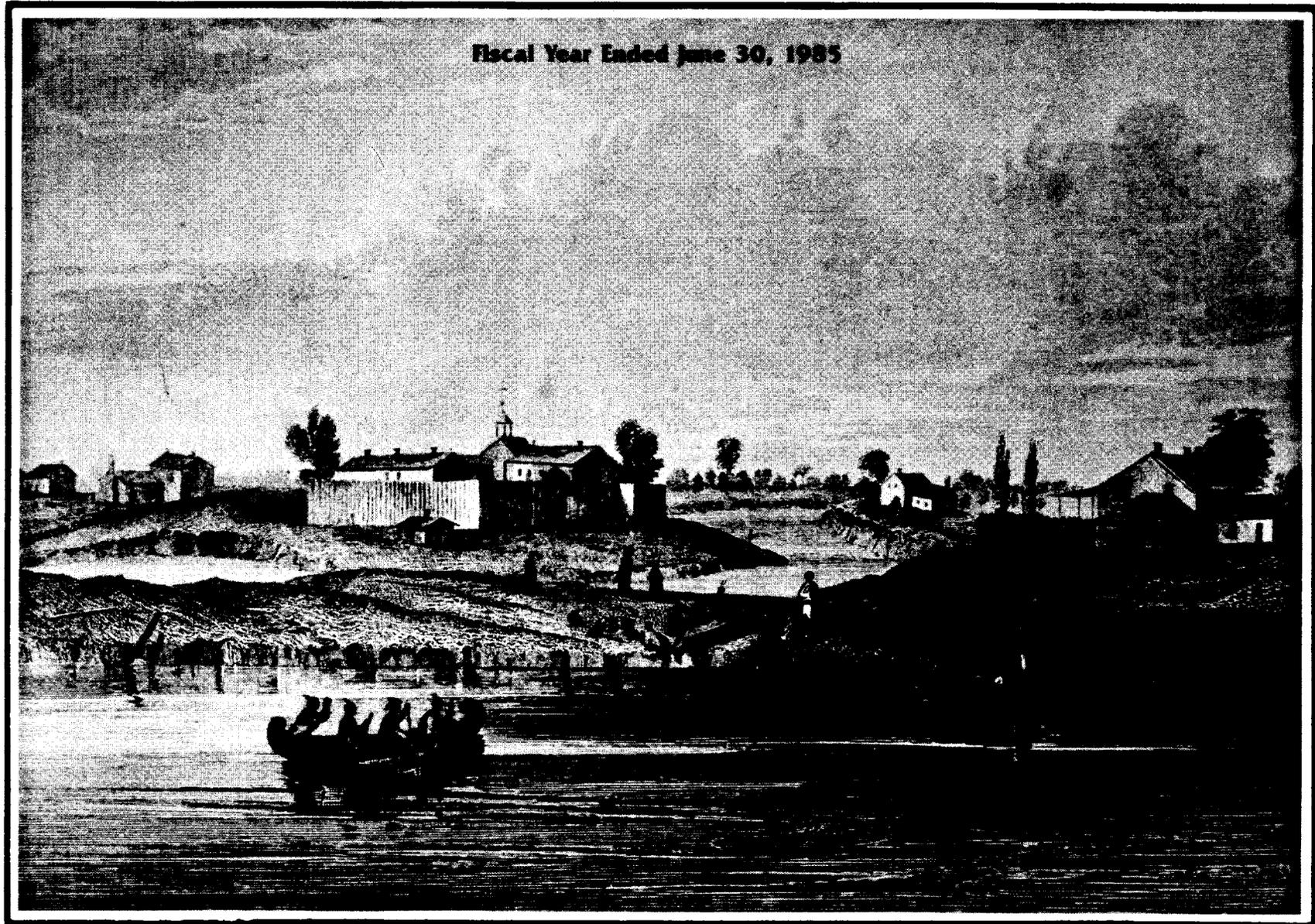


# ILLINOIS

## COMPREHENSIVE ANNUAL FINANCIAL REPORT 1985



 Roland W. Burris, Comptroller, State of Illinois



**FATHER MARQUETTE AND JOLLIET DISCOVER THE MISSISSIPPI.**

Father Jacques Marquette was born in 1637 and died May 18th, 1675 on the banks of a small stream now known as Marquette. He founded the mission of Sault Sainte Marie on Lake Superior in 1668 and followed the Hurons to Mackinaw in 1671. His voyage with Jolliet down the Mississippi in 1673 gives him a permanent place in the history of American Discovery.

## **INTRODUCTION**

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

# **I L L I N O I S**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT 1985**

Fiscal Year Ended June 30, 1985

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

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Pictures courtesy of the Illinois Historical Library and Illinois Department of Transportation



**Roland W. Burris**

Comptroller  
State of Illinois

January 31, 1986

201 State House  
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, 1985. The report presents comprehensive financial and operating information about the State's activities during fiscal year 1985 that is useful to its taxpayers, citizens and other resource providers. This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board. As such, it conforms to the "pyramid" approach to governmental financial reporting prescribed in National Council on Governmental Accounting (NCGA) Statement 1, "Governmental Accounting and Financial Reporting Principles." The State Auditor General has performed an examination of the financial statements in accordance with generally accepted auditing standards; his opinion is presented herein.

#### Reporting Entity and Financial Statement Presentation

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

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

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

## Management Responsibilities for Financial Reporting

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

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

## Budgetary Controls

The Comptroller's Uniform Statewide Accounting System (CUSAS) provides the basis for receipt, expenditure and encumbrance reporting of all State treasury held funds with specific line-item limitations on expenditures for all budgeted funds. Appropriations (budget) and actual expenditure analysis for significant individual funds is provided in the Budgetary Statements section of this report. A reconciliation between the GAAP basis statements and the budgetary statement is presented in Note 2. 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 2.

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

## Cash Management

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

General Governmental Functions

The governmental fund types are those through which most State functions are financed. These fund types, which include the general, special revenue, capital projects, and debt service funds, are presented on a modified accrual basis of accounting. Revenues on this basis are recognized when they are both measurable and available to finance current expenditures. Revenues (amounts expressed in millions) from various sources for fiscal years 1985 and 1984, were as follows:

Revenue Source	Amount		Percentage of Total	
	1985	1984	1985	1984
Taxes:				
Income	\$ 3,638	\$ 3,511	27%	28%
Sales	3,177	2,820	24	23
Public utility	893	830	7	7
Motor fuel	617	552	5	5
Other	596	601	4	5
Federal government	3,565	3,208	26	26
Licenses and fees	654	535	5	4
Interest and other investment income	182	162	1	1
Other revenues	195	156	1	1
	<u>\$13,517</u>	<u>\$12,375</u>	<u>100%</u>	<u>100%</u>

As indicated in the above table, revenues totaled \$13,517 million for fiscal year 1985 which represents an increase of 9.2% over revenues for fiscal year 1984. Income taxes, at \$3,638 million, remained the largest source of revenue in fiscal year 1985 but with only a modest 3.6% increase from the prior year. This increase was realized in spite of lower individual and corporate tax rates in effect during the entire fiscal year. In July 1983, the State enacted a temporary increase in the tax rates which terminated on June 30, 1984. As a result, for fiscal year 1985, the rates returned to 2.5% from 3% for individual taxpayers and 4% from 4.8% for corporate taxpayers. However, during fiscal year 1985, the State authorized a tax amnesty program whereby delinquent taxpayers could settle their tax debts with the State without fear of prosecution. This program realized approximately \$85 million in income tax revenues during the fiscal year. In addition, interest paid with income tax refunds was netted against income tax revenues in prior years. This year we have reclassified such interest and properly reported it as debt service expenditures. This reclassification increased income tax revenues by approximately \$137 million as compared to the level it would have been under the reporting method used in prior years.

Sales tax revenues were \$3,177 million for fiscal year 1985 which represents an increase of 12.7% from the prior year. This growth is a reflection of the increase in the tax rate from 4% to 5% (effective January 1, 1984) and growth in retail sales in the State.

Federal government revenues totaled \$3,565 million for fiscal year 1985, an 11.1% increase from fiscal year 1984. The major components of the growth in federal government revenue were increases in the level of federal aid for highway construction, public aid, job training and elementary and secondary education.

Expenditures for governmental fund types are presented on the modified accrual basis of accounting. Expenditures (amounts expressed in millions) for major governmental fund functions in fiscal years 1985 and 1984, were as follows:

Expenditure Function	Amount		Percentage of Total	
	1985	1984	1985	1984
Education	\$ 3,188	\$ 2,996	24%	25%
Health and social services	2,995	2,691	23	23
Social assistance	1,516	1,435	11	12
General government	1,918	1,598	15	14
Transportation	1,831	1,609	14	14
Public protection and justice	639	554	5	5
Natural resources and recreation	165	156	1	1
Debt service	609	434	5	4
Capital outlays	280	227	2	2
	<u>\$13,141</u>	<u>\$11,700</u>	<u>100%</u>	<u>100%</u>

Expenditures in total were \$13,141 million for fiscal year 1985, representing a 12.3% increase from the prior year. The majority of the increase was attributed to health and social services, general government, and transportation expenditures increasing 11.3%, 20.0% and 13.8%, respectively.

Health and social services expenditures increased \$304 million from the prior year. The increase was primarily the result of higher medical assistance payments to the needy.

General government expenditures increased by \$320 million from the prior year. A majority of the increase was due to an increased level of expenditures of the corporate personal property replacement tax funds to local government taxing districts. This particular tax did not incur a rate reduction as the other income tax components did on June 30, 1984 and revenues from this tax increased due to the improved economy. In addition, a portion of the revenues generated from the income tax amnesty program related to corporate personal property replacement taxes was earmarked for distribution to local government taxing districts. Another significant reason for the higher general government expenditures was the establishment of a new tourism program in the State whereby tourism expenditures were disbursed in order to stimulate portions of the Illinois economy.

The increase in transportation expenditures to \$1,831 million was directly related to the increased federal government and motor fuel tax revenues. The State motor fuel tax increase enacted in July 1983 was specifically for the purpose of providing additional highway and construction program resources.

#### Expendable Trust Improvements

Total revenues for the State's expendable trust funds decreased from \$1,869 million in fiscal year 1984 to \$1,616 million in fiscal year 1985, a 13.5% decrease. Total expenditures decreased from \$1,312 million in fiscal year 1984 to \$1,014 million in fiscal year 1985, a 22.7% decrease. This decrease was largely attributable to the improved economy and the elimination during 1985 of the extended benefit program thereby reducing the level of federal reimbursement.

#### Debt Administration

Illinois again received high bond ratings in fiscal year 1985 from both Moody's Investors Service (Aaa) and Standard and Poor's Corporation (AA+) for its general obligation bonds. Outstanding general obligation bonds at June 30, 1985, totaled \$3,487 million and were issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes, and for maintenance and construction of highway and waterway facilities. Bonds have also been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source.

General obligation bonds (amounts expressed in millions) issued during fiscal year 1985 were as follows:

<u>Date of Issue</u>	<u>Amount</u>	<u>Average Interest Rate</u>
9/1/84	\$150	9.11%
1/1/85	100	8.94
6/1/85	100	8.22

In addition to general obligation bonds, Illinois' reporting entity has \$1,951 million of revenue bonds, \$1,967 million of unfunded pension expense, \$81 million of notes payable, and \$692 million of other long-term obligations outstanding as of June 30, 1985.

#### Proprietary Funds

Combined operating revenues for the State's enterprise funds increased from \$1,200 million in fiscal year 1984 to \$1,571 million in fiscal year 1985. Combined operating expenses increased from \$750 million to \$970 million during the same period. As in the prior year, the primary cause for the increases was the increased activity relating to the Illinois State Lottery.

Combined operating results for the State's internal service funds indicate increased activity during fiscal year 1985; however, revenues exceeded expenses by a comfortable margin. Operating revenues and expenses were \$142 million and \$137 million, respectively, for fiscal year 1985, while related amounts for fiscal year 1984 were \$114 million and \$115 million, respectively. The principal internal service operations provide data processing, motor pool vehicles, telephone communications and printing services to other State departments.

#### Retirement Systems

Total net assets of the pension trust funds on a current market basis aggregated \$8.4 billion at June 30, 1985. The most current actuarial valuations of the pension trust funds indicated that the actuarial present value of accumulated plan benefits was \$13.3 billion and exceeded net assets of the funds by \$5 billion. On a market value basis, the funding ratio for all funds combined increased to 62.9% at June 30, 1985 from 55.8% at June 30, 1984. In addition, on a cost basis, the funding ratio increased to 58.9% at June 30, 1985, from 57.7% at June 30, 1984.

### Certificate of Conformance

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Conformance in Financial Reporting to the State of Illinois for its comprehensive annual financial report for the fiscal year ended June 30, 1984.

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

A Certificate of Conformance is valid for a period of one year only. Effective January 1, 1986, the GFOA changed the program title to Certificate of Achievement for Excellence in Financial Reporting. We believe our current report continues to conform to the Certificate Program requirements and I will be submitting it to the GFOA to determine its eligibility for another certificate.

### Prospects for the Future

Currently, falling oil prices are limiting the rate of inflation, lower interest rates are reducing the cost of purchasing durable items, and the declining value of the dollar is increasing the international competitiveness of American goods. If these factors can cause consumers to increase their purchases, even though consumer debt has reached record high levels, and companies to boost their investments, although significant amounts of productive capacity remain underutilized, they will provide the impetus for further national economic recovery.

Illinois, like the remainder of the Midwest, has lagged behind the national economy due, in part, to the depressed conditions of its key heavy manufacturing and agricultural industries. Hopefully, the lower value of the dollar and reduced interest rates will mark the beginning of a revival for these vital industries. Further, national economic growth will determine the performance of the substantial merchandising, transportation, finance, communications, health services, and high tech industries in Illinois that serve national markets.

Sincerely,



Roland W. Burris  
Comptroller



# Certificate of Conformance in Financial Reporting

Presented to

**State of  
Illinois**

**For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1984**

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

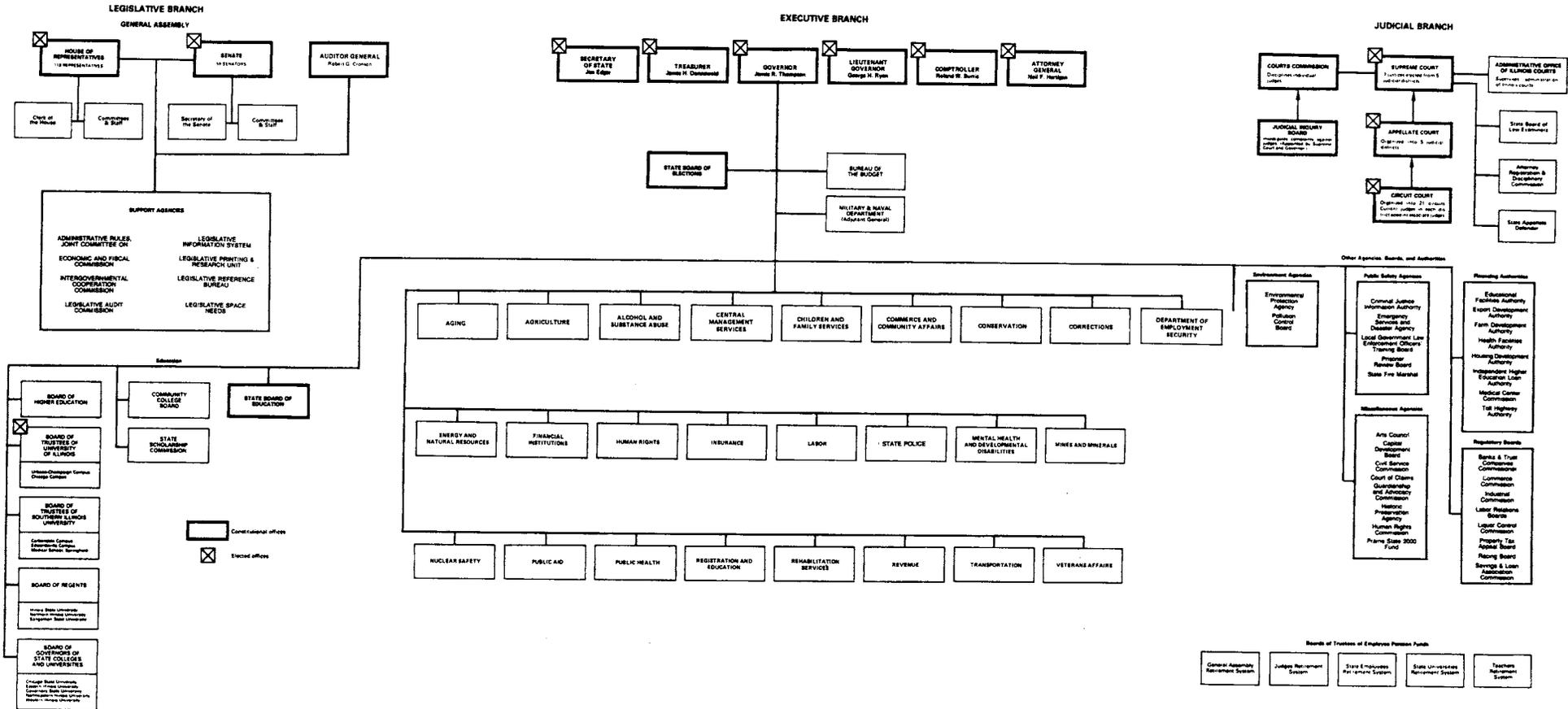


*John T. Walsh*  
President

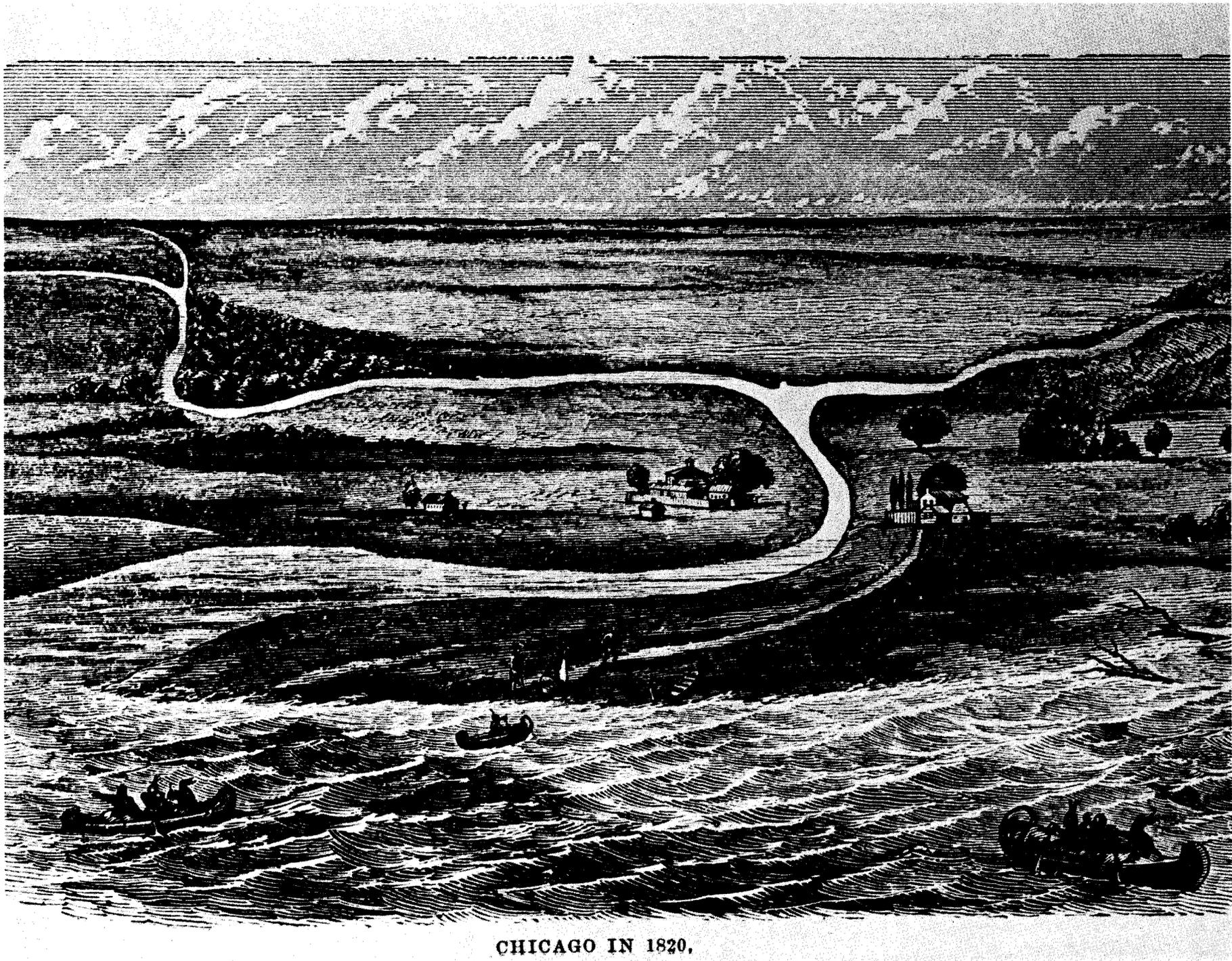
*Jeffrey L. Esell*  
Executive Director

The State of Illinois was awarded the Certificate of Conformance by the Government Finance Officers Association of the United States and Canada for its Annual Financial Report for the year ended June 30, 1984. Illinois, Maryland and Tennessee are the only states to currently hold a valid Certificate of Conformance.

# ILLINOIS STATE GOVERNMENT







CHICAGO IN 1820.

## **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

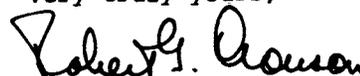
We have examined the combined general purpose financial statements of the State of Illinois as of and for the year ended June 30, 1985 as listed in the foregoing table of contents for Section II. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined general purpose financial statements of the State of Illinois for the year ended June 30, 1985, listed in the foregoing table of contents for Section II present fairly the financial position of the State of Illinois at June 30, 1985, 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.

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

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

Very truly yours,



ROBERT G. CRONSON  
Auditor General  
State of Illinois

Springfield, Illinois  
January 31, 1986

STATE OF ILLINOIS  
 Combined Balance Sheet  
 All Fund Types and Account Groups  
 June 30, 1985  
 (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	
<b>Assets:</b>										
Cash and cash equivalents	\$ 751,721	\$ 643,832	\$ 123,348	\$ 163,718	\$ 210,282	\$ 15,467	\$ 574,149	\$ 185,283		\$ 2,667,800
Investments	110,995				522,789		7,788,801	154,076		8,576,661
Receivables, net:										
Taxes	345,665	96,120					405,463			847,248
Intergovernmental	188,081	508,838	9	591	1,238	45	24,227	4,746		727,775
Other	24,795	42,442	607		58,298	1,355	132,855	89,563		349,915
Due from other funds	162,281	125,501			8,803	29,829	29,615	65,645		421,674
Inventories	28,094	11,869			3,553	5,371		34,871		83,758
Prepaid expenses					1,756	9		2,776		4,541
Loans and notes receivable	29,097	8,149			1,051,437			51,772		1,140,455
Restricted assets					216,297			4,584		220,881
Property, plant and equipment, net					621,274	29,729	4,927	2,704,908	\$ 2,419,500	5,780,338
Other assets	715				4,879		304,128	1,280		311,002
Amount available in debt service funds for:										
Retirement of general obligation bonds									\$ 123,542	123,542
Amount to be provided for:										
Retirement of general obligation bonds										3,363,458
Retirement of other obligations										645,939
Pension liabilities										1,967,433
Total assets, amounts available and amounts to be provided for retirement of long-term obligations	\$ 1,641,444	\$ 1,436,751	\$ 123,964	\$ 164,309	\$ 2,700,606	\$ 81,805	\$ 9,264,165	\$ 3,299,504	\$ 2,419,500	\$ 6,100,372
<b>Liabilities:</b>										
Accounts payable and accrued liabilities	\$ 987,489	\$ 174,130		\$ 41,801	\$ 176,868	\$ 23,644	\$ 83,388	\$ 174,118		\$ 1,661,438
Intergovernmental payables	414,536	302,488		5,721	15,408	9	408,817	210		1,147,189
Due to other funds	143,536	185,325		1,484	35,568	723	38,492	16,546		421,674
Deferred revenues	77,196	10,238		1,128	5,631	593		33,976		128,762
Liabilities payable from restricted assets					909			33		942
Depository and other liabilities		2,261	\$ 422		8,623	9,047	460,115	8,660		489,128
Notes payable					75,825			4,844		80,669
Accrued retirement costs									\$ 1,967,433	1,967,433
General obligation bonds payable									3,487,000	3,487,000
Revenue bonds payable					1,745,709			205,781		1,951,490
Federal advances for unemployment compensation benefits							1,258,256			1,258,256
Other obligations					94	3,698		41,933		691,664
Total liabilities	1,622,757	674,442	422	50,134	2,064,635	37,714	2,249,068	486,101		6,100,372
<b>Fund equity:</b>										
Contributed capital					19,075	16,812				35,887
Investment in fixed assets								2,392,129	\$ 2,419,500	4,811,629
Retained earnings:										
Reserved for revenue bond and note retirement					55,882					55,882
Reserved-other					67,593					67,593
Unreserved					493,421	27,279				520,700
Fund balances (deficits):										
Reserved for:										
Encumbrances	38,963	911,678		349,033				39,416		1,339,090
Long-term portion of:										
Investments	110,995									110,995
Intergovernmental and other receivables	13,613	292,213								305,826
Loans and notes receivable	24,445	8,048								32,493
Inventories	28,094	11,869								39,963
Unemployment compensation benefits							(924,003)			(924,003)
Net assets available for plan benefits							7,857,130			7,857,130
Restricted fund balance								48,213		48,213
Endowment and similar funds								114,548		115,851
Other	186						1,303	95,034		95,220
Unreserved:										
Designated for:										
Debt service			123,542							123,542
Deferred compensation benefits							74,958			74,958
Other								12,142		12,142
Undesignated	(197,609)	(461,499)		(234,858)			5,709	111,921		(776,336)
Total fund equity	18,687	762,309	123,542	114,175	635,971	44,091	7,015,097	2,813,403	2,419,500	13,946,775
Total liabilities and fund equity	\$ 1,641,444	\$ 1,436,751	\$ 123,964	\$ 164,309	\$ 2,700,606	\$ 81,805	\$ 9,264,165	\$ 3,299,504	\$ 2,419,500	\$ 6,100,372

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

STATE OF ILLINOIS  
 Combined Statement of Revenues, Expenditures,  
 Other Sources and Uses of Financial Resources  
 and Changes in Fund Balances  
 All Governmental Fund Types and Expendable Trust Funds  
 For the Year Ended June 30, 1985  
 (Expressed in Thousands)

	Governmental Fund Types			Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<b>Revenues:</b>					
Income taxes	\$ 3,237,358	\$ 400,899			\$ 3,638,257
Sales taxes	3,142,018	35,210			3,177,228
Public utility taxes	638,182	254,451			892,633
Motor fuel taxes	377	616,497			616,874
Other taxes	493,094	102,694			595,788
Federal government	1,553,038	2,009,173	\$ 1,415	\$ 1,442	\$ 1,445,995
Licenses and fees	45,799	607,765	126		140,623
Interest and other investment income	149,208	22,284	10,801		40
Other	46,530	147,410	35	930	12,020
					16,850
<b>Total revenues</b>	<b>9,305,604</b>	<b>4,196,383</b>	<b>12,377</b>	<b>2,372</b>	<b>15,132,264</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Education	2,657,950	527,428		2,878	3,188,256
Health and social services	2,645,737	349,003			1,201
Social assistance	1,345,357	171,231			993,298
General government	549,083	1,365,448		3,768	17,604
Transportation	10,018	1,705,098		115,812	
Public protection and justice	553,856	84,473		130	1,582
Natural resources and recreation	78,975	48,422		37,133	108
<b>Debt service:</b>					
Principal	6,044	5,185	192,500		203,729
Interest	125,012	43,390	236,879		405,281
Capital outlays	74,498	58,345		147,562	280,405
<b>Total expenditures</b>	<b>8,046,530</b>	<b>4,358,023</b>	<b>429,379</b>	<b>307,283</b>	<b>1,013,793</b>
Excess (deficiency) of revenues over expenditures	1,259,074	(161,640)	(417,002)	(304,911)	601,735
					977,256
<b>Other sources (uses) of financial resources:</b>					
Proceeds from general obligation bond issues				348,355	348,355
Operating transfers-in	546,471	873,447	439,022	245	12,473
Operating transfers-out	(1,605,966)	(590,992)	(285)	(272)	(9,588)
Other financing sources	16,483	12,546			29,029
<b>Net other sources (uses) of financial resources</b>	<b>(1,043,012)</b>	<b>295,001</b>	<b>438,737</b>	<b>348,328</b>	<b>2,885</b>
Excess of revenues over expenditures and net other sources (uses) of financial resources	216,062	133,361	21,735	43,417	604,620
					1,019,195
Fund balances (deficits), July 1, 1984	(222,181)	628,948	127,117	70,758	(1,522,577)
Residual equity transfers, net	24,806		(25,310)		(504)
Fund balances (deficit), June 30, 1985	\$ 18,687	\$ 762,309	\$ 123,542	\$ 114,175	\$ (917,957)
					\$ 100,756

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

STATE OF ILLINOIS  
 Combined Statement of Revenues, Expenditures, Other  
 Sources and Uses of Financial Resources and Changes  
 in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
 All Budgeted Fund Groups (See Note 2)  
 For the Year Ended June 30, 1985  
 (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)
<b>Revenues:</b>												
Income taxes	\$ 3,170,635	\$ 3,517,920	\$ 347,285							\$ 346,853	\$ 377,463	\$ 30,610
Sales taxes	3,132,011	3,135,768	3,757							31,930	31,739	(191)
Public utility taxes	710,028	646,200	(63,828)							174,177	207,303	33,126
Motor fuel taxes				\$ 612,580	\$ 627,269	\$ 14,689						
Federal government	1,427,964	1,501,404	73,440	611,000	595,195	(15,805)	\$ --	\$ 89	\$ 89	8,175	7,381	(794)
Other	658,069	721,934	63,865	553,000	590,409	37,409	194,000	196,849	2,849	772,754	987,764	215,010
Less:												
Refunds	631,904	627,450	(4,454)	21,344	19,503	(1,841)	50	24	(26)	454	162	(292)
<b>Total revenues</b>	<b>8,466,803</b>	<b>8,895,776</b>	<b>428,973</b>	<b>1,755,236</b>	<b>1,793,370</b>	<b>38,134</b>	<b>193,950</b>	<b>196,914</b>	<b>2,964</b>	<b>1,333,435</b>	<b>1,611,488</b>	<b>278,053</b>
<b>Expenditures:</b>												
<b>Current:</b>												
Education	3,428,134	3,412,478	(15,656)				188,795	184,659	(4,136)	33,152	32,747	(405)
Health and social services	2,680,605	2,646,662	(33,943)							55,060	46,081	(8,979)
General government	588,654	554,094	(34,560)	113,158	112,035	(1,123)				1,142,095	1,099,778	(42,317)
Transportation	13,869	12,798	(1,071)	1,595,979	1,583,164	(12,815)				100,451	98,115	(2,336)
Social assistance	1,370,388	1,345,584	(24,804)	1,346	950	(396)	972	406	(566)	2,000	--	(2,000)
Public protection and justice	583,337	560,267	(23,070)	30,498	30,346	(152)				50,003	45,667	(4,336)
Natural resources and recreation	82,838	80,081	(2,757)							30,258	27,668	(2,590)
Debt service:												
Principal												
Interest	21,164	16,337	(4,827)							8,036	7,703	(333)
Capital outlays	72,958	67,719	(5,239)	36,805	31,755	(5,050)	15,810	15,437	(373)			
<b>Total expenditures</b>	<b>8,841,947</b>	<b>8,696,020</b>	<b>(145,927)</b>	<b>1,777,786</b>	<b>1,758,250</b>	<b>(19,536)</b>	<b>205,577</b>	<b>200,502</b>	<b>(5,075)</b>	<b>1,421,055</b>	<b>1,357,759</b>	<b>(63,296)</b>
Excess (deficiency) of revenues over expenditures	(375,144)	199,756	574,900	(22,550)	35,120	57,670	(11,627)	(3,588)	8,039	(87,620)	253,729	341,349
<b>Other sources (uses) of financial resources:</b>												
Proceeds from general obligation bond issues												
Operating transfers-in	2,366,056	2,517,114	151,058	731,220	738,554	7,334				400,350	469,061	68,711
Operating transfers-out	(2,450,020)	(2,500,245)	(50,225)	(785,660)	(792,598)	(6,938)				(547,722)	(640,225)	(92,503)
<b>Budgetary funds-nonbudgeted accounts</b>										18,719	18,719	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(459,108)	216,625	675,733	(76,990)	(18,924)	58,066	(11,627)	(3,588)	8,039	(253,711)	63,846	317,557
<b>Budgetary fund balances (deficits), July 1, 1984, as previously reported</b>	<b>(172,038)</b>	<b>(172,038)</b>	<b>--</b>	<b>128,512</b>	<b>128,512</b>	<b>--</b>	<b>284</b>	<b>284</b>	<b>--</b>	<b>113,491</b>	<b>113,491</b>	<b>--</b>
Reclassifications between budgetary/nonbudgetary funds-net										522	522	--
<b>Budgetary fund balances (deficits), July 1, 1984, as reclassified</b>	<b>(172,038)</b>	<b>(172,038)</b>	<b>--</b>	<b>128,512</b>	<b>128,512</b>	<b>--</b>	<b>284</b>	<b>284</b>	<b>--</b>	<b>114,013</b>	<b>114,013</b>	<b>--</b>
<b>Budgetary fund balances (deficits), June 30, 1985</b>	<b>\$ (631,146)</b>	<b>\$ 44,587</b>	<b>\$ 675,733</b>	<b>\$ 51,522</b>	<b>\$ 109,588</b>	<b>\$ 58,066</b>	<b>\$ (11,343)</b>	<b>\$ (3,304)</b>	<b>\$ 8,039</b>	<b>\$ (139,698)</b>	<b>\$ 177,859</b>	<b>\$ 317,557</b>

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

Bond Financed Funds			Debt Service Funds			Federal Trust Funds			Revolving Funds			State Trust Funds			Total (Memorandum Only)		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
															\$ 3,517,488	\$ 3,895,383	\$ 377,895
															3,163,941	3,167,507	3,566
															884,205	853,503	(30,702)
															612,580	627,269	14,689
			\$ 500	\$ 1,865	\$ 1,365	\$ 1,257,453	\$ 1,219,614	\$ (37,839)	\$ 132,000	\$ 134,584	\$ 2,584	\$ 54,491	\$ 90,270	\$ 35,779	3,359,583	3,415,818	56,235
			6,001	8,845	2,844	11,894	17,289	5,395				78,253	82,246	3,993	2,405,971	2,739,920	333,949
						610	35	(575)	5	1	(4)				654,367	647,175	(7,192)
			6,501	10,710	4,209	1,268,737	1,236,868	(31,869)	131,995	134,583	2,588	132,744	172,516	39,772	13,289,401	14,052,225	762,824
\$ 30,828	\$ 1,645	\$ (29,183)				452,635	419,813	(32,822)	2,446	2,365	(81)	76,243	75,641	(602)	4,212,233	4,129,348	(82,885)
3,211	3,115	(96)				336,835	282,623	(54,212)				1,142	187	(955)	3,073,642	2,975,553	(98,089)
125,384	112,408	(12,976)				365,110	312,146	(52,964)	133,410	120,364	(13,046)	41,355	40,685	(670)	2,386,993	2,242,217	(144,776)
						27,637	27,610	(27)	700	698	(2)				1,864,020	1,834,793	(29,227)
						194,093	162,284	(31,809)				22,210	18,702	(3,508)	1,591,009	1,527,926	(63,083)
235	136	(99)				22,062	13,650	(8,412)	12,943	11,242	(1,701)	252	96	(156)	699,330	661,404	(37,926)
40,301	38,535	(1,766)				33,757	21,309	(12,448)				3,627	3,117	(510)	190,781	170,710	(20,071)
			192,515	192,503	(12)										192,515	192,503	(12)
			240,817	236,857	(3,960)	33,164	12,084	(21,080)	3,542	2,516	(1,026)	802	270	(532)	295,145	265,278	(29,867)
162,340	151,657	(10,683)				5,886	5,002	(884)							306,179	282,059	(24,120)
362,299	307,496	(54,803)	433,332	429,360	(3,972)	1,471,179	1,256,521	(214,658)	153,041	137,185	(15,856)	145,631	138,698	(6,933)	14,811,847	14,281,791	(530,056)
(362,299)	(307,496)	54,803	(426,831)	(418,650)	8,181	(202,442)	(19,653)	182,789	(21,046)	(2,602)	18,444	(12,887)	33,818	46,705	(1,522,446)	(229,566)	1,292,880
350,000	348,355	(1,645)				42,888	38,959	(3,929)							350,000	348,355	(1,645)
--	245	245	524,126	529,350	5,224										4,064,640	4,293,283	228,643
--	(245)	(245)	(90,628)	(90,328)	300							(1,329)	(1,515)	(186)	(3,875,359)	(4,025,156)	(149,797)
						31,991	31,991	--				25,631	25,631	--	76,341	76,341	--
(12,299)	40,859	53,158	6,667	20,372	13,705	(191,545)	(12,685)	178,860	(21,046)	(2,602)	18,444	(39,847)	6,672	46,519	(1,059,506)	310,575	1,370,081
103,187	103,187	--	102,438	102,438	--	(41,242)	(41,242)	--	(14,310)	(14,310)	--	55,433	55,433	--	275,755	275,755	--
						10,489	10,489	--				(21,156)	(21,156)	--	(10,145)	(10,145)	--
103,187	103,187	--	102,438	102,438	--	(30,753)	(30,753)	--	(14,310)	(14,310)	--	34,277	34,277	--	265,610	265,610	--
\$ 90,888	\$ 144,046	\$ 53,158	\$ 109,105	\$ 122,810	\$ 13,705	\$ (222,298)	\$ (43,438)	\$ 178,860	\$ (35,356)	\$ (16,912)	\$ 18,444	\$ (5,570)	\$ 40,949	\$ 46,519	\$ (793,896)	\$ 576,185	\$ 1,370,081

STATE OF ILLINOIS  
 Combined Statement of Revenues, Expenses and Changes  
 in Retained Earnings/Fund Balances  
 All Proprietary Fund Types,  
 Nonexpendable and Pension Trust Funds  
 For the Year Ended June 30, 1985  
 (Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Type		Total (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Operating revenues:					
Charges for sales and services	\$ 1,393,648	\$ 140,849			\$ 1,534,497
Contributions -					
Employer				\$ 426,274	426,274
Employee			\$ 14,497	387,783	402,280
Interest and other investment income	167,445	32	8,379	723,137	898,993
Other	10,023	664		17	10,704
<b>Total operating revenues</b>	<b>1,571,116</b>	<b>141,545</b>	<b>22,876</b>	<b>1,537,211</b>	<b>3,272,748</b>
Operating expenses:					
Costs of sales and services	100,750	114,060	296		215,106
Benefit payments and refunds			4,086	628,675	632,761
Prizes and claims	586,444				586,444
Interest	146,931	621		14	147,566
General and administrative	97,575	13,755	28	8,104	119,462
Depreciation	37,975	7,605		475	46,055
Other	101	1,285			1,386
<b>Total operating expenses</b>	<b>969,776</b>	<b>137,326</b>	<b>4,410</b>	<b>637,268</b>	<b>1,748,780</b>
Operating income	601,340	4,219	18,466	899,943	1,523,968
Nonoperating revenues	9	652			661
Nonoperating expenses	(713)	(259)			(972)
<b>Income before operating transfers</b>	<b>600,636</b>	<b>4,612</b>	<b>18,466</b>	<b>899,943</b>	<b>1,523,657</b>
Operating transfers-in	11,206	285			11,491
Operating transfers-out	(522,046)				(522,046)
<b>Net income</b>	<b>89,796</b>	<b>4,897</b>	<b>18,466</b>	<b>899,943</b>	<b>1,013,102</b>
Add depreciation on fixed assets acquired by capital grants that reduces contributed capital		987			987
Increase in retained earnings	89,796	5,884	18,466	899,943	1,014,089
Retained earnings/fund balances, July 1, 1984	527,100	21,395	57,458	6,957,187	7,563,140
Retained earnings/fund balances, June 30, 1985	\$ 616,896	\$ 27,279	\$ 75,924	\$ 7,857,130	\$ 8,577,229

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, 1985  
 (Expressed in Thousands)

	Proprietary Fund Types		Fiduciary Fund Type		Total (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
<b>Sources of working capital:</b>					
Operations:					
Net income	\$ 89,796	\$ 4,897	\$ 18,466	\$ 899,943	\$ 1,013,102
Items not requiring working capital:					
Depreciation	37,975	7,605		475	46,055
Other	1,134	84		23	1,241
Working capital provided by operations	128,905	12,586	18,466	900,441	1,060,398
Proceeds from sale of revenue bonds and other long-term obligations	492,011	10,020			502,031
Contributed capital	5,535	169			5,704
Other sources	90,968		4,889		95,857
<b>Total sources of working capital</b>	<b>717,419</b>	<b>22,775</b>	<b>23,355</b>	<b>900,441</b>	<b>1,663,990</b>
<b>Uses of working capital:</b>					
Acquisition of property, plant and equipment	74,401	12,720		446	87,567
Retirement of revenue bonds and long-term obligations	171,193	9,043			180,236
Other, primarily net increase in mortgage and construction loans receivable	642,960	6	23,207		666,173
<b>Total uses of working capital</b>	<b>888,554</b>	<b>21,769</b>	<b>23,207</b>	<b>446</b>	<b>933,976</b>
<b>Net increase (decrease) in working capital</b>	<b>\$ (171,135)</b>	<b>\$ 1,006</b>	<b>\$ 148</b>	<b>\$ 899,995</b>	<b>\$ 730,014</b>
<b>Elements of net increase (decrease) in working capital:</b>					
Cash and cash equivalents	\$ (137,808)	\$ 3,779	\$ 124	\$ 1,732	\$ (132,173)
Investments, current portion	(3,322)			867,217	863,895
Receivables	15,188	324	(1)	23,765	39,276
Due from other funds	3,851	3,661		2,953	10,465
Inventories	(674)	745			71
Prepaid expenses	798	(4)			794
Accounts payable and accrued liabilities	(20,302)	(4,133)	(15)	4,219	(20,231)
Intergovernmental payables	(6,158)	118			(6,040)
Due to other funds	(10,051)	(314)	44	14	(10,307)
Deferred revenue	(3,903)	197			(3,706)
Liabilities payable from restricted assets	(637)				(637)
Other liabilities	(8,117)	(3,367)	(4)	95	(11,393)
<b>Net increase (decrease) in working capital</b>	<b>\$ (171,135)</b>	<b>\$ 1,006</b>	<b>\$ 148</b>	<b>\$ 899,995</b>	<b>\$ 730,014</b>

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

STATE OF ILLINOIS  
 Combined Statement of Changes in Fund Balances  
 University and College Fund Type  
 For the Year Ended June 30, 1985  
 (Expressed in Thousands)

	Current Funds				Plant Funds					Total
	Unrestricted	Restricted	Loan Funds	Endowment and Similar Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Foundations	
<b>Revenues and other additions:</b>										
Unrestricted current fund revenues	\$ 694,548								\$ 17,055	\$ 711,603
Federal and local grants and contracts-restricted		\$ 214,589	\$ 1,069		\$ 474		\$ 437	\$ 808		217,377
State grants and contracts-restricted		23,410						683		24,093
Other State sources					1,427	\$ 7,587	299	2,782		12,095
Private gifts, grants and contracts-restricted		84,943	2,176	\$ 419	1,131			7,836	27,347	123,852
Investment income		6,017	472	46	502	545	1,578		7,986	17,146
Realized gain(loss) on investments-restricted (net)				792			(1,993)		1,479	278
Interest and fees on loans receivable			1,192							1,192
Expended for plant facilities -										
Current funds							95,059	225		95,284
Plant funds					314		19,347	1,086		20,747
Other							6,508			6,508
Retirement of long-term obligations							34,178	157		34,335
Bonds defeased/advanced refundings							127,565			127,565
Other	2,518	1,167	916		1,711	6	56,138	1,639	3,421	67,516
<b>Total revenues and other additions</b>	<b>697,066</b>	<b>330,126</b>	<b>5,825</b>	<b>1,257</b>	<b>5,559</b>	<b>8,138</b>	<b>56,459</b>	<b>296,405</b>	<b>58,756</b>	<b>1,459,591</b>
<b>Expenditures and other deductions:</b>										
Educational and general expenditures	1,192,662	290,948		2	76					1,483,688
Auxiliary enterprises expenditures	206,747	490								207,237
Hospital expenditures	119,642	43								119,685
Independent operations expenditures	6,129	7								6,136
Foundation expenditures									39,683	39,683
Indirect costs recovered		36,757								36,757
Refunds of grants and adjustments to grants		236	264	3						503
Loan cancellations and write-offs			1,458							1,458
Change in allowance for uncollectible notes			1,397							1,397
Administrative and collection cost			592			14				606
Expended for plant facilities (including noncapitalized expenditures of \$9,623)	1,520	169			11,051	11,096	1,166	3,320	67	28,389
Retirement of long-term obligations							40,268	251		40,519
Bonds issued for defeasance								83,583		83,583
Disposal of plant facilities								28,273		28,273
Other	978	80	187	13	92	5	56,918	11,710	1,058	71,041
<b>Total expenditures and other deductions</b>	<b>1,527,678</b>	<b>328,730</b>	<b>3,898</b>	<b>18</b>	<b>11,233</b>	<b>11,101</b>	<b>98,352</b>	<b>126,886</b>	<b>41,059</b>	<b>2,148,955</b>
<b>Transfers-additions (deductions):</b>										
<b>Mandatory:</b>										
Retirement of long-term obligations	(23,413)	(826)			(722)		24,931	30		--
Student loan matching grants	(195)	66	129							--
Renewals and replacements	(5,560)					5,560				--
Other	(547)	268			164	1,197	(1,084)	2		--
<b>Nonmandatory:</b>										
Transfers-in from State treasury funds	835,475	10,775								846,250
Transfers-out to State treasury funds	(21)	(229)								(250)
Other	(2,788)	(2,262)	(8)	(368)	3,685	833	843	65		--
<b>Total transfers</b>	<b>802,951</b>	<b>7,792</b>	<b>121</b>	<b>(368)</b>	<b>3,127</b>	<b>7,590</b>	<b>24,690</b>	<b>97</b>		<b>846,000</b>
<b>Net increase (decrease)</b>	<b>(27,661)</b>	<b>9,188</b>	<b>2,048</b>	<b>871</b>	<b>(2,547)</b>	<b>4,627</b>	<b>(17,203)</b>	<b>169,616</b>	<b>17,697</b>	<b>156,636</b>
Fund balances, July 1, 1984	65,340	55,651	54,924	30,858	6,442	18,285	45,641	2,278,617	101,009	2,656,767
Fund balances, June 30, 1985	\$ 37,679	\$ 64,839	\$ 56,972	\$ 31,729	\$ 3,895	\$ 22,912	\$ 28,438	\$ 2,448,233	\$ 118,706	\$ 2,813,403

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, 1985  
 (Expressed in Thousands)

	Unrestricted	Restricted	Total
<b>Revenues:</b>			
Tuition and fees	\$ 245,440		\$ 245,440
Federal and local grants and contracts	31,927	\$ 179,045	210,972
State grants and contracts	1,402	21,521	22,923
Private gifts, grants and contracts	4,494	53,104	57,598
Investment income	4,388	2,937	7,325
Sales and services	370,181	2	370,183
Other	36,716	25,676	62,392
<b>Total revenues</b>	<b>694,548</b>	<b>282,285</b>	<b>976,833</b>
<b>Expenditures and mandatory transfers:</b>			
<b>Educational and general:</b>			
Instruction	515,394	43,957	559,351
Research	53,524	125,618	179,142
Public service	55,479	51,035	106,514
Academic support	150,527	5,955	156,482
Student services	64,601	3,296	67,897
Institutional support	151,879	2,905	154,784
Operation and maintenance of plant	166,177	126	166,303
Scholarships and fellowships	35,081	58,056	93,137
<b>Total educational and general</b>	<b>1,192,662</b>	<b>290,948</b>	<b>1,483,610</b>
Auxiliary enterprises	206,747	490	207,237
Hospitals	119,642	43	119,685
Independent operations	6,129	7	6,136
<b>Total expenditures</b>	<b>1,525,180</b>	<b>291,488</b>	<b>1,816,668</b>
<b>Mandatory transfers:</b>			
Retirement of long-term obligations	23,413	826	24,239
Student loan matching grants	195	(66)	129
Renewals and replacements	5,560		5,560
Other	441	(328)	113
<b>Total mandatory transfers</b>	<b>29,609</b>	<b>432</b>	<b>30,041</b>
<b>Total expenditures and mandatory transfers</b>	<b>1,554,789</b>	<b>291,920</b>	<b>1,846,709</b>
<b>Operating transfers and additions (deductions):</b>			
Transfers-in from State treasury funds	835,475	10,775	846,250
Transfers-out to State treasury funds	(21)	(229)	(250)
Other transfers	(3,168)	(2,442)	(5,610)
Excess of restricted receipts over transfers to revenue		11,357	11,357
Other additions (deductions)	294	(638)	(344)
<b>Total operating transfers and additions</b>	<b>832,580</b>	<b>18,823</b>	<b>851,403</b>
<b>Total increase (decrease) in fund balances</b>	<b>\$ (27,661)</b>	<b>\$ 9,188</b>	<b>\$ (18,473)</b>

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

STATE OF ILLINOIS  
Notes to the Financial Statements  
June 30, 1985

1. SIGNIFICANT ACCOUNTING PRINCIPLES AND POLICIES:

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

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

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

Financing Authorities

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

Universities and Colleges

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

Retirement Systems

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

Others

Illinois State Toll Highway Authority  
Bureau of Liquidations, Conservations and Rehabilitations  
Medical Center Commission  
Illinois State Scholarship Commission

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

Local Governments and Special Purpose Districts

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

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

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

GOVERNMENTAL FUND TYPES

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

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

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

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

#### PROPRIETARY FUND TYPES

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

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

#### FIDUCIARY FUND TYPES

##### Trust -

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

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

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

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

#### UNIVERSITY AND COLLEGE FUND TYPE

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

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

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

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

Plant - Plant funds consist of resources available to acquire or repair institutional properties, to service debt incurred to acquire such properties and the cost of fixed assets and the sources from which the cost is funded, including associated liabilities. The plant funds resources and activities are accounted for in four subgroups which are unexpended, renewals and replacements, retirement of indebtedness and investment in plant.

