(639)	9,325	7,688	(1,637)
Excess (deficiency) of revenues over expenditures	3,776	3,787	11	2,674	(111)	(2,785)
Budgetary funds-nonbudgeted accounts				(56)	(56)	--
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	3,776	3,787	11	2,618	(167)	(2,785)
Budgetary fund balance (deficit), July 1, 1981, as previously reported	(3,441)	(3,441)	--	(6)	(6)	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balance (deficit), July 1, 1981, as reclassified	(3,441)	(3,441)	--	(6)	(6)	--
Budgetary fund balance (deficit), June 30, 1982	\$ 335	\$ 346	\$ 11	\$ 2,612	\$ (173)	\$ (2,785)

U.S.D.A. Woman and Infant Care			Maternal and Child Health Services Block Grant			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 41,000	\$ 30,942	\$ (10,058)	\$ --	\$ 4,650	\$ 4,650	\$ --	\$ 402	\$ 402	\$ 62,000	\$ 51,522	\$ (10,478)
--	30	30	--			--			--	452	452
									1	1	--
41,000	30,972	(10,028)	--	4,650	4,650	--	402	402	61,999	51,973	(10,026)
44,956	28,762	(16,194)	9,005	8,133	(872)	2,015	681	(1,334)	70,468	49,801	(20,667)
8	8	--							17	17	--
25	--	(25)							73	39	(34)
44,989	28,770	(16,219)	9,005	8,133	(872)	2,015	681	(1,334)	70,558	49,857	(20,701)
(3,989)	2,202	6,191	(9,005)	(3,483)	5,522	(2,015)	(279)	1,739	(8,559)	2,116	10,675
						(5)	(5)	--	(61)	(61)	--
(3,989)	2,202	6,191	(9,005)	(3,483)	5,522	(2,020)	(284)	1,736	(8,620)	2,055	10,675
(6,955)	(6,955)	--							(10,402)	(10,402)	--
						19	19	--	19	19	--
(6,955)	(6,955)	--	--	--	--	19	19	--	(10,383)	(10,383)	--
\$ (10,944)	\$ (4,753)	\$ 6,191	\$ (9,005)	\$ (3,483)	\$ 5,522	\$ (2,001)	\$ (265)	\$ 1,736	\$ (19,003)	\$ (8,328)	\$ 10,675

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Rehabilitative Services
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Vocational Rehabilitation			Old Age Survivors Insurance			Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government	\$ 41,000	\$ 34,981	\$ (6,019)	\$ 19,600	\$ 17,785	\$ (1,815)	\$ --	\$ 45	\$ 45	\$ 60,600	\$ 52,811	\$ (7,789)
Other	--	337	337	--	2	2	--	--	--	--	339	339
Total revenues	41,000	35,318	(5,682)	19,600	17,787	(1,813)	--	45	45	60,600	53,150	(7,450)
Expenditures:												
Current:												
Health and social services	44,861	34,873	(9,988)	21,597	17,948	(3,649)				66,458	52,821	(13,637)
General government	141	141	--	10	10	--				151	151	--
Capital outlays	57	46	(11)	216	84	(132)				273	130	(143)
Total expenditures	45,059	35,060	(9,999)	21,823	18,042	(3,781)				66,882	53,102	(13,780)
Excess (deficiency) of revenues over expenditures	(4,059)	258	4,317	(2,223)	(255)	1,968	--	45	45	(6,282)	48	6,330
Budgetary funds-nonbudgeted accounts							(49)	(49)	--	(49)	(49)	--
Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	(4,059)	258	4,317	(2,223)	(255)	1,968	(49)	(4)	45	(6,331)	(1)	6,330
Budgetary fund balance (deficit), July 1, 1981, as previously reported	(1,018)	(1,018)	--	(1,130)	(1,130)	--				(2,148)	(2,148)	--
Reclassifications between budgetary/nonbudgetary funds-net							27	27	--	27	27	--
Budgetary fund balance (deficit), July 1, 1981, as reclassified	(1,018)	(1,018)	--	(1,130)	(1,130)	--	27	27	--	(2,121)	(2,121)	--
Budgetary fund balance (deficit), June 30, 1982	\$ (5,077)	\$ (760)	\$ 4,317	\$ (3,353)	\$ (1,385)	\$ 1,968	\$ (22)	\$ 23	\$ 45	\$ (8,452)	\$ (2,122)	\$ 6,330

STATE OF ILLINOIS
 Combining Statement of Revenues, Expenditures, Other
 Sources and Uses of Financial Resources and Changes
 in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
 Federal Trust Funds
 Department of Transportation
 For the Year Ended June 30, 1982
 (Expressed in Thousands)

	Federal/Local Airport			Federal Mass Transit			Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government	\$ 14,000	\$ 5,730	\$ (8,270)	\$ 2,400	\$ 1,590	\$ (810)	\$ 835	\$ 605	\$ (230)	\$ 17,235	\$ 7,925	\$ (9,310)
Other	2,500	1,412	(1,088)							2,500	1,412	(1,088)
Total revenues	16,500	7,142	(9,358)	2,400	1,590	(810)	835	605	(230)	19,735	9,337	(10,398)
Expenditures:												
Current:												
Transportation	6,661	6,645	(16)	1,590	1,590	--	2,987	668	(2,319)	8,251	8,235	(16)
Natural resources and recreation										2,987	668	(2,319)
Total expenditures	6,661	6,645	(16)	1,590	1,590	--	2,987	668	(2,319)	11,238	8,903	(2,335)
Excess (deficiency) of revenues over expenditures	9,839	497	(9,342)	810	--	(810)	(2,152)	(63)	2,089	8,497	434	(8,063)
Budgetary fund balance, July 1, 1981	1,522	1,522	--	--	--	--	118	118	--	1,640	1,640	--
Budgetary fund balance (deficit), June 30, 1982	\$ 11,361	\$ 2,019	\$ (9,342)	\$ 810	\$ --	\$ (810)	\$ (2,034)	\$ 55	\$ 2,089	\$ 10,137	\$ 2,074	\$ (8,063)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1982
(Expressed in Thousands)

	State Board of Education		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	\$ 433,500	\$ 382,328	\$ (51,172)
Other			
Less:			
Refunds (nonbudgeted)	151	151	--
Total revenues	<u>433,349</u>	<u>382,177</u>	<u>(51,172)</u>
Expenditures:			
Current:			
Education	479,214	390,592	(88,622)
Health and social services			
General government			
Public protection and justice			
Natural resources and recreation	4	4	--
Capital outlays	99	32	(67)
Total expenditures	<u>479,317</u>	<u>390,628</u>	<u>(88,689)</u>
Excess (deficiency) of revenues over expenditures	<u>(45,968)</u>	<u>(8,451)</u>	<u>37,517</u>
Other (uses) of financial resources:			
Operating transfers-out			
Budgetary funds-nonbudgeted accounts			
Excess (deficiency) of revenues over expenditures, other (uses) of financial resources and budgetary funds-nonbudgeted accounts	<u>(45,968)</u>	<u>(8,451)</u>	<u>37,517</u>
Budgetary fund balance (deficit), July 1, 1981	<u>(29,244)</u>	<u>(29,244)</u>	<u>--</u>
Budgetary fund balance (deficit), June 30, 1982	<u>\$ (75,212)</u>	<u>\$ (37,695)</u>	<u>\$ 37,517</u>

Emergency Services and Disaster Agency			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 11,035	\$ 5,046	\$ (5,989)	\$ 49,450	\$ 28,964	\$ (20,486)	\$ 493,985	\$ 416,338	\$ (77,647)
			---	127	127	--	127	127
520	520	--				671	671	--
10,515	4,526	(5,989)	49,450	29,091	(20,359)	493,314	415,794	(77,520)
						479,214	390,592	(88,622)
5,937	4,188	(1,749)	6,479	3,026	(3,453)	6,479	3,026	(3,453)
			20,328	8,643	(11,685)	26,265	12,831	(13,434)
			18,799	13,519	(5,280)	18,799	13,519	(5,280)
			9	9	--	13	13	--
22	5	(17)	505	292	(213)	626	329	(297)
5,959	4,193	(1,766)	46,120	25,489	(20,631)	531,396	420,310	(111,086)
4,556	333	(4,223)	3,330	3,602	272	(38,082)	(4,516)	33,566
			--	(4)	(4)	--	(4)	(4)
			(1,318)	(1,318)	--	(1,318)	(1,318)	--
4,556	333	(4,223)	2,012	2,280	268	(39,400)	(5,838)	33,562
89	89	--	(2,219)	(2,219)	--	(31,374)	(31,374)	--
\$ 4,645	\$ 422	\$ (4,223)	\$ (207)	\$ 61	\$ 268	\$ (70,774)	\$ (37,212)	\$ 33,562

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance—Budget and Actual (Non-GAAP)
Federal Trust Funds
State Board of Education
For the Year Ended June 30, 1982
(Expressed in Thousands)

	CETA Vocational Training			Federal School Lunch			O.O.E. Elementary and Secondary Education Act		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 7,500	\$ 9,229	\$ 1,729	\$ 127,000	\$ 119,400	\$ (7,600)	\$ 250,000	\$ 216,364	\$ (33,636)
Less:									
Refunds (nonbudgeted)	151	151	--						
Total revenues	7,349	9,078	1,729	127,000	119,400	(7,600)	250,000	216,364	(33,636)
Expenditures:									
Current:									
Education	9,383	8,834	(549)	139,700	130,647	(9,053)	277,100	216,375	(60,725)
General government							2	2	--
Capital outlays	5	2	(3)				65	22	(43)
Total expenditures	9,388	8,836	(552)	139,700	130,647	(9,053)	277,167	216,399	(60,768)
Excess (deficiency) of revenues over expenditures	(2,039)	242	2,281	(12,700)	(11,247)	1,453	(27,167)	(35)	27,132
Budgetary fund balance (deficit), July 1, 1981	(1,744)	(1,744)	--	(13,332)	(13,332)	--	(4,005)	(4,005)	--
Budgetary fund balance (deficit), June 30, 1982	\$ (3,783)	\$ (1,502)	\$ 2,281	\$ (26,032)	\$ (24,579)	\$ 1,453	\$ (31,172)	\$ (4,040)	\$ 27,132