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

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

#### ACCOUNT GROUPS

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

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

D. Basis of Accounting -

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

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

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

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

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

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

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

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

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

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

Budget revenues in the accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances - Budget and Actual (Non-GAAP) represent original estimates, while budgeted expenditures represent original appropriations modified by supplemental and amendatory appropriations aggregating \$687 million. Budgets are essentially on the cash basis, modified for expenditures during the lapse period (beginning and end of year) as described in the preceding paragraph.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reimbursements - Reimbursement of expenditures made by one fund for another are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Residual Equity Transfers - Nonroutine or nonrecurring transfers between funds are reported as additions to or deductions from fund equity.

Operating Transfers - Legally authorized transfers other than residual equity transfers are reported as operating transfers.

L. Property, Plant and Equipment -

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

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

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

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

M. Retirement Costs - Substantially all State employees, including members of the General Assembly and Judicial Branch, participate in one of three State public employee retirement systems (see Note 9). The State also maintains and funds public employee retirement systems for employees of the various State supported universities and colleges, and for public school teachers in cities other than Chicago. It is the State's policy to fund retirement costs without regard to amounts calculated under the provisions of Accounting Principles Board (APB) Opinion No. 8 and, based on actuarial consultations, generally with the exception of the last four years, fund amounts at least as great as the retirement benefits payable during the year.

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

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

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

P. Reservations/Designations of Fund Equity -

#### Reservations

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

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

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

#### Designations

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

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

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

2. BUDGETARY BASIS VS. GAAP:

The accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP), All Budgeted Fund Groups, presents comparisons of the legally adopted budget (more fully described in Note 1G) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation (amounts expressed in thousands) of resulting basis, perspective, entity and timing differences in the excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources for the year ended June 30, 1985 is presented below:

BUDGETARY FUND GROUPS	General Purpose	Highway	University	Special State	Bond Financed	Debt Service	Federal Trust	Revolving Funds	State Trust		
FINANCIAL STATEMENT FUND TYPES	General		University and College	Special Revenue	Capital Projects	Debt Service		Internal Service		Enterprise	Nonexpendable Trust
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ 216,625	\$ (18,924)	\$ (3,588)	\$ 63,846	\$ 40,859	\$ 20,372	\$ (12,685)	\$ (2,602)	\$ 6,672		
Adjustments:											
To adjust revenues, related receivables and deferred revenue.....	129,721	100,111		524,729		(90,840)	(8,453)	2,738	(9,242)		
To adjust expenditures/expenses and related liabilities.....	(130,603)	(1,664)		(515,475)	2,677	90,329	8,293	4,518	15,633		
To adjust for lapse period expenditures which were not recorded as liabilities..	647	(4,376)		4,076	(119)		3,749		(131)		
Excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications.....	216,390	75,147	(3,588)	77,176	43,417	19,861	(9,096)	4,654	12,932		
Reclassifications and adjustments:											
To reclassify excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources into financial statement fund types.....		(75,147)	109	55,296			9,096		(12,932)	\$ 5,111	\$ 18,467
To record excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts.....	(328)		160,115	889		1,874		243		84,685	(1)
Excess (deficiency) of revenues over expenditures/expenses and other sources (uses) of financial resources (GAAP basis).....	\$ 216,062	\$ --	\$ 156,636	\$ 133,361	\$ 43,417	\$ 21,735	\$ --	\$ 4,897	\$ --	\$ 89,796	\$ 18,466

3. INVESTMENTS:

Investments (amounts expressed in thousands), of which \$7,714 million is attributable to the Pension Trust Funds (see Note 9), at June 30, 1985 consisted of the following:

	Fund Types			Universities and Colleges
	General	Enterprise	Trust	
U.S. Treasury and agency obligations.....		\$522,789	\$1,744,483	\$ 76,763
Commercial paper.....			610,489	19,226
Corporate equity securities.....			2,925,805	32,696
Corporate debt securities.....			2,146,211	12,191
Other.....	\$110,995		361,813	13,200
	<u>\$110,995</u>	<u>\$522,789</u>	<u>\$7,788,801</u>	<u>\$154,076</u>

For all of the above amounts, market value approximates cost with the exception of the trust funds where market value approximates \$8,318 million.

4. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1985 consisted of the following:

	Fund Types			
	General	Special Revenue	Expendable Trust	Agency
Income taxes.....	\$ 122,869	\$ 34,703		
Sales taxes.....	153,187	2,830		\$ 63,351
Motor fuel taxes.....	23	53,334		
Public utility taxes.....	45,177	7		
Unemployment compensation taxes..			\$ 341,648	
Other taxes.....	24,409	5,246		464
	<u>\$ 345,665</u>	<u>\$ 96,120</u>	<u>\$ 341,648</u>	<u>\$ 63,815</u>

5. DUE FROM/TO OTHER FUNDS:

The following balances (amounts expressed in thousands) at June 30, 1985 represent due from/to balances among all funds.

Fund Type/Fund	Due From	Due To
General.....	<u>\$162,281</u>	<u>\$143,536</u>
Special Revenue:		
State Construction Account.....	28,616	66
Public Transportation Fund.....	21,699	
Motor Fuel Tax Fund.....	20,524	30,351
Local Government Distributive Fund.....	15,243	
Road Fund.....	12,577	19,710
Unemployment Compensation Special		
Administration Fund.....	6,614	12,582
Downstate Public Transportation Fund.....	5,005	2,074
Personal Property Tax Replacement Fund.....		88,546
Tourism Fund.....		10,801
Other funds.....	<u>15,223</u>	<u>21,195</u>
	<u>125,501</u>	<u>185,325</u>
Capital Projects.....		<u>1,484</u>
Enterprise:		
State Lottery Fund.....		25,597
Other funds.....	<u>8,803</u>	<u>9,971</u>
		<u>35,568</u>
Internal Service:		
Communications Revolving Fund.....	15,870	289
Statistical Services Revolving Fund.....	5,199	144
Other funds.....	<u>8,760</u>	<u>290</u>
	<u>29,829</u>	<u>723</u>
Trust and Agency:		
Expendable Trust -		
Illinois Unemployment Compensation		
Trust Fund.....	<u>\$ 14,677</u>	<u>\$ 6,614</u>
Nonexpendable Trust.....	<u>1</u>	<u>43</u>
Pension Trust -		
State Employees Retirement System Fund.....	5,945	21
Other funds.....	<u>3,306</u>	<u>43</u>
	<u>9,251</u>	<u>64</u>
Agency -		
Group Insurance Premium Fund.....	1,426	12,331
Public Assistance Recoveries Trust Fund.....		15,069
Other funds.....	<u>4,260</u>	<u>4,371</u>
	<u>5,686</u>	<u>31,771</u>
	29,615	38,492
Universities and Colleges:		
Current Unrestricted.....	52,605	6,079
Current Restricted.....	7,511	5,734
Other funds.....	<u>5,529</u>	<u>4,733</u>
	<u>65,645</u>	<u>16,546</u>
	<u>\$421,674</u>	<u>\$421,674</u>

6. LOANS AND NOTES RECEIVABLE:

Loans and notes receivable (amounts expressed in thousands) at June 30, 1985 consisted of the following:

	Fund Types				Total
	General	Special Revenue	Enterprise	University and College	
Mortgage loan program.....		\$ 175	\$ 962,142		\$ 962,317
Student loan program.....	\$ 51	142	105,937	\$ 67,089	173,219
Port districts construction.....	17,094				17,094
School Building Commission construction.....	11,952				11,952
Small business loan program.....		7,740			7,740
Other.....		100		157	257
	29,097	8,157	1,068,079	67,246	1,172,579
Less, allowance for uncollectable accounts		8	16,642	15,474	32,124
Loans and notes receivable, net	\$ 29,097	\$8,149	\$1,051,437	\$ 51,772	\$1,140,455

7. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1985 consisted of the following:

General Fixed Assets Account Group	Fund Types				University and College
	Enterprise	Internal Service	Trust		
Land and land improvements...	\$ 342,868	\$ 1,024,628	\$ 335	\$ 504	\$ 151,469
Buildings and building improvements.....	861,937	287	10,304	4,640	1,685,600
Equipment.....	563,535	22,072	57,361	2,427	858,435
Construction in progress....	651,160				9,044
	<u>2,419,500</u>	<u>1,046,987</u>	<u>68,000</u>	<u>7,571</u>	<u>2,704,548</u>
Less: Accumulated depreciation.....		425,713	38,271	2,644	
	<u>\$ 2,419,500</u>	<u>\$ 621,274</u>	<u>\$ 29,729</u>	<u>\$ 4,927</u>	<u>\$ 2,704,548</u>

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1985 are presented below:

	Balance July 1, 1984	Additions	Deletions/ Net Transfers	Balance June 30, 1985
Land and land improvements...	\$ 347,154	\$ 3,271	\$ 7,557	\$ 342,868
Buildings and building improvements.....	846,412	42,126	26,601	861,937
Equipment.....	466,134	126,096	28,695	563,535
Construction in progress....	589,815	144,111	82,766	651,160
	<u>\$ 2,249,515</u>	<u>\$ 315,604</u>	<u>\$ 145,619</u>	<u>\$ 2,419,500</u>

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

<u>Project</u>	<u>Project Authorization</u>	<u>Expended through June 30, 1985</u>	<u>Committed</u>	<u>Available Authorization</u>
State of Illinois Center.....	\$ 171,302	\$ 167,374	\$ 2,332	\$ 1,596
Department of Revenue Building.....	69,999	65,852	1,007	3,140
University of Illinois replacement hospital.....	58,970	58,784	184	2
Vienna Correctional Center.....	41,500	36,408	1,970	3,122
Galesburg Correctional Center.....	39,111	8,243	20,242	10,626
Danville Correctional Center.....	26,336	25,219	1,117	--
University of Illinois Veterinarian Medical Basic Science Building.....	23,504	23,452	31	21
University of Illinois Abbott Power Conversion.....	21,900	6,000	8,043	7,857
Department of Conservation Sand Ridge Fish Hatchery.....	15,316	15,253	27	36
Other projects less than \$15 million.....	435,868	244,575	58,273	133,020
<b>Total.....</b>	<b>\$ 903,806</b>	<b>\$ 651,160</b>	<b>\$ 93,226</b>	<b>\$ 159,420</b>

8. NOTES PAYABLE:

The State agencies and authorities listed below generally issue short-term notes, normally secured by specific revenue sources, to provide temporary financing. Outstanding notes payable (amounts expressed in thousands) at June 30, 1985 were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise-			
State Scholarship Commission.....	\$ 75,825	See Below	Demand
Universities and Colleges.....	4,844	3% to 13.50%	2009
	<u>\$ 80,669</u>		

State Scholarship Commission (Commission) -

The Commission is authorized to issue Student Loan Revenue Notes. The notes and related interest are payable solely from the revenues and other funds of the Commission. On June 30, 1985, the Commission had \$76 million of notes outstanding due no later than one year after the date issued or upon demand. The interest rate is 69.875% of the weekly 91-day U.S. Treasury Bill rate, with a maximum interest rate of 12.212%.

Subsequent to June 30, 1985, the Commission issued new revenue notes in exchange for Series W notes in the amount of \$5 million. These notes were due one year after issued, on demand, or the first business day of the month following any regular meeting of the Commission if the prime interest rate exceeds 16.107%, with a maximum interest rate of 11.275%. However, in September, 1985, the Commission issued notes in exchange for all outstanding notes in the amount of \$76 million. These notes are due January 11, 1999, on demand, or on the first business day of the month following any regular meeting of the Commission if the prime interest rate exceeds 16.232%, with a maximum interest rate of 11.362%.

Universities and Colleges -

Universities and colleges have issued notes payable aggregating \$5 million at June 30, 1985. 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.

9. RETIREMENT SYSTEMS:

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

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

These systems provide for employee contributions, based on fixed percentages ranging from 4% to 11% applied to an employee's annual compensation, supplemented by contributions provided by the State. Funding by the State is determined by the budgetary process and is based, in part, on actuarial consultations, generally without regard to pension cost calculated in accordance with the provisions of APB Opinion No. 8 (see Note 1M). The amounts by which pension cost so calculated exceeded amounts funded, aggregating \$484 million for the year ended June 30, 1985, have been reflected in the General Long-Term Obligations Account Group and presented in Changes in Long-Term Obligations (see Note 14).

As of the most recent valuation date, the actuarial present value of accumulated plan benefits for all plans exceeded market value of net assets available for benefits by \$4,956 million. The actuarially determined accrued benefit cost for all plans exceeded net assets available for benefits by \$7,287 million for the plans presented below.

The following table summarizes various information by plan (amounts expressed in thousands except for employee groups covered) as of June 30, 1985:

	SERS	TRS	SURS	JRS	GARS	Total
Employee groups covered -						
Number of active employees..	71,647	97,000	48,447	782	190	218,066
Number of participants.....	126,182	167,104	67,005	1,115	480	361,886
Actuarial present value of accumulated plan benefits -						
Vested-participants currently receiving benefits.....	\$1,182,671	\$3,129,567	\$ 984,656	\$ 157,415	\$ 24,943	
Vested-other.....	1,484,152	3,198,354	2,110,760	95,678	7,190	
Nonvested benefits.....	163,954	453,860	252,093	64,953	29,904	
Total actuarial present value of accumulated plan benefits.....	2,830,777	6,781,781	3,347,509	318,046	62,037	
Market value of net assets available for benefits.....	1,748,373	4,598,062	1,903,413	111,029	23,690	
Excess of actuarial present value of accumulated plan benefits over market value of net assets available for benefits.....	\$1,082,404	\$2,183,719	\$1,444,096	\$ 207,017	\$ 38,347	

	SERS	TRS	SURS	JRS	GARS	
Percentage of net assets available for benefits to actuarial present value of accumulated plan benefits.....	62%	68%	57%	35%	38%	
Participant contributions refundable, generally without interest upon terminations of employment other than normal retirement...	\$ 554,823	\$ 1,493,719	\$ 1,018,209	\$ 33,683	\$ 3,898	
Actuarial cost method -						
Actuarially determined accrued benefit costs.....	\$ 2,868,640	\$ 7,981,610	\$ 3,761,856	\$ 472,497	\$ 58,663	
Net assets available for benefits.....	1,707,451	4,265,310	1,752,292	108,210	23,251	
Excess of actuarially determined accrued benefit costs over net assets available for benefits.....	\$ 1,161,189	\$ 3,716,300	\$ 2,009,564	\$ 364,287	\$ 35,412	
	SERS	TRS	SURS	JRS	GARS	Total
1985 Net Funding deficit -						
1985 Retirement costs calculated in accordance with APB Opinion No. 8.....	\$ 224,759	\$ 437,114	\$ 232,078	\$ 14,590	\$ 1,958	\$ 910,499
Pension contribution funded by the State.....	94,457	237,590	83,483	8,528	2,216	426,274
1985 Net Funding deficits (surplus) included in the accompanying financial statements as other long-term obligations.....	\$ 130,302	\$ 199,524	\$ 148,595	\$ 6,062	\$ (258)	\$ 484,225

The change in unfunded pension cost for the year is presented in Note 14.

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.



10. GENERAL OBLIGATION BONDS:

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

The State Constitution provides that the State may issue general obligation bonds for specific purposes in such amounts as provided either by the General Assembly with a three-fifths vote of each house or by a majority of voters in a general election. The enabling acts pursuant to which the bonds are issued provide that all bonds issued thereunder shall be direct obligations of the State of Illinois and pledge the full faith and credit of the State. General obligation bonds are redeemed over a period not to exceed 30 years, generally from available resources in the debt service funds. However, the State of Illinois has generally issued 25 year serial bonds with equal amounts of principal maturing each year. Additionally, Illinois offerings, with the exception of anti-pollution bonds, have call provisions providing for early redemption at the option of the State, generally beginning 15 years following the date of issue in the inverse order of maturity, in whole or in part, at a redemption price not to exceed 103% of par value.

General obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1985, were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Capital Development.....	3.25% to 12.0%	\$1,425,160	\$ 257,232
Transportation.....	3.50% to 12.0%	1,329,400	768,000
Anti-Pollution.....	3.50% to 12.0%	440,840	131,000
School Construction.....	3.50% to 12.0%	226,800	90,000
Coal Development.....	4.80% to 12.0%	31,200	35,000
Public Welfare.....	3.0%	16,000	
University Building.....	3.0%	17,600	
Refunding.....			200,000
		<u>\$3,487,000</u>	<u>\$1,481,232</u>

Changes in general obligation bonds during the year ended June 30, 1985 are summarized in Note 14.

Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1985 were as follows:

Year Ending June 30	Principal	Interest	Total
1986	\$ 206,500	\$ 246,896	\$ 453,396
1987	206,500	232,338	438,838
1988	198,700	217,985	416,685
1989	192,700	203,987	396,687
1990	192,700	190,268	382,968
Thereafter	<u>2,489,900</u>	<u>1,432,509</u>	<u>3,922,409</u>
	<u>\$3,487,000</u>	<u>\$2,523,983</u>	<u>\$6,010,983</u>

The State entered into agreements on September 1, 1985 to issue \$150 million of general obligation bonds. The bonds mature serially through 2010 at interest rates ranging from 7.40% to 9.0%.

Direct limited obligation bonds -

Subsequent to June 30, 1985, legislation was enacted to authorize the State to issue \$948 million of direct limited obligation bonds, exclusive of any refunding bonds, for the Build Illinois Program. This program has been implemented to increase construction, economic development and employment, educational programs and conservation of environmental and natural resources throughout the State. These bonds are payable primarily from a dedicated portion of the State's sales tax for a period of not more than 30 years. On September 15, 1985, \$100 million of such bonds were issued with interest rates ranging from 5.6% to 9.375% and a final maturity of June 15, 2015.

11. REVENUE BONDS:

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

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

Bonds outstanding (amounts expressed in thousands) at June 30, 1985, net of unamortized discounts, were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
<b>Enterprise:</b>			
Illinois Housing Development Authority.....	\$ 1,460,854	5.00% to 13.75%	2028
State Scholarship Commission..	80,501	4.80% to 10.60%	1994
Illinois State Toll Highway Authority.....	204,354	3.75% to 6.75%	2008
	<u>1,745,709</u>		
<b>University and College:</b>			
Board of Governors of State Colleges and Universities....	52,920	6.0% to 7.50%	2013
Board of Regents.....	64,129	2.0% to 11.1%	2019
Southern Illinois University & Foundation.....	26,090	5.0% to 10.25%	2007
University of Illinois.....	62,642	7.0% to 9.7%	2009
	<u>205,781</u>		
	<u>\$ 1,951,490</u>		

Changes in revenue bonds during the year ended June 30, 1985 are summarized in Note 14.

Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1985 were as follows:

Year Ending June 30	Enterprise			University and College		Total	
	Principal	Interest	Interest	Principal	Interest	Principal	Interest
	Variable	Fixed		Principal	Interest	Principal	Interest
1986	\$ --	\$ 39,989	\$ 151,321	\$ 2,882	\$ 11,330	\$ 42,871	\$ 162,651
1987	--	47,397	148,226	2,892	11,021	50,289	159,247
1988	200	30,010	145,205	3,157	10,828	33,367	156,033
1989	200	31,705	143,001	3,738	10,403	35,643	153,404
1990	200	33,795	140,589	3,932	9,924	37,927	150,513
Thereafter	29,200	1,613,050	2,334,499	189,180	106,217	1,831,430	2,440,716
	<u>\$ 29,800</u>	<u>\$ 1,795,946</u>	<u>\$ 3,062,841</u>	<u>\$ 205,781</u>	<u>\$ 159,723</u>	<u>\$ 2,031,527</u>	<u>\$ 3,222,564</u>

The Illinois Housing Development Authority has issued variable rate housing bonds for which accurate future interest payments cannot be determined and, therefore, not included in the above amounts.

Total principal debt service requirements include bond discounts of \$80 million.

Illinois Housing Development Authority (IHDA) -

The IHDA was created in 1967 to increase the production of low and moderate income housing in Illinois by providing mortgage loans. The IHDA is authorized to have bonds and notes outstanding in an aggregate principal amount not to exceed \$1,700 million exclusive of refunding issues. However, subsequent to July 1, 1985, the outstanding authorization was increased to \$2,700 million. Bonds issued must mature within 50 years from the date of issue, bearing interest rates as determined by the Authority. Subsequent to July 1, 1983, the maximum interest rate cannot exceed 11% or 70% of the prime rate, whichever is greater. All revenue bonds issued to provide mortgage loans are secured by first mortgage liens on the related developments.

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

At June 30, 1985 bonds outstanding aggregated \$1,540 million, before unamortized discounts of \$79 million. Sinking funds pursuant to bond regulations at year end aggregated \$9 million. The bonds mature annually through 2028, bearing interest from 5.0% to 13.75%. The bonds provide for early redemption at the option of IHDA, in whole or in part, in inverse order of maturity at varying premiums which decrease periodically.

Subsequent to June 30, 1985, IHDA issued Residential Mortgage Revenue Bonds totaling \$275 million, maturing annually from 1987 through 2017. Interest rates on \$261 million of the bond issue range from 6.0% to 9.375%. The remainder of the issue are capital appreciation bonds which will accrete in value to yield at maturity \$5,000 per original investment of \$190.27.

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 4.8% to 10.6%. Bonds outstanding exclusive of refunding issues may not exceed \$175 million (\$81 million was outstanding at June 30, 1985 net of unamortized discounts). However, subsequent to July 1, 1985, the outstanding authorization was increased to \$350 million. All student loans purchased by the Commission are pledged as collateral for the bonds, and losses are guaranteed as to principal and interest by the Commission's Guarantee Loan Program, which can be subrogated to the United States Department of Education.

The bond resolutions provide for early retirement for bonds maturing on or after March 1, 1985 at 102% of par, with the premium decreasing periodically until March 1, 1992, after which unmaturing bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated \$24 million at June 30, 1985.

Subsequent to June 30, 1985, the Commission issued \$55 million of Student Loan Revenue Bonds series E maturing annually from 1986 to 1996 at interest rates from 5.5% to 8.8%.

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, 1985 aggregated \$23 million.

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

The Board of Governors of State Colleges and Universities, the Board of Regents, Southern Illinois University and the University of Illinois (hereinafter the "Boards"), as empowered by enabling acts, have issued various revenue bonds to support construction of student housing and other revenue producing facilities at State universities. These bonds do not constitute general obligations of either the State of Illinois or the Boards but, together with interest thereon, are payable solely from and are secured by, subject to the prior pledge and lien of existing refunded bonds, (i) the net revenues of the Boards; (ii) debt service grants; (iii) income received from certain special accounts; (iv) retained tuition fees (subject to prior payment of related operating and maintenance expenses); (v) certain debt service reserves; (vi) certain repair and replacement reserves; and (vii) the principal of the special accounts arising on refundings, all as defined in the various bond resolutions. In accordance with provisions of the bond resolutions, debt service funds and reserves on deposit aggregated \$42 million at June 30, 1985. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 4%.

Subsequent to June 30, 1985, the Boards issued revenue bonds. Illinois State University issued Illinois State University Auxiliary Facilities System Insured Revenue Refunding Bonds Series 1985B in the principal amount of \$22 million. The interest rate for the current interest bonds, in the amount of \$10 million, is 9.27% with principal maturing semi-annually from 2005 to 2007. The interest rates in the capital appreciation portion of the bond issue, in the amount of \$12 million range from 7.75% to 9.25% with principal maturing semi-annually from 1992 to 2004. These bonds do not pay current interest but accrete in value until maturity. In addition, the University issued Illinois State University Auxiliary Facilities System Variable Rate Demand Revenue Bonds Series 1985A in the principal amount of \$14 million. The interest rate is determined by the remarketing agent to be the rate that would enable the bonds to be sold at par; however, not to exceed 11.38% with principal maturing semi-annually from 1986 through 1992.

Northern Illinois University issued Northern Illinois University Auxiliary Facilities System Revenue Bonds Series 1985 in the principal amount of \$26 million. Interest rates on these capital appreciation bonds range from 7.25% to 10.2% with principal maturing semi-annually from 1989 through 2013. These bonds do not pay current interest but accrete in value until maturity.

The University of Illinois issued University of Illinois Revenue Bonds Series 1985B in the principal amount of \$2 million. These bonds mature semi-annually from 1986 to 1996 with interest rates ranging from 6.25% to 8.9%. The University also issued University of Illinois Auxiliary Facilities System Revenue Bonds Series 1985 in the principal amount of \$57 million with principal maturing semi-annually from 1985 through 2009 and interest rates ranging from 5% to 8%.

Defeased Bonds -

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

For financial reporting purposes, the net defeased series of bonds at June 30, 1985 are considered to be extinguished, and the unpaid principal on these bond series, amounting to \$150 million, is not included in the financial statements.

In addition to the IBA, State universities consisting of Eastern Illinois University, Western Illinois University, Northern Illinois University, Southern Illinois University, and the University of Illinois have at June 30, 1985 refunded bonds outstanding of \$289 million. These bonds have interest rates ranging from .05% to 8.00% with principal maturing until 2011. The refunded bonds are defeased and not included in the financial statements.

No Commitment Debt (not included in financial statements) -

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

At June 30, 1985 revenue bonds, net of defeased bonds, and notes outstanding (amounts expressed in thousands) by authority were as follows:

Authority	Outstanding Amount	Interest Rates	Annual Maturity To
Illinois Health Facilities Authority.....	\$1,711,020	5.00% to 14.25%	2022
Illinois Development Finance Authority:			
Environmental Facilities.....	\$1,310,359	4.50% to 12.00%	2015
Industrial Development .....	<u>251,928</u>	6.75% to 13.00%	2017
	1,562,287		
Illinois Educational Facilities Authority.....	606,324	4.85% to 13.25%	2025
Illinois Independent Higher Education Loan Authority.....	75,100	Variable	2007
Illinois Farm Development Authority.....	67,737	Variable	2025
	<u>\$4,022,468</u>		

12. ADVANCES TO PAY UNEMPLOYMENT COMPENSATION BENEFITS:

From fiscal years 1976 to 1983, unemployment compensation benefit claims paid from the State Unemployment Compensation Trust Fund (Fund) significantly exceeded employer contributions. In order to continue operations of the Fund, the State received advances from the U.S. Treasury. Those advances received prior to April 1, 1982 were without penalty while advances subsequent to April 1, 1982 have been assessed a penalty at an annual rate of approximately 10% payable on September 30 of each year. At June 30, 1985, outstanding advances aggregated \$1,258 million. During the year ended June 30, 1985, the Fund received additional advances of \$512 million and made repayments of \$1,186 million. Additional advances and repayments during the period from July 1 to December 31, 1985 aggregated \$30 million and \$166 million, respectively.

Advances from the U.S. Treasury are to be repaid from future State unemployment taxes and an escalating surtax on federal unemployment taxes. Repayments from the federal surtax (aggregating \$183 million for fiscal year 1985) are applied first against non-penalty assessed advances. Penalty payments on advances subsequent to April 1, 1982 are a liability of the State and may not be paid from the Fund. During fiscal year 1985 the State paid penalties aggregating \$28 million on such advances (see Note 13).

13. OTHER LONG-TERM OBLIGATIONS:

Compensated Absences -

Employees earn annual leave ranging from 1 to 2 days per month with maximum accumulation ranging from 20 to 50 days. At June 30, 1985, the liability for accrued annual leave was approximately \$120 million for the governmental funds. Until January 1, 1984, sick leave, which generally is earned one day per month with unlimited accumulation, was paid only when an employee was absent due to illness or other acceptable circumstances as outlined by personnel regulations. Effective January 1, 1984, upon death, retirement, resignation or termination from state employment, employees are able to receive payment for one-half of accumulated sick leave earned subsequent to January 1, 1984, or full service credit for such accumulated sick leave under the State Employees Article of the State Pension Code. At June 30, 1985, the liability for sick leave earned subsequent to January 1, 1984 was \$40 million. Thus, the State of Illinois' liability for compensated absences reported in the General Long-Term Obligations Account Group amounted to \$160 million at June 30, 1985.

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, 1985, 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.....		\$ 704	
Buildings and building improvements..		3,347	\$ 2,725
Equipment.....	\$ 9,039	35,805	59,154
	<u>9,039</u>	<u>39,856</u>	<u>61,879</u>
Less: Accumulated amortization.....	5,353		
	<u>\$ 3,686</u>	<u>\$ 39,856</u>	<u>\$ 61,879</u>

Future minimum commitments for noncancellable leases (amounts expressed in thousands) as of June 30, 1985 were as follows:

<u>Year Ending June 30</u>	<u>Operating Leases</u>	<u>Capitalized Leases</u>			<u>Total</u>
		<u>Proprietary Fund Types</u>	<u>University and College Fund Type</u>	<u>General Long-Term Obligations</u>	
1986	\$ 33,159	\$ 7,143	\$ 9,558	\$ 17,287	\$ 67,147
1987	22,355	3,290	7,927	12,340	45,912
1988	16,707	269	5,126	8,518	30,620
1989	8,680	209	3,261	5,324	17,474
1990	3,228	77	1,084	3,723	8,112
Thereafter	<u>2,200</u>		<u>776</u>	<u>5,468</u>	<u>8,444</u>
Total minimum lease payments.....	<u>\$ 86,329</u>	10,988	27,732	52,660	<u>\$ 177,709</u>
Less amounts representing:					
Executory costs.....		42		1,363	
Interest.....		<u>177</u>	<u>4,279</u>	<u>10,943</u>	
Present value of net minimum lease payments.....		<u>\$ 10,769</u>	<u>\$ 23,453</u>	<u>\$ 40,354</u>	

Metropolitan Fair and Exposition Authority (McCormick Place) -

In July, 1984, the State amended the "Metropolitan Fair and Exposition Authority Act" to authorize the issuance of \$265 million of additional bonds for (1) construction costs to complete the McCormick Place expansion, (2) to pay the construction costs of projects which may be authorized by the Illinois General Assembly in the future, and (3) to refund outstanding revenue bonds of the Authority.

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

The Authority issued \$252 million of bonds in August, 1984 at interest rates varying between 7% to 10.375% that mature in varying amounts annually for \$32 million through 1996 and optional annually thereafter to 2014. The amount of outstanding principal as of June 30, 1985 is \$252 million.

Subsequent to June 30, 1985, legislation was enacted to (a) increase the bond authorization to \$312.5 million for additional financing of the McCormick Place expansion program (b) create the Build Illinois Fund to replace the Tourism Fund and (c) increase the State sales tax deposited into the "McCormick Place Account" from 1.55% to 1.75% effective July 1, 1986.

In December, 1985, the Authority issued \$60 million of Dedicated State Tax Revenue Bonds. These bonds mature annually from 1987 through 2015 with interest rates ranging from 6% to 8.875%.

Metropolitan Exposition Auditorium and Office Building Authorities -

The General Assembly, through adoption of the "Metropolitan Civic Center Support Act" (Support Act), created the Metropolitan Exposition Auditorium and Office Building Fund (Fund) into which 33.5% of all monies received by the State as horse racing taxes are deposited. At June 30, 1985, the balance of the Fund was \$16.7 million. The purpose of the Fund is to secure and retire a proportionate share of locally issued revenue bonds, the proceeds of which were used to construct local civic and exposition centers. 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, 1985, State supported guarantees pursuant to the Support Act (amounts expressed in thousands) were as follows:

Authority	Amount Outstanding	Interest Rates	Annual Maturity To
Rockford	\$ 13,935	7.0% to 11.0%	2003
Peoria	12,000	5.50% to 6.50%	1997
Springfield	11,563	6.50% to 6.60%	1996
Joliet	8,775	8.75% to 11.25%	2003
Decatur	7,260	4.75% to 9.25%	1997
Aurora	6,180	5.50% to 6.50%	1997
DeKalb	3,175	8.40% to 10.85%	2003
Danville	2,990	5.0% to 5.8%	1997
	<u>\$ 65,878</u>		

Since the State has an obligation pursuant to contracts with local authorities, the outstanding contract principal has been recorded as a liability in the General Long-Term Obligations Account Group. At June 30, 1985, 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
1986	\$ 4,768	\$ 4,758	\$ 9,526
1987	4,813	4,421	9,234
1988	4,860	4,081	8,941
1989	4,912	3,735	8,647
1990	4,965	3,387	8,352
Thereafter	41,560	16,166	57,726
	<u>\$ 65,878</u>	<u>\$ 36,548</u>	<u>\$ 102,426</u>

Subsequent to June 30, 1985, the Support Act was amended to (a) provide State financial support by issuing direct, limited, obligation, revenue bonds in the total amount of \$100 million for advanced refunding of any civic center bond issued before July 1, 1985 or for newly certified applicants after July 1, 1985 and (b) increase the limitation from \$75 million to \$100 million for previous applicants. On December 15, 1985, \$90 million of these bonds were issued at interest rates varying between 6.0% to 9.5% with principal maturing annually from 1986 through 2015.

Springfield Airport Authority (Authority) -

The Authority has constructed offices, aircraft hangers, service buildings and other related facilities at the Springfield airport which are owned and operated by the Authority for the use of State agencies under a lease agreement. The Authority secured the funds required for the construction of such improvements through the issuance of \$2.7 million of revenue bonds bearing interest rates from 5.20% to 6.602%. The Authority in turn entered into an agreement with the State of Illinois extending through May 1, 2003, with renewable terms. The State makes rental payments sufficient to pay bond principal, interest and reserve fund payments and to cover costs of operating, maintaining and insuring the facilities. The outstanding principal amount to be paid to the Authority by the State at June 30, 1985 was \$2.545 million.

Deferred Liability on Federal Advances -

In accordance with Federal regulations, the State has decided to defer 80% of the penalty due on Federal advances to pay unemployment compensation benefits. Amounts deferred must be repaid from other than resources of the Unemployment Compensation Trust Fund in four equal annual installments on the September 30 following the date of deferral. Interest does not accrue on the deferred penalty. At June 30, 1985, the deferred liability (amounts expressed in thousands) aggregated \$123 million, payable on October 1 as follows:

	1985	1986	1987	1988	1989
Amounts	\$32,908	\$32,907	\$32,907	\$19,730	\$4,487

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

Civic Center Authorities Interest Income Settlement -

As a result of the Illinois Supreme Court case titled "Springfield Metropolitan Exposition and Auditorium Authority v. Castle," the State of Illinois compromised with the various civic center authorities to pay amounts equivalent to the monies that were earned by the investment of the proceeds of the issued bonds. The outstanding principal amount to be paid by the State to the authorities as of June 30, 1985 was \$1.8 million.

City of Collinsville

Subsequent to June 30, 1985, the City of Collinsville (City) secured funds to construct a State office complex to be used by the Department of Transportation, the Department of State Police and the Department of Central Management Services by issuing revenue bonds in the amount of \$15.315 million. Interest rates on the bonds range from 6.5% to 9.5% with principal maturing annually from 1988 through 2005. The City in turn entered into a lease purchase agreement with the State of Illinois to pay bond principal, interest, and deficiency in the Debt Service Reserve Fund and the Renewal and Replacement Fund and costs of operating, maintaining and insuring the facilities.

Changes in other long-term obligations for the year ended June 30, 1985 are summarized in Note 14.

14. CHANGES IN LONG-TERM OBLIGATIONS:

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 1985 are summarized as follows:

	Notes Payable (Note 8)	Accrued Retirement Costs (Note 9)	General Obligation Bonds (Note 10)	Revenue Bonds (Note 11)	Other Long-Term Obligations (Note 13)
Balance at July 1, 1984,.....	\$ 135,957	\$ 1,483,208	\$3,329,500	\$1,644,285	\$ 332,723
Compensated absences earned.....					170,465
Debt issues.....	76,086		350,000	492,596	252,450
Penalty costs on Federal government advances.....					41,489
Increase in lease obligations.....					25,550
Compensated absences taken.....					(130,432)
Amortization of bond discounts and bond issuance costs.....				4,018	
Increase in accreted value of capital appreciation bonds.....				7,847	
Principal retirements, terminations and defeased bonds.	(131,374)		(192,500)	(197,256)	(46,306)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....		484,225			
Balance at June 30, 1985.....	<u>\$ 80,669</u>	<u>\$ 1,967,433</u>	<u>\$3,487,000</u>	<u>\$1,951,490</u>	<u>\$ 645,939</u>

15. FUND DEFICITS:

The Drivers Education Fund of the State Board of Education (reported as a special revenue fund) has a deficit at June 30, 1985 aggregating \$6.6 million, resulting from reimbursement to school districts for drivers education program costs incurred in the current year but not paid until the subsequent year.

The Illinois Unemployment Compensation Trust Fund (reported as an expendable trust fund) has a deficit at June 30, 1985 aggregating \$924 million, resulting from an excess of benefit claims paid over employer contributions (see Note 12).