Federal School Milk			U.S. Food Services			Vocational Education			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 11,000	\$ 3,761	\$ (7,239)	\$ 1,650	\$ 1,409	\$ (241)	\$ 34,000	\$ 30,673	\$ (3,327)	\$ 2,350	\$ 1,492	\$ (858)	\$ 433,500	\$ 382,328	\$ (51,172)
11,000	3,761	(7,239)	1,650	1,409	(241)	34,000	30,673	(3,327)	2,350	1,492	(858)	433,349	382,177	(51,172)
11,000	3,430	(7,570)	1,725	1,392	(333)	37,775	28,515	(9,260)	2,531	1,399	(1,132)	479,214	390,592	(88,622)
			2	2	--	2	2	--				4	4	--
						20	3	(17)	7	3	(4)	99	32	(67)
11,000	3,430	(7,570)	1,727	1,394	(333)	37,797	28,520	(9,277)	2,538	1,402	(1,136)	479,317	390,528	(88,689)
--	331	331	(77)	15	92	(3,797)	2,153	5,950	(188)	90	278	(45,968)	(8,451)	37,517
(718)	(718)	--	(46)	(46)	--	(9,591)	(9,591)	--	192	192	--	(29,244)	(29,244)	--
\$ (718)	\$ (387)	\$ 331	\$ (123)	\$ (31)	\$ 92	\$ (13,388)	\$ (7,438)	\$ 5,950	\$ 4	\$ 282	\$ 278	\$ (75,212)	\$ (37,695)	\$ 37,517

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
State Emergency Services and Disaster Agency
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Federal Aid Disaster			Federal Civil Preparedness Administrative			Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government	\$ 9,000	\$ 3,342	\$ (5,658)	\$ 1,480	\$ 1,440	\$ (40)	\$ 555	\$ 264	\$ (291)	\$ 11,035	\$ 5,046	\$ (5,989)
Less:												
Refunds (nonbudgeted)	502	502	--				18	18	--	520	520	--
Total revenues	8,498	2,840	(5,658)	1,480	1,440	(40)	537	246	(291)	10,515	4,526	(5,989)
Expenditures:												
Current:												
Public protection and justice	3,994	2,413	(1,581)	1,537	1,516	(21)	406	259	(147)	5,937	4,188	(1,749)
Capital outlays				11	5	(6)	11	--	(11)	22	5	(17)
Total expenditures	3,994	2,413	(1,581)	1,548	1,521	(27)	417	259	(158)	5,959	4,193	(1,766)
Excess (deficiency) of revenues over expenditures	4,504	427	(4,077)	(68)	(81)	(13)	120	(13)	(133)	4,556	333	(4,223)
Budgetary fund balance (deficit), July 1, 1981	69	69	--	(37)	(37)	--	57	57	--	89	89	--
Budgetary fund balance (deficit), June 30, 1982	\$ 4,573	\$ 496	\$ (4,077)	\$ (105)	\$ (118)	\$ (13)	\$ 177	\$ 44	\$ (133)	\$ 4,645	\$ 422	\$ (4,223)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Federal Trust Funds
Higher Education
For the Year Ended June 30, 1982
(Expressed in Thousands)

	State Scholarship Commission			Other			Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:												
Federal government	\$ 4,100	\$ 4,217	\$ 117	\$ 105	\$ 16	\$ (89)	\$ 800	\$ 20	\$ (780)	\$ 5,005	\$ 4,253	\$ (752)
Less:												
Refunds	50	20	(30)							50	20	(30)
Refunds (nonbudgeted)				23	23	--	29	29	--	52	52	--
Total revenues	4,050	4,197	147	82	(7)	(89)	771	(9)	(780)	4,903	4,181	(722)
Expenditures:												
Current:												
Education	4,200	4,187	(13)	111	12	(99)	790	123	(667)	5,101	4,322	(779)
Capital outlays				3		(3)	10	9	(1)	13	9	(4)
Total expenditures	4,200	4,187	(13)	114	12	(102)	800	132	(668)	5,114	4,331	(783)
Excess (deficiency) of revenues over expenditures	(150)	10	160	(32)	(19)	13	(29)	(141)	(112)	(211)	(150)	61
Budgetary fund balance, July 1, 1981	32	32	--	19	19	--	141	141	--	192	192	--
Budgetary fund balance (deficit), June 30, 1982	\$ (118)	\$ 42	\$ 160	\$ (13)	\$ --	\$ 13	\$ 112	\$ --	\$ (112)	\$ (19)	\$ 42	\$ 61

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance—Budget and Actual (Non-GAAP)
Revolving Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Department of Administrative Services			Department of Corrections Working Capital		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 90,400	\$ 89,869	\$ (531)	\$ 7,000	\$ 8,418	\$ 1,418
Less:						
Refunds				25	1	(24)
Total revenues	90,400	89,869	(531)	6,975	8,417	1,442
Expenditures:						
Current:						
Education						
General government	98,211	89,642	(8,569)	3	3	--
Transportation						
Public protection and justice				10,256	7,871	(2,385)
Capital outlays	192	141	(51)	323	90	(233)
Total expenditures	98,403	89,783	(8,620)	10,582	7,964	(2,618)
Excess (deficiency) of revenues over expenditures	(8,003)	86	8,089	(3,607)	453	4,060
Other (uses) of financial resources:						
Operating transfers-out	(250)	(250)	--			
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	(8,253)	(164)	8,089	(3,607)	453	4,060
Budgetary fund balance (deficit), July 1, 1981	(4,849)	(4,849)	--	(1,227)	(1,227)	--
Budgetary fund balance (deficit), June 30, 1982	\$ (13,102)	\$ (5,013)	\$ 8,089	\$ (4,834)	\$ (774)	\$ 4,060

Department of Transportation Air Transportation			Board of Governors Cooperative Computer Center			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 400	\$ 541	\$ 141	\$ 2,500	\$ 2,368	\$ (132)	\$ 100,300	\$ 101,196	\$ 896
						25	1	(24)
400	541	141	2,500	2,368	(132)	100,275	101,195	920
			2,073	2,034	(39)	2,073	2,034	(39)
						98,214	89,645	(8,569)
500	494	(6)				500	494	(6)
			362	358	(4)	10,256	7,871	(2,385)
						877	589	(288)
500	494	(6)	2,435	2,392	(43)	111,920	100,633	(11,287)
(100)	47	147	65	(24)	(89)	(11,645)	562	12,207
						(250)	(250)	--
(100)	47	147	65	(24)	(89)	(11,895)	312	12,207
85	85	--	203	203	--	(5,788)	(5,788)	--
\$ (15)	\$ 132	\$ 147	\$ 268	\$ 179	\$ (89)	\$ (17,683)	\$ (5,476)	\$ 12,207

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Revolving Funds
Department of Administrative Services
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Communications			Office Supplies		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other	\$ 42,000	\$ 44,508	\$ 2,508	\$ 1,700	\$ 1,563	\$ (137)
Total revenues	42,000	44,508	2,508	1,700	1,563	(137)
Expenditures:						
Current:						
General government	48,530	45,721	(2,809)	1,761	1,463	(298)
Capital outlays						
Total expenditures	48,530	45,721	(2,809)	1,761	1,463	(298)
Excess (deficiency) of revenues over expenditures	(6,530)	(1,213)	5,317	(61)	100	161
Other (uses) of financial resources:						
Operating transfers-out						
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	(6,530)	(1,213)	5,317	(61)	100	161
Budgetary fund balance (deficit), July 1, 1981	(2,344)	(2,344)	--	7	7	--
Budgetary fund balance (deficit), June 30, 1982	\$ (8,874)	\$ (3,557)	\$ 5,317	\$ (54)	\$ 107	\$ 161

Paper and Printing			State Garage			Statistical Services			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,700	\$ 1,657	\$ (43)	\$ 20,200	\$ 16,611	\$ (3,589)	\$ 24,800	\$ 25,530	\$ 730	\$ 90,400	\$ 89,869	\$ (531)
1,700	1,657	(43)	20,200	16,611	(3,589)	24,800	25,530	730	90,400	89,869	(531)
1,700	1,462	(238)	19,781	16,001	(3,780)	26,439	24,995	(1,444)	98,211	89,642	(8,569)
15	15	--	165	126	(39)	12	--	(12)	192	141	(51)
1,715	1,477	(238)	19,946	16,127	(3,819)	26,451	24,995	(1,456)	98,403	89,783	(8,620)
(15)	180	195	254	484	230	(1,651)	535	2,186	(8,003)	86	8,089
			(250)	(250)	--				(250)	(250)	--
(15)	180	195	4	234	230	(1,651)	535	2,186	(8,253)	(164)	8,089
(158)	(158)	--	(740)	(740)	--	(1,614)	(1,614)	--	(4,849)	(4,849)	--
\$ (173)	\$ 22	\$ 195	\$ (736)	\$ (506)	\$ 230	\$ (3,265)	\$ (1,079)	\$ 2,186	\$ (13,102)	\$ (5,013)	\$ 8,089

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-CAAP)
State Trust Funds
For the Year Ended June 30, 1982
(Expressed in Thousands)