16. SEGMENT INFORMATION - ENTERPRISE FUNDS:

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

	Department of Revenue	Housing Development Authority	State Toll Highway Authority	State Scholarship Commission Designated Account Purchase Program	Other	Totals
	(1)	(2)	(3)	(4)	(5)	
Operating revenues.....	\$1,205,155	\$ 142,408	\$ 174,133	\$ 19,311	\$ 30,109	\$ 1,571,116
Depreciation.....	216	151	37,348	152	108	37,975
Operating income (loss)...	515,384	7,787	68,954	4,292	4,923	601,340
Operating transfers-in....		11,206				11,206
Operating transfers-out...	510,291	11,206			549	522,046
Nonoperating revenues.....					9	9
Nonoperating expenses.....			711		2	713
Net income (loss).....	5,093	7,787	68,243	4,292	4,381	89,796
Current capital, transfers Property, plant and equipment additions.....	222	3,011	70,724	49	395	74,401
Net working capital.....	12,492	425,599	68,690	35,248	21,683	563,712
Total assets.....	60,931	1,689,962	737,645	177,868	34,200	2,700,606
Bonds and other long-term liabilities payable from operating revenues.....		1,460,903	204,354	156,326	45	1,821,628
Total equity.....	12,704	68,553	505,379	18,655	30,680	635,971

The following activities generate enterprise fund revenues:

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

Departments

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

Commissions

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

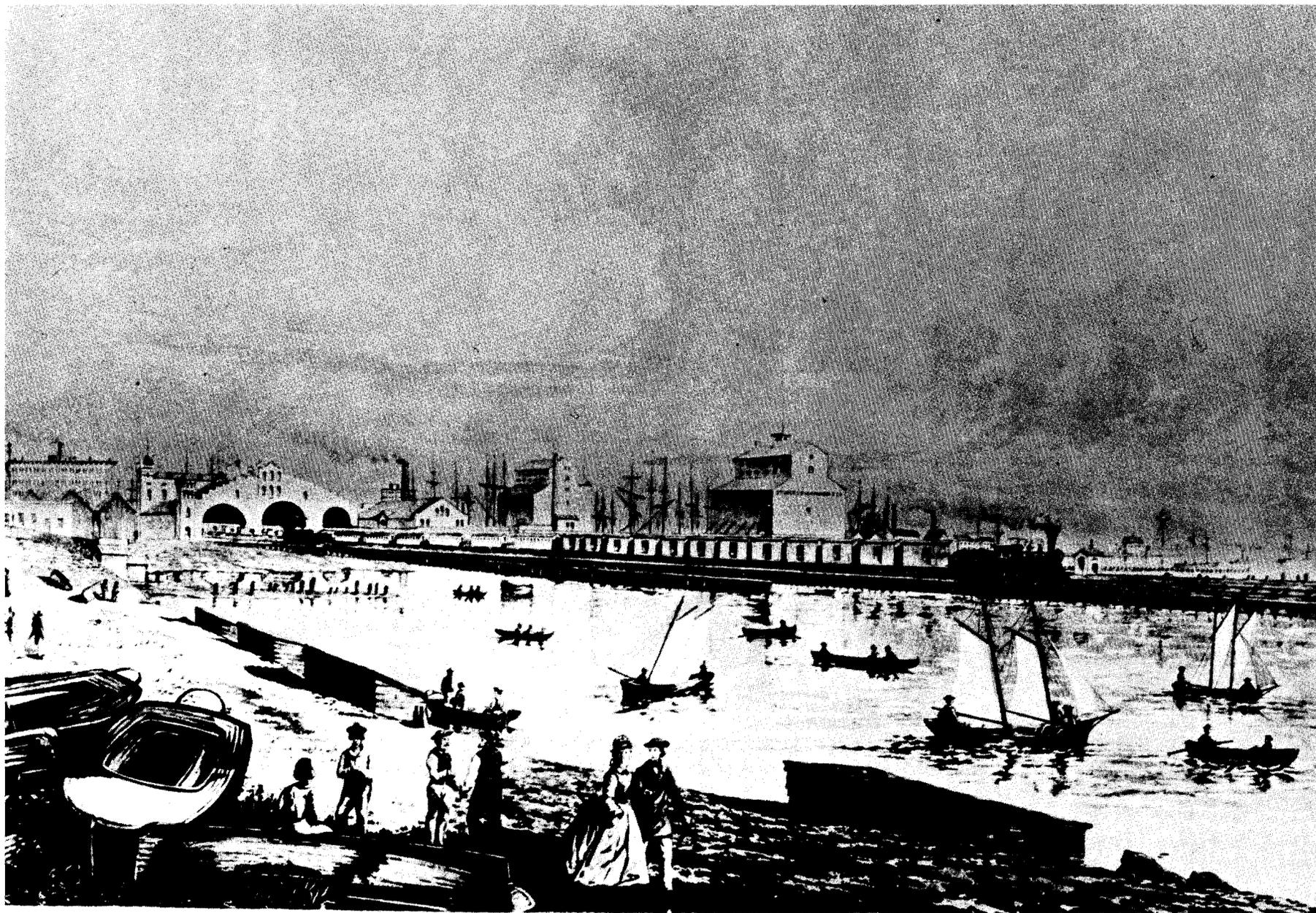
Authorities

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

17. CONTINGENCIES:

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

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



The foot of Madison Street and Michigan Avenue  
showing the old Illinois Central Station  
1864

## **GENERAL FUND**

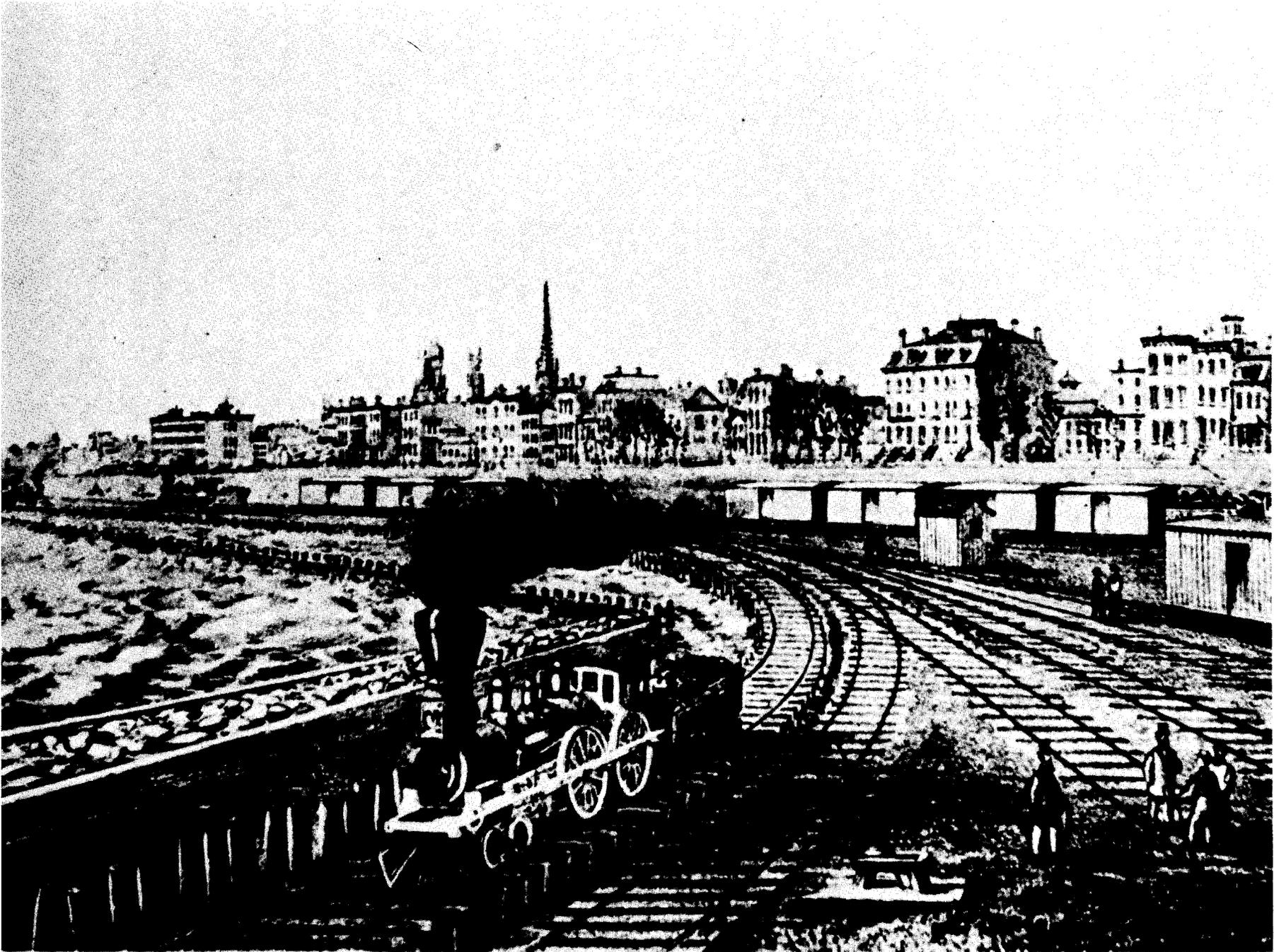
The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund.

STATE OF ILLINOIS  
Combining Schedule of Accounts  
General Fund  
June 30, 1985  
(Expressed in Thousands)

	General Revenue	Common School	Other	Total
<b>Assets:</b>				
Cash and cash equivalents	\$ 694,000	\$ 57,559	\$ 162	\$ 751,721
Investments	110,995			110,995
Receivables, net:				
Taxes	306,652	39,013		345,665
Intergovernmental	188,081			188,081
Other	24,795			24,795
Due from other funds	162,281			162,281
Inventories	28,094			28,094
Loans and notes receivable	29,097			29,097
Other assets	715			715
<b>Total assets</b>	<b>\$ 1,544,710</b>	<b>\$ 96,572</b>	<b>\$ 162</b>	<b>\$ 1,641,444</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 973,192	\$ 14,297		\$ 987,489
Intergovernmental payables	413,114	1,422		414,536
Due to other funds	143,536			143,536
Deferred revenues	77,196			77,196
<b>Total liabilities</b>	<b>1,607,038</b>	<b>15,719</b>		<b>1,622,757</b>
<b>Fund balance (deficit):</b>				
Reserved for:				
Encumbrances	38,963			38,963
Long-term portions of:				
Investments	110,995			110,995
Intergovernmental and other receivables	13,613			13,613
Loans and notes receivable	24,445			24,445
Inventories	28,094			28,094
Other	186			186
Unreserved, undesignated	(278,624)	80,853	\$ 162	(197,609)
<b>Total fund balance (deficit)</b>	<b>(62,328)</b>	<b>80,853</b>	<b>162</b>	<b>18,687</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,544,710</b>	<b>\$ 96,572</b>	<b>\$ 162</b>	<b>\$ 1,641,444</b>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balance  
General Fund  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	General Revenue	Common School	Other	Eliminations	Total
<b>Revenues:</b>					
Income taxes	\$ 3,177,358	\$ 60,000			\$ 3,237,358
Sales taxes	2,351,328	790,690			3,142,018
Public utility taxes	637,956	226			638,182
Motor fuel taxes		377			377
Other taxes	489,353	3,741			493,094
Federal government	1,553,038				1,553,038
Licenses and fees	45,799				45,799
Interest and other investment income	148,922		\$ 286		149,208
Other	40,768		5,762		46,530
<b>Total revenues</b>	<b>8,444,522</b>	<b>855,034</b>	<b>6,048</b>		<b>9,305,604</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Education	855,702	1,802,248			2,657,950
Health and social assistance	2,645,737				2,645,737
Social assistance	1,345,357				1,345,357
General government	547,136		1,947		549,083
Transportation	10,018				10,018
Public protection and justice	553,856				553,856
Natural resources and recreation	78,975				78,975
<b>Debt service:</b>					
Principal	6,044				6,044
Interest	125,012				125,012
Capital outlays	74,498				74,498
<b>Total expenditures</b>	<b>6,242,335</b>	<b>1,802,248</b>	<b>1,947</b>		<b>8,046,530</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,202,187</b>	<b>(947,214)</b>	<b>4,101</b>		<b>1,259,074</b>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in	546,471	940,188		\$ (940,188)	546,471
Operating transfers-out	(2,539,258)		(6,896)	940,188	(1,605,966)
Other financing sources	16,483				16,483
<b>Net other sources (uses) of financial resources</b>	<b>(1,976,304)</b>	<b>940,188</b>	<b>(6,896)</b>	<b>--</b>	<b>(1,043,012)</b>
<b>Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources</b>	<b>225,883</b>	<b>(7,026)</b>	<b>(2,795)</b>		<b>216,062</b>
Fund balance (deficit), July 1, 1984	(313,017)	87,879	2,957		(222,181)
Residual equity transfers, net	24,806				24,806
Fund balance (deficit), June 30, 1985	\$ (62,328)	\$ 80,853	\$ 162	\$ --	\$ 18,687



MICHIGAN AVENUE FROM THE LAKE IN 1865

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## **SPECIAL REVENUE FUNDS**

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

SIGNIFICANT SPECIAL REVENUE FUNDS DESCRIPTIONS

Department of Commerce and Community Affairs

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

Department of Conservation

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

Department of Employment Security

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

Department of Mental Health and Developmental Disabilities

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

Department of Public Aid

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

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

Department of Public Health

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

Department of Revenue

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

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

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

Department of Transportation

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

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

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

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

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

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

Department of Financial Institutions

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

State Board of Education

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

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

Illinois State Scholarship Commission

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

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 1985  
(Expressed in Thousands)

	Elected Officials									
	Secretary of State	Agriculture	Commerce and Community Affairs	Conservation	Employment Security	Energy and Natural Resources	Mental Health and Developmental Disabilities	Public Aid	Public Health	Registration and Education
<b>Assets:</b>										
Cash and cash equivalents	\$ 8,665	\$ 9,999	\$ 23,626	\$ 19,498	\$ 7,490	\$ 5,443	\$ 10,246	\$ 27,755	\$ 1,291	\$ 8,533
Receivables, net:										
Taxes		839	459				907			
Intergovernmental	1,596		4,525	818			197	7,693	10,490	
Other		52		714		14	5,096		1,921	48
Due from other funds	121		1,137	1,169	9,100	1,516		137	1,847	
Inventories				1,090	2,377		905		200	
Loans and notes receivable	12		7,740							
<b>Total assets</b>	<b>\$ 10,394</b>	<b>\$ 10,890</b>	<b>\$ 37,487</b>	<b>\$ 23,289</b>	<b>\$ 18,967</b>	<b>\$ 6,973</b>	<b>\$ 17,351</b>	<b>\$ 35,585</b>	<b>\$ 15,749</b>	<b>\$ 8,581</b>
<b>Liabilities:</b>										
Accounts payable and accrued liabilities	\$ 2,354	\$ 1,315	\$ 5,912	\$ 1,844	\$ 4,013	\$ 193	\$ 5,324	\$ 7,694	\$ 7,923	\$ 131
Intergovernmental payables		931	1,451					3,991	2,657	
Due to other funds	252	831	1,008	745	15,132	24	51	4,828	3,599	47
Deferred revenues			569		220			567	1,570	
Other liabilities		29								
<b>Total liabilities</b>	<b>2,606</b>	<b>3,106</b>	<b>8,940</b>	<b>2,589</b>	<b>19,365</b>	<b>217</b>	<b>5,375</b>	<b>17,080</b>	<b>15,749</b>	<b>178</b>
<b>Fund balances (deficits):</b>										
Reserved for:										
Encumbrances	199	325	82,563	4,290	2,258	2,250	158	1,326	228	18
Long term portion of:										
Intergovernmental and other receivables							5,096			
Loans and notes receivable	11		7,740							
Inventories				1,090	2,377				200	
Unreserved, undesignated	7,578	7,459	(61,756)	15,320	(5,033)	4,506	6,722	17,179	(428)	8,385
<b>Total fund balances (deficits)</b>	<b>7,788</b>	<b>7,784</b>	<b>28,547</b>	<b>20,700</b>	<b>(398)</b>	<b>6,756</b>	<b>11,976</b>	<b>18,505</b>	<b>--</b>	<b>8,403</b>
<b>Total liabilities and fund balances</b>	<b>\$ 10,394</b>	<b>\$ 10,890</b>	<b>\$ 37,487</b>	<b>\$ 23,289</b>	<b>\$ 18,967</b>	<b>\$ 6,973</b>	<b>\$ 17,351</b>	<b>\$ 35,585</b>	<b>\$ 15,749</b>	<b>\$ 8,581</b>

Rehabilitative Services	Revenue	Transportation	Other Code Departments	Agencies, Boards and Authorities				State Scholarship Commission		Total
				Commerce Commission	Environmental Protection Agency	State Board of Education	Other Agencies, Boards and Authorities	Student Loan	Other	
\$ 498	\$ 153,601	\$ 254,054	\$ 29,484	\$ 2,560	\$ 4,663	\$ 4,203	\$ 23,137	\$ 28,634	\$ 20,452	\$ 643,832
	40,443	53,334							35	96,120
6,168	86,412	338,186	347		3,528	28,603	6,264	11,245	2,766	508,838
108	529	32,366	121		454		18	187	814	42,442
7	15,243	91,307	307			1,079			1,626	125,501
		5,927	357		315	1,595			8	11,869
				100					297	8,149
<u>\$ 6,781</u>	<u>\$ 296,228</u>	<u>\$ 775,174</u>	<u>\$ 30,616</u>	<u>\$ 2,660</u>	<u>\$ 8,960</u>	<u>\$ 35,480</u>	<u>\$ 29,522</u>	<u>\$ 40,066</u>	<u>\$ 25,998</u>	<u>\$ 1,436,751</u>
\$ 5,731	\$ 358	\$ 116,182	\$ 3,512	\$ 1,049	\$ 1,406	\$ 580	\$ 2,410	\$ 782	\$ 5,417	\$ 174,130
	184,848	56,719	65		109	38,487	9,826	1,845	1,559	302,488
1,050	99,347	52,580	553	760	374	1,422	328	565	1,829	185,325
		2,288	1,186						3,838	10,238
	2,228								4	2,261
<u>6,781</u>	<u>286,781</u>	<u>227,769</u>	<u>5,316</u>	<u>1,809</u>	<u>1,889</u>	<u>40,489</u>	<u>12,564</u>	<u>3,192</u>	<u>12,647</u>	<u>674,442</u>
3,615	3	780,774	2,498	324	483	15	2,081	196	28,074	911,678
		287,117								292,213
		5,927	357		315	1,595			297	8,048
(3,615)	9,444	(526,413)	22,445	527	6,273	(6,619)	14,877	36,678	(15,028)	(461,499)
--	9,447	547,405	25,300	851	7,071	(5,009)	16,958	36,874	13,351	762,309
<u>\$ 6,781</u>	<u>\$ 296,228</u>	<u>\$ 775,174</u>	<u>\$ 30,616</u>	<u>\$ 2,660</u>	<u>\$ 8,960</u>	<u>\$ 35,480</u>	<u>\$ 29,522</u>	<u>\$ 40,066</u>	<u>\$ 25,998</u>	<u>\$ 1,436,751</u>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Elected Officials									
	Secretary of State	Agriculture	Commerce and Community Affairs	Conservation	Employment Security	Energy and Natural Resources	Mental Health and Developmental Disabilities	Public Aid	Public Health	Registration and Education
<b>Revenues:</b>										
Income taxes							\$ 3,682			
Sales taxes							1,738			
Public utility taxes										
Motor fuel taxes										
Other taxes										
Federal government	\$ 5,603	\$ 31,668	\$ 17,918	\$ 3,375	\$ 117,703	\$ 2,832		\$ 120,168	\$ 71,259	\$ 4,842
Licenses and fees	2,952	890	191,201	13,450				904	342	368
Interest and other investment income		147		356		249				
Other	15	3,412		781	75		18,783	37,591		
<b>Total revenues</b>	<b>8,570</b>	<b>36,117</b>	<b>209,119</b>	<b>17,962</b>	<b>117,778</b>	<b>3,081</b>	<b>24,203</b>	<b>158,663</b>	<b>71,601</b>	<b>5,210</b>
<b>Expenditures:</b>										
<b>Current:</b>										
Education			6,633							
Health and social services			305				25,506	74,081	74,397	
Social assistance			47		125,160			42,124		
General government	5,605	24,101	199,309							
Transportation										
Public protection and justice		3,990								2,170
Natural resources and recreation				15,868		1,032				
<b>Debt service:</b>										
Principal	12	160	295	34	374			8	14	
Interest	1	58	108	3	12,168	9		2	2	
Capital outlays	19	480	1,428	2,443	2,049	2,393	166	1,189	212	28
<b>Total expenditures</b>	<b>5,637</b>	<b>28,789</b>	<b>208,125</b>	<b>18,348</b>	<b>139,751</b>	<b>3,434</b>	<b>25,672</b>	<b>117,404</b>	<b>74,625</b>	<b>2,198</b>
Excess (deficiency) of revenues over expenditures	2,933	7,328	994	(386)	(21,973)	(353)	(1,469)	41,259	(3,024)	3,012
<b>Other sources (uses) of financial resources:</b>										
Operating transfers-in			15,240	14,865	14,638	5,994	2,806		7,729	
Operating transfers-out		(7,815)	(987)	(2,987)	(12,773)	(744)	(232)	(34,836)	(4,707)	
Other financing sources	19	12	1,021	22	251				2	
<b>Net other sources (uses) of financial resources</b>	<b>19</b>	<b>(7,803)</b>	<b>15,274</b>	<b>11,900</b>	<b>2,116</b>	<b>5,250</b>	<b>2,574</b>	<b>(34,836)</b>	<b>3,024</b>	
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	2,952	(475)	16,268	11,514	(19,857)	4,897	1,105	6,423	--	3,012
<b>Fund balances (deficit), July 1, 1984</b>	<b>4,836</b>	<b>8,259</b>	<b>12,279</b>	<b>9,186</b>	<b>19,459</b>	<b>1,859</b>	<b>10,871</b>	<b>12,082</b>		<b>5,391</b>
<b>Fund balances (deficit), June 30, 1985</b>	<b>\$ 7,788</b>	<b>\$ 7,784</b>	<b>\$ 28,547</b>	<b>\$ 20,700</b>	<b>\$ (398)</b>	<b>\$ 6,756</b>	<b>\$ 11,976</b>	<b>\$ 18,505</b>	<b>\$ --</b>	<b>\$ 8,403</b>

Rehabilitative Services	Agencies, Boards and Authorities							State Scholarship Commission		Total
	Revenue	Transportation	Other Code Departments	Commerce Commission	Environmental Protection Agency	State Board of Education	Other Agencies, Boards and Authorities	Student Loan	Other	
	\$ 400,899									\$ 400,899
	35,210									35,210
	243,224			\$ 11,227						254,451
	28,747	\$ 616,497								616,497
\$ 70,499		694,841	\$ 55,210	143	\$ 14,587	\$ 435,414	\$ 10,903	\$ 57,947	\$ 9,776	102,694
		536,597	14,423	4,331	1,438	13,120	2,882	163,771	7,791	2,009,173
	5,302	12,297	440				1,872	4,813	7,791	607,765
202		48,996	12,852	52	646	6,583	225	2,543	357	22,284
							6,478	10,944		147,410
70,701	713,382	1,909,228	82,925	15,753	16,671	455,117	22,360	65,303	192,639	4,196,383
68,738			9,543			449,408		56,967	4,877	527,428
			47,476						58,500	349,003
	891,781	115,907	2,488				2,843		1,057	171,231
		1,697,914							126,257	1,365,448
		30,331	12,016	12,748			17,842		7,184	1,705,098
			4,134	2,984	14,537				5,376	84,473
									9,867	48,422
310		3,624	57	55	18		54	16	154	5,185
69	29,567	1,288	16	11	8		3	5	72	43,390
1,035		41,613	1,151	443	700	47	46	338	2,565	58,345
70,152	921,348	1,890,677	76,881	16,241	15,263	449,455	20,788	57,326	215,909	4,358,023
549	(207,966)	18,551	6,044	(488)	1,408	5,662	1,572	7,977	(23,270)	(161,640)
(600)	248,009	533,444	2,236	(12)		(4,473)	(930)	(162)	28,486	873,447
51	(30,801)	(484,765)	(116)	8	109		20	123	(4,052)	(590,992)
		10,280	111						517	12,546
(549)	217,208	58,959	2,231	(4)	109	(4,473)	(910)	(39)	24,951	295,001
--	9,242	77,510	8,275	(492)	1,517	1,189	662	7,938	1,681	133,361
	205	469,895	17,025	1,343	5,554	(6,198)	16,296	28,936	11,670	628,948
\$ --	\$ 9,447	\$ 547,405	\$ 25,300	\$ 851	\$ 7,071	\$ (5,009)	\$ 16,958	\$ 36,874	\$ 13,351	\$ 762,309

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Secretary of State  
June 30, 1985  
(Expressed in Thousands)

	Library Services	Vehicle Recycling	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 998	\$ 7,667	\$ 8,665
Intergovernmental receivables, net Due from other funds	1,596	121	1,596 121
Loans and notes receivable	12		12
<b>Total assets</b>	<b>\$ 2,606</b>	<b>\$ 7,788</b>	<b>\$ 10,394</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities Due to other funds	\$ 2,354 252		\$ 2,354 252
<b>Total liabilities</b>	<b>2,606</b>		<b>2,606</b>
<b>Fund balances (deficit):</b>			
Reserved for:			
Encumbrances	199		199
Long-term portion of loans and notes receivable	11		11
Unreserved, undesignated	(210)	\$ 7,788	7,578
<b>Total fund balances</b>	<b>--</b>	<b>7,788</b>	<b>7,788</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,606</b>	<b>\$ 7,788</b>	<b>\$ 10,394</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Secretary of State  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Library Services	Vehicle Recycling	Total
Revenues:			
Federal government	\$ 5,603		\$ 5,603
Licenses and fees		\$ 2,952	2,952
Other	15		15
Total revenues	<u>5,618</u>	<u>2,952</u>	<u>8,570</u>
Expenditures:			
Current:			
General government	5,605		5,605
Debt service:			
Principal	12		12
Interest	1		1
Capital outlays	19		19
Total expenditures	<u>5,637</u>		<u>5,637</u>
Excess (deficiency) of revenues over expenditures	<u>(19)</u>	<u>2,952</u>	<u>2,933</u>
Other sources of financial resources:			
Other financing sources	19		19
Other sources of financial resources	19		19
Excess of revenues over expenditures and other sources of financial resources	<u>--</u>	<u>2,952</u>	<u>2,952</u>
Fund balances, July 1, 1984		4,836	4,836
Fund balances, June 30, 1985	<u>\$ --</u>	<u>\$ 7,788</u>	<u>\$ 7,788</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Agriculture  
June 30, 1985  
(Expressed in Thousands)

	Agricultural Premium	Fair and Exposition	Illinois Thoroughbred Breeders	Illinois Grain Insurance	Total
<b>Assets:</b>					
Cash and cash equivalents	\$ 4,294	\$ 2,594	\$ 1,013	\$ 2,098	\$ 9,999
Receivables, net:					
Taxes	684	73	82		839
Other				52	52
<b>Total assets</b>	<b>\$ 4,978</b>	<b>\$ 2,667</b>	<b>\$ 1,095</b>	<b>\$ 2,150</b>	<b>\$ 10,890</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 892		\$ 423		\$ 1,315
Intergovernmental payables	931				931
Due to other funds	831				831
Other liabilities				\$ 29	29
<b>Total liabilities</b>	<b>2,654</b>		<b>423</b>	<b>29</b>	<b>3,106</b>
<b>Fund balances:</b>					
Reserved for encumbrances	254		71		325
Unreserved, undesignated	2,070	\$ 2,667	601	2,121	7,459
<b>Total fund balances</b>	<b>2,324</b>	<b>2,667</b>	<b>672</b>	<b>2,121</b>	<b>7,784</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,978</b>	<b>\$ 2,667</b>	<b>\$ 1,095</b>	<b>\$ 2,150</b>	<b>\$ 10,890</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Agriculture  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Agricultural Premium	Fair and Exposition	Illinois Thoroughbred Breeders	Illinois Grain Insurance	Total
Revenues:					
Other taxes	\$ 26,742	\$ 2,217	\$ 2,709		\$ 31,668
Licenses and fees				\$ 890	890
Interest and other investment income				147	147
Other	3,002			410	3,412
Total revenues	<u>29,744</u>	<u>2,217</u>	<u>2,709</u>	<u>1,447</u>	<u>36,117</u>
Expenditures:					
Current:					
General government	18,833	2,474	2,765	29	24,101
Public protection and justice	3,990				3,990
Debt service:					
Principal	160				160
Interest	58				58
Capital outlays	479		1		480
Total expenditures	<u>23,520</u>	<u>2,474</u>	<u>2,766</u>	<u>29</u>	<u>28,789</u>
Excess (deficiency) of revenues over expenditures	<u>6,224</u>	<u>(257)</u>	<u>(57)</u>	<u>1,418</u>	<u>7,328</u>
Other sources (uses) of financial resources:					
Operating transfers-out	(7,815)				(7,815)
Other financing sources	12				12
Net other sources (uses) of financial resources	<u>(7,803)</u>				<u>(7,803)</u>
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	<u>(1,579)</u>	<u>(257)</u>	<u>(57)</u>	<u>1,418</u>	<u>(475)</u>
Fund balances, July 1, 1984	<u>3,903</u>	<u>2,924</u>	<u>729</u>	<u>703</u>	<u>8,259</u>
Fund balances, June 30, 1985	<u>\$ 2,324</u>	<u>\$ 2,667</u>	<u>\$ 672</u>	<u>\$ 2,121</u>	<u>\$ 7,784</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Commerce and Community Affairs  
June 30, 1985  
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Tourism Promotion	Community Development/ Small Cities Block Grant	Intra-Agency Services	Job Training Partnership	Total
<b>Assets:</b>						
Cash and cash equivalents	\$ 16,226	\$ 5,369	\$ 579	\$ 247	\$ 1,205	\$ 23,626
Receivables, net:						
Taxes	459					459
Intergovernmental				3,170	1,355	4,525
Due from other funds		1,100			37	1,137
Loans and notes receivable			7,740			7,740
<b>Total assets</b>	<b>\$ 16,685</b>	<b>\$ 6,469</b>	<b>\$ 8,319</b>	<b>\$ 3,417</b>	<b>\$ 2,597</b>	<b>\$ 37,487</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities		\$ 4,334	\$ 1	\$ 503	\$ 1,074	\$ 5,912
Intergovernmental payables					1,451	1,451
Due to other funds		59	9	868	72	1,008
Deferred revenues			569			569
<b>Total liabilities</b>		<b>4,393</b>	<b>579</b>	<b>1,371</b>	<b>2,597</b>	<b>8,940</b>
<b>Fund balances (deficits):</b>						
Reserved for:						
Encumbrances		258	20,051	139	62,115	82,563
Long-term portion of loans and notes receivable			7,740			7,740
Unreserved, undesignated	\$ 16,685	1,818	(20,051)	1,907	(62,115)	(61,756)
<b>Total fund balances</b>	<b>16,685</b>	<b>2,076</b>	<b>7,740</b>	<b>2,046</b>	<b>--</b>	<b>28,547</b>
<b>Total liabilities and fund balances</b>	<b>\$ 16,685</b>	<b>\$ 6,469</b>	<b>\$ 8,319</b>	<b>\$ 3,417</b>	<b>\$ 2,597</b>	<b>\$ 37,487</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Commerce and Community Affairs  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Tourism Promotion	Community Development/ Small Cities Block Grant	Intra-Agency Services	Job Training Partnership	Total
<b>Revenues:</b>						
Other taxes	\$ 17,918					\$ 17,918
Federal government			\$ 27,179	\$ 12,008	\$ 152,014	\$ 191,201
<b>Total revenues</b>	<b>17,918</b>		<b>27,179</b>	<b>12,008</b>	<b>152,014</b>	<b>209,119</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Education					6,633	6,633
Health and social services					305	305
Social assistance					47	47
General government	11,623	\$ 14,406	19,433	9,801	144,046	199,309
<b>Debt service:</b>						
Principal		10	2	266	17	295
Interest		3	1	90	14	108
Capital outlays		91	15	1,227	95	1,428
<b>Total expenditures</b>	<b>11,623</b>	<b>14,510</b>	<b>19,451</b>	<b>11,384</b>	<b>151,157</b>	<b>208,125</b>
Excess (deficiency) of revenues over expenditures	6,295	(14,510)	7,728	624	857	994
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in		15,240				15,240
Operating transfers-out		(50)			(937)	(987)
Other financing sources		26	12	903	80	1,021
<b>Net other sources (uses) of financial resources</b>		<b>15,216</b>	<b>12</b>	<b>903</b>	<b>(857)</b>	<b>15,274</b>
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	6,295	706	7,740	1,527	--	16,268
<b>Fund balances, July 1, 1984</b>	<b>10,390</b>	<b>1,370</b>		<b>519</b>		<b>12,279</b>
<b>Fund balances, June 30, 1985</b>	<b>\$ 16,685</b>	<b>\$ 2,076</b>	<b>\$ 7,740</b>	<b>\$ 2,046</b>	<b>\$ --</b>	<b>\$ 28,547</b>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Conservation  
June 30, 1985  
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Park and Conservation Fund	Total
<b>Assets:</b>				
Cash and cash equivalents	\$ 4,446	\$ 5,570	\$ 9,482	\$ 19,498
Receivables, net:				
Intergovernmental		818		818
Other		714		714
Due from other funds	336		833	1,169
Inventories		1,090		1,090
<b>Total assets</b>	<b>\$ 4,782</b>	<b>\$ 8,192</b>	<b>\$ 10,315</b>	<b>\$ 23,289</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 278	\$ 1,388	\$ 178	\$ 1,844
Due to other funds	105	599	41	745
<b>Total liabilities</b>	<b>383</b>	<b>1,987</b>	<b>219</b>	<b>2,589</b>
<b>Fund balances:</b>				
Reserved for:				
Encumbrances	1,479	691	2,120	4,290
Inventories		1,090		1,090
Unreserved, undesignated	2,920	4,424	7,976	15,320
<b>Total fund balances</b>	<b>4,399</b>	<b>6,205</b>	<b>10,096</b>	<b>20,700</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,782</b>	<b>\$ 8,192</b>	<b>\$ 10,315</b>	<b>\$ 23,289</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Conservation  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Park and Conservation Fund	Total
<b>Revenues:</b>				
Federal government	\$ 194	\$ 3,181		\$ 3,375
Licenses and fees	1,170	12,280		13,450
Interest and other investment income		356		356
Other	40	741		781
<b>Total revenues</b>	<b>1,404</b>	<b>16,558</b>		<b>17,962</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Natural resources and recreation	3,414	12,090	\$ 364	15,868
<b>Debt service:</b>				
Principal	12	22		34
Interest	1	2		3
Capital outlays	650	1,420	373	2,443
<b>Total expenditures</b>	<b>4,077</b>	<b>13,534</b>	<b>737</b>	<b>18,348</b>
Excess (deficiency) of revenues over expenditures	(2,673)	3,024	(737)	(386)
<b>Other sources (uses) of financial resources:</b>				
Operating transfers-in	4,032		10,833	14,865
Operating transfers-out		(2,987)		(2,987)
Other financing sources		22		22
<b>Net other sources (uses) of financial resources</b>	<b>4,032</b>	<b>(2,965)</b>	<b>10,833</b>	<b>11,900</b>
Excess of revenues over expenditures and net other sources (uses) of financial resources	1,359	59	10,096	11,514
Fund balances, July 1, 1984	3,040	6,146		9,186
Fund balances, June 30, 1985	\$ 4,399	\$ 6,205	\$ 10,096	\$ 20,700

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Employment Security  
June 30, 1985  
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 1,194	\$ 6,296	\$ 7,490
Due from other funds	2,486	6,614	9,100
Inventories	2,377		2,377
<b>Total assets</b>	<b>\$ 6,057</b>	<b>\$ 12,910</b>	<b>\$ 18,967</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 3,685	\$ 328	\$ 4,013
Due to other funds	2,550	12,582	15,132
Deferred revenues	220		220
<b>Total liabilities</b>	<b>6,455</b>	<b>12,910</b>	<b>19,365</b>
<b>Fund balances (deficit):</b>			
Reserved for:			
Encumbrances	1,956	302	2,258
Inventories	2,377		2,377
Unreserved, undesignated	(4,731)	(302)	(5,033)
<b>Total fund balance (deficit)</b>	<b>(398)</b>	<b>--</b>	<b>(398)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,057</b>	<b>\$ 12,910</b>	<b>\$ 18,967</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Employment Security  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Total
Revenues:			
Federal government	\$ 117,703		\$ 117,703
Other	75		75
Total revenues	<u>117,778</u>		<u>117,778</u>
Expenditures:			
Current:			
Social assistance	120,472	\$ 4,688	125,160
Debt service:			
Principal	374		374
Interest	85	12,083	12,168
Capital outlays	2,049		2,049
Total expenditures	<u>122,980</u>	<u>16,771</u>	<u>139,751</u>
(Deficiency) of revenues over expenditures	<u>(5,202)</u>	<u>(16,771)</u>	<u>(21,973)</u>
Other sources (uses) of financial resources:			
Operating transfers-in	5,064	9,574	14,638
Operating transfers-out	(300)	(12,473)	(12,773)
Other financing sources	251		251
Net other sources (uses) of financial resources	<u>5,015</u>	<u>(2,899)</u>	<u>2,116</u>
(Deficiency) of revenues over expenditures and net other sources (uses) of financial resources	<u>(187)</u>	<u>(19,670)</u>	<u>(19,857)</u>
Fund balance (deficit), July 1, 1984	<u>(211)</u>	<u>19,670</u>	<u>19,459</u>
Fund balance (deficit), June 30, 1985	<u>\$ (398)</u>	<u>\$ --</u>	<u>\$ (398)</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Energy and Natural Resources  
June 30, 1985  
(Expressed in Thousands)

	Petroleum Violation	Coal Technology Development Assistance	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 2,157	\$ 3,286	\$ 5,443
Other receivables, net	14		14
Due from other funds	30	1,486	1,516
<b>Total assets</b>	<u>\$ 2,201</u>	<u>\$ 4,772</u>	<u>\$ 6,973</u>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 22	\$ 171	\$ 193
Due to other funds	24		24
<b>Total liabilities</b>	<u>46</u>	<u>171</u>	<u>217</u>
<b>Fund balances:</b>			
Reserved for encumbrances		2,250	2,250
Unreserved, undesignated	2,155	2,351	4,506
<b>Total fund balances</b>	<u>2,155</u>	<u>4,601</u>	<u>6,756</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,201</u>	<u>\$ 4,772</u>	<u>\$ 6,973</u>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Energy and Natural Resources  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Petroleum Violation	Coal Technology Development Assistance	Total
<b>Revenues:</b>			
Federal government	\$ 2,832		\$ 2,832
Interest and other investment income	249		249
<b>Total revenues</b>	<b>3,081</b>		<b>3,081</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Natural resources and recreation	753	\$ 279	1,032
<b>Debt service:</b>			
Interest	9		9
Capital outlays	1	2,392	2,393
<b>Total expenditures</b>	<b>763</b>	<b>2,671</b>	<b>3,434</b>
Excess (deficiency) of revenues over expenditures	2,318	(2,671)	(353)
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-in		5,994	5,994
Operating transfers-out	(744)		(744)
<b>Net other sources (uses) of financial resources</b>	<b>(744)</b>	<b>5,994</b>	<b>5,250</b>
Excess of revenues over expenditures and net other sources (uses) of financial resources	1,574	3,323	4,897
Fund balances, July 1, 1984	581	1,278	1,859
Fund balances, June 30, 1985	\$ 2,155	\$ 4,601	\$ 6,756

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Mental Health  
and Developmental Disabilities  
June 30, 1985  
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 9,289	\$ 957	\$ 10,246
Receivables, net:			
Taxes	907		907
Intergovernmental		197	197
Other	5,087	9	5,096
Due from other funds		905	905
<b>Total assets</b>	<b>\$ 15,283</b>	<b>\$ 2,068</b>	<b>\$ 17,351</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 5,047	\$ 277	\$ 5,324
Due to other funds	6	45	51
<b>Total liabilities</b>	<b>5,053</b>	<b>322</b>	<b>5,375</b>
<b>Fund balances:</b>			
Reserved for:			
Encumbrances	154	4	158
Long-term portion of other receivables	5,087	9	5,096
Unreserved, undesignated	4,989	1,733	6,722
<b>Total fund balances</b>	<b>10,230</b>	<b>1,746</b>	<b>11,976</b>
<b>Total liabilities and fund balances</b>	<b>\$ 15,283</b>	<b>\$ 2,068</b>	<b>\$ 17,351</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Mental Health  
and Developmental Disabilities  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
<b>Revenues:</b>			
Other taxes	\$ 3,682		\$ 3,682
Federal government		\$ 1,738	1,738
Other	18,723	60	18,783
<b>Total revenues</b>	<b>22,405</b>	<b>1,798</b>	<b>24,203</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Health and social services	21,181	4,325	25,506
Capital outlays		166	166
<b>Total expenditures</b>	<b>21,181</b>	<b>4,491</b>	<b>25,672</b>
Excess (deficiency) of revenues over expenditures	1,224	(2,693)	(1,469)
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-in		2,806	2,806
Operating transfers-out		(232)	(232)
<b>Net other sources (uses) of financial resources</b>		<b>2,574</b>	<b>2,574</b>
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	1,224	(119)	1,105
Fund balances, July 1, 1984	9,006	1,865	10,871
Fund balances, June 30, 1985	\$ 10,230	\$ 1,746	\$ 11,976

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Public Aid  
June 30, 1985  
(Expressed in Thousands)

	Special Purpose Trust	Local Initiative	Domestic Violence Shelter & Service	Child Enforcement Trust	Total
<b>Assets:</b>					
Cash and cash equivalents	\$ 7,115	\$ 7,239	\$ 1,522	\$ 11,879	\$ 27,755
Intergovernmental receivables, net	6,776			917	7,693
Due from other funds	137				137
<b>Total assets</b>	<b>\$ 14,028</b>	<b>\$ 7,239</b>	<b>\$ 1,522</b>	<b>\$ 12,796</b>	<b>\$ 35,585</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 3,056	\$ 1,156		\$ 3,482	\$ 7,694
Intergovernmental payables				3,991	3,991
Due to other funds	4,504			324	4,828
Deferred revenue	567				567
<b>Total liabilities</b>	<b>8,127</b>	<b>1,156</b>		<b>7,797</b>	<b>17,080</b>
<b>Fund balances:</b>					
Reserved for encumbrances	1,194			132	1,326
Unreserved, undesignated	4,707	6,083	\$ 1,522	4,867	17,179
<b>Total fund balances</b>	<b>5,901</b>	<b>6,083</b>	<b>1,522</b>	<b>4,999</b>	<b>18,505</b>
<b>Total liabilities and fund balances</b>	<b>\$ 14,028</b>	<b>\$ 7,239</b>	<b>\$ 1,522</b>	<b>\$ 12,796</b>	<b>\$ 35,585</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Public Aid  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Special Purpose Trust	Local Initiative	Domestic Violence Shelter & Service	Child Enforcement Trust	Total
<b>Revenues:</b>					
Federal government	\$ 96,021	\$ 10,396		\$ 13,751	\$ 120,168
Licenses and fees			\$ 904		904
Other		2,609	95	34,887	37,591
Total revenues	<u>96,021</u>	<u>13,005</u>	<u>999</u>	<u>48,638</u>	<u>158,663</u>
<b>Expenditures:</b>					
<b>Current:</b>					
Health and social services	56,855	17,148	78		74,081
Social assistance	21			42,103	42,124
<b>Debt service:</b>					
Principal				8	8
Interest	1			1	2
Capital outlays	991			198	1,189
Total expenditures	<u>57,868</u>	<u>17,148</u>	<u>78</u>	<u>42,310</u>	<u>117,404</u>
Excess (deficiency) of revenues over expenditures	<u>38,153</u>	<u>(4,143)</u>	<u>921</u>	<u>6,328</u>	<u>41,259</u>
<b>Other (uses) of financial resources:</b>					
Operating transfers-out	(33,507)			(1,329)	(34,836)
Other (uses) of financial resources	<u>(33,507)</u>			<u>(1,329)</u>	<u>(34,836)</u>
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	<u>4,646</u>	<u>(4,143)</u>	<u>921</u>	<u>4,999</u>	<u>6,423</u>
Fund balances, July 1, 1984	<u>1,255</u>	<u>10,226</u>	<u>601</u>		<u>12,082</u>
Fund balances, June 30, 1985	<u>\$ 5,901</u>	<u>\$ 6,083</u>	<u>\$ 1,522</u>	<u>\$ 4,999</u>	<u>\$ 18,505</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Public Health  
June 30, 1985  
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Maternal & Child Health Services Block Grant	Total
<b>Assets:</b>				
Cash and cash equivalents	\$ 481	\$ 709	\$ 101	\$ 1,291
Receivables, net:				
Intergovernmental	1	10,476	13	10,490
Other	152	335	1,434	1,921
Due from other funds	1,847			1,847
Inventories	200			200
<b>Total assets</b>	<b>\$ 2,681</b>	<b>\$ 11,520</b>	<b>\$ 1,548</b>	<b>\$ 15,749</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1,099	\$ 6,792	\$ 32	\$ 7,923
Intergovernmental payables	1,256	1,401		2,657
Due to other funds	164	3,327	108	3,599
Deferred revenues	162		1,408	1,570
<b>Total liabilities</b>	<b>2,681</b>	<b>11,520</b>	<b>1,548</b>	<b>15,749</b>
<b>Fund balances (deficits):</b>				
Reserved for:				
Encumbrances	132	87	9	228
Inventories	200			200
Unreserved, undesignated	(332)	(87)	(9)	(428)
<b>Total fund balances</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,681</b>	<b>\$ 11,520</b>	<b>\$ 1,548</b>	<b>\$ 15,749</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Public Health  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Maternal & Child Health Services Block Grant	Total
<b>Revenues:</b>				
Federal government	\$ 7,216	\$ 54,361	\$ 9,682	\$ 71,259
Licenses and fees	342			342
Total revenues	<u>7,558</u>	<u>54,361</u>	<u>9,682</u>	<u>71,601</u>
<b>Expenditures:</b>				
Current:				
Health and social services	15,137	54,325	4,935	74,397
Debt service:				
Principal	1	13		14
Interest		2		2
Capital outlays	149	21	42	212
Total expenditures	<u>15,287</u>	<u>54,361</u>	<u>4,977</u>	<u>74,625</u>
Excess (deficiency) of revenues over expenditures	<u>(7,729)</u>	<u>--</u>	<u>4,705</u>	<u>(3,024)</u>
<b>Other sources (uses) of financial resources:</b>				
Operating transfers-in	7,729			7,729
Operating transfers-out			(4,707)	(4,707)
Other financing sources			2	2
Net other sources (uses) of financial resources	<u>7,729</u>		<u>(4,705)</u>	<u>3,024</u>
Excess of revenues over expenditures and other sources (uses) of financial resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances, July 1, 1984</b>				
<b>Fund balances, June 30, 1985</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Registration and Education  
June 30, 1985  
(Expressed in Thousands)