	Land and Water Recreation			Group Insurance Premium		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 11,400	\$ 9,305	\$ (2,095)	\$ 7,000	\$ 8,346	\$ 1,346
Other				8,000	6,568	(1,432)
Total revenues	11,400	9,305	(2,095)	15,000	14,914	(86)
Expenditures:						
Current:						
Education						
Health and social services						
General government				18,970	14,436	(4,534)
Public protection and justice						
Natural resources and recreation	11,344	8,572	(2,772)			
Capital outlays	2,317	589	(1,728)			
Total expenditures	13,661	9,161	(4,500)	18,970	14,436	(4,534)
Excess (deficiency) of revenues over expenditures	(2,261)	144	2,405	(3,970)	478	4,448
Other sources of financial resources:						
Operating transfers-in				--	72	72
Budgetary funds-nonbudgeted accounts						
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(2,261)	144	2,405	(3,970)	550	4,520
Budgetary fund balance, July 1, 1981, as previously reported	1,664	1,664	--	6,807	6,807	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balance, July 1, 1981, as reclassified	1,664	1,664	--	6,807	6,807	--
Budgetary fund balance (deficit), June 30, 1982	\$ (597)	\$ 1,808	\$ 2,405	\$ 2,837	\$ 7,357	\$ 4,520

CDB Contributory Trust			State Scholarship Commission Student Loan			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,000	\$ 845	\$ (155)	\$ 15,500	\$ 14,436	\$ (1,064)	\$ 470	\$ 106	\$ (364)	\$ 35,370	\$ 33,038	\$ (2,332)
9,776	9,851	75	2,500	12,910	10,410	1,258	1,244	(14)	21,534	30,573	9,039
10,776	10,696	(80)	18,000	27,346	9,346	1,728	1,350	(378)	56,904	63,611	6,707
570	1	(569)	23,285	19,833	(3,452)	866	860	(6)	24,721	20,694	(4,027)
4	4	--				433	256	(177)	433	256	(177)
						1,524	945	(579)	20,498	15,385	(5,113)
						361	106	(255)	361	106	(255)
40	8	(32)	391	256	(135)	487	2	(485)	11,831	8,574	(3,257)
						1		(1)	2,749	853	(1,896)
614	13	(601)	23,676	20,089	(3,587)	3,672	2,169	(1,503)	60,593	45,868	(14,725)
10,162	10,683	521	(5,676)	7,257	12,933	(1,944)	(819)	1,125	(3,689)	17,743	21,432
									--	72	72
(10,860)	(10,860)	--							(10,860)	(10,860)	--
(698)	(177)	521	(5,676)	7,257	12,933	(1,944)	(819)	1,125	(14,549)	6,955	21,504
1,154	1,154	--	385	385	--	1,021	1,021	--	11,031	11,031	--
						4	4	--	4	4	--
1,154	1,154	--	385	385	--	1,025	1,025	--	11,035	11,035	--
\$ 456	\$ 977	\$ 521	\$ (5,291)	\$ 7,642	\$ 12,933	\$ (919)	\$ 206	\$ 1,125	\$ (3,514)	\$ 17,990	\$ 21,504

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Illinois Ranks Fourth in the Nation in Coal Resources

STATISTICAL AND ECONOMIC DATA

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

	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973
Revenues:										
Income taxes	\$ 3,187,698	\$ 3,084,953	\$ 2,901,432	\$ 2,391,646	\$ 2,117,143	\$ 1,964,562	\$ 1,687,239	\$ 1,579,653	\$ 1,413,265	\$ 1,251,211
Sales taxes	2,321,930	2,322,111	2,368,567	2,185,831	2,003,090	1,813,161	1,665,655	1,481,653	1,351,292	1,185,097
Public utility taxes	727,983	689,721	562,199	432,845	377,777	332,815	273,878	241,480	202,145	186,100
Motor fuel taxes	375,276	384,382	409,015	437,876	430,628	421,565	411,603	396,353	396,286	393,254
Other taxes	654,582	657,229	637,708	648,471	610,041	560,251	550,884	505,665	471,648	451,840
Federal government	2,791,493	3,044,456	2,602,676	2,233,877	1,857,723	2,002,618	2,028,918	1,635,091	1,540,306	1,397,377
Licenses and fees	426,715	394,260	403,117	381,618	379,258	371,381	360,422	343,346	328,821	324,511
Interest and other investment income	173,519	184,624	177,512	111,676	67,590	54,937	65,760	113,133	97,466	51,452
Other	216,318	289,397	336,949	344,624	373,155	387,757	360,899	1,059,512	820,070	642,755
Less:										
Refunds	262,881	235,109	225,878	180,420	169,901	165,807	165,101	157,119	132,945	131,188
Total revenues	10,612,633	10,816,024	10,173,297	8,988,044	8,046,504	7,743,240	7,240,157	7,198,767	6,488,354	5,752,409
Expenditures:										
Current:										
Social assistance	1,390,123	1,325,209	1,224,556	1,241,359	1,242,711	1,269,841	1,255,466	1,261,409	1,036,205	952,335
Education	3,678,370	3,723,536	3,523,526	3,256,713	3,049,123	2,923,959	2,697,659	2,514,597	2,111,016	1,889,319
Health and social services	2,668,912	2,463,928	2,258,515	1,942,552	1,773,789	1,657,820	1,503,777	2,095,303	1,775,621	1,576,018
General government	1,497,725	1,521,149	1,355,223	807,225	766,604	654,341	604,038	504,588	378,586	331,246
Transportation	1,159,835	1,451,307	1,451,590	1,188,935	1,034,878	1,260,869	1,254,855	1,050,680	822,193	775,824
Public protection and justice	522,800	526,086	471,410	392,319	319,993	307,544	279,590	256,589	233,896	213,237
Natural resources and recreation	173,504	175,427	183,907	171,321	152,166	165,882	150,526	122,520	93,178	114,994
Debt service:										
Principal	148,500	132,900	120,900	105,300	89,100	72,700	49,761	42,218	44,293	39,594
Interest	175,628	148,217	127,694	115,021	98,240	74,497	50,537	39,773	42,147	22,097
Total expenditures	11,415,397	11,467,759	10,717,321	9,220,745	8,526,604	8,387,453	7,846,209	7,887,677	6,537,135	5,914,664
Excess (deficiency) of revenues over expenditures	(802,764)	(651,735)	(544,024)	(232,701)	(480,100)	(644,213)	(606,052)	(688,910)	(48,781)	(162,255)
Other sources (uses) of financial resources:										
Operating transfers-in	3,753,341	4,000,902	3,676,246	3,259,037	2,960,291	2,907,637	2,808,280	2,453,601	2,090,273	2,132,252
Operating transfers-out	(3,571,370)	(3,897,200)	(3,564,857)	(3,211,494)	(2,915,583)	(2,829,943)	(2,704,600)	(2,382,621)	(2,047,079)	(2,099,316)
Proceeds from general obligation bond issues	200,000	390,053	300,014	540,041	405,012	385,069	450,006	150,009	210,031	250,067
Net other sources (uses) of financial resources	381,971	493,755	411,403	587,584	449,720	462,763	553,686	220,989	253,225	283,003
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	\$ (420,793)	\$ (157,980)	\$ (132,621)	\$ 354,883	\$ (30,380)	\$ (181,450)	\$ (52,366)	\$ (467,921)	\$ 204,444	\$ 120,748

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

FOR THE YEAR ENDED JUNE 30	POPULATION	EQUALIZED ASSESSED VALUE	GENERAL OBLIGATION BOND DEBT			NET GENERAL OBLIGATION BOND DEBT	
			TOTAL	LESS DEBT SERVICE FUND	NET	RATIO TO ASSESSED VALUE	PER CAPITA
1973	11,260	50,394,000	\$ 658,200	\$ 46,879	\$ 611,321	1.21%	\$ 54.29
1974	11,274	51,797,000	861,400	29,682	831,718	1.61%	73.77
1975	11,306	53,204,000	969,200	37,945	931,255	1.75%	82.37
1976	11,360	58,025,000	1,369,500	34,900	1,334,600	2.30%	117.48
1977	11,406	60,714,000	1,831,800	50,355	1,781,445	2.93%	156.18
1978	11,434	65,713,000	2,147,700	56,745	2,090,955	3.18%	182.87
1979	11,423	60,449,000*	2,432,400	76,900	2,355,500	3.90%	206.21
1980	11,418	68,860,000	2,611,500	104,622	2,506,878	3.64%	219.55
1981	11,462	75,977,000e	2,868,600	90,960	2,777,640	3.66%	242.33
1982	11,522e		2,920,100	69,347	2,850,753		247.42

e - estimated

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

Source: Illinois Property Tax Statistics - Illinois Department of Revenue

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

FOR THE YEAR ENDED JUNE 30	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	REVENUES	RATIO	EXPENDITURES	RATIO
1973	\$ 39,594	\$ 22,097	\$ 61,691	\$ 5,752,409	1.07%	\$ 5,914,664	1.04%
1974	44,293	42,147	86,440	6,488,354	1.33%	6,537,135	1.32%
1975	42,218	39,773	81,991	7,198,767	1.14%	7,887,677	1.04%
1976	49,761	50,537	100,298	7,240,157	1.39%	7,846,209	1.28%
1977	72,700	74,497	147,197	7,743,240	1.90%	8,387,453	1.75%
1978	89,100	98,240	187,340	8,046,504	2.33%	8,526,604	2.20%
1979	105,300	115,021	220,321	8,988,044	2.45%	9,220,745	2.39%
1980	120,900	127,694	248,594	10,173,297	2.44%	10,717,321	2.32%
1981	132,900	148,217	281,117	10,816,024	2.60%	11,467,759	2.45%
1982	148,500	175,628	324,128	10,612,633	3.05%	11,415,397	2.84%