	State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesmen Administration	Design Professional Administration and Investigation	Total
<b>Assets:</b>					
Cash and cash equivalents	\$ 2,670	\$ 1,387	\$ 3,121	\$ 1,355	\$ 8,533
Other receivables, net	18		21	9	48
<b>Total assets</b>	<u>\$ 2,688</u>	<u>\$ 1,387</u>	<u>\$ 3,142</u>	<u>\$ 1,364</u>	<u>\$ 8,581</u>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 67	\$ 12	\$ 52		\$ 131
Due to other funds	20		27		47
<b>Total liabilities</b>	<u>87</u>	<u>12</u>	<u>79</u>		<u>178</u>
<b>Fund balances:</b>					
Reserved for encumbrances	15		3		18
Unreserved, undesignated	2,586	1,375	3,060	\$ 1,364	8,385
<b>Total fund balances</b>	<u>2,601</u>	<u>1,375</u>	<u>3,063</u>	<u>1,364</u>	<u>8,403</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,688</u>	<u>\$ 1,387</u>	<u>\$ 3,142</u>	<u>\$ 1,364</u>	<u>\$ 8,581</u>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Registration and Education  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesmen Administration	Design Professional Administration and Investigation	Total
<b>Revenues:</b>					
Licenses and fees	\$ 2,727	\$ 303	\$ 1,204	\$ 608	\$ 4,842
Interest and other investment income	18		256	94	368
Total revenues	<u>2,745</u>	<u>303</u>	<u>1,460</u>	<u>702</u>	<u>5,210</u>
<b>Expenditures:</b>					
Current:					
Public protection and justice	945	147	1,078		2,170
Capital outlays	1		27		28
Total expenditures	<u>946</u>	<u>147</u>	<u>1,105</u>		<u>2,198</u>
Excess of revenues over expenditures	<u>1,799</u>	<u>156</u>	<u>355</u>	<u>702</u>	<u>3,012</u>
 Fund balances, July 1, 1984	 802	 1,219	 2,708	 662	 5,391
Fund balances, June 30, 1985	<u>\$ 2,601</u>	<u>\$ 1,375</u>	<u>\$ 3,063</u>	<u>\$ 1,364</u>	<u>\$ 8,403</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Rehabilitative Services  
June 30, 1985  
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 257	\$ 241	\$ 498
Receivables, net:			
Intergovernmental	3,730	2,438	6,168
Other	108		108
Due from other funds	7		7
<b>Total assets</b>	<b>\$ 4,102</b>	<b>\$ 2,679</b>	<b>\$ 6,781</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 3,475	\$ 2,256	\$ 5,731
Due to other funds	627	423	1,050
<b>Total liabilities</b>	<b>4,102</b>	<b>2,679</b>	<b>6,781</b>
<b>Fund balances (deficits):</b>			
Reserved for encumbrances	3,160	455	3,615
Unreserved, undesignated	(3,160)	(455)	(3,615)
<b>Total fund balances</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,102</b>	<b>\$ 2,679</b>	<b>\$ 6,781</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Rehabilitative Services  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Vocational Rehabilitation	Old Age Survivors Insurance	Total
<b>Revenues:</b>			
Federal government	\$ 41,498	\$ 29,001	\$ 70,499
Other	202		202
<b>Total revenues</b>	<b>41,700</b>	<b>29,001</b>	<b>70,701</b>
<b>Expenditures:</b>			
Current:			
Health and social services	40,105	28,633	68,738
Debt service:			
Principal	293	17	310
Interest	67	2	69
Capital outlays	655	380	1,035
<b>Total expenditures</b>	<b>41,120</b>	<b>29,032</b>	<b>70,152</b>
Excess (deficiency) of revenues over expenditures	580	(31)	549
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-out	(600)		(600)
Other financing sources	20	31	51
<b>Net other sources (uses) of financial resources</b>	<b>(580)</b>	<b>31</b>	<b>(549)</b>
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	--	--
<b>Fund balances, July 1, 1984</b>			
<b>Fund balances, June 30, 1985</b>			
	\$ --	\$ --	\$ --

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Revenue  
June 30, 1985  
(Expressed in Thousands)

	Local Government Distributive	Personal Property Tax Replacement	Tourism	Total
<b>Assets:</b>				
Cash and cash equivalents	\$ 7,341	\$ 129,835	\$ 16,425	\$ 153,601
Receivables, net:				
Taxes		34,710	5,733	40,443
Intergovernmental		86,412		86,412
Other	57	415	57	529
Due from other funds	15,243			15,243
<b>Total assets</b>	<b>\$ 22,641</b>	<b>\$ 251,372</b>	<b>\$ 22,215</b>	<b>\$ 296,228</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities		\$ 101	\$ 257	\$ 358
Intergovernmental payables	\$ 22,123	162,725		184,848
Due to other funds		88,546	10,801	99,347
Other liabilities			2,228	2,228
<b>Total liabilities</b>	<b>22,123</b>	<b>251,372</b>	<b>13,286</b>	<b>286,781</b>
<b>Fund balances (deficit):</b>				
Reserved for encumbrances		3		3
Unreserved, undesignated	518	(3)	8,929	9,444
<b>Total fund balances</b>	<b>518</b>	<b>--</b>	<b>8,929</b>	<b>9,447</b>
<b>Total liabilities and fund balances</b>	<b>\$ 22,641</b>	<b>\$ 251,372</b>	<b>\$ 22,215</b>	<b>\$ 296,228</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Revenue  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Local Government Distributive	Personal Property Tax Replacement	Tourism	Total
<b>Revenues:</b>				
Income taxes		\$ 400,899		\$ 400,899
Sales taxes			\$ 35,210	35,210
Public utility taxes		243,224		243,224
Other taxes			28,747	28,747
Interest and other investment income	\$ 313	4,594	395	5,302
<b>Total revenues</b>	<b>313</b>	<b>648,717</b>	<b>64,352</b>	<b>713,382</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	248,009	619,150	24,622	891,781
<b>Debt service:</b>				
Interest		29,567		29,567
<b>Total expenditures</b>	<b>248,009</b>	<b>648,717</b>	<b>24,622</b>	<b>921,348</b>
Excess (deficiency) of revenues over expenditures	(247,696)	--	39,730	(207,966)
<b>Other sources (uses) of financial resources:</b>				
Operating transfers-in	248,009			248,009
Operating transfers-out			(30,801)	(30,801)
<b>Net other sources (uses) of financial resources</b>	<b>248,009</b>		<b>(30,801)</b>	<b>217,208</b>
Excess of revenues over expenditures and net other sources (uses) of financial resources	313	--	8,929	9,242
Fund balances, July 1, 1984	205			205
Fund balances, June 30, 1985	\$ 518	\$ --	\$ 8,929	\$ 9,447

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Department of Transportation  
June 30, 1985  
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	Public Transportation	Downstate Public Transportation	Bi-State Public Transportation	Cycle Rider Safety Training	State Construction Account	Total
<b>Assets:</b>										
Cash and cash equivalents	\$ 115,638	\$ 68,180	\$ 11,039	\$ 1,312	\$ 2,286	\$ 5,591	\$ 1,455	\$ 732	\$ 47,821	\$ 254,054
Receivables, net:										
Taxes		53,334								53,334
Intergovernmental	336,545			1,641						338,186
Other	32,366									32,366
Due from other funds	12,577	20,524	500		21,699	5,005	1,978	408	28,616	91,307
Inventories	5,927									5,927
<b>Total assets</b>	<b>\$ 503,053</b>	<b>\$ 142,038</b>	<b>\$ 11,539</b>	<b>\$ 2,953</b>	<b>\$ 23,985</b>	<b>\$ 10,596</b>	<b>\$ 3,433</b>	<b>\$ 1,140</b>	<b>\$ 76,437</b>	<b>\$ 775,174</b>
<b>Liabilities:</b>										
Accounts payable and accrued liabilities	\$ 71,739	\$ 5,719	\$ 200	\$ 527			\$ 1,146	\$ 4	\$ 36,847	\$ 116,182
Intergovernmental payables	7,024	24,990	115	138	\$ 23,985	\$ 467				56,719
Due to other funds	19,710	30,351				2,074	163	216	66	52,580
Deferred revenues				2,288						2,288
<b>Total liabilities</b>	<b>98,473</b>	<b>61,060</b>	<b>315</b>	<b>2,953</b>	<b>23,985</b>	<b>2,541</b>	<b>1,309</b>	<b>220</b>	<b>36,913</b>	<b>227,769</b>
<b>Fund balances (deficits):</b>										
Reserved for:										
Encumbrances	484,289	176	11,069	44,194				616	240,430	780,774
Long-term portion of intergovernmental and other receivables	287,117									287,117
Inventories	5,927									5,927
Unreserved, undesignated	(372,753)	80,802	155	(44,194)		8,055	2,124	304	(200,906)	(526,413)
<b>Total fund balances</b>	<b>404,580</b>	<b>80,978</b>	<b>11,224</b>	<b>--</b>	<b>--</b>	<b>8,055</b>	<b>2,124</b>	<b>920</b>	<b>39,524</b>	<b>547,405</b>
<b>Total liabilities and fund balances</b>	<b>\$ 503,053</b>	<b>\$ 142,038</b>	<b>\$ 11,539</b>	<b>\$ 2,953</b>	<b>\$ 23,985</b>	<b>\$ 10,596</b>	<b>\$ 3,433</b>	<b>\$ 1,140</b>	<b>\$ 76,437</b>	<b>\$ 775,174</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Department of Transportation  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	Public Transportation	Downstate Public Transportation	Bi-State Public Transportation	Cycle Rider Safety Training	State Construction Account	Total
<b>Revenues:</b>										
Motor fuel taxes		\$ 616,497								\$ 616,497
Federal government	\$ 671,334			\$ 23,507						694,841
Licenses and fees	359,691							\$ 946	\$ 175,960	536,597
Interest and other investment income	12,297									12,297
Other	47,096			1,900						48,996
<b>Total revenues</b>	<b>1,090,418</b>	<b>616,497</b>		<b>25,407</b>				<b>946</b>	<b>175,960</b>	<b>1,909,228</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	105,299	10,608								115,907
Transportation	813,965	318,527	\$ 5,552	25,407	\$ 82,941	\$ 9,312	\$ 7,328	847	434,035	1,697,914
Public protection and justice	30,331									30,331
<b>Debt service:</b>										
Principal	3,607	17								3,624
Interest	1,280	8								1,288
Capital outlays	41,497	106						10		41,613
<b>Total expenditures</b>	<b>995,979</b>	<b>329,266</b>	<b>5,552</b>	<b>25,407</b>	<b>82,941</b>	<b>9,312</b>	<b>7,328</b>	<b>857</b>	<b>434,035</b>	<b>1,890,677</b>
Excess (deficiency) of revenues over expenditures	94,439	287,231	(5,552)	--	(82,941)	(9,312)	(7,328)	89	(258,075)	18,551
<b>Other sources (uses) of financial resources:</b>										
Operating transfers-in	150,301	78,386	6,000		82,941	14,073	7,442		194,301	533,444
Operating transfers-out	(127,445)	(354,634)				(2,074)	(163)	(364)	(85)	(484,765)
Other financing sources	10,185	95								10,280
<b>Net other sources (uses) of financial resources</b>	<b>33,041</b>	<b>(276,153)</b>	<b>6,000</b>		<b>82,941</b>	<b>11,999</b>	<b>7,279</b>	<b>(364)</b>	<b>194,216</b>	<b>58,959</b>
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	127,480	11,078	448	--	--	2,687	(49)	(275)	(63,859)	77,510
<b>Fund balances, July 1, 1984</b>	<b>277,100</b>	<b>69,900</b>	<b>10,776</b>			<b>5,368</b>	<b>2,173</b>	<b>1,195</b>	<b>103,383</b>	<b>469,895</b>
<b>Fund balances, June 30, 1985</b>	<b>\$ 404,580</b>	<b>\$ 80,978</b>	<b>\$ 11,224</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 8,055</b>	<b>\$ 2,124</b>	<b>\$ 920</b>	<b>\$ 39,524</b>	<b>\$ 547,405</b>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Other Code Departments  
June 30, 1985  
(Expressed in Thousands)

	<u>Aging</u>	<u>Corrections</u>	<u>Financial Institutions</u>	<u>Insurance</u>	<u>Mines and Minerals Federal</u>	<u>Nuclear Safety</u>	<u>Veterans' Affairs</u>	
	Services for Older Americans	Correctional School District Education	State Pensions	Insurance Producers Administration	Surface Mining Control and Reclamation	Nuclear Safety Emergency Preparedness	Illinois Veterans' Home	Total
<b>Assets:</b>								
Cash and cash equivalents	\$ 1,575	\$ 2,384	\$ 13,930	\$ 3,431	\$ 999	\$ 5,694	\$ 1,471	\$ 29,484
Receivables, net:								
Intergovernmental					347			347
Other				82		39		121
Due from other funds	16	243				2	46	307
Inventories							357	357
<b>Total assets</b>	<b>\$ 1,591</b>	<b>\$ 2,627</b>	<b>\$ 13,930</b>	<b>\$ 3,513</b>	<b>\$ 1,346</b>	<b>\$ 5,735</b>	<b>\$ 1,874</b>	<b>\$ 30,616</b>
<b>Liabilities:</b>								
Accounts payable and accrued liabilities	\$ 1,088	\$ 53	\$ 111	\$ 93	\$ 1,152	\$ 492	\$ 523	\$ 3,512
Intergovernmental payables							65	65
Due to other funds	35	39	15	52	194	108	110	553
Deferred revenues	468			32			686	1,186
<b>Total liabilities</b>	<b>1,591</b>	<b>92</b>	<b>126</b>	<b>177</b>	<b>1,346</b>	<b>600</b>	<b>1,384</b>	<b>5,316</b>
<b>Fund balances (deficits):</b>								
Reserved for:								
Encumbrances	1,687	68	4	26	582	38	93	2,498
Inventories							357	357
Unreserved, undesignated	(1,687)	2,467	13,800	3,310	(582)	5,097	40	22,445
<b>Total fund balances</b>	<b>--</b>	<b>2,535</b>	<b>13,804</b>	<b>3,336</b>	<b>--</b>	<b>5,135</b>	<b>490</b>	<b>25,300</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,591</b>	<b>\$ 2,627</b>	<b>\$ 13,930</b>	<b>\$ 3,513</b>	<b>\$ 1,346</b>	<b>\$ 5,735</b>	<b>\$ 1,874</b>	<b>\$ 30,616</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Other Code Departments  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	<u>Aging</u>	<u>Corrections</u>	<u>Financial Institutions</u>	<u>Insurance</u>	<u>Mines and Minerals</u>	<u>Nuclear Safety</u>	<u>Veterans' Affairs</u>	
	Services for Older Americans	Correctional School District Education	State Pensions	Insurance Producers Administration	Federal Surface Mining Control and Reclamation	Nuclear Safety Emergency Preparedness	Illinois Veterans' Home	Total
<b>Revenues:</b>								
Federal government	\$ 40,972				\$ 11,448	\$ 36	\$ 2,754	\$ 55,210
Licenses and fees			\$ 50	\$ 4,171		6,496	3,706	14,423
Interest and other investment income						440		440
Other		\$ 141	12,706				5	12,852
<b>Total revenues</b>	<b>40,972</b>	<b>141</b>	<b>12,756</b>	<b>4,171</b>	<b>11,448</b>	<b>6,972</b>	<b>6,465</b>	<b>82,925</b>
<b>Expenditures:</b>								
<b>Current:</b>								
Education		1,439	8,104					9,543
Health and social services	41,107						6,369	47,476
General government			2,418		70			2,488
Public protection and justice			1,497	828	9,610	81		12,016
Natural resources and recreation					1,517	2,617		4,134
<b>Debt service:</b>								
Principal		5	2		26	24		57
Interest		1			7	8		16
Capital outlays	4	55	18	7	245	790	32	1,151
<b>Total expenditures</b>	<b>41,111</b>	<b>1,500</b>	<b>12,039</b>	<b>835</b>	<b>11,475</b>	<b>3,520</b>	<b>6,401</b>	<b>76,881</b>
Excess (deficiency) of revenues over expenditures	(139)	(1,359)	717	3,336	(27)	3,452	64	6,044
<b>Other sources (uses) of financial resources:</b>								
Operating transfers-in	255	1,857					124	2,236
Operating transfers-out	(116)							(116)
Other financing sources					27	84		111
<b>Net other sources (uses) of financial resources</b>	<b>139</b>	<b>1,857</b>			<b>27</b>	<b>84</b>	<b>124</b>	<b>2,231</b>
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	498	717	3,336	--	3,536	188	8,275
<b>Fund balances, July 1, 1984</b>		<b>2,037</b>	<b>13,087</b>			<b>1,599</b>	<b>302</b>	<b>17,025</b>
<b>Fund balances, June 30, 1985</b>	<b>\$ --</b>	<b>\$ 2,535</b>	<b>\$ 13,804</b>	<b>\$ 3,336</b>	<b>\$ --</b>	<b>\$ 5,135</b>	<b>\$ 490</b>	<b>\$ 25,300</b>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Commerce Commission  
June 30, 1985  
(Expressed in Thousands)

	Motor Vehicle	Public Utility	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 1,583	\$ 977	\$ 2,560
Loan and notes receivable		100	100
<b>Total assets</b>	<u>\$ 1,583</u>	<u>\$ 1,077</u>	<u>\$ 2,660</u>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 132	\$ 917	\$ 1,049
Due to other funds	78	682	760
<b>Total liabilities</b>	<u>210</u>	<u>1,599</u>	<u>1,809</u>
<b>Fund balances (deficit):</b>			
Reserved for encumbrances	164	160	324
Unreserved, undesignated	1,209	(682)	527
<b>Total fund balance (deficit)</b>	<u>1,373</u>	<u>(522)</u>	<u>851</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,583</u>	<u>\$ 1,077</u>	<u>\$ 2,660</u>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Commerce Commission  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Motor Vehicle	Public Utility	Total
<b>Revenues:</b>			
Public utility taxes		\$ 11,227	\$ 11,227
Federal government		143	143
Licenses and fees	\$ 3,404	927	4,331
Other		52	52
<b>Total revenues</b>	<b>3,404</b>	<b>12,349</b>	<b>15,753</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public protection and justice	4,326	8,422	12,748
Natural resources and recreation		2,984	2,984
<b>Debt service:</b>			
Principal	23	32	55
Interest	4	7	11
Capital outlays	297	146	443
<b>Total expenditures</b>	<b>4,650</b>	<b>11,591</b>	<b>16,241</b>
Excess (deficiency) of revenues over expenditures	(1,246)	758	(488)
<b>Other sources (uses) of financial resources:</b>			
Operating transfers-out		(12)	(12)
Other financing sources		8	8
<b>Net other sources (uses) of financial resources</b>		<b>(4)</b>	<b>(4)</b>
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(1,246)	754	(492)
Fund balance (deficit), July 1, 1984	2,619	(1,276)	1,343
Fund balance (deficit), June 30, 1985	\$ 1,373	\$ (522)	\$ 851

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Environmental Protection Agency  
June 30, 1985  
(Expressed in Thousands)

	U.S. Environmental Protection	Hazardous Waste	Environmental Protection Trust	Total
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,484	\$ 2,172	\$ 1,007	\$ 4,663
Receivables, net:				
Intergovernmental	3,528			3,528
Other		398	56	454
Inventories	315			315
<b>Total assets</b>	<b>\$ 5,327</b>	<b>\$ 2,570</b>	<b>\$ 1,063</b>	<b>\$ 8,960</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1,137	\$ 269		\$ 1,406
Intergovernmental payables	109			109
Due to other funds	374			374
<b>Total liabilities</b>	<b>1,620</b>	<b>269</b>		<b>1,889</b>
<b>Fund balances:</b>				
Reserved for:				
Encumbrances	419	64		483
Inventories	315			315
Unreserved, undesignated	2,973	2,237	\$ 1,063	6,273
<b>Total fund balances</b>	<b>3,707</b>	<b>2,301</b>	<b>1,063</b>	<b>7,071</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,327</b>	<b>\$ 2,570</b>	<b>\$ 1,063</b>	<b>\$ 8,960</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Environmental Protection Agency  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	U.S. Environmental Protection	Hazardous Waste	Environmental Protection Trust	Total
<b>Revenues:</b>				
Federal government	\$ 14,587			\$ 14,587
Licenses and fees		\$ 1,438		1,438
Other	1	252	\$ 393	646
Total revenues	<u>14,588</u>	<u>1,690</u>	<u>393</u>	<u>16,671</u>
<b>Expenditures:</b>				
Current:				
Natural resources and recreation	14,005	532		14,537
Debt service:				
Principal	18			18
Interest	8			8
Capital outlays	700			700
Total expenditures	<u>14,731</u>	<u>532</u>		<u>15,263</u>
Excess (deficiency) of revenues over expenditures	<u>(143)</u>	<u>1,158</u>	<u>393</u>	<u>1,408</u>
<b>Other sources of financial resources:</b>				
Other financing sources	109			109
Other sources of financial resources	<u>109</u>			<u>109</u>
Excess (deficiency) of revenues over expenditures and other sources of financial resources	<u>(34)</u>	<u>1,158</u>	<u>393</u>	<u>1,517</u>
Fund balances, July 1, 1984	<u>3,741</u>	<u>1,143</u>	<u>670</u>	<u>5,554</u>
Fund balances, June 30, 1985	<u>\$ 3,707</u>	<u>\$ 2,301</u>	<u>\$ 1,063</u>	<u>\$ 7,071</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
State Board of Education  
June 30, 1985  
(Expressed in Thousands)

	Drivers Education	Federal School Lunch	Elementary and Secondary Education	Total
<b>Assets:</b>				
Cash and cash equivalents	\$ 3,392	\$ 196	\$ 615	\$ 4,203
Intergovernmental receivables, net	2,930	15,851	9,822	28,603
Due from other funds	1,075		4	1,079
Inventories		1,595		1,595
<b>Total assets</b>	<b>\$ 7,397</b>	<b>\$ 17,642</b>	<b>\$ 10,441</b>	<b>\$ 35,480</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1	\$ 50	\$ 529	\$ 580
Intergovernmental payables	14,000	15,986	8,501	38,487
Due to other funds		11	1,411	1,422
<b>Total liabilities</b>	<b>14,001</b>	<b>16,047</b>	<b>10,441</b>	<b>40,489</b>
<b>Fund balances (deficits):</b>				
Reserved for:				
Encumbrances			15	15
Inventories		1,595		1,595
Unreserved, undesignated	(6,604)		(15)	(6,619)
<b>Total fund balances (deficit)</b>	<b>(6,604)</b>	<b>1,595</b>	<b>--</b>	<b>(5,009)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,397</b>	<b>\$ 17,642</b>	<b>\$ 10,441</b>	<b>\$ 35,480</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
State Board of Education  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Drivers Education	Federal School Lunch	Elementary and Secondary Education	Total
<b>Revenues:</b>				
Federal government		\$ 166,172	\$ 269,242	\$ 435,414
Licenses and fees	\$ 13,120			13,120
Other	6,583			6,583
Total revenues	<u>19,703</u>	<u>166,172</u>	<u>269,242</u>	<u>455,117</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Education	14,347	170,325	264,736	449,408
Capital outlays		14	33	47
Total expenditures	<u>14,347</u>	<u>170,339</u>	<u>264,769</u>	<u>449,455</u>
Excess (deficiency) of revenues over expenditures	<u>5,356</u>	<u>(4,167)</u>	<u>4,473</u>	<u>5,662</u>
<b>Other (uses) of financial resources:</b>				
Operating transfers-out			(4,473)	(4,473)
Other (uses) of financial resources			<u>(4,473)</u>	<u>(4,473)</u>
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	<u>5,356</u>	<u>(4,167)</u>	<u>--</u>	<u>1,189</u>
Fund balances (deficit), July 1, 1984	<u>(11,960)</u>	<u>5,762</u>		<u>(6,198)</u>
Fund balances (deficit), June 30, 1985	<u>\$ (6,604)</u>	<u>\$ 1,595</u>	<u>\$ --</u>	<u>\$ (5,009)</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Special Revenue Funds  
Other Agencies, Boards and Authorities  
June 30, 1985  
(Expressed in Thousands)

	<u>Industrial Commission</u>	<u>Liquor Control Commission</u>	<u>Local Government Law Enforcement Officers Training Board Traffic and Criminal Conviction Surcharge</u>	<u>Racing Board</u>	<u>Emergency Services and Disaster Agency</u>	<u>State Fire Marshal</u>	<u>Total</u>
	Compensation Rate Adjustment	Dram Shop		Race Track Improvement	Federal Aid Disaster	Fire Prevention	
<b>Assets:</b>							
Cash and cash equivalents	\$ 2,728	\$ 3,574	\$ 4,494	\$ 5,171	\$ 228	\$ 6,942	\$ 23,137
Receivables, net:							
Taxes				102		1	103
Intergovernmental					6,264		6,264
Other	18						18
<b>Total assets</b>	<u>\$ 2,746</u>	<u>\$ 3,574</u>	<u>\$ 4,494</u>	<u>\$ 5,273</u>	<u>\$ 6,492</u>	<u>\$ 6,943</u>	<u>\$ 29,522</u>
<b>Liabilities:</b>							
Accounts payable and accrued liabilities		\$ 12	\$ 20	\$ 2,147		\$ 231	\$ 2,410
Intergovernmental payables			3,334		\$ 6,492		9,826
Due to other funds		8	15			305	328
<b>Total liabilities</b>		<u>20</u>	<u>3,369</u>	<u>2,147</u>	<u>6,492</u>	<u>536</u>	<u>12,564</u>
<b>Fund balances:</b>							
Reserved for encumbrances			2			2,079	2,081
Unreserved, undesignated	\$ 2,746	3,554	1,123	3,126		4,328	14,877
<b>Total fund balances</b>	<u>2,746</u>	<u>3,554</u>	<u>1,125</u>	<u>3,126</u>		<u>6,407</u>	<u>16,958</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,746</u>	<u>\$ 3,574</u>	<u>\$ 4,494</u>	<u>\$ 5,273</u>	<u>\$ 6,492</u>	<u>\$ 6,943</u>	<u>\$ 29,522</u>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Special Revenue Funds  
Other Agencies, Boards and Authorities  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Industrial Commission	Liquor Control Commission	Local Government Law Enforcement Officers Training Board	Racing Board	Emergency Services and Disaster Agency	State Fire Marshal	Total
	Compensation Rate Adjustment	Dram Shop	Traffic and Criminal Conviction Surcharge	Race Track Improvement	Federal Aid Disaster	Fire Prevention	
<b>Revenues:</b>							
Other taxes				\$ 4,075		\$ 6,828	\$ 10,903
Federal government					\$ 2,882		2,882
Licenses and fees		\$ 1,872					1,872
Interest and other investment income	\$ 225						225
Other	2,356		\$ 4,122				6,478
<b>Total revenues</b>	<b>2,581</b>	<b>1,872</b>	<b>4,122</b>	<b>4,075</b>	<b>2,882</b>	<b>6,828</b>	<b>22,360</b>
<b>Expenditures:</b>							
<b>Current:</b>							
Social assistance	2,843						2,843
Public protection and justice		992	4,971	5,263	2,882	3,734	17,842
<b>Debt service:</b>							
Principal			1			53	54
Interest						3	3
<b>Capital outlays</b>						46	46
<b>Total expenditures</b>	<b>2,843</b>	<b>992</b>	<b>4,972</b>	<b>5,263</b>	<b>2,882</b>	<b>3,836</b>	<b>20,788</b>
Excess (deficiency) of revenues over expenditures	(262)	880	(850)	(1,188)	--	2,992	1,572
<b>Other sources (uses) of financial resources:</b>							
Operating transfers-out			(5)			(925)	(930)
Other financing sources						20	20
<b>Net other sources (uses) of financial resources</b>			<b>(5)</b>			<b>(905)</b>	<b>(910)</b>
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(262)	880	(855)	(1,188)	--	2,087	662
<b>Fund balances, July 1, 1984</b>	<b>3,008</b>	<b>2,674</b>	<b>1,980</b>	<b>4,314</b>		<b>4,320</b>	<b>16,296</b>
<b>Fund balances, June 30, 1985</b>	<b>\$ 2,746</b>	<b>\$ 3,554</b>	<b>\$ 1,125</b>	<b>\$ 3,126</b>	<b>\$ --</b>	<b>\$ 6,407</b>	<b>\$ 16,958</b>

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### **DEBT SERVICE FUNDS**

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

DEBT SERVICE FUNDS DESCRIPTIONS

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

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

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

STATE OF ILLINOIS  
Combining Balance Sheet  
Debt Service Funds  
June 30, 1985  
(Expressed in Thousands)

	General Obligations Bond Retirement and Interest	Universities Building Bond Retirement and Interest	Public Welfare Bond Retirement and Interest	Other	Total
<b>Assets:</b>					
Cash and cash equivalents	\$ 117,002	\$ 3,407	\$ 2,281	\$ 658	\$ 123,348
Receivables, net:					
Intergovernmental	9				9
Other	604			3	607
<b>Total assets</b>	<u>\$ 117,615</u>	<u>\$ 3,407</u>	<u>\$ 2,281</u>	<u>\$ 661</u>	<u>\$ 123,964</u>
<b>Liabilities:</b>					
Other liabilities				\$ 422	\$ 422
<b>Total liabilities</b>				<u>422</u>	<u>422</u>
<b>Fund balances:</b>					
Unreserved, designated for debt service	\$ 117,615	\$ 3,407	\$ 2,281	239	123,542
<b>Total fund balances</b>	<u>117,615</u>	<u>3,407</u>	<u>2,281</u>	<u>239</u>	<u>123,542</u>
<b>Total liabilities and fund balances</b>	<u>\$ 117,615</u>	<u>\$ 3,407</u>	<u>\$ 2,281</u>	<u>\$ 661</u>	<u>\$ 123,964</u>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Debt Service Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	General Obligations Bond Retirement and Interest	Universities Building Bond Retirement and Interest	Public Welfare Bond Retirement and Interest	Other	Total
<b>Revenues:</b>					
Federal government	\$ 1,415				\$ 1,415
Licenses and fees	126				126
Interest and other investment income	8,623			\$ 2,178	10,801
Other				35	35
Total revenues	<u>10,164</u>			<u>2,213</u>	<u>12,377</u>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal	178,700	\$ 7,800	\$ 6,000		192,500
Interest	235,435	762	660	22	236,879
Total expenditures	<u>414,135</u>	<u>8,562</u>	<u>6,660</u>	<u>22</u>	<u>429,379</u>
Excess (deficiency) of revenues over expenditures	<u>(403,971)</u>	<u>(8,562)</u>	<u>(6,660)</u>	<u>2,191</u>	<u>(417,002)</u>
<b>Other sources (uses) of financial resources:</b>					
Operating transfers-in	423,945	8,472	6,605		439,022
Operating transfers-out				(285)	(285)
Net other sources (uses) of financial resources	<u>423,945</u>	<u>8,472</u>	<u>6,605</u>	<u>(285)</u>	<u>438,737</u>
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	<u>19,974</u>	<u>(90)</u>	<u>(55)</u>	<u>1,906</u>	<u>21,735</u>
Fund balances, July 1, 1984	<u>97,641</u>	<u>3,497</u>	<u>2,336</u>	<u>23,643</u>	<u>127,117</u>
Residual equity transfer, net				(25,310)	(25,310)
Fund balances, June 30, 1985	<u>\$ 117,615</u>	<u>\$ 3,407</u>	<u>\$ 2,281</u>	<u>\$ 239</u>	<u>\$ 123,542</u>

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PULLMAN PALACE CAR

## **CAPITAL PROJECTS FUNDS**

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

CAPITAL PROJECTS FUNDS DESCRIPTIONS

Department of Energy and Natural Resources

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

Military and Naval Department

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

Department of Transportation

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

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

Capital Development Board

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

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

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

Environmental Protection Agency

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

STATE OF ILLINOIS  
 Combining Balance Sheet  
 Capital Projects Funds  
 June 30, 1985  
 (Expressed in Thousands)

	Departments				Agencies, Boards and Authorities				Total
	Energy and Natural Resources Coal Development	Military and Naval National Guard Armory	Transportation		Capital Development Board			Environmental Protection Agency	
			Transportation Bond Series-A	Transportation Bond Series-B	Capital Development	School Construction	CDB Contributory Trust	Anti-Pollution	
<b>Assets:</b>									
Cash and cash equivalents	\$ 10,319	\$ 2,529	\$ 24,234	\$ 20,280	\$ 71,216	\$ 4,357	\$ 1,450	\$ 29,333	\$ 163,718
Intergovernmental receivables, net							591		591
<b>Total assets</b>	<b>\$ 10,319</b>	<b>\$ 2,529</b>	<b>\$ 24,234</b>	<b>\$ 20,280</b>	<b>\$ 71,216</b>	<b>\$ 4,357</b>	<b>\$ 2,041</b>	<b>\$ 29,333</b>	<b>\$ 164,309</b>
<b>Liabilities:</b>									
Accounts payable and accrued liabilities			\$ 11,530	\$ 72	\$ 29,255	\$ 31	\$ 913		\$ 41,801
Intergovernmental payables				9	585			\$ 5,127	5,721
Due to other funds	\$ 10				1,474				1,484
Deferred revenues							1,128		1,128
<b>Total liabilities</b>	<b>10</b>		<b>11,530</b>	<b>81</b>	<b>31,314</b>	<b>31</b>	<b>2,041</b>	<b>5,127</b>	<b>50,134</b>
<b>Fund balances (deficits):</b>									
Reserved for encumbrances	3,617		82,530	97,648	77,986	183	2,727	84,342	349,033
Unreserved, undesignated	6,692	\$ 2,529	(69,826)	(77,449)	(38,084)	4,143	(2,727)	(60,136)	(234,858)
<b>Total fund balances</b>	<b>10,309</b>	<b>2,529</b>	<b>12,704</b>	<b>20,199</b>	<b>39,902</b>	<b>4,326</b>	<b>--</b>	<b>24,206</b>	<b>114,175</b>
<b>Total liabilities and fund balances</b>	<b>\$ 10,319</b>	<b>\$ 2,529</b>	<b>\$ 24,234</b>	<b>\$ 20,280</b>	<b>\$ 71,216</b>	<b>\$ 4,357</b>	<b>\$ 2,041</b>	<b>\$ 29,333</b>	<b>\$ 164,309</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Capital Projects Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Departments				Agencies, Boards and Authorities				Total
	Energy and Natural Resources Coal Development	Military and Naval National Guard Armory	Transportation		Capital Development Board			Environmental	
			Transportation	Transportation	Capital	School	CDB	Contributory	
			Bond Series-A	Bond Series-B	Development	Construction	Trust	Agency	
							Anti-Pollution		
<b>Revenues:</b>									
Federal government									
Other	\$ 1	\$ 1		\$ 90	\$ 1		\$ 1,442		\$ 1,442
							837		930
<b>Total revenues</b>	<b>1</b>	<b>1</b>		<b>90</b>	<b>1</b>		<b>2,279</b>		<b>2,372</b>
<b>Expenditures:</b>									
<b>Current:</b>									
Education					1,624	\$ 365	889		2,878
General government					3,049		719		3,768
Transportation			\$ 85,897	29,915					115,812
Public protection and justice					130				130
Natural resources and recreation	2,778				8,479			\$ 25,876	37,133
Capital outlays					146,890		672		147,562
<b>Total expenditures</b>	<b>2,778</b>		<b>85,897</b>	<b>29,915</b>	<b>160,172</b>	<b>365</b>	<b>2,280</b>	<b>25,876</b>	<b>307,283</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,777)</b>	<b>1</b>	<b>(85,897)</b>	<b>(29,825)</b>	<b>(160,171)</b>	<b>(365)</b>	<b>(1)</b>	<b>(25,876)</b>	<b>(304,911)</b>
<b>Other sources (uses) of financial resources:</b>									
Proceeds from general obligation bond issues	10,000		84,621	24,800	189,063			39,871	348,355
Operating transfers-in					245				245
Operating transfers-out	(272)								(272)
<b>Net other sources (uses) of financial resources</b>	<b>9,728</b>		<b>84,621</b>	<b>24,800</b>	<b>189,308</b>			<b>39,871</b>	<b>348,328</b>
<b>Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources</b>	<b>6,951</b>	<b>1</b>	<b>(1,276)</b>	<b>(5,025)</b>	<b>29,137</b>	<b>(365)</b>	<b>(1)</b>	<b>13,995</b>	<b>43,417</b>
<b>Fund balances, July 1, 1984</b>	<b>3,358</b>	<b>2,528</b>	<b>13,980</b>	<b>25,224</b>	<b>10,765</b>	<b>4,691</b>	<b>1</b>	<b>10,211</b>	<b>70,758</b>
<b>Fund balances, June 30, 1985</b>	<b>\$ 10,309</b>	<b>\$ 2,529</b>	<b>\$ 12,704</b>	<b>\$ 20,199</b>	<b>\$ 39,902</b>	<b>\$ 4,326</b>	<b>\$ --</b>	<b>\$ 24,206</b>	<b>\$ 114,175</b>

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Sangamon River flooding, Petersburg, Illinois, 1926

## **ENTERPRISE FUNDS**

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

ENTERPRISE FUNDS DESCRIPTIONS

Department of Corrections

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

Department of Revenue

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

Commissioner of Banks and Trust Companies

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

Chicago World's Fair Authority

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

Health Facilities Authority

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

Development Finance Authority

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

Housing Development Authority

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

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

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

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

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

State Toll Highway Authority

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

Medical Center Commission

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

State Scholarship Commission

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

STATE OF ILLINOIS  
Combining Balance Sheet  
Enterprise Funds  
June 30, 1985  
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Chicago World's Fair - 1992 Authority	Health Facilities Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission Designated Account Purchase Program	Other	Total
	Corrections	Revenue										
	Commissary	State Lottery	Bank & Trust Companies						Property Management			
<b>Assets:</b>												
Cash and cash equivalents	\$ 716	\$ 33,713	\$ 223	\$ 4,559	\$ 715	\$ 13,529	\$ 55,979	\$ 90,634	\$ 909	\$ 8,182	\$ 1,123	\$ 210,282
Investments, short-term							131,975			4,099	284	136,358
Receivables, net:												
Intergovernmental							353			885		1,238
Other	14	25,460	1,603	16	61	268	25,337	3,131	4	2,312	92	58,298
Due from other funds	56						8,566	17		121	43	8,803
Inventories	862							2,636			55	3,553
Prepaid expenses		1,546				26		184				1,756
<b>Total current assets</b>	<b>1,648</b>	<b>60,719</b>	<b>1,826</b>	<b>4,575</b>	<b>776</b>	<b>13,823</b>	<b>222,210</b>	<b>96,602</b>	<b>913</b>	<b>15,599</b>	<b>1,597</b>	<b>420,288</b>
Investments							363,895			22,536		386,431
Loans and notes receivable						4,588	940,912			105,937		1,051,437
Restricted assets		212	306	1	609		158,609	23,566	12	33,501		216,297
Property, plant and equipment, net					90	117	718	617,477	1,929	295	129	621,274
Other assets					59	1,202	3,618					4,879
<b>Total assets</b>	<b>\$ 1,648</b>	<b>\$ 60,931</b>	<b>\$ 2,132</b>	<b>\$ 4,576</b>	<b>\$ 1,534</b>	<b>\$ 19,730</b>	<b>\$ 1,689,962</b>	<b>\$ 737,645</b>	<b>\$ 2,854</b>	<b>\$ 177,868</b>	<b>\$ 1,726</b>	<b>\$ 2,700,606</b>
<b>Liabilities:</b>												
Accounts payable and accrued liabilities	\$ 257	\$ 22,090	\$ 260	\$ 977	\$ 95	\$ 354	\$ 123,366	\$ 26,497	\$ 20	\$ 2,808	\$ 144	\$ 176,868
Intergovernmental payables							15,408					15,408
Due to other funds	91	25,597	86				8,574	1,127		79	14	35,568
Deferred revenues		540				2	5,082				7	5,631
Liabilities payable from restricted assets					609			288	12			909
Other liabilities			547				8,076					8,623
<b>Total current liabilities</b>	<b>348</b>	<b>48,227</b>	<b>893</b>	<b>977</b>	<b>704</b>	<b>356</b>	<b>160,506</b>	<b>27,912</b>	<b>32</b>	<b>2,887</b>	<b>165</b>	<b>243,007</b>
Notes payable										75,825		75,825
Revenue bonds payable							1,460,854	204,354		80,501		1,745,709
Other obligations			45				49					94
<b>Total liabilities</b>	<b>348</b>	<b>48,227</b>	<b>938</b>	<b>977</b>	<b>704</b>	<b>356</b>	<b>1,621,409</b>	<b>232,266</b>	<b>32</b>	<b>159,213</b>	<b>165</b>	<b>2,064,635</b>
<b>Fund equity (deficit):</b>												
Contributed capital						16,509			1,958		608	19,075
Retained earnings:												
Reserved for:												
Revenue bond and note retirement							8,928	23,278		23,676		55,882
Other		12,704					47,312	47,312		7,577		67,593
Unreserved	1,300		1,194	3,599	830	2,865	59,625	434,789	864	(12,598)	953	493,421
<b>Total fund equity</b>	<b>1,300</b>	<b>12,704</b>	<b>1,194</b>	<b>3,599</b>	<b>830</b>	<b>19,374</b>	<b>68,553</b>	<b>505,379</b>	<b>2,822</b>	<b>18,655</b>	<b>1,561</b>	<b>635,971</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,648</b>	<b>\$ 60,931</b>	<b>\$ 2,132</b>	<b>\$ 4,576</b>	<b>\$ 1,534</b>	<b>\$ 19,730</b>	<b>\$ 1,689,962</b>	<b>\$ 737,645</b>	<b>\$ 2,854</b>	<b>\$ 177,868</b>	<b>\$ 1,726</b>	<b>\$ 2,700,606</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenses  
and Changes in Retained Earnings  
Enterprise Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Departments	Commissioner of	Chicago	Health	Development	Housing	State Toll	Medical	State			
	Corrections	Bank & Trust	World's	Facilities	Finance	Development	Highway	Center	Scholarship			
	Revenue	Companies	Fair -	Authority	Authority	Authority	Authority	Commission	Commission	Other		
	Commissary	Bank & Trust	1992						Designated			
	State	Trust	Authority					Property	Account			Total
	Lottery	Companies						Management	Purchase			
									Program			
Operating revenues:												
Charges for sales and services	\$ 8,789	\$ 1,204,161	\$ 6,025	\$	\$ 974	\$ 1,161	\$ 6,694	\$ 163,787	\$ 447	\$	\$ 1,610	\$ 1,393,648
Interest and other investment income	37			248	81	1,604	135,714	10,346	13	\$ 19,311	91	167,445
Other	188	994		8,808		33						10,023
Total operating revenues	9,014	1,205,155	6,025	9,056	1,055	2,798	142,408	174,133	460	19,311	1,701	1,571,116
Operating expenses:												
Cost of sales and services	8,143	80,729	5,986		634			4,282	201		775	100,750
Prizes and claims		586,444										586,444
Interest		8	11				122,412	12,402		12,098		146,931
General and administrative	66	22,374		6,211	448	1,492	12,058	51,147	13	2,769	997	97,575
Depreciation		216	42		27	18	151	37,348		152	21	37,975
Other	100										1	101
Total operating expenses	8,309	689,771	6,039	6,211	1,109	1,510	134,621	105,179	214	15,019	1,794	969,776
Operating income (loss)	705	515,384	(14)	2,845	(54)	1,288	7,787	68,954	246	4,292	(93)	601,340
Nonoperating revenues											9	9
Nonoperating expenses								(711)			(2)	(713)
Income (loss) before operating transfers	705	515,384	(14)	2,845	(54)	1,288	7,787	68,243	246	4,292	(86)	600,636
Operating transfers-in												11,206
Operating transfers-out	(534)	(510,291)									(15)	(522,046)
Net income (loss)	171	5,093	(14)	2,845	(54)	1,288	7,787	68,243	246	4,292	(101)	89,796
Retained earnings, July 1, 1984	1,129	7,611	1,208	754	884	1,577	60,766	437,136	618	14,363	1,054	527,100
Retained earnings, June 30, 1985	\$ 1,300	\$ 12,704	\$ 1,194	\$ 3,599	\$ 830	\$ 2,865	\$ 68,553	\$ 505,379	\$ 864	\$ 18,655	\$ 953	\$ 616,896

STATE OF ILLINOIS  
Combining Statement of Changes in Financial Position  
Enterprise Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Departments		Commissioner of	Chicago	Health	Development	Housing	State Toll	Medical	State		
	Corrections	Revenue	Bank & Trust	World's	Facilities	Finance	Development	Highway	Center	Scholarship	Other	
	Commissary	State Lottery	Companies	Fair - 1992 Authority	Authority	Authority	Authority	Authority	Commission	Commission Designated Account Purchase Program		Total
Sources of working capital:												
Operations:												
Net income (loss)	\$ 171	\$ 5,093	\$ (14)	\$ 2,845	\$ (54)	\$ 1,288	\$ 7,787	\$ 68,243	\$ 246	\$ 4,292	\$ (101)	\$ 89,796
Items not requiring working capital:												
Depreciation		216	42		27	18	151	37,348		152	21	37,975
Other								1,132			2	1,134
Working capital provided by operations	171	5,309	28	2,845	(27)	1,306	7,938	106,723	246	4,444	(78)	128,905
Proceeds from sale of revenue bonds and other long-term obligations												
Contributed capital			136			5,031	415,738			76,137	504	492,011
Other sources						291	48,508	1,717		40,452		90,968
Total sources of working capital	171	5,309	164	2,845	(27)	6,628	472,184	108,440	246	121,033	426	717,419
Uses of working capital:												
Acquisition of property, plant and equipment		222	279	1	46	56	3,011	70,724	1	49	12	74,401
Retirement of revenue bonds and long-term obligations			91				64,451	21,176		85,435	40	171,193
Other, primarily net increase in mortgage and construction loans receivable					617	1,668	572,769		2	67,895	9	642,960
Total uses of working capital		222	370	1	663	1,724	640,231	91,900	3	153,379	61	888,554
Net increase (decrease) in working capital	\$ 171	\$ 5,087	\$ (206)	\$ 2,844	\$ (690)	\$ 4,904	\$ (168,047)	\$ 16,540	\$ 243	\$ (32,346)	\$ 365	\$ (171,135)
Elements of net increase (decrease) in working capital:												
Cash and cash equivalents	\$ 86	\$ 1,728	\$ (126)	\$ 3,935	\$ 63	\$ 5,149	\$ (134,801)	\$ 22,839	\$ 225	\$ (37,295)	\$ 389	\$ (137,808)
Investments, current portion							(7,425)			4,099	4	(3,322)
Receivables	(1)	9,398	102	14	(151)	(23)	5,007	47	3	847	(55)	15,188
Due from other funds	(12)			(1,189)			5,130	13		(129)	38	3,851
Inventories	(16)							(651)			(7)	(674)
Prepaid expenses		714				25		59				798
Accounts payable and accrued liabilities	94	(2,295)	6	(16)	7	(247)	(13,016)	(4,925)	16	129	(55)	(20,302)
Intergovernmental payables							(6,158)					(6,158)
Due to other funds	20	(4,184)	(18)				(5,109)	(815)		3	52	(10,051)
Deferred revenue		(303)					(3,599)				(1)	(3,903)
Liabilities payable from restricted assets					(609)			(27)	(1)			(637)
Other liabilities		29	(170)	100			(8,076)					(8,117)
Net increase (decrease) in working capital	\$ 171	\$ 5,087	\$ (206)	\$ 2,844	\$ (690)	\$ 4,904	\$ (168,047)	\$ 16,540	\$ 243	\$ (32,346)	\$ 365	\$ (171,135)

STATE OF ILLINOIS  
Combining Balance Sheet  
Enterprise Funds  
Illinois Housing Development Authority  
June 30, 1985  
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
<b>Assets:</b>						
Cash and cash equivalents	\$ 21,495	\$ 27,160	\$ 2,488	\$	\$ 4,836	\$ 55,979
Investments, short-term	41,882	83,972			6,121	131,975
Receivables, net:						
Intergovernmental	353					353
Other	3,231	8,367	106		13,633	25,337
Due from other funds	4,471	4,087			8	8,566
<b>Total current assets</b>	<b>71,432</b>	<b>123,586</b>	<b>2,594</b>		<b>24,598</b>	<b>222,210</b>
Investments	64,994	89,501			209,400	363,895
Loans and notes receivable	1,381	719,677	10,168		209,686	940,912
Restricted assets		107,041	1,064		50,504	158,609
Property, plant and equipment, net	718					718
Other assets	353	2,167			1,098	3,618
<b>Total assets</b>	<b>\$ 138,878</b>	<b>\$ 1,041,972</b>	<b>\$ 13,826</b>	<b>\$ --</b>	<b>\$ 495,286</b>	<b>\$ 1,689,962</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities	\$ 59,693	\$ 41,600	\$ 380	\$	\$ 21,693	\$ 123,366
Intergovernmental payables	15,408					15,408
Due to other funds	4,103	3,911	33		527	8,574
Deferred revenues					5,082	5,082
Other liabilities		8,076				8,076
<b>Total current liabilities</b>	<b>79,204</b>	<b>53,587</b>	<b>413</b>		<b>27,302</b>	<b>160,506</b>
Revenue bonds payable		986,553	13,125		461,176	1,460,854
Other obligations	49					49
<b>Total liabilities</b>	<b>79,253</b>	<b>1,040,140</b>	<b>13,538</b>		<b>488,478</b>	<b>1,621,409</b>
<b>Fund equity:</b>						
Retained earnings:						
Reserved for revenue bond and note retirement		1,832	288		6,808	8,928
Unreserved	59,625					59,625
<b>Total fund equity</b>	<b>59,625</b>	<b>1,832</b>	<b>288</b>		<b>6,808</b>	<b>68,553</b>
<b>Total liabilities and fund equity</b>	<b>\$ 138,878</b>	<b>\$ 1,041,972</b>	<b>\$ 13,826</b>	<b>\$ --</b>	<b>\$ 495,286</b>	<b>\$ 1,689,962</b>

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, 1985  
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
Operating revenues:						
Charges for sales and services	\$ 6,369				\$ 325	\$ 6,694
Interest and other investment income	5,856	\$ 86,397	\$ 1,326	\$ 253	41,882	135,714
<b>Total operating revenues</b>	<b>12,225</b>	<b>86,397</b>	<b>1,326</b>	<b>253</b>	<b>42,207</b>	<b>142,408</b>
Operating expenses:						
Interest		80,795	1,133	256	40,228	122,412
General and administrative	10,532	1,025			501	12,058
Depreciation	151					151
<b>Total operating expenses</b>	<b>10,683</b>	<b>81,820</b>	<b>1,133</b>	<b>256</b>	<b>40,729</b>	<b>134,621</b>
Operating income (loss) before operating transfers	1,542	4,577	193	(3)	1,478	7,787
Operating transfers-in	9,904	1,289			13	11,206
Operating transfers-out	(1,302)	(9,593)	(311)			(11,206)
<b>Net income (loss)</b>	<b>10,144</b>	<b>(3,727)</b>	<b>(118)</b>	<b>(3)</b>	<b>1,491</b>	<b>7,787</b>
Retained earnings, July 1, 1984	40,032	12,466	406	2,545	5,317	60,766
Residual equity transfers, net	9,449	(6,907)		(2,542)		--
<b>Retained earnings, June 30, 1985</b>	<b>\$ 59,625</b>	<b>\$ 1,832</b>	<b>\$ 288</b>	<b>\$ --</b>	<b>\$ 6,808</b>	<b>\$ 68,553</b>

STATE OF ILLINOIS  
Combining Statement of Changes in Financial Position  
Enterprise Funds  
Illinois Housing Development Authority  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
<b>Sources of working capital:</b>						
Operations:						
Net income (loss)	\$ 10,144	\$ (3,727)	\$ (118)	\$ (3)	\$ 1,491	\$ 7,787
Items not requiring working capital:						
Depreciation	151					151
Working capital provided by operations	10,295	(3,727)	(118)	(3)	1,491	7,938
Proceeds from sale of revenue bonds and other long-term obligations		188,898	38		226,802	415,738
Other sources	10,650	29,617	4,581		3,660	48,508
<b>Total sources of working capital</b>	<b>20,945</b>	<b>214,788</b>	<b>4,501</b>	<b>(3)</b>	<b>231,953</b>	<b>472,184</b>
<b>Uses of working capital:</b>						
Acquisition of property, plant and equipment	386				2,625	3,011
Retirement of revenue bonds and long-term obligations	61	30,467	4,930	28,993		64,451
Other, primarily net increase in mortgage and construction loans receivable	26,186	177,255		2,542	366,786	572,769
<b>Total uses of working capital</b>	<b>26,633</b>	<b>207,722</b>	<b>4,930</b>	<b>31,535</b>	<b>369,411</b>	<b>640,231</b>
<b>Net increase (decrease) in working capital</b>	<b>\$ (5,688)</b>	<b>\$ 7,066</b>	<b>\$ (429)</b>	<b>\$ (31,538)</b>	<b>\$ (137,458)</b>	<b>\$ (168,047)</b>
<b>Elements of net increase (decrease) in working capital:</b>						
Cash and cash equivalents	\$ 12,420	\$ (11,622)	\$ (575)	\$ (1,101)	\$ (133,923)	\$ (134,801)
Investments, current portion	(10,043)	26,366		(29,869)	6,121	(7,425)
Receivables	(378)	1,962	(34)	(1,849)	5,306	5,007
Due from other funds	4,260	862			8	5,130
Accounts payable and accrued liabilities	(4,940)	1,427	133	1,281	(10,917)	(13,016)
Intergovernmental payables	(6,158)					(6,158)
Due to other funds	(849)	(3,853)	47		(454)	(5,109)
Deferred revenues					(3,599)	(3,599)
Other liabilities		(8,076)				(8,076)
<b>Net increase (decrease) in working capital</b>	<b>\$ (5,688)</b>	<b>\$ 7,066</b>	<b>\$ (429)</b>	<b>\$ (31,538)</b>	<b>\$ (137,458)</b>	<b>\$ (168,047)</b>

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ENTERPRISE FUNDS DESCRIPTIONS

Department of Corrections

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

Department of Revenue

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

Commissioner of Banks and Trust Companies

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

Chicago World's Fair Authority

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

Health Facilities Authority

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

Development Finance Authority

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

Housing Development Authority

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

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

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

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

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

State Toll Highway Authority

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

Medical Center Commission

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

State Scholarship Commission

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

STATE OF ILLINOIS  
Combining Balance Sheet  
Enterprise Funds  
June 30, 1985  
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Chicago World's Fair - 1992 Authority	Health Facilities Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission Designated Account Purchase Program	Other	Total
	Corrections	Revenue										
	Commissary	State Lottery	Bank & Trust Companies						Property Management			
<b>Assets:</b>												
Cash and cash equivalents	\$ 716	\$ 33,713	\$ 223	\$ 4,559	\$ 715	\$ 13,529	\$ 55,979	\$ 90,634	\$ 909	\$ 8,182	\$ 1,123	\$ 210,282
Investments, short-term							131,975			4,099	284	136,358
Receivables, net:												
Intergovernmental							353			885		1,238
Other	14	25,460	1,603	16	61	268	25,337	3,131	4	2,312	92	58,298
Due from other funds	56						8,566	17		121	43	8,803
Inventories	862							2,636			55	3,553
Prepaid expenses		1,546				26		184				1,756
<b>Total current assets</b>	<b>1,648</b>	<b>60,719</b>	<b>1,826</b>	<b>4,575</b>	<b>776</b>	<b>13,823</b>	<b>222,210</b>	<b>96,602</b>	<b>913</b>	<b>15,599</b>	<b>1,597</b>	<b>420,288</b>
Investments							363,895			22,536		386,431
Loans and notes receivable						4,588	940,912			105,937		1,051,437
Restricted assets					609		158,609	23,566	12	33,501		216,297
Property, plant and equipment, net		212	306	1	90	117	718	617,477	1,929	295	129	621,274
Other assets					59	1,202	3,618					4,879
<b>Total assets</b>	<b>\$ 1,648</b>	<b>\$ 60,931</b>	<b>\$ 2,132</b>	<b>\$ 4,576</b>	<b>\$ 1,534</b>	<b>\$ 19,730</b>	<b>\$ 1,689,962</b>	<b>\$ 737,645</b>	<b>\$ 2,854</b>	<b>\$ 177,868</b>	<b>\$ 1,726</b>	<b>\$ 2,700,606</b>
<b>Liabilities:</b>												
Accounts payable and accrued liabilities	\$ 257	\$ 22,090	\$ 260	\$ 977	\$ 95	\$ 354	\$ 123,366	\$ 26,497	\$ 20	\$ 2,808	\$ 144	\$ 176,868
Intergovernmental payables							15,408					15,408
Due to other funds	91	25,597	86				8,574	1,127		79	14	35,568
Deferred revenues		540				2	5,082				7	5,631
Liabilities payable from restricted assets					609			288	12			909
Other liabilities			547				8,076					8,623
<b>Total current liabilities</b>	<b>348</b>	<b>48,227</b>	<b>893</b>	<b>977</b>	<b>704</b>	<b>356</b>	<b>160,506</b>	<b>27,912</b>	<b>32</b>	<b>2,887</b>	<b>165</b>	<b>243,007</b>
Notes payable										75,825		75,825
Revenue bonds payable							1,460,854	204,354		80,501		1,745,709
Other obligations			45				49					94
<b>Total liabilities</b>	<b>348</b>	<b>48,227</b>	<b>938</b>	<b>977</b>	<b>704</b>	<b>356</b>	<b>1,621,409</b>	<b>232,266</b>	<b>32</b>	<b>159,213</b>	<b>165</b>	<b>2,064,635</b>
<b>Fund equity (deficit):</b>												
Contributed capital						16,509			1,958		608	19,075
Retained earnings:												
Reserved for:												
Revenue bond and note retirement							8,928	23,278		23,676		55,882
Other		12,704						47,312		7,577		67,593
Unreserved	1,300		1,194	3,599	830	2,865	59,625	434,789	864	(12,598)	953	493,421
<b>Total fund equity</b>	<b>1,300</b>	<b>12,704</b>	<b>1,194</b>	<b>3,599</b>	<b>830</b>	<b>19,374</b>	<b>68,553</b>	<b>505,379</b>	<b>2,822</b>	<b>18,655</b>	<b>1,561</b>	<b>635,971</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,648</b>	<b>\$ 60,931</b>	<b>\$ 2,132</b>	<b>\$ 4,576</b>	<b>\$ 1,534</b>	<b>\$ 19,730</b>	<b>\$ 1,689,962</b>	<b>\$ 737,645</b>	<b>\$ 2,854</b>	<b>\$ 177,868</b>	<b>\$ 1,726</b>	<b>\$ 2,700,606</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenses  
and Changes in Retained Earnings  
Enterprise Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Departments Corrections	Revenue	Commissioner of Bank & Trust Companies	Chicago World's Fair - 1992 Authority	Health Facilities Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission Designated Account Purchase Program	Other	Total
	Commissary	State Lottery	Bank & Trust Companies						Property Management			
<b>Operating revenues:</b>												
Charges for sales and services	\$ 8,789	\$ 1,204,161	\$ 6,025	\$	\$ 974	\$ 1,161	\$ 6,694	\$ 163,787	\$ 447	\$	\$ 1,610	\$ 1,393,648
Interest and other investment income	37			248	81	1,604	135,714	10,346	13	19,311	91	167,445
Other	188	994		8,808		33						10,023
<b>Total operating revenues</b>	<b>9,014</b>	<b>1,205,155</b>	<b>6,025</b>	<b>9,056</b>	<b>1,055</b>	<b>2,798</b>	<b>142,408</b>	<b>174,133</b>	<b>460</b>	<b>19,311</b>	<b>1,701</b>	<b>1,571,116</b>
<b>Operating expenses:</b>												
Cost of sales and services	8,143	80,729	5,986		634			4,282	201		775	100,750
Prizes and claims		586,444										586,444
Interest		8	11				122,412	12,402		12,098		146,931
General and administrative	66	22,374		6,211	448	1,492	12,058	51,147	13	2,769	997	97,575
Depreciation		216	42		27	18	151	37,348		152	21	37,975
Other	100										1	101
<b>Total operating expenses</b>	<b>8,309</b>	<b>689,771</b>	<b>6,039</b>	<b>6,211</b>	<b>1,109</b>	<b>1,510</b>	<b>134,621</b>	<b>105,179</b>	<b>214</b>	<b>15,019</b>	<b>1,794</b>	<b>969,776</b>
<b>Operating income (loss)</b>	<b>705</b>	<b>515,384</b>	<b>(14)</b>	<b>2,845</b>	<b>(54)</b>	<b>1,288</b>	<b>7,787</b>	<b>68,954</b>	<b>246</b>	<b>4,292</b>	<b>(93)</b>	<b>601,340</b>
<b>Nonoperating revenues</b>											9	9
<b>Nonoperating expenses</b>								(711)			(2)	(713)
<b>Income (loss) before operating transfers</b>	<b>705</b>	<b>515,384</b>	<b>(14)</b>	<b>2,845</b>	<b>(54)</b>	<b>1,288</b>	<b>7,787</b>	<b>68,243</b>	<b>246</b>	<b>4,292</b>	<b>(86)</b>	<b>600,636</b>
<b>Operating transfers-in</b>												11,206
<b>Operating transfers-out</b>	<b>(534)</b>	<b>(510,291)</b>										(522,046)
<b>Net income (loss)</b>	<b>171</b>	<b>5,093</b>	<b>(14)</b>	<b>2,845</b>	<b>(54)</b>	<b>1,288</b>	<b>7,787</b>	<b>68,243</b>	<b>246</b>	<b>4,292</b>	<b>(101)</b>	<b>89,796</b>
<b>Retained earnings, July 1, 1984</b>	<b>1,129</b>	<b>7,611</b>	<b>1,208</b>	<b>754</b>	<b>884</b>	<b>1,577</b>	<b>60,766</b>	<b>437,136</b>	<b>618</b>	<b>14,363</b>	<b>1,054</b>	<b>527,100</b>
<b>Retained earnings, June 30, 1985</b>	<b>\$ 1,300</b>	<b>\$ 12,704</b>	<b>\$ 1,194</b>	<b>\$ 3,599</b>	<b>\$ 830</b>	<b>\$ 2,865</b>	<b>\$ 68,553</b>	<b>\$ 505,379</b>	<b>\$ 864</b>	<b>\$ 18,655</b>	<b>\$ 953</b>	<b>\$ 616,896</b>

STATE OF ILLINOIS  
Combining Statement of Changes in Financial Position  
Enterprise Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Departments		Commissioner of Bank & Trust Companies	Chicago World's Fair - 1992 Authority	Health Facilities Authority	Development Finance Authority	Housing Development Authority	State Toll Highway Authority	Medical Center Commission	State Scholarship Commission Designated Account Purchase Program	Other	Total
	Corrections	Revenue										
	Commissary	State Lottery	Bank & Trust Companies						Property Management			
Sources of working capital:												
Operations:												
Net income (loss)	\$ 171	\$ 5,093	\$ (14)	\$ 2,845	\$ (54)	\$ 1,288	\$ 7,787	\$ 68,243	\$ 246	\$ 4,292	\$ (101)	\$ 89,796
Items not requiring working capital:												
Depreciation		216	42		27	18	151	37,348		152	21	37,975
Other								1,132			2	1,134
Working capital provided by operations	171	5,309	28	2,845	(27)	1,306	7,938	106,723	246	4,444	(78)	128,905
Proceeds from sale of revenue bonds and other long-term obligations			136				415,738			76,137		492,011
Contributed capital						5,031					504	5,535
Other sources						291	48,508	1,717		40,452		90,968
Total sources of working capital	171	5,309	164	2,845	(27)	6,628	472,184	108,440	246	121,033	426	717,419
Uses of working capital:												
Acquisition of property, plant and equipment		222	279	1	46	56	3,011	70,724	1	49	12	74,401
Retirement of revenue bonds and long-term obligations			91				64,451	21,176		85,435	40	171,193
Other, primarily net increase in mortgage and construction loans receivable					617	1,668	572,769		2	67,895	9	642,960
Total uses of working capital		222	370	1	663	1,724	640,231	91,900	3	153,379	61	888,554
Net increase (decrease) in working capital	\$ 171	\$ 5,087	\$ (206)	\$ 2,844	\$ (690)	\$ 4,904	\$ (168,047)	\$ 16,540	\$ 243	\$ (32,346)	\$ 365	\$ (171,135)
Elements of net increase (decrease) in working capital:												
Cash and cash equivalents	\$ 86	\$ 1,728	\$ (126)	\$ 3,935	\$ 63	\$ 5,149	\$ (134,801)	\$ 22,839	\$ 225	\$ (37,295)	\$ 389	\$ (137,808)
Investments, current portion							(7,425)			4,099	4	(3,322)
Receivables	(1)	9,398	102	14	(151)	(23)	5,007	47	3	847	(55)	15,188
Due from other funds	(12)			(1,189)			5,130	13		(129)	38	3,851
Inventories	(16)							(651)			(7)	(674)
Prepaid expenses		714				25		59				798
Accounts payable and accrued liabilities	94	(2,295)	6	(16)	7	(247)	(13,016)	(4,925)	16	129	(55)	(20,302)
Intergovernmental payables							(6,158)					(6,158)
Due to other funds	20	(4,184)	(18)				(5,109)	(815)		3	52	(10,051)
Deferred revenue		(303)					(3,599)				(1)	(3,903)
Liabilities payable from restricted assets					(609)			(27)	(1)			(637)
Other liabilities		29	(170)	100			(8,076)					(8,117)
Net increase (decrease) in working capital	\$ 171	\$ 5,087	\$ (206)	\$ 2,844	\$ (690)	\$ 4,904	\$ (168,047)	\$ 16,540	\$ 243	\$ (32,346)	\$ 365	\$ (171,135)

STATE OF ILLINOIS  
Combining Balance Sheet  
Enterprise Funds  
Illinois Housing Development Authority  
June 30, 1985  
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
<b>Assets:</b>						
Cash and cash equivalents	\$ 21,495	\$ 27,160	\$ 2,488	\$	\$ 4,836	\$ 55,979
Investments, short-term	41,882	83,972			6,121	131,975
Receivables, net:						
Intergovernmental	353					353
Other	3,231	8,367	106		13,633	25,337
Due from other funds	4,471	4,087			8	8,566
<b>Total current assets</b>	<b>71,432</b>	<b>123,586</b>	<b>2,594</b>		<b>24,598</b>	<b>222,210</b>
Investments	64,994	89,501			209,400	363,895
Loans and notes receivable	1,381	719,677	10,168		209,686	940,912
Restricted assets		107,041	1,064		50,504	158,609
Property, plant and equipment, net	718					718
Other assets	353	2,167			1,098	3,618
<b>Total assets</b>	<b>\$ 138,878</b>	<b>\$ 1,041,972</b>	<b>\$ 13,826</b>	<b>\$ --</b>	<b>\$ 495,286</b>	<b>\$ 1,689,962</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities	\$ 59,693	\$ 41,600	\$ 380	\$	\$ 21,693	\$ 123,366
Intergovernmental payables	15,408					15,408
Due to other funds	4,103	3,911	33		527	8,574
Deferred revenues					5,082	5,082
Other liabilities		8,076				8,076
<b>Total current liabilities</b>	<b>79,204</b>	<b>53,587</b>	<b>413</b>		<b>27,302</b>	<b>160,506</b>
Revenue bonds payable		986,553	13,125		461,176	1,460,854
Other obligations	49					49
<b>Total liabilities</b>	<b>79,253</b>	<b>1,040,140</b>	<b>13,538</b>		<b>488,478</b>	<b>1,621,409</b>
<b>Fund equity:</b>						
Retained earnings:						
Reserved for revenue bond and note retirement		1,832	288		6,808	8,928
Unreserved	59,625					59,625
<b>Total fund equity</b>	<b>59,625</b>	<b>1,832</b>	<b>288</b>		<b>6,808</b>	<b>68,553</b>
<b>Total liabilities and fund equity</b>	<b>\$ 138,878</b>	<b>\$ 1,041,972</b>	<b>\$ 13,826</b>	<b>\$ --</b>	<b>\$ 495,286</b>	<b>\$ 1,689,962</b>

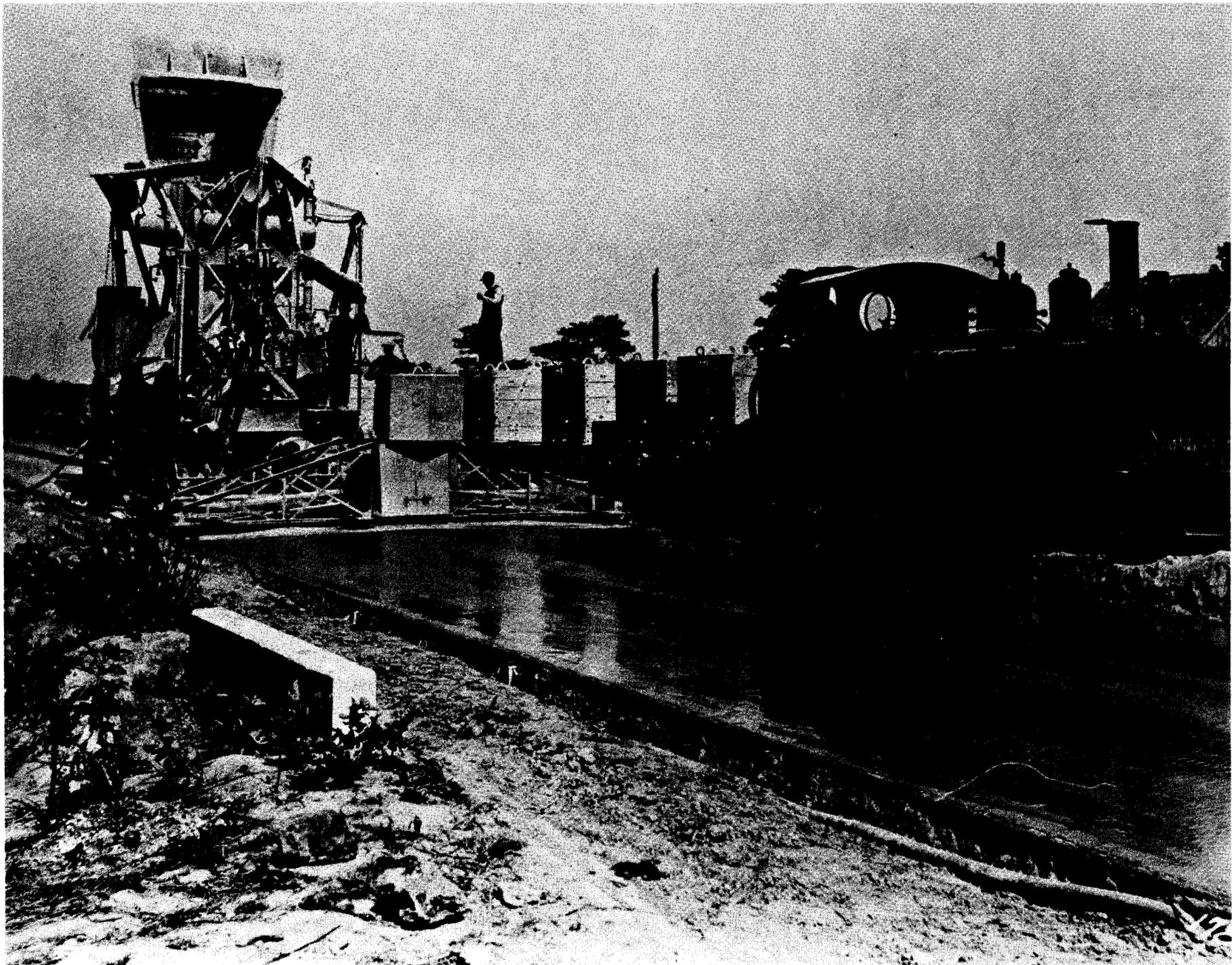
STATE OF ILLINOIS  
Combining Statement of Revenues, Expenses  
and Changes in Retained Earnings  
Enterprise Funds  
Illinois Housing Development Authority  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
Operating revenues:						
Charges for sales and services	\$ 6,369				\$ 325	\$ 6,694
Interest and other investment income	5,856	\$ 86,397	\$ 1,326	\$ 253	41,882	135,714
<b>Total operating revenues</b>	<b>12,225</b>	<b>86,397</b>	<b>1,326</b>	<b>253</b>	<b>42,207</b>	<b>142,408</b>
Operating expenses:						
Interest		80,795	1,133	256	40,228	122,412
General and administrative	10,532	1,025			501	12,058
Depreciation	151					151
<b>Total operating expenses</b>	<b>10,683</b>	<b>81,820</b>	<b>1,133</b>	<b>256</b>	<b>40,729</b>	<b>134,621</b>
Operating income (loss) before operating transfers	1,542	4,577	193	(3)	1,478	7,787
Operating transfers-in	9,904	1,289			13	11,206
Operating transfers-out	(1,302)	(9,593)	(311)			(11,206)
<b>Net income (loss)</b>	<b>10,144</b>	<b>(3,727)</b>	<b>(118)</b>	<b>(3)</b>	<b>1,491</b>	<b>7,787</b>
Retained earnings, July 1, 1984	40,032	12,466	406	2,545	5,317	60,766
Residual equity transfers, net	9,449	(6,907)		(2,542)		--
<b>Retained earnings, June 30, 1985</b>	<b>\$ 59,625</b>	<b>\$ 1,832</b>	<b>\$ 288</b>	<b>\$ --</b>	<b>\$ 6,808</b>	<b>\$ 68,553</b>

STATE OF ILLINOIS  
Combining Statement of Changes in Financial Position  
Enterprise Funds  
Illinois Housing Development Authority  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Administrative	Mortgage Loan Program	Loan to Lender Program	Construction Loan Program	Single Family Mortgage Purchase Program	Total
<b>Sources of working capital:</b>						
<b>Operations:</b>						
Net income (loss)	\$ 10,144	\$ (3,727)	\$ (118)	\$ (3)	\$ 1,491	\$ 7,787
<b>Items not requiring working capital:</b>						
Depreciation	151					151
Working capital provided by operations	10,295	(3,727)	(118)	(3)	1,491	7,938
Proceeds from sale of revenue bonds and other long-term obligations		188,898	38		226,802	415,738
Other sources	10,650	29,617	4,581		3,660	48,508
<b>Total sources of working capital</b>	<b>20,945</b>	<b>214,788</b>	<b>4,501</b>	<b>(3)</b>	<b>231,953</b>	<b>472,184</b>
<b>Uses of working capital:</b>						
Acquisition of property, plant and equipment	386				2,625	3,011
Retirement of revenue bonds and long-term obligations	61	30,467	4,930	28,993		64,451
Other, primarily net increase in mortgage and construction loans receivable	26,186	177,255		2,542	366,786	572,769
<b>Total uses of working capital</b>	<b>26,633</b>	<b>207,722</b>	<b>4,930</b>	<b>31,535</b>	<b>369,411</b>	<b>640,231</b>
<b>Net increase (decrease) in working capital</b>	<b>\$ (5,688)</b>	<b>\$ 7,066</b>	<b>\$ (429)</b>	<b>\$ (31,538)</b>	<b>\$ (137,458)</b>	<b>\$ (168,047)</b>
<b>Elements of net increase (decrease) in working capital:</b>						
Cash and cash equivalents	\$ 12,420	\$ (11,622)	\$ (575)	\$ (1,101)	\$ (133,923)	\$ (134,801)
Investments, current portion	(10,043)	26,366		(29,869)	6,121	(7,425)
Receivables	(378)	1,962	(34)	(1,849)	5,306	5,007
Due from other funds	4,260	862			8	5,130
Accounts payable and accrued liabilities	(4,940)	1,427	133	1,281	(10,917)	(13,016)
Intergovernmental payables	(6,158)					(6,158)
Due to other funds	(849)	(3,853)	47		(454)	(5,109)
Deferred revenues					(3,599)	(3,599)
Other liabilities		(8,076)				(8,076)
<b>Net increase (decrease) in working capital</b>	<b>\$ (5,688)</b>	<b>\$ 7,066</b>	<b>\$ (429)</b>	<b>\$ (31,538)</b>	<b>\$ (137,458)</b>	<b>\$ (168,047)</b>

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Unloading batch boxes, Illinois Route 25, 1924

## **INTERNAL SERVICE FUNDS**

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

## INTERNAL SERVICE FUNDS DESCRIPTIONS

### Central Management Services

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

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

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

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

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

### Department of Corrections

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

### Department of Transportation

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

### Capital Development Board

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

### Board of Governors

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

STATE OF ILLINOIS  
Combining Balance Sheet  
Internal Service Funds  
June 30, 1985  
(Expressed in Thousands)

	Departments			Illinois Building Authority	Board of Governors Cooperative Computer Center		Total	
	Central Management Services	Corrections Working Capital Revolving	Transportation Air Transportation Revolving		Administrative	Revolving		Other
	Revolving Funds							
<b>Assets:</b>								
Cash and cash equivalents	\$ 9,052	\$ 2,805	\$ 544	\$ 1,937	\$ 321	\$ 808	\$ 15,467	
Receivables, net:								
Intergovernmental	14	18	3			10	45	
Other	880	241	11	1	6	216	1,355	
Due from other funds	27,044	1,771	295			719	29,829	
Inventories	1,858	3,499				14	5,371	
Prepaid expenses				9			9	
<b>Total current assets</b>	<b>38,848</b>	<b>8,334</b>	<b>853</b>	<b>1,947</b>	<b>327</b>	<b>1,767</b>	<b>52,076</b>	
Property, plant and equipment, net	21,990	2,979	3,499		796	465	29,729	
<b>Total assets</b>	<b>\$ 60,838</b>	<b>\$ 11,313</b>	<b>\$ 4,352</b>	<b>\$ 1,947</b>	<b>\$ 1,123</b>	<b>\$ 2,232</b>	<b>\$ 81,805</b>	
<b>Liabilities:</b>								
Accounts payable and accrued liabilities	\$ 21,525	\$ 1,116	\$ 69	\$ 45	\$ 137	\$ 752	\$ 23,644	
Intergovernmental payables			9				9	
Due to other funds	599	92			4	28	723	
Deferred revenues	593						593	
Other liabilities	7,987	336			479	245	9,047	
<b>Total current liabilities</b>	<b>30,704</b>	<b>1,544</b>	<b>78</b>	<b>45</b>	<b>620</b>	<b>1,025</b>	<b>34,016</b>	
Other obligations	3,308				314	76	3,698	
<b>Total liabilities</b>	<b>34,012</b>	<b>1,544</b>	<b>78</b>	<b>45</b>	<b>934</b>	<b>1,101</b>	<b>37,714</b>	
<b>Fund equity:</b>								
Contributed capital	11,549	1,269	3,499		126	369	16,812	
Retained earnings, unreserved	15,277	8,500	775	1,902	63	762	27,279	
<b>Total fund equity</b>	<b>26,826</b>	<b>9,769</b>	<b>4,274</b>	<b>1,902</b>	<b>189</b>	<b>1,131</b>	<b>44,091</b>	
<b>Total liabilities and fund equity</b>	<b>\$ 60,838</b>	<b>\$ 11,313</b>	<b>\$ 4,352</b>	<b>\$ 1,947</b>	<b>\$ 1,123</b>	<b>\$ 2,232</b>	<b>\$ 81,805</b>	

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenses and  
Changes in Retained Earnings  
Internal Service Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Departments			Illinois Building Authority	Board of Governors Cooperative Computer Center		Total
	Central Management Services	Corrections Working Capital Revolving	Transportation Air Transportation Revolving		Administrative	Revolving	
Operating revenues:							
Charges for sales and services	\$ 118,945	\$ 12,906	\$ 892		\$ 2,712	\$ 5,394	\$ 140,849
Interest and other investment income						32	32
Other	66	226				372	664
<b>Total operating revenues</b>	<b>119,011</b>	<b>13,132</b>	<b>892</b>		<b>2,712</b>	<b>5,798</b>	<b>141,545</b>
Operating expenses:							
Cost of sales and services	98,011	9,695	671		2,377	3,306	114,060
Interest	531				42	48	621
General and administrative	10,042	1,617		\$ 253	142	1,701	13,755
Depreciation	5,732	438	987		275	173	7,605
Other	1,102					183	1,285
<b>Total operating expenses</b>	<b>115,418</b>	<b>11,750</b>	<b>1,658</b>	<b>253</b>	<b>2,836</b>	<b>5,411</b>	<b>137,326</b>
Operating income (loss)	3,593	1,382	(766)	(253)	(124)	387	4,219
Nonoperating revenues	181	456			4	11	652
Nonoperating expenses	(245)	(14)					(259)
<b>Income (loss) before operating transfers</b>	<b>3,529</b>	<b>1,824</b>	<b>(766)</b>	<b>(253)</b>	<b>(120)</b>	<b>398</b>	<b>4,612</b>
Operating transfers-in				285			285
<b>Net income (loss)</b>	<b>3,529</b>	<b>1,824</b>	<b>(766)</b>	<b>32</b>	<b>(120)</b>	<b>398</b>	<b>4,897</b>
Add depreciation on fixed assets acquired by capital grants that reduces contributed capital Increase in retained earnings	3,529	1,824	987	32	(120)	398	5,884
Retained earnings, July 1, 1984	11,748	6,676	554	1,870	183	364	21,395
<b>Retained earnings, June 30, 1985</b>	<b>\$ 15,277</b>	<b>\$ 8,500</b>	<b>\$ 775</b>	<b>\$ 1,902</b>	<b>\$ 63</b>	<b>\$ 762</b>	<b>\$ 27,279</b>

STATE OF ILLINOIS  
Combining Statement of Changes  
in Financial Position  
Internal Service Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Departments			Illinois Building Authority	Board of Governors Cooperative Computer Center		Total	
	Central Management Services	Corrections	Transportation		Administrative	Revolving		Other
	Revolving Funds	Working Capital Revolving	Air Transportation Revolving					
<b>Sources of working capital:</b>								
Operations:								
Net income (loss)	\$ 3,529	\$ 1,824	\$ (766)	\$ 32	\$ (120)	\$ 398	\$ 4,897	
Items not requiring working capital:								
Depreciation	5,732	438	987		275	173	7,605	
Other	64	16			4		84	
Working capital provided by operations	9,325	2,278	221	32	159	571	12,586	
Proceeds from other long-term obligations	9,604				409	7	10,020	
Contributed capital, net	(6)	149			26		169	
Total sources of working capital	18,923	2,427	221	32	594	578	22,775	
<b>Uses of working capital:</b>								
Acquisition of property, plant and equipment	11,494	656			453	117	12,720	
Retirement of long-term obligations	8,555				292	196	9,043	
Other uses						6	6	
Total uses of working capital	20,049	656			745	319	21,769	
Net increase (decrease) in working capital	\$ (1,126)	\$ 1,771	\$ 221	\$ 32	\$ (151)	\$ 259	\$ 1,006	
<b>Elements of net increase (decrease) in working capital:</b>								
Cash and cash equivalents	\$ 1,598	\$ 1,703	\$ 209	\$ 14	\$ 53	\$ 202	\$ 3,779	
Receivables	281	(29)	(12)	1	6	77	324	
Due from other funds	3,546	30	21			64	3,661	
Inventories	301	452				(8)	745	
Prepaid expenses	(13)			9			(4)	
Accounts payable and accrued liabilities	(3,705)	(391)	12	8	(60)	3	(4,133)	
Intergovernmental payables			(9)			127	118	
Due to other funds	(389)	86			(1)	(10)	(314)	
Deferred revenues	197						197	
Other liabilities, current portion	(2,942)	(80)			(149)	(196)	(3,367)	
Net increase (decrease) in working capital	\$ (1,126)	\$ 1,771	\$ 221	\$ 32	\$ (151)	\$ 259	\$ 1,006	

STATE OF ILLINOIS  
Combining Balance Sheet  
Internal Service Funds  
Department of Central Management Services Revolving Funds  
June 30, 1985  
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Total
<b>Assets:</b>						
Cash and cash equivalents	\$ 1,223	\$ 4,089	\$ 72	\$ 312	\$ 3,356	\$ 9,052
Receivables, net:						
Intergovernmental		14				14
Other		450			430	880
Due from other funds	4,966	5,199	541	468	15,870	27,044
Inventories	1,219	21	390	228		1,858
<b>Total current assets</b>	<b>7,408</b>	<b>9,773</b>	<b>1,003</b>	<b>1,008</b>	<b>19,656</b>	<b>38,848</b>
Property, plant and equipment, net	1,343	17,686	22	311	2,628	21,990
<b>Total assets</b>	<b>\$ 8,751</b>	<b>\$ 27,459</b>	<b>\$ 1,025</b>	<b>\$ 1,319</b>	<b>\$ 22,284</b>	<b>\$ 60,838</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities	\$ 4,326	\$ 2,216	\$ 168	\$ 78	\$ 14,737	\$ 21,525
Due to other funds	123	144	31	12	289	599
Deferred revenues		29			564	593
Other liabilities	625	6,721	20	69	552	7,987
<b>Total current liabilities</b>	<b>5,074</b>	<b>9,110</b>	<b>219</b>	<b>159</b>	<b>16,142</b>	<b>30,704</b>
Other obligations		2,773		65	470	3,308
<b>Total liabilities</b>	<b>5,074</b>	<b>11,883</b>	<b>219</b>	<b>224</b>	<b>16,612</b>	<b>34,012</b>
<b>Fund equity:</b>						
Contributed capital	1,078	8,067	321	333	1,750	11,549
Retained earnings, unreserved	2,599	7,509	485	762	3,922	15,277
<b>Total fund equity</b>	<b>3,677</b>	<b>15,576</b>	<b>806</b>	<b>1,095</b>	<b>5,672</b>	<b>26,826</b>
<b>Total liabilities and fund equity</b>	<b>\$ 8,751</b>	<b>\$ 27,459</b>	<b>\$ 1,025</b>	<b>\$ 1,319</b>	<b>\$ 22,284</b>	<b>\$ 60,838</b>