STATE OF ILLINOIS
 Total Debt Service Requirements
 To Maturity
 June 30, 1982
 (Expressed in Thousands)

YR	General Obligation Debt	Illinois Building Authority	Illinois Housing Development Authority	State Scholarship Commission	Toll Highway Authority	Universities and Colleges	Total Requirements
83	\$ 344,558	\$ 40,482	\$ 61,862	\$ 8,575	\$ 29,982	\$ 20,809	\$ 506,268
84	334,041	40,682	65,012	8,174	29,961	21,152	499,022
85	323,563	40,863	64,365	6,539	29,943	21,184	486,457
86	313,180	39,239	63,156	5,892	29,926	21,197	472,590
87	302,834	36,945	68,609	5,792	29,904	21,005	465,089
88	284,891	26,876	58,554	5,685	29,888	21,592	427,486
89	269,089	19,748	58,524	5,570	29,866	21,678	404,475
90	259,537	15,136	58,513	5,459	15,797	21,724	376,166
91	250,071	13,784	58,489	1,943	20,473	21,576	366,336
92	240,725	6,344	58,477	3,884	18,401	21,759	349,590
93	221,497	4,652	58,461		26,760	21,336	332,706
94	213,189	4,220	58,441		26,696	21,110	323,656
95	204,994	4,312	58,419		27,256	21,322	316,303
96	189,326	4,391	58,385		26,706	21,227	300,035
97	177,514	603	58,348		22,895	21,404	280,764
98	164,029		58,322		19,746	21,380	263,477
99	146,864		58,271		4,292	21,227	230,654
00	131,824		58,248		4,272	21,067	215,411
01	125,584		58,223		4,249	21,683	209,739
02	96,609		58,145		4,250	21,922	180,926
03	75,130		58,101		4,245	21,885	159,361
04	54,713		58,046		4,237	21,703	138,699
05	35,876		57,975		4,227	21,425	119,503
06	21,359		57,901		4,223	18,844	102,327
07	4,220		57,831		4,213	26,725	92,989
08			57,760		4,218	33,482	95,460
09			57,677		3,887	9,764	71,328
10			57,585			451	58,036
11			57,466			455	57,921
12			57,340			449	57,789
13			56,735			291	57,026
14			52,859			292	53,151
15			50,928			88	51,016
16			49,378			86	49,464
17			46,401			17	46,418
18			33,643			56	33,699
19			27,487				27,487
20			19,431				19,431
21			17,169				17,169
22			18,528				18,528
23			10,640				10,640
24			18,954				18,954
25			2,044				2,044
26			1,896				1,896
27			2,321				2,321
	<u>\$ 4,785,217</u>	<u>\$ 298,277</u>	<u>\$ 2,184,920</u>	<u>\$ 57,513</u>	<u>\$ 460,513</u>	<u>\$ 583,367</u>	<u>\$ 8,369,807</u>

STATE OF ILLINOIS
Total Personal Income

<u>Year</u>	<u>Amount (millions)</u>	<u>Percent Change</u>	<u>Per Capita Personal Income</u>	
			<u>Illinois</u>	<u>United States</u>
1973	\$ 64,767	12.0%	\$ 5,752	\$ 5,027
1974	70,807	9.3	6,281	5,464
1975	76,453	8.0	6,762	5,857
1976	82,924	8.5	7,300	6,381
1977	91,252	10.0	8,000	6,994
1978	100,784	10.4	8,814	7,784
1979	112,010	11.1	9,806	8,670
1980	119,475	6.7	10,464	9,490
1981	132,675	11.0	11,575	10,512
1982e	139,426	5.1	12,124	11,076

e - estimate

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

STATE OF ILLINOIS
Population by
Age Group

ILLINOIS

	<u>1970</u>	<u>Percent</u>	<u>1980</u>	<u>Percent</u>
Under 5 years	939,954	8.4%	832,399	7.3%
5 - 19 years	3,239,560	29.1	2,894,188	25.3
20 - 44 years	3,511,557	31.5	4,229,559	37.0
45 - 64 years	2,344,048	21.1	2,248,172	19.7
65 years & over	1,099,754	9.9	1,221,795	10.7
Total	<u>11,134,873</u>	<u>100.0%</u>	<u>11,426,113</u>	<u>100.0%</u>

UNITED STATES

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

Source: Illinois Bureau of the Budget, Illinois Population Projection Revised, 1981, June, 1981.
 U.S. Bureau of the Census, 1980 Population Census.
 U.S. Bureau of the Census, Historical Statistics, Colonial Times to 1970.