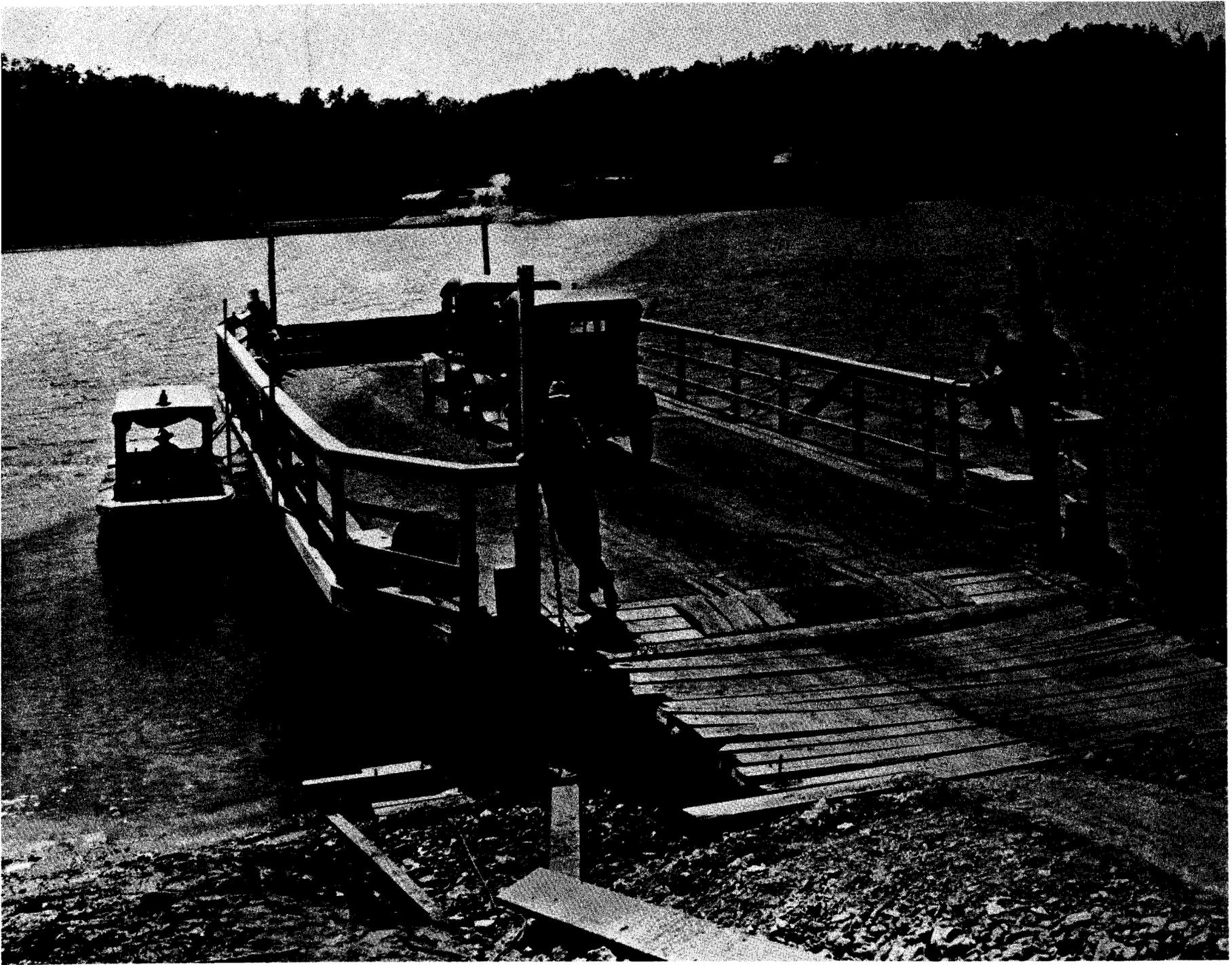
STATE OF ILLINOIS  
Combining Statement of Revenues, Expenses  
and Changes in Retained Earnings  
Internal Service Funds  
Department of Central Management Services Revolving Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Total
<b>Operating revenues:</b>						
Charges for sales and services	\$ 22,383	\$ 27,334	\$ 2,321	\$ 2,396	\$ 64,511	\$ 118,945
Other	30			36		66
<b>Total operating revenues</b>	<b>22,413</b>	<b>27,334</b>	<b>2,321</b>	<b>2,432</b>	<b>64,511</b>	<b>119,011</b>
<b>Operating expenses:</b>						
Costs of sales and services	17,151	17,022	1,969	1,351	60,518	98,011
Interest		432		4	95	531
General and administrative	3,910	1,940	399	914	2,879	10,042
Depreciation	437	4,363	3	40	889	5,732
Other	762			23	317	1,102
<b>Total operating expenses</b>	<b>22,260</b>	<b>23,757</b>	<b>2,371</b>	<b>2,332</b>	<b>64,698</b>	<b>115,418</b>
Operating income (loss)	153	3,577	(50)	100	(187)	3,593
Nonoperating revenues	181					181
Nonoperating expenses	(202)	(1)		(9)	(33)	(245)
<b>Net income (loss)</b>	<b>132</b>	<b>3,576</b>	<b>(50)</b>	<b>91</b>	<b>(220)</b>	<b>3,529</b>
Retained earnings, July 1, 1984	2,467	3,933	535	671	4,142	11,748
Retained earnings, June 30, 1985	\$ 2,599	\$ 7,509	\$ 485	\$ 762	\$ 3,922	\$ 15,277

STATE OF ILLINOIS  
Combining Statement of Changes in Financial Position  
Internal Service Funds  
Department of Central Management Services Revolving Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Office Supplies Revolving	Paper and Printing Revolving	Communications Revolving	Total
<b>Sources of working capital:</b>						
<b>Operations:</b>						
Net income (loss)	\$ 132	\$ 3,576	\$ (50)	\$ 91	\$ (220)	\$ 3,529
<b>Items not requiring working capital:</b>						
Depreciation	437	4,363	3	40	889	5,732
Other	21	1		9	33	64
Working capital provided by operations	590	7,940	(47)	140	702	9,325
Proceeds from long-term obligations		9,180		84	340	9,604
Contributed capital, net		(6)				(6)
Total sources of working capital	590	17,114	(47)	224	1,042	18,923
<b>Uses of working capital:</b>						
Acquisition of property, plant and equipment	179	9,441	11	118	1,745	11,494
Retirement of long-term obligations		8,127		19	409	8,555
Total uses of working capital	179	17,568	11	137	2,154	20,049
Net increase (decrease) in working capital	\$ 411	\$ (454)	\$ (58)	\$ 87	\$ (1,112)	\$ (1,126)
<b>Elements of net increase (decrease) in working capital:</b>						
Cash and cash equivalents	\$ 164	\$ 958	\$ (229)	\$ 63	\$ 642	\$ 1,598
Receivables		(12)			293	281
Due from other funds	1,761	1,105	172	45	463	3,546
Inventories	190	(6)	112	5		301
Prepaid expenses		(13)				(13)
Accounts payable and accrued liabilities	(1,471)	166	(89)	1	(2,312)	(3,705)
Due to other funds	(61)	(69)	(20)	(5)	(234)	(389)
Deferred revenue		108			89	197
Other liabilities, current portion	(172)	(2,691)	(4)	(22)	(53)	(2,942)
Net increase (decrease) in working capital	\$ 411	\$ (454)	\$ (58)	\$ 87	\$ (1,112)	\$ (1,126)

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Florence ferry crossing, Route 36, 1925

## **TRUST AND AGENCY FUNDS**

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

SIGNIFICANT TRUST AND AGENCY FUNDS DESCRIPTIONS

TRUST FUNDS:

Department of Employment Security

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

Department of Central Management Services

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

State Pensions Funds

See Note 9 on page 22 for description of pension funds.

AGENCY FUNDS:

Treasurer

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

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

Department of Revenue

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

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

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

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

Department of Central Management Services

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

Department of Insurance

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

Department of Public Aid

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

State Employees Retirement System

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

STATE OF ILLINOIS  
Combining Balance Sheet  
Trust and Agency Funds  
June 30, 1985  
(Expressed in Thousands)

	Trust			Agency	Total
	Expendable	Nonexpendable	Pension		
<b>Assets:</b>					
Cash and cash equivalents	\$ 13,601	\$ 998	\$ 13,338	\$ 546,212	\$ 574,149
Investments	241	74,969	7,713,591		7,788,801
Receivables, net:					
Taxes	341,648			63,815	405,463
Intergovernmental	22,634			1,593	24,227
Other	2,243	5	128,861	1,746	132,855
Due from other funds	14,677	1	9,251	5,686	29,615
Property, plant and equipment, net		9	4,918		4,927
Other assets				304,128	304,128
<b>Total assets</b>	<b>\$ 395,044</b>	<b>\$ 75,982</b>	<b>\$ 7,869,959</b>	<b>\$ 923,180</b>	<b>\$ 9,264,165</b>
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 45,346	\$ 39	\$ 12,745	\$ 25,258	\$ 83,388
Intergovernmental payables	2,745			406,072	408,817
Due to other funds	6,654	3	64	31,771	38,492
Other liabilities		16	20	460,079	460,115
Federal advances for unemployment compensation benefits	1,258,256				1,258,256
<b>Total liabilities</b>	<b>1,313,001</b>	<b>58</b>	<b>12,829</b>	<b>923,180</b>	<b>2,249,068</b>
<b>Fund balances (deficit):</b>					
<b>Reserved for:</b>					
Unemployment compensation benefits	(924,003)				(924,003)
Net assets available for plan benefits			7,857,130		7,857,130
Endowment and similar funds	1,303				1,303
<b>Unreserved:</b>					
Designated for deferred compensation benefits		74,958			74,958
Undesignated	4,743	966			5,709
<b>Total fund balances (deficit)</b>	<b>(917,957)</b>	<b>75,924</b>	<b>7,857,130</b>		<b>7,015,097</b>
<b>Total liabilities and fund balances</b>	<b>\$ 395,044</b>	<b>\$ 75,982</b>	<b>\$ 7,869,959</b>	<b>\$ 923,180</b>	<b>\$ 9,264,165</b>

STATE OF ILLINOIS  
Combining Balance Sheet  
Expendable Trust Funds  
June 30, 1985  
(Expressed in Thousands)

	<u>Elected Officials</u>		<u>Departments</u>			<u>Total</u>
	<u>Secretary of State</u>	<u>Agriculture Grain Indemnity Trust</u>	<u>Employment Security Unemployment Compensation Trust</u>	<u>Veterans' Affairs</u>	<u>Other</u>	
<b>Assets:</b>						
Cash and cash equivalents	\$ 1,356	\$ 2,622	\$ 7,784	\$ 1,294	\$ 545	\$ 13,601
Investments					241	241
Receivables, net:						
Taxes			341,648			341,648
Intergovernmental			22,634			22,634
Other			2,137		106	2,243
Due from other funds			14,677			14,677
<b>Total assets</b>	<u>\$ 1,356</u>	<u>\$ 2,622</u>	<u>\$ 388,880</u>	<u>\$ 1,294</u>	<u>\$ 892</u>	<u>\$ 395,044</u>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities			\$ 45,268		\$ 78	\$ 45,346
Intergovernmental payables			2,745			2,745
Due to other funds			6,614		40	6,654
Federal advances for unemployment compensation benefits			1,258,256			1,258,256
<b>Total liabilities</b>			<u>1,312,883</u>		<u>118</u>	<u>1,313,001</u>
<b>Fund balances (deficit):</b>						
Reserved for:						
Unemployment compensation benefits			(924,003)			(924,003)
Endowment and similar funds				\$ 1,294	9	1,303
Unreserved, undesignated	\$ 1,356	\$ 2,622			765	4,743
<b>Total fund balances (deficit)</b>	<u>1,356</u>	<u>2,622</u>	<u>(924,003)</u>	<u>1,294</u>	<u>774</u>	<u>(917,957)</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,356</u>	<u>\$ 2,622</u>	<u>\$ 388,880</u>	<u>\$ 1,294</u>	<u>\$ 892</u>	<u>\$ 395,044</u>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenditures, Other Sources  
and Uses of Financial Resources and Changes in Fund Balances  
Expendable Trust Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Elected Officials	Departments				Total
	Secretary of State	Agriculture Grain Indemnity Trust	Employment Security Unemployment Compensation Trust	Veterans' Affairs	Other	
<b>Revenues:</b>						
Other taxes			\$ 1,445,995			\$ 1,445,995
Federal government			140,623			140,623
Licenses and fees					\$ 40	40
Interest and other investment income		\$ 154	11,749		117	12,020
Other	\$ 924	12,860		\$ 1,103	1,963	16,850
<b>Total revenues</b>	<b>924</b>	<b>13,014</b>	<b>1,598,367</b>	<b>1,103</b>	<b>2,120</b>	<b>1,615,528</b>
<b>Expenditures:</b>						
Current:						
Health and social services				993	208	1,201
Social assistance			993,283		15	993,298
General government	493	16,871			240	17,604
Public protection and justice					1,582	1,582
Natural resources and recreation					108	108
<b>Total expenditures</b>	<b>493</b>	<b>16,871</b>	<b>993,283</b>	<b>993</b>	<b>2,153</b>	<b>1,013,793</b>
Excess (deficiency) of revenues over expenditures	431	(3,857)	605,084	110	(33)	601,735
<b>Other sources (uses) of financial resources:</b>						
Operating transfers-in			12,473			12,473
Operating transfers-out	(8)		(9,574)		(6)	(9,588)
Net other sources (uses) of financial resources	(8)		2,899		(6)	2,885
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	423	(3,857)	607,983	110	(39)	604,620
Fund balances (deficit), July 1, 1984	933	6,479	(1,531,986)	1,184	813	(1,522,577)
Fund balances (deficit), June 30, 1985	\$ 1,356	\$ 2,622	\$ (924,003)	\$ 1,294	\$ 774	\$ (917,957)

STATE OF ILLINOIS  
Combining Balance Sheet  
Nonexpendable Trust Funds  
June 30, 1985  
(Expressed in Thousands)

	Department of Central Management Services		
	Deferred Compensation Plan	Other	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 779	\$ 219	\$ 998
Investments	74,958	11	74,969
Other receivables, net		5	5
Due from other funds	1		1
Property, plant and equipment, net		9	9
<b>Total assets</b>	<b>\$ 75,738</b>	<b>\$ 244</b>	<b>\$ 75,982</b>
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 39		\$ 39
Due to other funds	3		3
Other liabilities	16		16
<b>Total liabilities</b>	<b>58</b>		<b>58</b>
<b>Fund balances:</b>			
<b>Unreserved:</b>			
Designated for deferred compensation benefits	74,958		74,958
Undesignated	722	\$ 244	966
<b>Total fund balances</b>	<b>75,680</b>	<b>244</b>	<b>75,924</b>
<b>Total liabilities and fund balances</b>	<b>\$ 75,738</b>	<b>\$ 244</b>	<b>\$ 75,982</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenses  
and Changes in Fund Balances  
Nonexpendable Trust Fund  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Department of Central Management Services Deferred Compensation Plan	Other	Total
Operating revenues:			
Contributions, employee	\$ 14,497		\$ 14,497
Interest and other investment income	8,352	\$ 27	8,379
Total operating revenues	<u>22,849</u>	<u>27</u>	<u>22,876</u>
Operating expenses:			
Cost of sales and services	296		296
Benefit payments and refunds	4,086		4,086
General and administrative		28	28
Total operating expenses	<u>4,382</u>	<u>28</u>	<u>4,410</u>
Net income (loss)	<u>18,467</u>	<u>(1)</u>	<u>18,466</u>
Fund balances, July 1, 1984	<u>57,213</u>	<u>245</u>	<u>57,458</u>
Fund balances, June 30, 1985	<u>\$ 75,680</u>	<u>\$ 244</u>	<u>\$ 75,924</u>

STATE OF ILLINOIS  
Combining Statement of Changes  
in Financial Position  
Nonexpendable Trust Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Department of Central Management Services			
	Deferred Compensation Plan	Other	Total	
<b>Sources of working capital:</b>				
Operations:				
Net income (loss)	\$ 18,467	\$ (1)	\$ 18,466	
Working capital provided by operations	18,467	(1)	18,466	
Other sources	4,889		4,889	
Total sources of working capital	23,356	(1)	23,355	
<b>Uses of working capital:</b>				
Other uses	23,207		23,207	
Total uses of working capital	23,207		23,207	
Net increase (decrease) in working capital	\$ 149	\$ (1)	\$ 148	
<b>Elements of net increase (decrease) in working capital:</b>				
Cash and cash equivalents	\$ 124		\$ 124	
Receivables		\$ (1)	(1)	
Accounts payable and accrued liabilities	(15)		(15)	
Due to other funds	44		44	
Other liabilities	(4)		(4)	
Net increase (decrease) in working capital	\$ 149	\$ (1)	\$ 148	

STATE OF ILLINOIS  
Combining Balance Sheet  
Pension Trust Funds  
June 30, 1985  
(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
<b>Assets:</b>									
Cash and cash equivalents	\$ 194	\$ 1,145	\$ 11,379	\$ 620					\$ 13,338
Investments	23,016	107,133	1,688,252	4,168,638	\$ 1,725,947	\$ 1,820,157	\$ 605	\$(1,820,157)	7,713,591
Other receivables, net	60	26	3,734	93,850	31,191	57,098		(57,098)	128,861
Due from other funds		16	5,945		3,290				9,251
Property, plant and equipment, net		2	147	4,122	636	11			4,918
<b>Total assets</b>	<b>\$ 23,270</b>	<b>\$ 108,322</b>	<b>\$ 1,709,457</b>	<b>\$ 4,267,230</b>	<b>\$ 1,761,064</b>	<b>\$ 1,877,266</b>	<b>\$ 605</b>	<b>\$(1,877,255)</b>	<b>\$ 7,869,959</b>
<b>Liabilities:</b>									
Accounts payable and accrued liabilities	\$ 2	\$ 112	\$ 1,958	\$ 1,901	\$ 8,772				\$ 12,745
Due to other funds	17		28	19		\$ 11		\$(11)	64
Other liabilities			20			58,844		(58,844)	20
<b>Total liabilities</b>	<b>19</b>	<b>112</b>	<b>2,006</b>	<b>1,920</b>	<b>8,772</b>	<b>58,855</b>		<b>(58,855)</b>	<b>12,829</b>
<b>Fund balances:</b>									
Reserved for net assets available for plan benefits	23,251	108,210	1,707,451	4,265,310	1,752,292	1,818,411	\$ 605	(1,818,400)	7,857,130
<b>Total fund balances</b>	<b>23,251</b>	<b>108,210</b>	<b>1,707,451</b>	<b>4,265,310</b>	<b>1,752,292</b>	<b>1,818,411</b>	<b>605</b>	<b>(1,818,400)</b>	<b>7,857,130</b>
<b>Total liabilities and fund balances</b>	<b>\$ 23,270</b>	<b>\$ 108,322</b>	<b>\$ 1,709,457</b>	<b>\$ 4,267,230</b>	<b>\$ 1,761,064</b>	<b>\$ 1,877,266</b>	<b>\$ 605</b>	<b>\$(1,877,255)</b>	<b>\$ 7,869,959</b>

STATE OF ILLINOIS  
Combining Statement of Revenues, Expenses  
and Changes in Fund Balances  
Pension Trust Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System	State Universities Retirement System	Illinois State Board of Investment	Other	Eliminations	Total
Operating revenues:									
Contributions -									
Employer	\$ 2,216	\$ 8,528	\$ 94,457	\$ 237,590	\$ 83,483	\$ 24,500		\$ (24,500)	\$ 426,274
Employee	679	5,147	77,341	206,839	97,777				387,783
Interest and other investment income	1,502	6,622	102,286	445,294	166,423	109,649	\$ 152	(108,791)	723,137
Other	17								17
Total operating revenues	4,414	20,297	274,084	889,723	347,683	134,149	152	(133,291)	1,537,211
Operating expenses:									
Benefit payments and refunds	3,074	12,616	145,557	348,905	118,022		501		628,675
Interest			14						14
General and administrative	79	119	2,384	3,043	1,621	858			8,104
Depreciation			98	256	119	2			475
Total operating expenses	3,153	12,735	148,053	352,204	119,762	860	501		637,268
Net income (loss)	1,261	7,562	126,031	537,519	227,921	133,289	(349)	(133,291)	899,943
Fund balances, July 1, 1984	21,990	100,648	1,581,420	3,727,791	1,524,371	1,685,122	954	(1,685,109)	6,957,187
Fund balances, June 30, 1985	\$ 23,251	\$ 108,210	\$ 1,707,451	\$ 4,265,310	\$ 1,752,292	\$ 1,818,411	\$ 605	\$(1,818,400)	\$ 7,857,130

STATE OF ILLINOIS  
Combining Statement of Changes in Financial Position  
Pension Trust Funds  
For the Year Ended June 30, 1985  
(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
<b>Sources of working capital:</b>									
Operations:									
Net income	\$ 1,261	\$ 7,562	\$ 126,031	\$ 537,519	\$ 227,921	\$ 133,289	\$ (349)	\$ (133,291)	\$ 899,943
Items not requiring working capital:									
Depreciation			98	256	119	2			475
Other			18	5					23
<b>Total sources of working capital</b>	<b>1,261</b>	<b>7,562</b>	<b>126,147</b>	<b>537,780</b>	<b>228,040</b>	<b>133,291</b>	<b>(349)</b>	<b>(133,291)</b>	<b>900,441</b>
<b>Uses of working capital:</b>									
Acquisition of property, plant and equipment			42	340	64				446
<b>Total uses of working capital</b>			<b>42</b>	<b>340</b>	<b>64</b>				<b>446</b>
<b>Net increase (decrease) in working capital</b>	<b>\$ 1,261</b>	<b>\$ 7,562</b>	<b>\$ 126,105</b>	<b>\$ 537,440</b>	<b>\$ 227,976</b>	<b>\$ 133,291</b>	<b>\$ (349)</b>	<b>\$ (133,291)</b>	<b>\$ 899,995</b>
<b>Elements of net increase (decrease) in working capital:</b>									
Cash and cash equivalents	\$ (177)	\$ (262)	\$ 1,855	\$ 316		\$ (30)		\$ 30	\$ 1,732
Investments	1,378	7,940	123,975	523,637	210,636	151,862	(349)	(151,862)	867,217
Receivables	58	(1)	(482)	13,378	10,812	11,710		(11,710)	23,765
Due from other funds	(4)	(16)	641		2,332				2,953
Accounts payable and accrued liabilities	6	(99)	3	113	4,196				4,219
Due to other funds			18	(4)					14
Other liabilities, current portion			95			(30,251)		30,251	95
<b>Net increase (decrease) in working capital</b>	<b>\$ 1,261</b>	<b>\$ 7,562</b>	<b>\$ 126,105</b>	<b>\$ 537,440</b>	<b>\$ 227,976</b>	<b>\$ 133,291</b>	<b>\$ (349)</b>	<b>\$ (133,291)</b>	<b>\$ 899,995</b>

STATE OF ILLINOIS  
Combining Balance Sheet  
Agency Funds  
June 30, 1985  
(Expressed in Thousands)

	Elected Officials		Departments		State Employees Retirement System	Other	Total
	Secretary of State	Treasurer	Department of Revenue	Other Code Departments	Social Security Contributions		
<b>Assets:</b>							
Cash and cash equivalents	\$ 13,398	\$ 195,701	\$ 269,712	\$ 54,639	\$ 9,521	\$ 3,241	\$ 546,212
Receivables, net:							
Taxes			63,150			665	63,815
Intergovernmental				404	1,189		1,593
Other		674	647	418		7	1,746
Due from other funds				1,704	3,982		5,686
Other assets				304,128			304,128
<b>Total assets</b>	<b>\$ 13,398</b>	<b>\$ 196,375</b>	<b>\$ 333,509</b>	<b>\$ 361,293</b>	<b>\$ 14,692</b>	<b>\$ 3,913</b>	<b>\$ 923,180</b>
<b>Liabilities:</b>							
Accounts payable and accrued liabilities		\$ 29	\$ 339	\$ 24,182		\$ 708	\$ 25,258
Intergovernmental payables	\$ 7,502	130,378	251,243	404	\$ 14,440	2,105	406,072
Due to other funds			3,805	27,457	252	257	31,771
Other liabilities	5,896	65,968	78,122	309,250		843	460,079
<b>Total liabilities</b>	<b>\$ 13,398</b>	<b>\$ 196,375</b>	<b>\$ 333,509</b>	<b>\$ 361,293</b>	<b>\$ 14,692</b>	<b>\$ 3,913</b>	<b>\$ 923,180</b>

STATE OF ILLINOIS  
 Combining Balance Sheet  
 Agency Funds  
 Secretary of State  
 June 30, 1985  
 (Expressed in Thousands)

	International Registration Plan	Agency Funds	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 7,502	\$ 5,896	\$ 13,398
<b>Total assets</b>	<u>\$ 7,502</u>	<u>\$ 5,896</u>	<u>\$ 13,398</u>
<b>Liabilities:</b>			
Intergovernmental payables	\$ 7,502		\$ 7,502
Other liabilities		\$ 5,896	5,896
<b>Total liabilities</b>	<u>\$ 7,502</u>	<u>\$ 5,896</u>	<u>\$ 13,398</u>

STATE OF ILLINOIS  
Combining Balance Sheet  
Agency Funds  
Treasurer  
June 30, 1985  
(Expressed in Thousands)

	Protest	Illinois Municipal Retirement	Public Treasurers' Investment Pool	Total
<b>Assets:</b>				
Cash and cash equivalents	\$ 65,867	\$ 5,766	\$ 124,068	\$ 195,701
Other receivables, net	101	2	571	674
<b>Total assets</b>	<b>\$ 65,968</b>	<b>\$ 5,768</b>	<b>\$ 124,639</b>	<b>\$ 196,375</b>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities			\$ 29	\$ 29
Intergovernmental payables		\$ 5,768	124,610	130,378
Other liabilities	\$ 65,968			65,968
<b>Total liabilities</b>	<b>\$ 65,968</b>	<b>\$ 5,768</b>	<b>\$ 124,639</b>	<b>\$ 196,375</b>

STATE OF ILLINOIS  
Combining Balance Sheet  
Agency Funds  
Department of Revenue  
June 30, 1985  
(Expressed in Thousands)

	Municipal Retailers' Occupation Tax	County Retailers' Occupation Tax	RTA Sales Tax	Metro East Mass Transit District Tax	Surety Bond	Total
<b>Assets:</b>						
Cash and cash equivalents	\$ 145,113	\$ 12,104	\$ 33,444	\$ 929	\$ 78,122	\$ 269,712
Receivables net:						
Taxes	30,842	2,196	29,623	489		63,150
Other	593	54				647
<b>Total assets</b>	<b>\$ 176,548</b>	<b>\$ 14,354</b>	<b>\$ 63,067</b>	<b>\$ 1,418</b>	<b>\$ 78,122</b>	<b>\$ 333,509</b>
<b>Liabilities:</b>						
Accounts payable and accrued liabilities	\$ 286	\$ 46	\$ 7			\$ 339
Intergovernmental payables	172,743	14,022	63,060	\$ 1,418		251,243
Due to other funds	3,519	286				3,805
Other liabilities					\$ 78,122	78,122
<b>Total liabilities</b>	<b>\$ 176,548</b>	<b>\$ 14,354</b>	<b>\$ 63,067</b>	<b>\$ 1,418</b>	<b>\$ 78,122</b>	<b>\$ 333,509</b>

STATE OF ILLINOIS  
Combining Balance Sheet  
Agency Funds  
Other Code Departments  
June 30, 1985  
(Expressed in Thousands)

	Departments							Total
	Central Management Services	Children and Family Services	Corrections	Financial Institutions	Insurance	Mental Health and Developmental Disabilities	Public Aid	
	Group Insurance Premium	Children Trusts	Resident Trusts	Depository	Security Deposit	Resident Trusts	Public Assistance Recoveries Trust	
<b>Assets:</b>								
Cash and cash equivalents	\$ 34,668	\$ 1,149	\$ 905			\$ 2,829	\$ 15,088	\$ 54,639
Receivables, net:								
Intergovernmental							404	404
Other	219		1			17	181	418
Due from other funds	1,426		278					1,704
Other assets				\$ 9,014	\$ 295,114			304,128
<b>Total assets</b>	<b>\$ 36,313</b>	<b>\$ 1,149</b>	<b>\$ 1,184</b>	<b>\$ 9,014</b>	<b>\$ 295,114</b>	<b>\$ 2,846</b>	<b>\$ 15,673</b>	<b>\$ 361,293</b>
<b>Liabilities:</b>								
Accounts payable and accrued liabilities	\$ 23,982						\$ 200	\$ 24,182
Intergovernmental payables							404	404
Due to other funds	12,331		\$ 57				15,069	27,457
Other liabilities		\$ 1,149	\$ 1,127	\$ 9,014	\$ 295,114	\$ 2,846		309,250
<b>Total liabilities</b>	<b>\$ 36,313</b>	<b>\$ 1,149</b>	<b>\$ 1,184</b>	<b>\$ 9,014</b>	<b>\$ 295,114</b>	<b>\$ 2,846</b>	<b>\$ 15,673</b>	<b>\$ 361,293</b>

STATE OF ILLINOIS  
Combining Statement of Changes in Assets and  
Liabilities--All Agency Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Assets				Liabilities			
	Cash and Cash Equivalents	Taxes Receivable	Other Receivables	Total Assets	Accounts Payable and Accrued Liabilities	Inter- Governmental Payables	Other Liabilities	Total Liabilities
<b>Organization/Fund:</b>								
<b>Secretary of State:</b>								
International Registration Plan								
Balance July 1, 1984	\$ 4,384			\$ 4,384		\$ 4,384		\$ 4,384
Additions	41,646			41,646		41,646		41,646
Deductions	38,528			38,528		38,528		38,528
Balance June 30, 1985	<u>\$ 7,502</u>			<u>\$ 7,502</u>		<u>\$ 7,502</u>		<u>\$ 7,502</u>
Agency Funds								
Balance July 1, 1984	\$ 6,492			\$ 6,492		\$ 6,492		\$ 6,492
Additions	5,769			5,769		5,769		5,769
Deductions	6,365			6,365		6,365		6,365
Balance June 30, 1985	<u>\$ 5,896</u>			<u>\$ 5,896</u>		<u>\$ 5,896</u>		<u>\$ 5,896</u>
<b>Treasurer:</b>								
Protest								
Balance July 1, 1984	\$107,398	\$ 606	\$ 129	\$108,133		\$108,133		\$108,133
Additions	33,133	--	101	33,234		33,234		33,234
Deductions	74,664	606	129	75,399		75,399		75,399
Balance June 30, 1985	<u>\$ 65,867</u>	<u>\$ --</u>	<u>\$ 101</u>	<u>\$ 65,968</u>		<u>\$ 65,968</u>		<u>\$ 65,968</u>
Illinois Municipal Retirement								
Balance July 1, 1984	\$ 6,518		\$ --	\$ 6,518		\$ 6,518		\$ 6,518
Additions	438,873		2	438,875		438,875		438,875
Deductions	439,625		--	439,625		439,625		439,625
Balance June 30, 1985	<u>\$ 5,766</u>		<u>\$ 2</u>	<u>\$ 5,768</u>		<u>\$ 5,768</u>		<u>\$ 5,768</u>
Public Treasurers' Investment Pool								
Balance July 1, 1984	\$ 84,379		\$ 308	\$ 84,687	\$ 28	\$ 84,659		\$ 84,687
Additions	322,646		571	323,217	29	323,188		323,217
Deductions	282,957		308	283,265	28	283,237		283,265
Balance June 30, 1985	<u>\$124,068</u>		<u>\$ 571</u>	<u>\$124,639</u>	<u>\$ 29</u>	<u>\$124,610</u>		<u>\$124,639</u>

STATE OF ILLINOIS  
Combining Statement of Changes in Assets and  
Liabilities--All Agency Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Assets				Liabilities				
	Cash and Cash Equivalents	Taxes Receivable	Other Receivables	Total Assets	Accounts Payable and Accrued Liabilities	Inter- Governmental Payables	Due to Other Funds	Other Liabilities	Total Liabilities
<b>Organization/Fund:</b>									
<b>Department of Revenue:</b>									
<b>Municipal Retailer's Occupation Tax</b>									
Balance July 1, 1984	\$104,903	\$ 58,536	\$ 605	\$164,044	\$ 312	\$160,463	\$ 3,269		\$164,044
Additions	671,303	30,842	593	702,738	286	172,743	3,519		176,548
Deductions	<u>631,093</u>	<u>58,536</u>	<u>605</u>	<u>690,234</u>	<u>312</u>	<u>160,463</u>	<u>3,269</u>		<u>164,044</u>
Balance June 30, 1985	<u>\$145,113</u>	<u>\$ 30,842</u>	<u>\$ 593</u>	<u>\$176,548</u>	<u>\$ 286</u>	<u>\$172,743</u>	<u>\$ 3,519</u>		<u>\$176,548</u>
<b>County Retailer's Occupation Tax</b>									
Balance July 1, 1984	\$ 8,760	\$ 4,375	\$ 42	\$ 13,177	\$ 61	\$ 12,854	\$ 262		\$ 13,177
Additions	47,014	2,196	54	49,264	46	14,022	286		14,354
Deductions	<u>43,670</u>	<u>4,375</u>	<u>42</u>	<u>48,087</u>	<u>61</u>	<u>12,854</u>	<u>262</u>		<u>13,177</u>
Balance June 30, 1985	<u>\$ 12,104</u>	<u>\$ 2,196</u>	<u>\$ 54</u>	<u>\$ 14,354</u>	<u>\$ 46</u>	<u>\$ 14,022</u>	<u>\$ 286</u>		<u>\$ 14,354</u>
<b>RTA Sales Tax</b>									
Balance July 1, 1984	\$ 29,329	\$ 31,637		\$ 60,966	\$ 61	\$ 60,905			\$ 60,966
Additions	335,529	29,623		365,152	7	63,060			63,067
Deductions	<u>331,414</u>	<u>31,637</u>		<u>363,051</u>	<u>61</u>	<u>60,905</u>			<u>60,966</u>
Balance June 30, 1985	<u>\$ 33,444</u>	<u>\$ 29,623</u>		<u>\$ 63,067</u>	<u>\$ 7</u>	<u>\$ 63,060</u>			<u>\$ 63,067</u>
<b>Metro East Mass Transit District Tax</b>									
Balance July 1, 1984	\$ 1,032	\$ 612		\$ 1,644	\$ 1	\$ 1,643			\$ 1,644
Additions	6,130	489		6,619		1,418			1,418
Deductions	<u>6,233</u>	<u>612</u>		<u>6,845</u>	<u>1</u>	<u>1,643</u>			<u>1,644</u>
Balance June 30, 1985	<u>\$ 929</u>	<u>\$ 489</u>		<u>\$ 1,418</u>	<u>\$ --</u>	<u>\$ 1,418</u>			<u>\$ 1,418</u>
<b>Surety Bond</b>									
Balance July 1, 1984	\$ 71,034			\$ 71,034			\$ 71,034		\$ 71,034
Additions	30,907			30,907			30,907		30,907
Deductions	<u>23,819</u>			<u>23,819</u>			<u>23,819</u>		<u>23,819</u>
Balance June 30, 1985	<u>\$ 78,122</u>			<u>\$ 78,122</u>			<u>\$ 78,122</u>		<u>\$ 78,122</u>

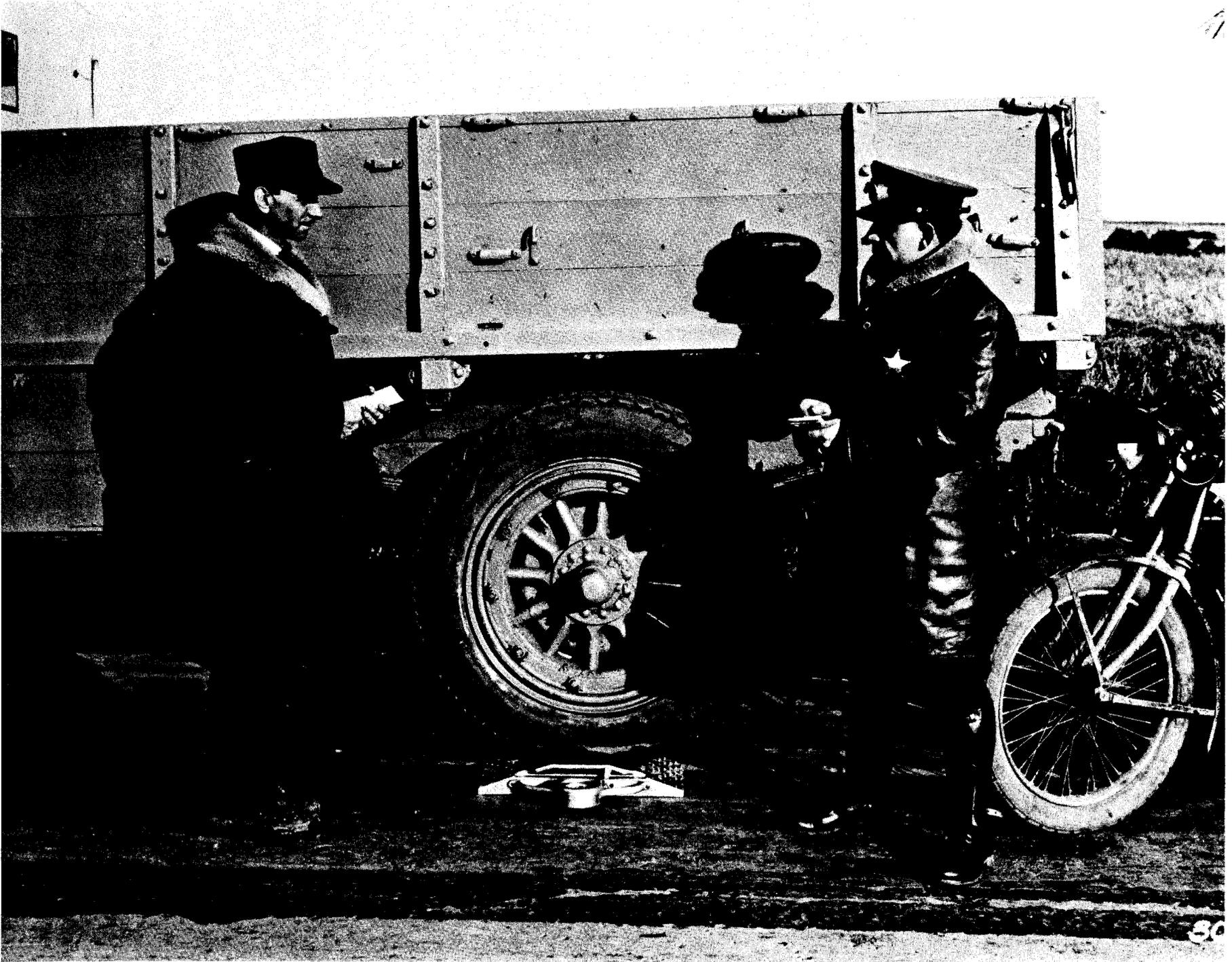
STATE OF ILLINOIS  
Combining Statement of Changes in Assets and  
Liabilities--All Agency Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Assets				Liabilities				
	Cash and Cash Equivalents	Other Receivables	Due From Other Funds	Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Due to Other Funds	Other Liabilities	Total Liabilities
<b>Organization/Fund:</b>									
<b>Other Code Departments:</b>									
Group Insurance Premium Fund									
Balance July 1, 1984	\$ 25,169	\$ 150	\$ 1,407		\$ 26,726	\$ 12,531	\$ 14,195		\$ 26,726
Additions	9,499	69	19		9,587	11,451	--		11,451
Deductions	--	--	--		--	--	1,864		1,864
Balance June 30, 1985	<u>\$ 34,668</u>	<u>\$ 219</u>	<u>\$ 1,426</u>		<u>\$ 36,313</u>	<u>\$ 23,982</u>	<u>\$ 12,331</u>		<u>\$ 36,313</u>
Children Trusts									
Balance July 1, 1984	\$ 1,459				\$ 1,459		\$ 1,459		\$ 1,459
Additions	4,080				4,080				
Deductions	4,390				4,390		310		310
Balance June 30, 1985	<u>\$ 1,149</u>				<u>\$ 1,149</u>		<u>\$ 1,149</u>		<u>\$ 1,149</u>
Resident Trusts, Corrections									
Balance July 1, 1984	\$ 729	\$ --	\$ 162		\$ 891		\$ 69	\$ 822	\$ 891
Additions	186	1	116		303		--	305	305
Deductions	10	--	--		10		12	--	12
Balance June 30, 1985	<u>\$ 905</u>	<u>\$ 1</u>	<u>\$ 278</u>		<u>\$ 1,184</u>		<u>\$ 57</u>	<u>\$ 1,127</u>	<u>\$ 1,184</u>
Depository Fund									
Balance July 1, 1984				\$ 9,009	\$ 9,009			\$ 9,009	\$ 9,009
Additions				150	150			150	150
Deductions				145	145			145	145
Balance June 30, 1985				<u>\$ 9,014</u>	<u>\$ 9,014</u>			<u>\$ 9,014</u>	<u>\$ 9,014</u>
Security Deposit									
Balance July 1, 1984				\$292,089	\$292,089			\$292,089	\$292,089
Additions				69,042	69,042			69,042	69,042
Deductions				66,017	66,017			66,017	66,017
Balance June 30, 1985				<u>\$295,114</u>	<u>\$295,114</u>			<u>\$295,114</u>	<u>\$295,114</u>
Resident Trusts, Mental Health									
Balance July 1, 1984	\$ 2,924	\$ 16			\$ 2,940		\$ 2,940		\$ 2,940
Additions	12,187	17			12,204		12,204		12,204
Deductions	12,282	16			12,298		12,298		12,298
Balance June 30, 1985	<u>\$ 2,829</u>	<u>\$ 17</u>			<u>\$ 2,846</u>		<u>\$ 2,846</u>		<u>\$ 2,846</u>

STATE OF ILLINOIS  
Combining Statement of Changes in Assets and  
Liabilities--All Agency Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Assets						Liabilities					
	Cash and Cash Equivalents	Taxes Receivable	Inter- Governmental Receivables	Other Receivables	Due From Other Funds	Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Inter- Governmental Payables	Due to Other Funds	Other Liabilities	Total Liabilities
<b>Organization/Fund:</b>												
<b>Other Code Departments, cont'd.:</b>												
<b>Public Assistance Recoveries Trust</b>												
Balance July 1, 1984	\$ 22,830		\$ --	\$ 199			\$ 23,029	\$ 1,344	\$ --	\$ 21,685		\$ 23,029
Additions	27,838		404	1,708			29,950	17,489	404	12,057		29,950
Deductions	35,580		--	1,726			37,306	18,633	--	18,673		37,306
Balance June 30, 1985	<u>\$ 15,088</u>		<u>\$ 404</u>	<u>\$ 181</u>			<u>\$ 15,673</u>	<u>\$ 200</u>	<u>\$ 404</u>	<u>\$ 15,069</u>		<u>\$ 15,673</u>
<b>Other Boards and Authorities:</b>												
<b>Social Security Contribution</b>												
Balance July 1, 1984	\$ 6,662		\$ 1,184		\$ 3,506		\$ 11,352		\$ 11,098	\$ 254		\$ 11,352
Additions	210,042		1,189		3,982		215,213		14,440	--		14,440
Deductions	207,183		1,184		3,506		211,873		11,098	2		11,100
Balance June 30, 1985	<u>\$ 9,521</u>		<u>\$ 1,189</u>		<u>\$ 3,982</u>		<u>\$ 14,692</u>		<u>\$ 14,440</u>	<u>\$ 252</u>		<u>\$ 14,692</u>
<b>Other:</b>												
Balance July 1, 1984	\$ 3,189	\$ 1,336		\$ 6			\$ 4,531	\$ 796	\$ 1,947	\$ 1,225	\$ 563	\$ 4,531
Additions	151,482	665		7			152,154	7,089	2,653	134,641	1,911	146,294
Deductions	151,430	1,336		6			152,772	7,177	2,495	135,609	1,631	146,912
Balance June 30, 1985	<u>\$ 3,241</u>	<u>\$ 665</u>		<u>\$ 7</u>			<u>\$ 3,913</u>	<u>\$ 708</u>	<u>\$ 2,105</u>	<u>\$ 257</u>	<u>\$ 843</u>	<u>\$ 3,913</u>
<b>Total--All Agency Funds</b>												
Balance July 1, 1984	\$ 487,191	\$ 97,102	\$ 1,184	\$ 1,455	\$ 5,075	\$301,098	\$ 893,105	\$ 15,134	\$ 344,471	\$ 40,959	\$492,541	\$ 893,105
Additions	2,348,266	63,815	1,593	3,123	4,117	69,192	2,490,106	36,397	1,072,449	150,503	153,522	1,412,871
Deductions	2,289,245	97,102	1,184	2,832	3,506	66,162	2,460,031	26,273	1,010,848	159,691	185,984	1,382,796
Balance June 30, 1985	<u>\$ 546,212</u>	<u>\$ 63,815</u>	<u>\$ 1,593</u>	<u>\$ 1,746</u>	<u>\$ 5,686</u>	<u>\$304,128</u>	<u>\$ 923,180</u>	<u>\$ 25,258</u>	<u>\$ 406,072</u>	<u>\$ 31,771</u>	<u>\$460,079</u>	<u>\$ 923,180</u>

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Illinois Highway Patrolman ticketing for overweight load, 1926

## **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, 1985  
(Expressed in Thousands)

	Current Funds			Plant Funds					Total Plant Funds	Agency Funds	Foundations	Total
	Unrestricted	Restricted	Loan Funds	Endowment and Similar Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant				
<b>Assets:</b>												
Cash and cash equivalents	\$ 81,177	\$ 34,168	\$ 5,200	\$ 815	\$ 3,787	\$ 14,561	\$ 10,487	\$ 153	\$ 28,988	\$ 6,849	\$ 28,086	\$ 185,283
Investments	22,514	4,976	442	29,981	1,374	8,677	15,368	88	25,507		70,656	154,076
Receivables, net:												
Intergovernmental	1,409	3,045	106				5			181		4,746
Other	53,256	28,842	27	6	667	301	203		5	1,171	3,736	89,563
Due from other funds	52,605	7,511	1	187	30				30	482	4,829	65,645
Inventories	34,002	203									666	34,871
Prepaid expenses	2,674	33									69	2,776
Loans and notes receivable			51,259	91							422	51,772
Restricted assets												4,584
Property, plant and equipment, net					315		4,584		4,584			2,704,908
Other assets			69	649			235	2,679,745	2,680,060		24,848	2,704,908
									235		327	1,280
<b>Total assets</b>	<b>\$ 247,637</b>	<b>\$ 78,778</b>	<b>\$ 57,104</b>	<b>\$ 31,729</b>	<b>\$ 6,173</b>	<b>\$ 23,539</b>	<b>\$ 30,882</b>	<b>\$ 2,679,986</b>	<b>\$ 2,740,580</b>	<b>\$ 10,037</b>	<b>\$ 133,639</b>	<b>\$ 3,299,504</b>
<b>Liabilities:</b>												
Accounts payable and accrued liabilities	\$ 158,019	\$ 7,515	\$ 132		\$ 1,766	\$ 627	\$ 2,427	\$ 342	\$ 5,162	\$ 1,338	\$ 1,952	\$ 174,118
Intergovernmental payables	147	63										210
Due to other funds	6,079	5,734			67		17	3,131	3,215	622	896	16,546
Deferred revenues	28,353	499						84	84		5,040	33,976
Liabilities payable from restricted assets		33										33
Other liabilities	2,487	95							663		1,962	8,660
Notes payable									241		4,603	4,844
Revenue bonds payable					445			204,861	205,306		475	205,781
Other obligations	14,873							22,431	22,431	4,624	5	41,933
<b>Total liabilities</b>	<b>209,958</b>	<b>13,939</b>	<b>132</b>		<b>2,278</b>	<b>627</b>	<b>2,444</b>	<b>231,753</b>	<b>237,102</b>	<b>10,037</b>	<b>14,933</b>	<b>486,101</b>
<b>Fund balances:</b>												
Investment in fixed assets								2,388,037	2,388,037		4,092	2,392,129
Reserved for:												
Encumbrances	30,682	5,574			2,003	1,157			3,160			39,416
Restricted fund balances	5	5,119	2,741	\$ 31,729	(236)	13,792	11,659		25,215		15,133	48,213
Endowment and similar funds											82,819	114,548
Reserved-other	2,320		54,231		1,188	5,771	16,779		23,738		14,745	95,034
Unreserved:												
Designated-other	9,182				581	2,192			2,773		187	12,142
Undesignated	(4,510)	54,146			359			60,196	60,555		1,730	111,921
<b>Total fund balances</b>	<b>37,679</b>	<b>64,839</b>	<b>56,972</b>	<b>31,729</b>	<b>3,895</b>	<b>22,912</b>	<b>28,438</b>	<b>2,448,233</b>	<b>2,503,478</b>		<b>118,706</b>	<b>2,813,403</b>
<b>Total liabilities and fund balances</b>	<b>\$ 247,637</b>	<b>\$ 78,778</b>	<b>\$ 57,104</b>	<b>\$ 31,729</b>	<b>\$ 6,173</b>	<b>\$ 23,539</b>	<b>\$ 30,882</b>	<b>\$ 2,679,986</b>	<b>\$ 2,740,580</b>	<b>\$ 10,037</b>	<b>\$ 133,639</b>	<b>\$ 3,299,504</b>

STATE OF ILLINOIS  
University and College Funds  
Narrative  
June 30, 1985

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

University of Illinois Board of Trustees -

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

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

Board of Trustees of Southern Illinois University -

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

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

Board of Regents -

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

Northern Illinois University  
Illinois State University  
Sangamon State University

Board of Governors of State Colleges and Universities -

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

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

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

Illinois Community College Board -

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



Chicago skyline, 1930's

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

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

STATE OF ILLINOIS  
 Schedule of Changes in General Fixed Assets  
 For the Year Ended June 30, 1985  
 (Expressed in Thousands)

	Balance July 1, 1984	Additions	Deletions/ Net Transfers	Balance June 30, 1985
Land and land improvements.....	\$ 347,154	\$ 3,271	\$ 7,557	\$ 342,868
Buildings and building improvements.....	846,412	42,126	26,601	861,937
Equipment.....	466,134	126,096	28,695	563,535
Construction in progress.....	589,815	144,111	82,766	651,160
<b>Total.....</b>	<b>\$2,249,515</b>	<b>\$315,604</b>	<b>\$ 145,619</b>	<b>\$2,419,500</b>

STATE OF ILLINOIS  
 Schedule of Changes in General Fixed Assets  
 By Function  
 For the Year Ended June 30, 1985  
 (Expressed in Thousands)

<u>Function</u>	Balance July 1, 1984	Additions	Deletions/ Net Transfers	Balance June 30, 1985
<b>General government:</b>				
Legislative.....	\$ 8,966	\$ 3,203	\$ 2,916	\$ 9,253
Elected officials.....	148,481	21,846	4,505	165,822
Departments and agencies.....	71,774	12,898	(3,524)	88,196
<b>Total general government.....</b>	<b>229,221</b>	<b>37,947</b>	<b>3,897</b>	<b>263,271</b>
Health and social services.....	498,530	16,955	37,377	478,108
Public protection and justice.....	381,164	52,944	7,711	426,397
Natural resources and recreation.....	310,724	11,567	1,349	320,942
Transportation.....	209,800	43,292	9,481	243,611
Social assistance.....	24,975	6,820	2,864	28,931
Education.....	5,286	1,968	174	7,080
Construction in progress.....	589,815	144,111	82,766	651,160
<b>Total general fixed assets.....</b>	<b>\$2,249,515</b>	<b>\$315,604</b>	<b>\$145,619</b>	<b>\$2,419,500</b>

STATE OF ILLINOIS  
 Schedule of General Fixed Assets  
 By Function  
 June 30, 1985  
 (Expressed in Thousands)

<u>Function</u>	<u>Total</u>	<u>Land and Land Improvements</u>	<u>Building and Building Improvements</u>	<u>Equipment</u>
General government:				
Legislative.....	\$ 9,253			\$ 9,253
Elected officials.....	165,822	\$ 4,463	\$103,265	58,094
Departments and agencies.....	88,196	14,058	28,209	45,929
Total general government.....	263,271	18,521	131,474	113,276
Health and social services.....	478,108	66,711	343,818	67,579
Public protection and justice.....	426,397	21,828	279,477	125,092
Natural resources and recreation.....	320,942	227,256	45,659	48,027
Transportation.....	243,611	7,583	61,509	174,519
Social assistance.....	28,931			28,931
Education.....	7,080	969		6,111
Total general fixed assets allocated to functions.....	1,768,340	\$342,868	\$861,937	\$563,535
Construction in progress.....	651,160			
Total general fixed assets.....	<u>\$2,419,500</u>			



Steam locomotive winding through southern Illinois, 1940's

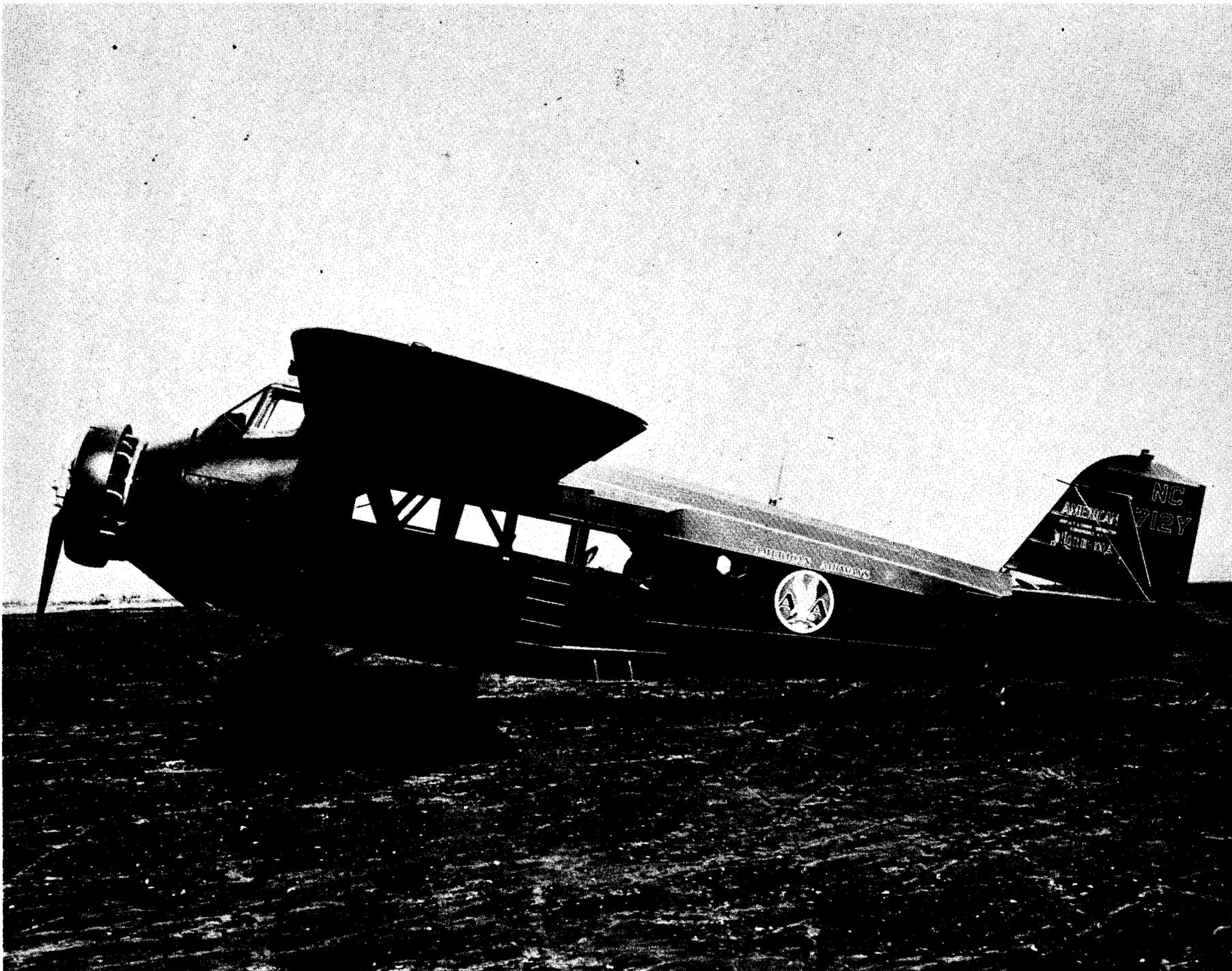
**GENERAL LONG-TERM OBLIGATIONS  
ACCOUNT GROUP**

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

STATE OF ILLINOIS  
 Schedule of Changes in General Long-Term Obligations  
 For the Year Ended June 30, 1985  
 (Expressed in Thousands)

	Accrued Retirement Costs	General Obligation Bonds	Other Long-Term Obligations	Total
Balance at July 1, 1984.....	\$1,483,208	\$3,329,500	\$ 332,723	\$5,145,431
Compensated absences earned.....			170,465	170,465
Debt issues.....		350,000	252,450	602,450
Penalty costs on Federal government advances.....			41,489	41,489
Increase in lease obligations.....			25,550	25,550
Compensated absences taken.....			(130,432)	(130,432)
Principal retirements and terminations.....		(192,500)	(46,306)	(238,806)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....	484,225			484,225
Balance at June 30, 1985.....	<u>\$1,967,433</u>	<u>\$3,487,000</u>	<u>\$ 645,939</u>	<u>\$6,100,372</u>

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Largest single-engine passenger plane, St. Louis to Chicago route

**BUDGETARY SCHEDULES**

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

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
General Purpose Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	General Revenue			Special Account			Common School			Federal Fiscal Assistance			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>															
Income taxes	\$ 3,095,273	\$ 3,457,920	\$ 362,647				\$ 75,362	\$ 60,000	\$ (15,362)				\$ 3,170,635	\$ 3,517,920	\$ 347,285
Sales taxes	2,334,545	2,341,104	6,559	\$ 778,182	\$ 779,310	\$ 1,128	19,284	15,354	(3,930)				3,132,011	3,135,768	3,757
Public utility taxes	710,000	645,973	(64,027)				28	227	199				710,028	646,200	(63,828)
Federal government	1,427,964	1,501,404	73,440										1,427,964	1,501,404	73,440
Other	654,069	717,949	63,880				3,715	3,700	(15)	\$ 285	\$ 285	\$ --	658,069	721,934	63,865
Less:															
Refunds	631,904	627,450	(4,454)										631,904	627,450	(4,454)
<b>Total revenues</b>	<b>7,589,947</b>	<b>8,036,900</b>	<b>446,953</b>	<b>778,182</b>	<b>779,310</b>	<b>1,128</b>	<b>98,389</b>	<b>79,281</b>	<b>(19,108)</b>	<b>285</b>	<b>285</b>	<b>--</b>	<b>8,466,803</b>	<b>8,895,776</b>	<b>428,973</b>
<b>Expenditures:</b>															
Current:															
Education	1,625,372	1,610,130	(15,242)				1,802,762	1,802,348	(414)				3,428,134	3,412,478	(15,656)
Health and social services	2,680,605	2,646,662	(33,943)										2,680,605	2,646,662	(33,943)
General government	588,654	554,094	(34,560)										588,654	554,094	(34,560)
Transportation	13,869	12,798	(1,071)										13,869	12,798	(1,071)
Social assistance	1,370,388	1,345,584	(24,804)										1,370,388	1,345,584	(24,804)
Public protection and justice	583,337	560,267	(23,070)										583,337	560,267	(23,070)
Natural resources and recreation	82,838	80,081	(2,757)										82,838	80,081	(2,757)
Debt service:															
Interest	21,164	16,337	(4,827)										21,164	16,337	(4,827)
Capital outlays	72,958	67,719	(5,239)										72,958	67,719	(5,239)
<b>Total expenditures</b>	<b>7,039,185</b>	<b>6,893,672</b>	<b>(145,513)</b>				<b>1,802,762</b>	<b>1,802,348</b>	<b>(414)</b>				<b>8,841,947</b>	<b>8,696,020</b>	<b>(145,927)</b>
Excess (deficiency) of revenues over expenditures	550,762	1,143,228	592,466	778,182	779,310	1,128	(1,704,373)	(1,723,067)	(18,694)	285	285	--	(375,144)	199,756	574,900
<b>Other sources (uses) of financial resources:</b>															
Operating transfers-in	643,036	794,094	151,058				1,723,020	1,723,020	--				2,366,056	2,517,114	151,058
Operating transfers-out	(1,664,435)	(1,714,660)	(50,225)	(782,832)	(782,832)	--				(2,753)	(2,753)	--	(2,450,020)	(2,500,245)	(50,225)
<b>Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources</b>	<b>(470,637)</b>	<b>222,662</b>	<b>693,299</b>	<b>(4,650)</b>	<b>(3,522)</b>	<b>1,128</b>	<b>18,647</b>	<b>(47)</b>	<b>(18,694)</b>	<b>(2,468)</b>	<b>(2,468)</b>	<b>--</b>	<b>(459,108)</b>	<b>216,625</b>	<b>675,733</b>
<b>Budgetary fund balances (deficits), July 1, 1984</b>	<b>(188,495)</b>	<b>(188,495)</b>	<b>--</b>	<b>13,982</b>	<b>13,982</b>	<b>--</b>	<b>7</b>	<b>7</b>	<b>--</b>	<b>2,468</b>	<b>2,468</b>	<b>--</b>	<b>(172,038)</b>	<b>(172,038)</b>	<b>--</b>
<b>Budgetary fund balances (deficits), June 30, 1985</b>	<b>\$ (659,132)</b>	<b>\$ 34,167</b>	<b>\$ 693,299</b>	<b>\$ 9,332</b>	<b>\$ 10,460</b>	<b>\$ 1,128</b>	<b>\$ 18,654</b>	<b>\$ (40)</b>	<b>\$ (18,694)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ (631,146)</b>	<b>\$ 44,587</b>	<b>\$ 675,733</b>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Highway Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Road			Motor Fuel Tax			Grade Crossing Protection			State Construction Account		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>												
Motor fuel taxes				\$ 612,580	\$ 627,269	\$ 14,689						
Federal government	\$ 611,000	\$ 595,195	\$ (15,805)							\$ 167,900	\$ 210,256	\$ 42,356
Other	385,100	380,153	(4,947)									
Less:												
Refunds	1,344	1,340	(4)	20,000	18,163	(1,837)						
<b>Total revenues</b>	<b>994,756</b>	<b>974,008</b>	<b>(20,748)</b>	<b>592,580</b>	<b>609,106</b>	<b>16,526</b>				<b>167,900</b>	<b>210,256</b>	<b>42,356</b>
<b>Expenditures:</b>												
<b>Current:</b>												
General government	102,435	101,314	(1,121)	10,723	10,721	(2)						
Transportation	831,554	825,947	(5,607)	5,228	5,124	(104)	\$ 5,592	\$ 5,541	\$ (51)	429,505	429,505	--
Social assistance	1,346	950	(396)									
Public protection and justice	30,498	30,346	(152)									
Capital outlays	36,783	31,737	(5,046)	22	18	(4)						
<b>Total expenditures</b>	<b>1,002,616</b>	<b>990,294</b>	<b>(12,322)</b>	<b>15,973</b>	<b>15,863</b>	<b>(110)</b>	<b>5,592</b>	<b>5,541</b>	<b>(51)</b>	<b>429,505</b>	<b>429,505</b>	<b>--</b>
Excess (deficiency) of revenues over expenditures	(7,860)	(16,286)	(8,426)	576,607	593,243	16,636	(5,592)	(5,541)	51	(261,605)	(219,249)	42,356
<b>Other sources (uses) of financial resources:</b>												
Operating transfers-in	148,920	151,259	2,339	77,500	77,229	(271)	6,000	6,000	--	188,000	190,340	2,340
Operating transfers-out	(127,900)	(127,242)	658	(657,760)	(665,356)	(7,596)						
<b>Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources</b>	<b>13,160</b>	<b>7,731</b>	<b>(5,429)</b>	<b>(3,653)</b>	<b>5,116</b>	<b>8,769</b>	<b>408</b>	<b>459</b>	<b>51</b>	<b>(73,605)</b>	<b>(28,909)</b>	<b>44,696</b>
<b>Budgetary fund balances (deficits), July 1, 1984</b>	<b>12,548</b>	<b>12,548</b>	<b>--</b>	<b>50,324</b>	<b>50,324</b>	<b>--</b>	<b>10,580</b>	<b>10,580</b>	<b>--</b>	<b>76,730</b>	<b>76,730</b>	<b>--</b>
<b>Budgetary fund balances (deficits), June 30, 1985</b>	<b>\$ 25,708</b>	<b>\$ 20,279</b>	<b>\$ (5,429)</b>	<b>\$ 46,671</b>	<b>\$ 55,440</b>	<b>\$ 8,769</b>	<b>\$ 10,988</b>	<b>\$ 11,039</b>	<b>\$ 51</b>	<b>\$ 3,125</b>	<b>\$ 47,821</b>	<b>\$ 44,696</b>

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)
									\$ 612,580	\$ 627,269	\$ 14,689
									611,000	595,195	(15,805)
									553,000	590,409	37,409
									21,344	19,503	(1,841)
									1,755,236	1,793,370	38,134
\$ 113,749	\$ 111,096	\$ (2,653)	\$ 159,056	\$ 155,723	\$ (3,333)	\$ 51,295	\$ 50,228	\$ (1,067)	113,158	112,035	(1,123)
									1,595,979	1,583,164	(12,815)
									1,346	950	(396)
									30,498	30,346	(152)
									36,805	31,755	(5,050)
113,749	111,096	(2,653)	159,056	155,723	(3,333)	51,295	50,228	(1,067)	1,777,786	1,758,250	(19,536)
(113,749)	(111,096)	2,653	(159,056)	(155,723)	(3,333)	(51,295)	(50,228)	1,067	(22,550)	35,120	57,670
108,800	109,837	1,037	152,600	154,027	1,427	49,400	49,862	462	731,220	738,554	7,334
									(785,660)	(792,598)	(6,938)
(4,949)	(1,259)	3,690	(6,456)	(1,696)	4,760	(1,895)	(366)	1,529	(76,990)	(18,924)	58,066
(7,490)	(7,490)	--	(10,574)	(10,574)	--	(3,606)	(3,606)	--	128,512	128,512	--
\$ (12,439)	\$ (8,749)	\$ 3,690	\$ (17,030)	\$ (12,270)	\$ 4,760	\$ (5,501)	\$ (3,972)	\$ 1,529	\$ 51,522	\$ 109,588	\$ 58,066

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
University Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Board of Governors			Board of Regents			Southern Illinois University Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government				\$ --	\$ 89	\$ 89			
Other	\$ 37,000	\$ 37,786	\$ 786	\$ 40,000	\$ 41,293	\$ 1,293	\$ 42,000	\$ 39,062	\$ (2,938)
Less:									
Refunds									
Total revenues	37,000	37,786	786	40,000	41,382	1,382	42,000	39,062	(2,938)
Expenditures:									
Current:									
Education	36,039	35,792	(247)	41,337	39,438	(1,899)	40,049	38,229	(1,820)
Social assistance	185	76	(109)	167	46	(121)	252	94	(158)
Capital outlays	3,063	3,049	(14)	2,540	2,416	(124)	2,129	1,905	(224)
Total expenditures	39,287	38,917	(370)	44,044	41,900	(2,144)	42,430	40,228	(2,202)
Excess (deficiency) of revenues over expenditures	(2,287)	(1,131)	1,156	(4,044)	(518)	3,526	(430)	(1,166)	(736)
Budgetary fund balances (deficits), July 1, 1984	2,009	2,009	--	1,031	1,031	--	224	224	--
Budgetary fund balances (deficits), June 30, 1985	\$ (278)	\$ 878	\$ 1,156	\$ (3,013)	\$ 513	\$ 3,526	\$ (206)	\$ (942)	\$ (736)

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)
\$ 74,500	\$ 78,381	\$ 3,881	\$ 500	\$ 327	\$ (173)	\$ 194,000	\$ 196,849	\$ 2,849
5	--	(5)	45	24	(21)	50	24	(26)
74,495	78,381	3,886	455	303	(152)	193,950	196,914	2,964
70,853	70,742	(111)	517	458	(59)	188,795	184,659	(4,136)
368	190	(178)				972	406	(566)
8,053	8,052	(1)	25	15	(10)	15,810	15,437	(373)
79,274	78,984	(290)	542	473	(69)	205,577	200,502	(5,075)
(4,779)	(603)	4,176	(87)	(170)	(83)	(11,627)	(3,588)	8,039
(3,153)	(3,153)	--	173	173	--	284	284	--
\$ (7,932)	\$ (3,756)	\$ 4,176	\$ 86	\$ 3	\$ (83)	\$ (11,343)	\$ (3,304)	\$ 8,039

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
University Funds  
Board of Governors  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Eastern Illinois Income			Northeastern Illinois Income			Governors State Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 9,376	\$ 9,575	\$ 199	\$ 7,674	\$ 7,838	\$ 164	\$ 3,367	\$ 3,438	\$ 71
Total revenues	9,376	9,575	199	7,674	7,838	164	3,367	3,438	71
Expenditures:									
Current:									
Education	9,254	9,229	(25)	8,136	7,960	(176)	2,973	2,962	(11)
Social assistance	67	9	(58)	15	10	(5)	12	10	(2)
Capital outlays	510	510	--	652	645	(7)	241	241	--
Total expenditures	9,831	9,748	(83)	8,803	8,615	(188)	3,226	3,213	(13)
Excess (deficiency) of revenues over expenditures	(455)	(173)	282	(1,129)	(777)	352	141	225	84
Budgetary fund balances (deficits), July 1, 1984	654	654	--	611	611	--	373	373	--
Budgetary fund balances (deficits), June 30, 1985	\$ 199	\$ 481	\$ 282	\$ (518)	\$ (166)	\$ 352	\$ 514	\$ 598	\$ 84

Chicago State Income			Western Illinois Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 6,238	\$ 6,371	\$ 133	\$ 10,345	\$ 10,564	\$ 219	\$ 37,000	\$ 37,786	\$ 786
6,238	6,371	133	10,345	10,564	219	37,000	37,786	786
5,616	5,615	(1)	10,060	10,026	(34)	36,039	35,792	(247)
24	22	(2)	67	25	(42)	185	76	(109)
666	666	--	994	987	(7)	3,063	3,049	(14)
6,306	6,303	(3)	11,121	11,038	(83)	39,287	38,917	(370)
(68)	68	136	(776)	(474)	302	(2,287)	(1,131)	1,156
(234)	(234)	--	605	605	--	2,009	2,009	--
\$ (302)	\$ (166)	\$ 136	\$ (171)	\$ 131	\$ 302	\$ (278)	\$ 878	\$ 1,156

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
University Funds  
Board of Regents  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

Revenues:

Federal government  
Other  
  
Total revenues

	Illinois State Income			Northern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
				\$ --	\$ 89	\$ 89
	\$ 17,712	\$ 18,326	\$ 614	20,292	20,904	612
	17,712	18,326	614	20,292	20,993	701
Expenditures:						
Current:						
Education	16,585	16,274	(311)	22,783	21,268	(1,515)
Social assistance	75	18	(57)	80	24	(56)
Capital outlays	1,723	1,717	(6)	600	488	(112)
Total expenditures	18,383	18,009	(374)	23,463	21,780	(1,683)
Excess (deficiency) of revenues over expenditures	(671)	317	988	(3,171)	(787)	2,384
Budgetary fund balances, July 1, 1984	108	108	--	502	502	--
Budgetary fund balances (deficits), June 30, 1985	\$ (563)	\$ 425	\$ 988	\$ (2,669)	\$ (285)	\$ 2,384

Sangamon State Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,996	\$ 2,063	\$ 67	\$ --	\$ 89	\$ 89
1,996	2,063	67	40,000	41,382	1,382
1,969	1,896	(73)	41,337	39,438	(1,899)
12	4	(8)	167	46	(121)
217	211	(6)	2,540	2,416	(124)
2,198	2,111	(87)	44,044	41,900	(2,144)
(202)	(48)	154	(4,044)	(518)	3,526
421	421	--	1,031	1,031	--
\$ 219	\$ 373	\$ 154	\$ (3,013)	\$ 513	\$ 3,526

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Special State Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Elected Officials			Code Departments			Other Agencies, Boards & Commissions		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Income taxes				\$ 346,853	\$ 377,463	\$ 30,610			
Sales tax	\$ 31,930	\$ 31,739	\$ (191)						
Public utility taxes				163,155	196,267	33,112	\$ 11,022	\$ 11,036	\$ 14
Federal government				6,075	5,109	(966)	--	143	143
Other	26,897	28,352	1,455	698,357	906,480	208,123	42,028	46,297	4,269
Less:									
Refunds				219	120	(99)	177	38	(139)
Total revenues	58,827	60,091	1,264	1,214,221	1,485,199	270,978	52,873	57,438	4,565
Expenditures:									
Current:									
Education				15,877	15,875	(2)	14,962	14,961	(1)
Health and social services				53,750	45,556	(8,194)			
General government	31,171	28,457	(2,714)	1,109,332	1,070,531	(38,801)	276	273	(3)
Transportation				100,306	97,970	(2,336)			
Social assistance									
Public protection and justice				9,340	8,591	(749)	37,054	35,488	(1,566)
Natural resources and recreation				23,439	22,383	(1,056)	4,652	3,628	(1,024)
Capital outlays	4	4	--	7,007	6,744	(263)	676	625	(51)
Total expenditures	31,175	28,461	(2,714)	1,319,051	1,267,650	(51,401)	57,620	54,975	(2,645)
Excess (deficiency) of revenues over expenditures	27,652	31,630	3,978	(104,830)	217,549	322,379	(4,747)	2,463	7,210
Other sources (uses) of financial resources:									
Operating transfers-in	16,600	15,964	(636)	383,032	451,708	68,676	--	207	207
Operating transfers-out	(32,822)	(32,822)	--	(513,000)	(607,403)	(94,403)	(1,900)	--	1,900
Budgetary funds-nonbudgeted accounts				18,719	18,719	--			
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	11,430	14,772	3,342	(253,517)	43,135	296,652	(6,647)	2,670	9,317
Budgetary fund balances, July 1, 1984, as previously reported	4,432	4,432	--	88,602	88,602	--	14,683	14,683	--
Reclassifications between budgetary/non-budgetary funds, net									
Budgetary fund balances, July 1, 1984, as reclassified	4,432	4,432	--	88,602	88,602	--	14,683	14,683	--
Budgetary fund balances (deficits), June 30, 1985	\$ 15,862	\$ 19,204	\$ 3,342	\$ (164,915)	\$ 131,737	\$ 296,652	\$ 8,036	\$ 17,353	\$ 9,317

State Community College of East St. Louis								
Contracts and Grants			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 346,853	\$ 377,463	\$ 30,610
						31,930	31,739	(191)
						174,177	207,303	33,126
\$ 1,500	\$ 1,570	\$ 70	\$ 600	\$ 559	\$ (41)	8,175	7,381	(794)
250	343	93	5,222	6,292	1,070	772,754	987,764	215,010
49	--	(49)	9	4	(5)	454	162	(292)
1,701	1,913	212	5,813	6,847	1,034	1,333,435	1,611,488	278,053
2,068	1,733	(335)	245	178	(67)	33,152	32,747	(405)
			1,310	525	(785)	55,060	46,081	(8,979)
			1,316	517	(799)	1,142,095	1,099,778	(42,317)
			145	145	--	100,451	98,115	(2,336)
			2,000	--	(2,000)	2,000	--	(2,000)
			3,609	1,588	(2,021)	50,003	45,667	(4,336)
			2,167	1,657	(510)	30,258	27,668	(2,590)
83	69	(14)	266	261	(5)	8,036	7,703	(333)
2,151	1,802	(349)	11,058	4,871	(6,187)	1,421,055	1,357,759	(63,296)
(450)	111	561	(5,245)	1,976	7,221	(87,620)	253,729	341,349
			718	1,182	464	400,350	469,061	68,711
						(547,722)	(640,225)	(92,503)
						18,719	18,719	--
(450)	111	561	(4,527)	3,158	7,685	(253,711)	63,846	317,557
187	187	--	5,587	5,587	--	113,491	113,491	--
			522	522	--	522	522	--
187	187	--	6,109	6,109	--	114,013	114,013	--
\$ (263)	\$ 298	\$ 561	\$ 1,582	\$ 9,267	\$ 7,685	\$ (139,698)	\$ 177,859	\$ 317,557

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Special State Funds  
Elected Officials  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Attorney General			Secretary of State		
	Violent Crime Victims Assistance Fund			Vehicle Recycling		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Sales tax						
Other	\$ 1,232	\$ 1,232	\$ --	\$ 3,186	\$ 3,186	\$ --
Total revenues	1,232	1,232	--	3,186	3,186	--
Expenditures:						
Current:						
General government	996	656	(340)			
Capital outlays	4	4	--			
Total expenditures	1,000	660	(340)			
Excess (deficiency) of revenues over expenditures	232	572	340	3,186	3,186	--
Other sources of financial resources:						
Operating transfers-in						
Operating transfers-out						
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	232	572	340	3,186	3,186	--
Budgetary fund balances (deficits), July 1, 1984	221	221	--	4,481	4,481	--
Budgetary fund balances (deficits), June 30, 1985	\$ 453	\$ 793	\$ 340	\$ 7,667	\$ 7,667	\$ --

Comptroller			Treasurer			Total		
Tourism Fund			Estate Tax Collections Distributive					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 31,930	\$ 31,739	\$ (191)				\$ 31,930	\$ 31,739	\$ (191)
22,479	23,934	1,455				26,897	28,352	1,455
54,409	55,673	1,264				58,827	60,091	1,264
26,800	24,622	(2,178)	\$ 3,375	\$ 3,179	\$ (196)	31,171	28,457	(2,714)
						4	4	--
26,800	24,622	(2,178)	3,375	3,179	(196)	31,175	28,461	(2,714)
27,609	31,051	3,442	(3,375)	(3,179)	196	27,652	31,630	3,978
15,000	12,822	(2,178)	1,600	3,142	1,542	16,600	15,964	(636)
(32,822)	(32,822)	--				(32,822)	(32,822)	--
9,787	11,051	1,264	(1,775)	(37)	1,738	11,430	14,772	3,342
			(270)	(270)	--	4,432	4,432	--
\$ 9,787	\$ 11,051	\$ 1,264	\$ (2,045)	\$ (307)	\$ 1,738	\$ 15,862	\$ 19,204	\$ 3,342

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Code Departments  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Agriculture			Commerce and Community Affairs			Conservation			Public Aid		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>												
Income taxes												
Public utility taxes												
Federal government												
Other	\$ 41,000	\$ 36,438	\$ (4,562)	\$ 19,400	\$ 17,832	\$ (1,568)	\$ 3,150	\$ 1,970	\$ (1,180)	\$ 6,000	\$ 3,706	\$ (2,294)
Less:							15,005	16,592	1,587			
Refunds	109	49	(60)									
<b>Total revenues</b>	<b>40,891</b>	<b>36,389</b>	<b>(4,502)</b>	<b>19,400</b>	<b>17,832</b>	<b>(1,568)</b>	<b>18,155</b>	<b>18,562</b>	<b>407</b>	<b>6,000</b>	<b>3,706</b>	<b>(2,294)</b>
<b>Expenditures:</b>												
<b>Current:</b>												
Education	7,773	7,773	--							19,984	17,226	(2,758)
Health and social services				26,378	25,697	(681)	125	--	(125)			
General government	26,546	25,589	(957)									
Transportation				4,500	4,160	(340)						
Public protection and justice	4,500	4,160	(340)				17,640	17,192	(448)			
Natural resources and recreation				617	575	(42)	2,675	2,663	(12)			
Capital outlays	617	575	(42)	198	198	--						
<b>Total expenditures</b>	<b>39,436</b>	<b>38,097</b>	<b>(1,339)</b>	<b>26,576</b>	<b>25,895</b>	<b>(681)</b>	<b>20,440</b>	<b>19,855</b>	<b>(585)</b>	<b>19,984</b>	<b>17,226</b>	<b>(2,758)</b>
Excess (deficiency) of revenues over expenditures	1,455	(1,708)	(3,163)	(7,176)	(8,063)	(887)	(2,285)	(1,293)	992	(13,984)	(13,520)	464
<b>Other sources (uses) of financial resources:</b>												
Operating transfers-in	1,500	--	(1,500)	14,000	14,933	933	14,032	14,032	--	15,000	10,396	(4,604)
Operating transfers-out	(5,000)	--	5,000	(6,500)	--	6,500	(1,400)	(1,400)	--			
<b>Budgetary funds-nonbudgeted accounts</b>										98	98	--
Excess (deficiency) of revenues over expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(2,045)	(1,708)	337	324	6,870	6,546	10,347	11,339	992	918	(3,222)	(4,140)
<b>Budgetary fund balances, July 1, 1984</b>	<b>5,696</b>	<b>5,696</b>	<b>--</b>	<b>9,517</b>	<b>9,517</b>	<b>--</b>	<b>4,578</b>	<b>4,578</b>	<b>--</b>	<b>10,827</b>	<b>10,827</b>	<b>--</b>
<b>Budgetary fund balances (deficit), June 30, 1985</b>	<b>\$ 3,651</b>	<b>\$ 3,988</b>	<b>\$ 337</b>	<b>\$ 9,841</b>	<b>\$ 16,387</b>	<b>\$ 6,546</b>	<b>\$ 14,925</b>	<b>\$ 15,917</b>	<b>\$ 992</b>	<b>\$ 11,745</b>	<b>\$ 7,605</b>	<b>\$ (4,140)</b>

Registration and Education			Revenue			Transportation			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 346,853	\$ 377,463	\$ 30,610							\$ 346,853	\$ 377,463	\$ 30,610
			163,155	196,267	33,112							163,155	196,267	33,112
\$ 1,140	\$ 4,807	\$ 3,667	547,792	757,202	209,410	\$ 1,100	\$ 958	\$ (142)	\$ 2,925	\$ 3,139	\$ 214	6,075	5,109	(966)
	8	--	25	25	--				66,920	68,945	2,025	698,357	906,480	208,123
									77	38	(39)	219	120	(99)
1,132	4,799	3,667	1,057,775	1,330,907	273,132	1,100	958	(142)	69,768	72,046	2,278	1,214,221	1,485,199	270,978
									8,104	8,102	(2)	15,877	15,875	(2)
			1,053,469	1,016,534	(36,935)	100,306	97,970	(2,336)	33,766	28,330	(5,436)	53,750	45,556	(8,194)
2,161	1,990	(171)							2,814	2,711	(103)	1,109,332	1,070,531	(38,801)
									2,679	2,441	(238)	100,306	97,970	(2,336)
53	52	(1)	352	340	(12)	15	10	(5)	5,799	5,191	(608)	9,340	8,591	(749)
									3,097	2,906	(191)	23,439	22,383	(1,056)
2,214	2,042	(172)	1,053,821	1,016,874	(36,947)	100,321	97,980	(2,341)	56,259	49,681	(6,578)	1,319,051	1,267,650	(51,401)
(1,082)	2,757	3,839	3,954	314,033	310,079	(99,221)	(97,022)	2,199	13,509	22,365	8,856	(104,830)	217,549	322,379
			226,000	304,866	78,866	107,500	101,216	(6,284)	5,000	6,265	1,265	383,032	451,708	68,676
			(500,000)	(605,633)	(105,633)	(100)	(370)	(270)				(513,000)	(607,403)	(94,403)
									18,621	18,621	--	18,719	18,719	--
(1,082)	2,757	3,839	(270,046)	13,266	283,312	8,179	3,824	(4,355)	(112)	10,009	10,121	(253,517)	43,135	296,652
2,800	2,800	--	32,703	32,703	--	4,619	4,619	--	17,862	17,862	--	88,602	88,602	--
\$ 1,718	\$ 5,557	\$ 3,839	\$ (237,343)	\$ 45,969	\$ 283,312	\$ 12,798	\$ 8,443	\$ (4,355)	\$ 17,750	\$ 27,871	\$ 10,121	\$ (164,915)	\$ 131,737	\$ 296,652

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Department of Agriculture  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Agriculture Premium			Fair and Exposition			Standardbred Breeders			Thoroughbred Breeders			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>															
Other	\$ 32,000	\$ 29,575	\$ (2,425)	\$ 4,000	\$ 2,338	\$ (1,662)	\$ 2,400	\$ 1,852	\$ (548)	\$ 2,600	\$ 2,673	\$ 73	\$ 41,000	\$ 36,438	\$ (4,562)
Less:															
Refunds	109	49	(60)										109	49	(60)
<b>Total revenues</b>	<b>31,891</b>	<b>29,526</b>	<b>(2,365)</b>	<b>4,000</b>	<b>2,338</b>	<b>(1,662)</b>	<b>2,400</b>	<b>1,852</b>	<b>(548)</b>	<b>2,600</b>	<b>2,673</b>	<b>73</b>	<b>40,891</b>	<b>36,389</b>	<b>(4,502)</b>
<b>Expenditures:</b>															
Current:															
Education	7,773	7,773	--										7,773	7,773	--
General government	19,078	18,769	(309)	2,474	2,474	--	2,197	1,675	(522)	2,797	2,671	(126)	26,546	25,589	(957)
Public protection and justice	4,500	4,160	(340)										4,500	4,160	(340)
Capital outlays	615	573	(42)				1	1	--	1	1	--	617	575	(42)
<b>Total expenditures</b>	<b>31,966</b>	<b>31,275</b>	<b>(691)</b>	<b>2,474</b>	<b>2,474</b>	<b>--</b>	<b>2,198</b>	<b>1,676</b>	<b>(522)</b>	<b>2,798</b>	<b>2,672</b>	<b>(126)</b>	<b>39,436</b>	<b>38,097</b>	<b>(1,339)</b>
Excess (deficiency) of revenues over expenditures	(75)	(1,749)	(1,674)	1,526	(136)	(1,662)	202	176	(26)	(198)	1	199	1,455	(1,708)	(3,163)
<b>Other sources (uses) of financial resources:</b>															
Operating transfers-in	1,500	--	(1,500)										1,500	--	(1,500)
Operating transfers-out	(3,500)	--	3,500	(1,500)	--	1,500							(5,000)	--	5,000
<b>Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources</b>	<b>(2,075)</b>	<b>(1,749)</b>	<b>326</b>	<b>26</b>	<b>(136)</b>	<b>(162)</b>	<b>202</b>	<b>176</b>	<b>(26)</b>	<b>(198)</b>	<b>1</b>	<b>199</b>	<b>(2,045)</b>	<b>(1,708)</b>	<b>337</b>
<b>Budgetary fund balances, July 1, 1984</b>	<b>2,009</b>	<b>2,009</b>	<b>--</b>	<b>2,730</b>	<b>2,730</b>	<b>--</b>	<b>536</b>	<b>536</b>	<b>--</b>	<b>421</b>	<b>421</b>	<b>--</b>	<b>5,696</b>	<b>5,696</b>	<b>--</b>
<b>Budgetary fund balances (deficit), June 30, 1985</b>	<b>\$ (66)</b>	<b>\$ 260</b>	<b>\$ 326</b>	<b>\$ 2,756</b>	<b>\$ 2,594</b>	<b>\$ (162)</b>	<b>\$ 738</b>	<b>\$ 712</b>	<b>\$ (26)</b>	<b>\$ 223</b>	<b>\$ 422</b>	<b>\$ 199</b>	<b>\$ 3,651</b>	<b>\$ 3,988</b>	<b>\$ 337</b>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Department of Commerce and Community Affairs  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Metropolitan Exposition Auditorium and Office Building			Tourism Promotion			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 19,400	\$ 17,832	\$ (1,568)				\$ 19,400	\$ 17,832	\$ (1,568)
Total revenues	19,400	17,832	(1,568)				19,400	17,832	(1,568)
Expenditures:									
Current:									
General government	11,661	11,623	(38)	\$ 14,717	\$ 14,074	\$ (643)	26,378	25,697	(681)
Capital outlays				198	198	--	198	198	--
Total expenditures	11,661	11,623	(38)	14,915	14,272	(643)	26,576	25,895	(681)
Excess (deficiency) of revenues over expenditures	7,739	6,209	(1,530)	(14,915)	(14,272)	643	(7,176)	(8,063)	(887)
Other sources (uses) of financial resources:									
Operating transfers-in				14,000	14,933	933	14,000	14,933	933
Operating transfer-out	(6,500)	--	6,500				(6,500)	--	6,500
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	1,239	6,209	4,970	(915)	661	1,576	324	6,870	6,546
Budgetary fund balances, July 1, 1984	9,460	9,460	--	57	57	--	9,517	9,517	--
Budgetary fund balances (deficit), June 30, 1985	\$ 10,699	\$ 15,669	\$ 4,970	\$ (858)	\$ 718	\$ 1,576	\$ 9,841	\$ 16,387	\$ 6,546