STATE OF ILLINOIS
Employment by Industry
(Expressed in Thousands)

	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982p</u>
Mining	23	25	26	28	29	26	31	31	27	28
Construction	193	184	172	169	175	186	188	189	169	158
Manufacturing	1,353	1,345	1,200	1,215	1,241	1,276	1,271	1,208	1,135	1,019
Transportation and Public Utilities	286	289	273	278	275	282	289	286	284	272
Wholesale and Retail Trade	972	1,001	999	1,058	1,089	1,122	1,142	1,131	1,097	1,076
Finance, Insurance and Real Estate	246	253	255	267	267	281	295	314	317	316
Services	727	768	780	834	862	888	924	942	957	968
Government	667	681	714	717	718	728	743	766	767	770
TOTAL	<u>4,467</u>	<u>4,546</u>	<u>4,419</u>	<u>4,566</u>	<u>4,656</u>	<u>4,789</u>	<u>4,883</u>	<u>4,867</u>	<u>4,753</u>	<u>4,607</u>

p - preliminary

Source: U.S. Department of Labor.

STATE OF ILLINOIS
Sales of All Retail Stores
Annual
(Expressed in Millions)

<u>Year</u>	<u>Illinois</u>	<u>Percent of Change</u>	
		<u>Ill.</u>	<u>U.S.</u>
1973	\$28,768	9.9%	13.5%
1974	31,086	8.1	6.2
1975	33,643	8.2	8.7
1976	35,593	5.8	11.8
1977*	39,337	10.5	10.3
1978	43,194	9.8	11.0
1979	45,773	6.0	11.1
1980	46,142	0.8	6.4
1981	49,311	6.9	9.1
1982e	52,668	6.8	3.0

e - estimate based on 11 months data.

*Extensive modifications to monthly survey begin with April 1977 data.

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

STATE OF ILLINOIS
Cash Receipts from
Farm Marketings
(Expressed in Millions)

YEAR	LIVESTOCK					CROPS					TOTAL LIVESTOCK AND CROPS
	CATTLE	HOGS	DAIRY PRODUCTS	OTHER LIVESTOCK AND PRODUCTS	TOTAL LIVESTOCK AND PRODUCTS	CORN	SOYBEANS	WHEAT	OTHER CROPS	TOTAL CROPS	
1972	\$ 576	\$ 692	\$ 162	\$ 58	\$ 1,488	\$ 795	\$ 840	\$ 73	\$124	\$1,832	\$ 3,320
1973	629	1,023	182	89	1,923	1,463	1,248	107	141	2,959	4,882
1974	560	950	203	86	1,799	1,936	1,653	183	161	3,933	5,732
1975	484	1,102	199	88	1,873	1,794	1,134	199	193	3,320	5,193
1976	580	950	229	86	1,845	2,242	1,652	204	191	4,289	6,134
1977	611	941	234	87	1,873	1,817	1,697	138	197	3,849	5,722
1978	697	1,099	246	85	2,127	1,834	2,298	95	203	4,430	6,557
1979	929	1,087	281	86	2,383	2,147	2,042	182	213	4,584	6,967
1980	882	1,036	324	80	2,322	2,729	2,447	263	213	5,652	7,974
1981	640	1,144	355	86	2,225	2,590	2,283	328	219	5,420	7,645
1982											

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

STATE OF ILLINOIS
 Bituminous Coal Production
 Annual
 (Expressed in Thousands of Tons)

<u>YEAR</u>	<u>SURFACE</u>	<u>UNDERGROUND</u>	<u>TOTAL</u>	<u>PERCENT TOTAL OF U.S.</u>
1973	28,971	32,578	61,549	10.4%
1974	26,969	31,104	58,073	9.6
1975	27,659	31,880	59,539	9.2
1976	27,224	30,912	58,136	8.6
1977	24,291	29,589	53,880	7.7
1978	23,855	24,889	48,744s	7.3
1979	26,857	32,681	59,538	7.7
1980	27,574	34,968	62,542	7.5
1981	22,563	29,236	51,799s	6.0
1982	25,780	35,684	61,464	7.5

s - affected by major strike activity.

Source: Illinois Department of Mines and Minerals.

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

<u>Company</u>	<u>No. of Employees</u>	<u>No. of Illinois Installations</u>
Caterpillar	38,770	8
International Harvester	20,050	7
General Motors	15,200	4
Beatrice Foods	14,000	43
Deere	13,500	3
R. H. Donnelley	11,300	6
Western Electric	11,100	7
General Electric	9,800	11
U.S. Steel	9,000	5
GTE Automatic Electric	8,600	2
Borg Warner	8,500	14
Owens Illinois	7,640	7
Motorola	7,500	2
Illinois Tool Works	7,500	13
CECO	6,300	4
Continental Can	6,000	10
Republic Steel	6,000	1
Rock Island Arsenal	6,000	1
Ford Motor	6,000	2
Olin	5,522	4
Sunstrand	5,200	3
Interlake	5,200	4
National Steel	5,000	1
Outboard Marine	5,000	2
Chrysler	5,000	1

Source: Illinois Department of Commerce and Community Affairs.

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