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Department of Conservation  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	State Boating Act			State Parks			Wildlife and Fish			Park and Conservation			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>															
Federal government	\$ 1,250	\$ 194	\$ (1,056)				\$ 1,900	\$ 1,776	\$ (124)				\$ 3,150	\$ 1,970	\$ (1,180)
Other	230	1,216	986	\$ 1,975	\$ 2,087	\$ 112	12,800	13,289	489				15,005	16,592	1,587
<b>Total revenues</b>	<b>1,480</b>	<b>1,410</b>	<b>(70)</b>	<b>1,975</b>	<b>2,087</b>	<b>112</b>	<b>14,700</b>	<b>15,065</b>	<b>365</b>				<b>18,155</b>	<b>18,562</b>	<b>407</b>
<b>Expenditures:</b>															
<b>Current:</b>															
General government				1,504	1,449	(55)	12,316	12,001	(315)	\$ 125	\$ --	\$ (125)	125	--	(125)
Natural resources and recreation	3,591	3,513	(78)	497	495	(2)	1,365	1,358	(7)	229	229	--	17,640	17,192	(448)
Capital outlays	524	521	(3)							289	289	--	2,675	2,663	(12)
<b>Total expenditures</b>	<b>4,115</b>	<b>4,034</b>	<b>(81)</b>	<b>2,001</b>	<b>1,944</b>	<b>(57)</b>	<b>13,681</b>	<b>13,359</b>	<b>(322)</b>	<b>643</b>	<b>518</b>	<b>(125)</b>	<b>20,440</b>	<b>19,855</b>	<b>(585)</b>
Excess (deficiency) of revenues over expenditures	(2,635)	(2,624)	11	(26)	143	169	1,019	1,706	687	(643)	(518)	125	(2,285)	(1,293)	992
<b>Other sources (uses) of financial resources:</b>															
Operating transfers-in	4,032	4,032	--							10,000	10,000	--	14,032	14,032	--
Operating transfers-out							(1,400)	(1,400)	--				(1,400)	(1,400)	--
<b>Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources</b>	<b>1,397</b>	<b>1,408</b>	<b>11</b>	<b>(26)</b>	<b>143</b>	<b>169</b>	<b>(381)</b>	<b>306</b>	<b>687</b>	<b>9,357</b>	<b>9,482</b>	<b>125</b>	<b>10,347</b>	<b>11,339</b>	<b>992</b>
<b>Budgetary fund balances (deficits), July 1, 1984</b>	<b>2,657</b>	<b>2,657</b>	<b>--</b>	<b>(24)</b>	<b>(24)</b>	<b>--</b>	<b>1,945</b>	<b>1,945</b>	<b>--</b>				<b>4,578</b>	<b>4,578</b>	<b>--</b>
<b>Budgetary fund balances (deficit), June 30, 1985</b>	<b>\$ 4,054</b>	<b>\$ 4,065</b>	<b>\$ 11</b>	<b>\$ (50)</b>	<b>\$ 119</b>	<b>\$ 169</b>	<b>\$ 1,564</b>	<b>\$ 2,251</b>	<b>\$ 687</b>	<b>\$ 9,357</b>	<b>\$ 9,482</b>	<b>\$ 125</b>	<b>\$ 14,925</b>	<b>\$ 15,917</b>	<b>\$ 992</b>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Special State Funds  
Department of Public Aid  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Local Initiative			Domestic Violence Shelter			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 4,500	\$ 2,706	\$ (1,794)	\$ 1,500	\$ 1,000	\$ (500)	\$ 6,000	\$ 3,706	\$ (2,294)
Total revenues	4,500	2,706	(1,794)	1,500	1,000	(500)	6,000	3,706	(2,294)
Expenditures:									
Current:									
Health and social services	17,884	17,148	(736)	2,100	78	(2,022)	19,984	17,226	(2,758)
Total expenditures	17,884	17,148	(736)	2,100	78	(2,022)	19,984	17,226	(2,758)
Excess (deficiency) of revenues over expenditures	(13,384)	(14,442)	(1,058)	(600)	922	1,522	(13,984)	(13,520)	464
Other sources of financial resources:									
Operating transfers-in	15,000	10,396	(4,604)				15,000	10,396	(4,604)
Budgetary funds-nonbudgeted accounts	97	97	--	1	1	--	98	98	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	1,519	(4,143)	(5,662)	(601)	921	1,522	918	(3,222)	(4,140)
Budgetary fund balances, July 1, 1984	10,226	10,226	--	601	601	--	10,827	10,827	--
Budgetary fund balances, June 30, 1985	\$ 11,745	\$ 6,083	\$ (5,662)	\$ --	\$ 1,522	\$ 1,522	\$ 11,745	\$ 7,605	\$ (4,140)

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Department of Registration and Education  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Illinois State Medical Disciplinary			Real Estate License Administration			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 300	\$ 3,330	\$ 3,030	\$ 840	\$ 1,477	\$ 637	\$ 1,140	\$ 4,807	\$ 3,667
Less:									
Refunds	3	3	--	5	5	--	8	8	--
Total revenues	297	3,327	3,030	835	1,472	637	1,132	4,799	3,667
Expenditures:									
Current:									
Public protection and justice	1,054	936	(118)	1,107	1,054	(53)	2,161	1,990	(171)
Capital outlays	15	15	--	38	37	(1)	53	52	(1)
Total expenditures	1,069	951	(118)	1,145	1,091	(54)	2,214	2,042	(172)
Excess (deficiency) of revenues over expenditures	(772)	2,376	3,148	(310)	381	691	(1,082)	2,757	3,839
Budgetary fund balances, July 1, 1984	173	173	--	2,627	2,627	--	2,800	2,800	--
Budgetary fund balances (deficit), June 30, 1985	\$ (599)	\$ 2,549	\$ 3,148	\$ 2,317	\$ 3,008	\$ 691	\$ 1,718	\$ 5,557	\$ 3,839

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Department of Revenue  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	State Lottery			Personal Property Tax Replacement			Metropolitan Fair and Exposition Authority Reconstruction			Local Government Distributive			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>															
Income taxes				\$ 346,853	\$ 377,463	\$ 30,610							\$ 346,853	\$ 377,463	\$ 30,610
Public utility taxes				163,155	196,267	33,112							163,155	196,267	33,112
Other	\$ 539,000	\$ 747,605	\$ 208,605	3,992	4,797	805	\$ 4,800	\$ 4,800	\$ --				547,792	757,202	209,410
Less:															
Refunds	25	25	--										25	25	--
<b>Total revenues</b>	<b>538,975</b>	<b>747,580</b>	<b>208,605</b>	<b>514,000</b>	<b>578,527</b>	<b>64,527</b>	<b>4,800</b>	<b>4,800</b>	<b>--</b>				<b>1,057,775</b>	<b>1,330,907</b>	<b>273,132</b>
<b>Expenditures:</b>															
Current:															
General government	279,638	246,083	(33,555)	508,031	507,772	(259)	4,800	4,800	--	\$ 261,000	\$ 257,879	\$ (3,121)	1,053,469	1,016,534	(36,935)
Capital outlays	351	339	(12)	1	1	--							352	340	(12)
<b>Total expenditures</b>	<b>279,989</b>	<b>246,422</b>	<b>(33,567)</b>	<b>508,032</b>	<b>507,773</b>	<b>(259)</b>	<b>4,800</b>	<b>4,800</b>	<b>--</b>	<b>261,000</b>	<b>257,879</b>	<b>(3,121)</b>	<b>1,053,821</b>	<b>1,016,874</b>	<b>(36,947)</b>
Excess (deficiency) of revenues over expenditures	258,986	501,158	242,172	5,968	70,754	64,786	--	--	--	(261,000)	(257,879)	3,121	3,954	314,033	310,079
<b>Other sources (uses) of financial resources:</b>															
Operating transfers-in				--	46,986	46,986							226,000	257,880	31,880
Operating transfers-out	(450,000)	(506,167)	(56,167)	(50,000)	(99,466)	(49,466)							(500,000)	(605,633)	(105,633)
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(191,014)	(5,009)	186,005	(44,032)	18,274	62,306	--	--	--	(35,000)	1	35,001	(270,046)	13,266	283,312
<b>Budgetary fund balances, July 1, 1984</b>	<b>8,217</b>	<b>8,217</b>	<b>--</b>	<b>24,486</b>	<b>24,486</b>	<b>--</b>							<b>32,703</b>	<b>32,703</b>	<b>--</b>
<b>Budgetary fund balances (deficits), June 30, 1985</b>	<b>\$ (182,797)</b>	<b>\$ 3,208</b>	<b>\$ 186,005</b>	<b>\$ (19,546)</b>	<b>\$ 42,760</b>	<b>\$ 62,306</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ (35,000)</b>	<b>\$ 1</b>	<b>\$ 35,001</b>	<b>\$ (237,343)</b>	<b>\$ 45,969</b>	<b>\$ 283,312</b>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Special State Funds  
Department of Transportation  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Bi-State Public Transportation			Cycle Rider Safety		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other				\$ 1,100	\$ 958	\$ (142)
Total revenues				1,100	958	(142)
Expenditures:						
Current:						
Transportation	\$ 8,300	\$ 7,328	\$ (972)	1,378	1,331	(47)
Capital outlays				15	10	(5)
Total expenditures	8,300	7,328	(972)	1,393	1,341	(52)
(Deficiency) of revenues over expenditures	(8,300)	(7,328)	972	(293)	(383)	(90)
Other sources (uses) of financial resources:						
Operating transfers-in	7,500	7,329	(171)			
Operating transfers-out						
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(800)	1	801	(293)	(383)	(90)
Budgetary fund balances, July 1, 1984	309	309	--	1,106	1,106	--
Budgetary fund balances (deficit), June 30, 1985	\$ (491)	\$ 310	\$ 801	\$ 813	\$ 723	\$ (90)

Public Transportation			Downstate Public Transportation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 1,100	\$ 958	\$ (142)
						1,100	958	(142)
\$ 80,000	\$ 80,000	\$ --	\$ 10,628	\$ 9,311	\$ (1,317)	100,306	97,970	(2,336)
						15	10	(5)
80,000	80,000	--	10,628	9,311	(1,317)	100,321	97,980	(2,341)
(80,000)	(80,000)	--	(10,628)	(9,311)	1,317	(99,221)	(97,022)	2,199
80,000	82,286	2,286	20,000 (100)	11,601 (370)	(8,399) (270)	107,500 (100)	101,216 (370)	(6,284) (270)
--	2,286	2,286	9,272	1,920	(7,352)	8,179	3,824	(4,355)
			3,204	3,204	--	4,619	4,619	--
\$ --	\$ 2,286	\$ 2,286	\$ 12,476	\$ 5,124	\$ (7,352)	\$ 12,798	\$ 8,443	\$ (4,355)

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Code Departments-Other  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Central Management Services			Energy and Natural Resources			Financial Institutions			Insurance		
	State Employees		Deferred Compensation	Coal Technology Development Assistance		Final Budget	State Pensions		Final Budget	Insurance Producer Administration		
	Budget	Actual	Variance Over (Under)	Budget	Actual		Variance Over (Under)	Budget		Actual	Variance Over (Under)	
<b>Revenues:</b>												
Federal government												
Other	\$ 19,095	\$ 18,923	\$ (172)			\$ 11,000	\$ 12,754	\$ 1,754	\$ 4,100	\$ 4,100	\$ --	
Less:												
Refunds	25	13	(12)						2	2	--	
Total revenues	19,070	18,910	(160)			11,000	12,754	1,754	4,098	4,098	--	
<b>Expenditures:</b>												
Current:												
Education							8,104	8,102	(2)			
Health and social services												
General government	396	293	(103)				2,418	2,418	--			
Public protection and justice							1,613	1,495	(118)	943	839	(104)
Natural resources and recreation				\$ 2,500	\$ 2,420	\$ (80)						
Capital outlays				2,500	2,500	--	14	14	--	22	20	(2)
Total expenditures	396	293	(103)	5,000	4,920	(80)	12,149	12,029	(120)	965	859	(106)
Excess (deficiency) of revenues over expenditures	18,674	18,617	(57)	(5,000)	(4,920)	80	(1,149)	725	1,874	3,133	3,239	106
<b>Other sources of financial resources:</b>												
Operating transfers-in				5,000	6,014	1,014						
<b>Budgetary funds-nonbudgeted accounts</b>	18,621	18,621	--									
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	53	(4)	(57)	--	1,094	1,094	(1,149)	725	1,874	3,133	3,239	106
<b>Budgetary fund balances (deficits), July 1, 1984</b>	107	107	--	(228)	(228)	--	13,075	13,075	--			
<b>Budgetary fund balances (deficits), June 30, 1985</b>	\$ 160	\$ 103	\$ (57)	\$ (228)	\$ 866	\$ 1,094	\$ 11,926	\$ 13,800	\$ 1,874	\$ 3,133	\$ 3,239	\$ 106

Mental Health & Developmental Disabilities			Nuclear Safety			Rehabilitative Services			Veterans' Affairs			Total		
Mental Health			Nuclear Safety Emergency			Illinois Veterans Rehabilitation			Illinois Veterans' Home					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 25,250	\$ 20,991	\$ (4,259)	\$ 275	\$ 36	\$ (239)	\$ 1,300	\$ 1,549	\$ 249	\$ 2,650	\$ 3,103	\$ 453	\$ 2,925	\$ 3,139	\$ 214
50	23	(27)	2,725	6,918	4,193				3,450	3,710	260	66,920	68,945	2,025
25,200	20,968	(4,232)	3,000	6,954	3,954	1,300	1,549	249	6,100	6,813	713	69,768	72,046	2,278
25,850	20,484	(5,366)				1,400	1,393	(7)	6,516	6,453	(63)	8,104	8,102	(2)
			123	107	(16)							33,766	28,330	(5,436)
			3,299	2,771	(528)							2,814	2,711	(103)
			379	278	(101)							2,679	2,441	(238)
									182	94	(88)	5,799	5,191	(608)
25,850	20,484	(5,366)	3,801	3,156	(645)	1,400	1,393	(7)	6,698	6,547	(151)	3,097	2,906	(191)
(650)	484	1,134	(801)	3,798	4,599	(100)	156	256	(598)	266	864	13,509	22,365	8,856
									--	251	251	5,000	6,265	1,265
												18,621	18,621	--
(650)	484	1,134	(801)	3,798	4,599	(100)	156	256	(598)	517	1,115	(112)	10,009	10,121
3,104	3,104	--	1,258	1,258	--	403	403	--	143	143	--	17,862	17,862	--
\$ 2,454	\$ 3,588	\$ 1,134	\$ 457	\$ 5,056	\$ 4,599	\$ 303	\$ 559	\$ 256	\$ (455)	\$ 660	\$ 1,115	\$ 17,750	\$ 27,871	\$ 10,121

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Other Agencies, Boards and Commissions  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Commerce Commission					
	Motor Vehicle			Public Utility		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Public utility taxes				\$ 11,022	\$ 11,036	\$ 14
Federal government				--	143	143
Other	\$ 2,600	\$ 3,392	\$ 792	978	979	1
Less:						
Refunds	175	37	(138)			
Total revenues	2,425	3,355	930	12,000	12,158	158
Expenditures:						
Current:						
Education				276	273	(3)
General government				8,359	8,240	(119)
Public protection and justice	4,626	4,435	(191)	3,152	3,034	(118)
Natural resources and recreation				88	76	(12)
Capital outlays	186	154	(32)			
Total expenditures	4,812	4,589	(223)	11,875	11,623	(252)
Excess (deficiency) of revenues over expenditures	(2,387)	(1,234)	1,153	125	535	410
Other sources (uses) of financial resources:						
Operating transfers-in	--	10	10	--	197	197
Operating transfers-out						
Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources	(2,387)	(1,224)	1,163	125	732	607
Budgetary fund balances (deficits), July 1, 1984	2,407	2,407	--	(1,486)	(1,486)	--
Budgetary fund balances (deficits), June 30, 1985	\$ 20	\$ 1,183	\$ 1,163	\$ (1,361)	\$ (754)	\$ 607

Other Agencies, Boards, and Commissions-Other						Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)			
			\$ 11,022	\$ 11,036	\$ 14			
			--	143	143			
\$ 38,450	\$ 41,926	\$ 3,476	42,028	46,297	4,269			
2	1	(1)	177	38	(139)			
38,448	41,925	3,477	52,873	57,438	4,565			
14,962	14,961	(1)	14,962	14,961	(1)			
			276	273	(3)			
24,069	22,813	(1,256)	37,054	35,488	(1,566)			
1,500	594	(906)	4,652	3,628	(1,024)			
402	395	(7)	676	625	(51)			
40,933	38,763	(2,170)	57,620	54,975	(2,645)			
(2,485)	3,162	5,647	(4,747)	2,463	7,210			
(1,900)	--	1,900	(1,900)	207	207			
			--	--	1,900			
(4,385)	3,162	7,547	(6,647)	2,670	9,317			
13,762	13,762	--	14,683	14,683	--			
\$ 9,377	\$ 16,924	\$ 7,547	\$ 8,036	\$ 17,353	\$ 9,317			

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Special State Funds  
Other Agencies, Boards and Commissions-Other  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	<u>Commissioner of Banks and Trust Companies</u>			<u>Environmental Protection Agency</u>			<u>Liquor Control Commission</u>		
	<u>Banks and Trust Companies</u>			<u>Hazardous Waste Fund</u>			<u>Dram Shop</u>		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 6,000	\$ 5,923	\$ (77)	\$ 200	\$ 1,640	\$ 1,440	\$ 1,750	\$ 1,865	\$ 115
Less:									
Refunds	1	--	(1)				1	1	--
Total revenues	<u>5,999</u>	<u>5,923</u>	<u>(76)</u>	<u>200</u>	<u>1,640</u>	<u>1,440</u>	<u>1,749</u>	<u>1,864</u>	<u>115</u>
Expenditures:									
Current:									
Education							1,021	988	(33)
Public protection and justice	6,109	5,992	(117)						
Natural resources and recreation				1,500	594	(906)			
Capital outlays	79	72	(7)						
Total expenditures	<u>6,188</u>	<u>6,064</u>	<u>(124)</u>	<u>1,500</u>	<u>594</u>	<u>(906)</u>	<u>1,021</u>	<u>988</u>	<u>(33)</u>
Excess (deficiency) of revenues over expenditures	<u>(189)</u>	<u>(141)</u>	<u>48</u>	<u>(1,300)</u>	<u>1,046</u>	<u>2,346</u>	<u>728</u>	<u>876</u>	<u>148</u>
Other (uses) of financial resources:									
Operating transfers-out							(800)	--	800
Excess (deficiency) of revenues over expenditures and other (uses) of financial resources	<u>(189)</u>	<u>(141)</u>	<u>48</u>	<u>(1,300)</u>	<u>1,046</u>	<u>2,346</u>	<u>(72)</u>	<u>876</u>	<u>948</u>
Budgetary fund balances July 1, 1984	5	5	--	794	794	--	2,609	2,609	--
Budgetary fund balances (deficits), June 30, 1985	<u>\$ (184)</u>	<u>\$ (136)</u>	<u>\$ 48</u>	<u>\$ (506)</u>	<u>\$ 1,840</u>	<u>\$ 2,346</u>	<u>\$ 2,537</u>	<u>\$ 3,485</u>	<u>\$ 948</u>

Local Government Law Enforcement Officers Training Board Traffic and Criminal Conviction			Racing Board Illinois Racetrack Improvement			State Board of Education Drivers Education			State Fire Marshal Fire Prevention			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)
\$ 3,600	\$ 4,629	\$ 1,029	\$ 4,400	\$ 4,106	\$ (294)	\$ 15,500	\$ 16,936	\$ 1,436	\$ 7,000	\$ 6,827	\$ (173)	\$ 38,450	\$ 41,926	\$ 3,476
												2	1	(1)
3,600	4,629	1,029	4,400	4,106	(294)	15,500	16,936	1,436	7,000	6,827	(173)	38,448	41,925	3,477
5,965	4,976	(989)	5,000	4,999	(1)	14,343	14,342	(1)	619	619	--	14,962	14,961	(1)
									5,974	5,858	(116)	24,069	22,813	(1,256)
3	3	--							320	320	--	1,500	594	(906)
												402	395	(7)
5,968	4,979	(989)	5,000	4,999	(1)	14,343	14,342	(1)	6,913	6,797	(116)	40,933	38,763	(2,170)
(2,368)	(350)	2,018	(600)	(893)	(293)	1,157	2,594	1,437	87	30	(57)	(2,485)	3,162	5,647
									(1,100)	--	1,100	(1,900)	--	1,900
(2,368)	(350)	2,018	(600)	(893)	(293)	1,157	2,594	1,437	(1,013)	30	1,043	(4,385)	3,162	7,547
1,473	1,473	--	3,786	3,786	--	798	798	--	4,297	4,297	--	13,762	13,762	--
\$ (895)	\$ 1,123	\$ 2,018	\$ 3,186	\$ 2,893	\$ (293)	\$ 1,955	\$ 3,392	\$ 1,437	\$ 3,284	\$ 4,327	\$ 1,043	\$ 9,377	\$ 16,924	\$ 7,547

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Bond Financed Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Transportation			Capital Development			School Construction		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:									
Current:									
Education				\$ 3,333	\$ 1,180	\$ (2,153)	\$ 27,495	\$ 465	\$ (27,030)
General government	\$ 156	\$ 93	\$ (63)	3,055	3,022	(33)			
Transportation	125,384	112,408	(12,976)						
Public protection and justice				235	136	(99)			
Natural resources and recreation				7,845	6,645	(1,200)			
Capital outlays				162,340	151,657	(10,683)			
Total expenditures	125,540	112,501	(13,039)	176,808	162,640	(14,168)	27,495	465	(27,030)
Other sources (uses) of financial resources:									
Proceeds from general obligation bond issues	140,000	109,421	(30,579)	155,000	189,063	34,063			
Operating transfers-in				--	245	245			
Operating transfers-out									
Excess (deficiency) of expenditures under other sources (uses) of finan- cial resources	14,460	(3,080)	(17,540)	(21,808)	26,668	48,476	(27,495)	(465)	27,030
Budgetary fund balances, July 1, 1984	47,584	47,584	--	28,963	28,963	--	4,724	4,724	--
Budgetary fund balances (deficit), June 30, 1985	\$ 62,044	\$ 44,504	\$ (17,540)	\$ 7,155	\$ 55,631	\$ 48,476	\$ (22,771)	\$ 4,259	\$ 27,030

Anti-Pollution			Coal Development			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 30,828	\$ 1,645	\$ (29,183)
						3,211	3,115	(96)
						125,384	112,408	(12,976)
						235	136	(99)
\$ 29,139	\$ 29,096	\$ (43)	\$ 3,317	\$ 2,794	\$ (523)	40,301	38,535	(1,766)
						162,340	151,657	(10,683)
29,139	29,096	(43)	3,317	2,794	(523)	362,299	307,496	(54,803)
45,000	39,871	(5,129)	10,000	10,000	--	350,000	348,355	(1,645)
			--	(245)	(245)	--	245	245
						--	(245)	(245)
15,861	10,775	(5,086)	6,683	6,961	278	(12,299)	40,859	53,158
18,558	18,558	--	3,358	3,358	--	103,187	103,187	--
\$ 34,419	\$ 29,333	\$ (5,086)	\$ 10,041	\$ 10,319	\$ 278	\$ 90,888	\$ 144,046	\$ 53,158

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Bond Financed Funds  
Transportation  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Transportation Bond Series "A"		
	Final Budget	Actual	Variance Over (Under)
Expenditures:			
Current:			
General government	\$ 95	\$ 64	\$ (31)
Transportation	95,483	82,596	(12,887)
Total expenditures	<u>95,578</u>	<u>82,660</u>	<u>(12,918)</u>
Other sources of financial resources:			
Proceeds from general obligation bond issues	85,000	84,621	(379)
Excess (deficiency) of expenditures under other sources of financial resources	<u>(10,578)</u>	<u>1,961</u>	<u>12,539</u>
Budgetary fund balances, July 1, 1984	<u>22,269</u>	<u>22,269</u>	<u>--</u>
Budgetary fund balances, June 30, 1985	<u>\$ 11,691</u>	<u>\$ 24,230</u>	<u>\$ 12,539</u>

Transportation Bond Series "B"			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 61	\$ 29	\$ (32)	\$ 156	\$ 93	\$ (63)
29,901	29,812	(89)	125,384	112,408	(12,976)
29,962	29,841	(121)	125,540	112,501	(13,039)
55,000	24,800	(30,200)	140,000	109,421	(30,579)
25,038	(5,041)	(30,079)	14,460	(3,080)	(17,540)
25,315	25,315	--	47,584	47,584	--
\$ 50,353	\$ 20,274	\$ (30,079)	\$ 62,044	\$ 44,504	\$ (17,540)

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Debt Service Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	General Obligations			Transportation			Education			Anti-Pollution		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>												
Federal government	\$ 300	\$ 1,010	\$ 710									
Other	3,602	4,894	1,292				\$ 180	\$ 243	\$ 63	\$ 500	\$ 1,235	\$ 735
<b>Total revenues</b>	<b>3,902</b>	<b>5,904</b>	<b>2,002</b>				<b>180</b>	<b>243</b>	<b>63</b>	<b>500</b>	<b>1,235</b>	<b>735</b>
<b>Expenditures:</b>												
Debt service:												
Principal	114,300	114,300	--	\$ 26,320	\$ 26,320	--	11,000	11,000	--	6,080	6,080	--
Interest	123,902	119,942	(3,960)	45,008	45,008	--	7,873	7,873	--	14,091	14,091	--
<b>Total expenditures</b>	<b>238,202</b>	<b>234,242</b>	<b>(3,960)</b>	<b>71,328</b>	<b>71,328</b>	<b>--</b>	<b>18,873</b>	<b>18,873</b>	<b>--</b>	<b>20,171</b>	<b>20,171</b>	<b>--</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(234,300)</b>	<b>(228,338)</b>	<b>5,962</b>	<b>(71,328)</b>	<b>(71,328)</b>	<b>--</b>	<b>(18,693)</b>	<b>(18,630)</b>	<b>63</b>	<b>(19,671)</b>	<b>(18,936)</b>	<b>735</b>
<b>Other sources (uses) of financial resources:</b>												
Operating transfers-in	341,695	345,335	3,640	66,780	67,371	591	19,491	18,144	(1,347)	22,036	22,445	409
Operating transfers-out				(52,750)	(52,750)	--	(1,605)	(1,605)	--	(23,940)	(23,640)	300
<b>Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources</b>	<b>107,395</b>	<b>116,997</b>	<b>9,602</b>	<b>(57,298)</b>	<b>(56,707)</b>	<b>591</b>	<b>(807)</b>	<b>(2,091)</b>	<b>(1,284)</b>	<b>(21,575)</b>	<b>(20,131)</b>	<b>1,444</b>
<b>Budgetary fund balances, July 1, 1984</b>				<b>56,707</b>	<b>56,707</b>	<b>--</b>	<b>5,498</b>	<b>5,498</b>	<b>--</b>	<b>20,131</b>	<b>20,131</b>	<b>--</b>
<b>Budgetary fund balances (deficits), June 30, 1985</b>	<b>\$ 107,395</b>	<b>\$ 116,997</b>	<b>\$ 9,602</b>	<b>\$ (591)</b>	<b>\$ --</b>	<b>\$ 591</b>	<b>\$ 4,691</b>	<b>\$ 3,407</b>	<b>\$ (1,284)</b>	<b>\$ (1,444)</b>	<b>\$ --</b>	<b>\$ 1,444</b>

Capital Development			Coal Development			Matured Bond and Coupon			Public Welfare Building			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 200	\$ 855	\$ 655				\$ --	\$ 34	\$ 34				\$ 500	\$ 1,865	\$ 1,365
1,719	2,439	720										6,001	8,845	2,844
1,919	3,294	1,375				--	34	34				6,501	10,710	4,209
28,400	28,400	--	\$ 400	\$ 400	\$ --	15	3	(12)	\$ 6,000	\$ 6,000	\$ --	192,515	192,503	(12)
48,227	48,227	--	1,056	1,056	--				660	660	--	240,817	236,857	(3,960)
76,627	76,627	--	1,456	1,456	--	15	3	(12)	6,660	6,660	--	433,332	429,360	(3,972)
(74,708)	(73,333)	1,375	(1,456)	(1,456)	--	(15)	31	46	(6,660)	(6,660)	--	(426,831)	(418,650)	8,181
66,114	68,941	2,827	1,404	508	(896)				6,606	6,606	--	524,126	529,350	5,224
(12,333)	(12,333)	--										(90,628)	(90,328)	300
(20,927)	(16,725)	4,202	(52)	(948)	(896)	(15)	31	46	(54)	(54)	--	6,667	20,372	13,705
16,725	16,725	--	948	948	--	93	93	--	2,336	2,336	--	102,438	102,438	--
\$ (4,202)	\$ --	\$ 4,202	\$ 896	\$ --	\$ (896)	\$ 78	\$ 124	\$ 46	\$ 2,282	\$ 2,282	\$ --	\$ 109,105	\$ 122,810	\$ 13,705

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Debt Service Funds  
Transportation  
For the Year Ended June 30, 1985  
(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	\$ 21,680	\$ 21,680	\$ --	\$ 4,640	\$ 4,640	\$ --	\$ 26,320	\$ 26,320	\$ --
Interest	34,810	34,810	--	10,198	10,198	--	45,008	45,008	--
Total expenditures	56,490	56,490	--	14,838	14,838	--	71,328	71,328	--
Other sources (uses) of financial resources:									
Operating transfers-in	51,119	52,234	1,115	15,661	15,137	(524)	66,780	67,371	591
Operating transfers-out	(40,098)	(40,098)	--	(12,652)	(12,652)	--	(52,750)	(52,750)	--
(Deficiency) of expenditures under other sources (uses) of financial resources	(45,469)	(44,354)	1,115	(11,829)	(12,353)	(524)	(57,298)	(56,707)	591
Budgetary fund balances, July 1, 1984	44,354	44,354	--	12,353	12,353	--	56,707	56,707	--
Budgetary fund balances (deficit), June 30, 1985	\$ (1,115)	\$ --	\$ 1,115	\$ 524	\$ --	\$ (524)	\$ (591)	\$ --	\$ 591

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Debt Service Funds  
Education  
For the Year Ended June 30, 1985  
(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)
<b>Revenues:</b>									
Other				\$ 180	\$ 243	\$ 63	\$ 180	\$ 243	\$ 63
<b>Total revenues</b>				<b>180</b>	<b>243</b>	<b>63</b>	<b>180</b>	<b>243</b>	<b>63</b>
<b>Expenditures:</b>									
Debt service:									
Principal	\$ 7,800	\$ 7,800	\$ --	3,200	3,200	--	11,000	11,000	--
Interest	762	762	--	7,111	7,111	--	7,873	7,873	--
<b>Total expenditures</b>	<b>8,562</b>	<b>8,562</b>	<b>--</b>	<b>10,311</b>	<b>10,311</b>	<b>--</b>	<b>18,873</b>	<b>18,873</b>	<b>--</b>
(Deficiency) of revenues over expenditures	(8,562)	(8,562)	--	(10,131)	(10,068)	63	(18,693)	(18,630)	63
<b>Other sources (uses) of financial resources:</b>									
Operating transfers-in	8,472	8,472	--	11,019	9,672	(1,347)	19,491	18,144	(1,347)
Operating transfers-out				(1,605)	(1,605)	--	(1,605)	(1,605)	--
(Deficiency) of revenues over expenditures and other sources (uses) of financial resources	(90)	(90)	--	(717)	(2,001)	( 1,284)	(807)	(2,091)	(1,284)
<b>Budgetary fund balances, July 1, 1984</b>	<b>3,497</b>	<b>3,497</b>	<b>--</b>	<b>2,001</b>	<b>2,001</b>	<b>--</b>	<b>5,498</b>	<b>5,498</b>	<b>--</b>
<b>Budgetary fund balances, June 30, 1985</b>	<b>\$ 3,407</b>	<b>\$ 3,407</b>	<b>\$ --</b>	<b>\$ 1,284</b>	<b>\$ --</b>	<b>\$ (1,284)</b>	<b>\$ 4,691</b>	<b>\$ 3,407</b>	<b>\$ (1,284)</b>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Secretary of State			Code Departments			Other Agencies, Boards & Commissions		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 4,500	\$ 4,696	\$ 196	\$ 816,192	\$ 777,341	\$ (38,851)	\$ 424,680	\$ 426,792	\$ 2,112
Other	250	16	(234)	11,400	16,729	5,329	--	313	313
Less:									
Refunds				560	35	(525)			
Total revenues	4,750	4,712	(38)	827,032	794,035	(32,997)	424,680	427,105	2,425
Expenditures:									
Current:									
Education				11,322	7,541	(3,781)	436,851	407,945	(28,906)
Health and social services				334,471	281,621	(52,850)			
General government	8,500	5,358	(3,142)	354,615	305,559	(49,056)			
Transportation				27,637	27,610	(27)			
Social assistance				192,282	162,129	(30,153)			
Public protection and justice				15,247	8,840	(6,407)	5,327	3,602	(1,725)
Natural resources and recreation				9,393	6,271	(3,122)	23,181	13,945	(9,236)
Debt service:									
Interest				33,164	12,084	(21,080)			
Capital outlays				4,706	4,121	(585)	933	809	(124)
Total expenditures	8,500	5,358	(3,142)	982,837	815,776	(167,061)	466,292	426,301	(39,991)
Excess (deficiency) of revenues over expenditures	(3,750)	(646)	3,104	(155,805)	(21,741)	134,064	(41,612)	804	42,416
Other sources of financial resources:									
Operating transfers-in				42,130	38,951	(3,179)	8	8	--
Budgetary funds-nonbudgeted accounts				28,537	28,537	--	425	425	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(3,750)	(646)	3,104	(142,212)	(11,327)	130,885	(42,029)	387	42,416
Budgetary fund balances (deficits), July 1, 1984, as previously reported	(1,161)	(1,161)	--	(7,497)	(7,497)	--	(26,358)	(26,358)	--
Reclassifications between budgetary/nonbudgetary funds-net				1,366	1,366	--			
Budgetary fund balances (deficits), July 1, 1984, as reclassified	(1,161)	(1,161)	--	(6,131)	(6,131)	--	(26,358)	(26,358)	--
Budgetary fund balances (deficits), June 30, 1985	\$ (4,911)	\$ (1,807)	\$ 3,104	\$ (148,343)	\$ (17,458)	\$ 130,885	\$ (68,387)	\$ (25,971)	\$ 42,416

State Scholarship Commission									
Federal Student Incentive			Other			Total			
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	
\$ 4,100	\$ 4,105	\$ 5	\$ 7,981	\$ 6,680	\$ (1,301)	\$ 1,257,453	\$ 1,219,614	\$ (37,839)	
			244	231	(13)	11,894	17,289	5,395	
			50		(50)	610	35	(575)	
4,100	4,105	5	8,175	6,911	(1,264)	1,268,737	1,236,868	(31,869)	
4,105	4,105	--	357	222	(135)	452,635	419,813	(32,822)	
			2,364	1,002	(1,362)	336,835	282,623	(54,212)	
			1,995	1,229	(766)	365,110	312,146	(52,964)	
						27,637	27,610	(27)	
			1,811	155	(1,656)	194,093	162,284	(31,809)	
			1,488	1,208	(280)	22,062	13,650	(8,412)	
			1,183	1,093	(90)	33,757	21,309	(12,448)	
			247	72	(175)	33,164	12,084	(21,080)	
						5,886	5,002	(884)	
4,105	4,105	--	9,445	4,981	(4,464)	1,471,179	1,256,521	(214,658)	
(5)	--	5	(1,270)	1,930	3,200	(202,442)	(19,653)	182,789	
			750	--	(750)	42,888	38,959	(3,929)	
			3,029	3,029	--	31,991	31,991	--	
(5)	--	5	(3,549)	(1,099)	2,450	(191,545)	(12,685)	178,860	
			(6,226)	(6,226)	--	(41,242)	(41,242)	--	
			9,123	9,123	--	10,489	10,489	--	
			2,897	2,897	--	(30,753)	(30,753)	--	
\$ (5)	\$ --	\$ 5	\$ (652)	\$ 1,798	\$ 2,450	\$ (222,298)	\$ (43,438)	\$ 178,860	

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Code Departments  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Children and Family Services			Commerce and Community Affairs			Employment Security			Energy and Natural Resources		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>												
Federal government	\$ 30,450	\$ 32,632	\$ 2,182	\$ 296,200	\$ 307,017	\$ 10,817	\$ 145,000	\$ 124,448	\$ (20,552)	\$ 3,951	\$ 3,492	\$ (459)
Other				--	638	638	8,500	9,704	1,204	2,900	3,246	346
Less:												
Refunds				25	25	--	300	3	(297)			
<b>Total revenues</b>	<b>30,450</b>	<b>32,632</b>	<b>2,182</b>	<b>296,175</b>	<b>307,630</b>	<b>11,455</b>	<b>153,200</b>	<b>134,149</b>	<b>(19,051)</b>	<b>6,851</b>	<b>6,738</b>	<b>(113)</b>
<b>Expenditures:</b>												
<b>Current:</b>												
Education				11,322	7,541	(3,781)						
Health and social services	31,153	25,658	(5,495)	482	346	(136)						
General government				351,725	302,778	(48,947)						
Transportation												
Social assistance							151,282	128,566	(22,716)			
Public protection and justice										7,682	4,777	(2,905)
Natural resources and recreation												
Debt service:												
Interest							33,164	12,084	(21,080)			
Capital outlays	22	21	(1)	422	393	(29)	2,050	1,689	(361)	18	18	--
<b>Total expenditures</b>	<b>31,175</b>	<b>25,679</b>	<b>(5,496)</b>	<b>363,951</b>	<b>311,058</b>	<b>(52,893)</b>	<b>186,496</b>	<b>142,339</b>	<b>(44,157)</b>	<b>7,700</b>	<b>4,795</b>	<b>(2,905)</b>
Excess (deficiency) of revenues over expenditures	(725)	6,953	7,678	(67,776)	(3,428)	64,348	(33,296)	(8,190)	25,106	(849)	1,943	2,792
<b>Other sources of financial resources:</b>												
Operating transfers-in												
Budgetary funds-nonbudgeted accounts	4,684	4,684	--	850	850	--				179	179	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(5,409)	2,269	7,678	(68,626)	(4,278)	64,348	(33,296)	(8,190)	25,106	(1,028)	1,764	2,792
Budgetary fund balances (deficits), July 1, 1984, as previously reported	(3,243)	(3,243)	--	2,655	2,655	--	6,149	6,149	--	99	99	--
Reclassifications between budgetary/nonbudgetary funds-net										(50)	(50)	--
Budgetary fund balances (deficits), July 1, 1984, as reclassified	(3,243)	(3,243)	--	2,655	2,655	--	6,149	6,149	--	49	49	--
<b>Budgetary fund balances (deficits), June 30, 1985</b>	<b>\$ (8,652)</b>	<b>\$ (974)</b>	<b>\$ 7,678</b>	<b>\$ (65,971)</b>	<b>\$ (1,623)</b>	<b>\$ 64,348</b>	<b>\$ (27,147)</b>	<b>\$ (2,041)</b>	<b>\$ 25,106</b>	<b>\$ (979)</b>	<b>\$ 1,813</b>	<b>\$ 2,792</b>

Mental Health			Public Health			Rehabilitative 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)	Final Budget	Actual	Variance Over (Under)
\$ 27,600	\$ 22,412	\$ (5,188)	\$ 94,000	\$ 82,022	\$ (11,978)	\$ 66,500	\$ 69,023	\$ 2,523	\$ 34,000	\$ 25,415	\$ (8,585)	\$ 118,491	\$ 110,880	\$ (7,611)	\$ 816,192	\$ 777,341	\$ (38,851)
	104	104		356	356		385	385		2,293	2,293		3	3	11,400	16,729	5,329
			205	7	(198)	30	--	(30)							560	35	(525)
27,600	22,516	(5,084)	93,795	82,371	(11,424)	66,470	69,408	2,938	34,000	27,708	(6,292)	118,491	110,883	(7,608)	827,032	794,035	(32,997)
25,901	21,775	(4,126)	92,011	83,457	(8,554)	78,654	69,757	(8,897)				106,270	80,628	(25,642)	11,322	7,541	(3,781)
									27,566	27,566	--	2,890	2,781	(109)	334,471	281,621	(52,850)
												71	44	(27)	354,615	305,559	(49,056)
												41,000	33,563	(7,437)	27,637	27,610	(27)
												15,247	8,840	(6,407)	192,282	162,129	(30,153)
												1,711	1,494	(217)	15,247	8,840	(6,407)
															9,393	6,271	(3,122)
															33,164	12,084	(21,080)
179	175	(4)	228	115	(113)	1,055	1,004	(51)				732	706	(26)	4,706	4,121	(585)
26,080	21,950	(4,130)	92,239	83,572	(8,667)	79,709	70,761	(8,948)	27,566	27,566	--	167,921	128,056	(39,865)	982,837	815,776	(167,061)
1,520	566	(954)	1,556	(1,201)	(2,757)	(13,239)	(1,353)	11,886	6,434	142	(6,292)	(49,430)	(17,173)	32,257	(155,805)	(21,741)	134,064
												42,130	38,951	(3,179)	42,130	38,951	(3,179)
861	861	--	1	1	--	5	5	--				21,957	21,957	--	28,537	28,537	--
659	(295)	(954)	1,555	(1,202)	(2,757)	(13,244)	(1,358)	11,886	6,434	142	(6,292)	(29,257)	(179)	29,078	(142,212)	(11,327)	130,885
968	968	--	(8,174)	(8,174)	--	(3,792)	(3,792)	--	634	634	--	(2,793)	(2,793)	--	(7,497)	(7,497)	--
												1,416	1,416	--	1,366	1,366	--
968	968	--	(8,174)	(8,174)	--	(3,792)	(3,792)	--	634	634	--	(1,377)	(1,377)	--	(6,131)	(6,131)	--
\$ 1,627	\$ 673	\$ (954)	\$ (6,619)	\$ (9,376)	\$ (2,757)	\$ (17,036)	\$ (5,150)	\$ 11,886	\$ 7,068	\$ 776	\$ (6,292)	\$ (30,634)	\$ (1,556)	\$ 29,078	\$ (148,343)	\$ (17,458)	\$ 130,885

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Department of Children and Family Services  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Local Effort Day Care			Child Welfare Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government	\$ 15,000	\$ 16,504	\$ 1,504	\$ 7,500	\$ 7,567	\$ 67
Total revenues	<u>15,000</u>	<u>16,504</u>	<u>1,504</u>	<u>7,500</u>	<u>7,567</u>	<u>67</u>
<b>Expenditures:</b>						
Current:						
Health and social services	15,185	14,094	(1,091)	7,868	7,560	(308)
Capital outlays				6	6	--
Total expenditures	<u>15,185</u>	<u>14,094</u>	<u>(1,091)</u>	<u>7,874</u>	<u>7,566</u>	<u>(308)</u>
Excess (deficiency) of revenues over expenditures	<u>(185)</u>	<u>2,410</u>	<u>2,595</u>	<u>(374)</u>	<u>1</u>	<u>375</u>
<b>Budgetary funds-nonbudgeted accounts</b>						
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	<u>(185)</u>	<u>2,410</u>	<u>2,595</u>	<u>(374)</u>	<u>1</u>	<u>375</u>
<b>Budgetary fund balances (deficits), July 1, 1984</b>	<u>(2,346)</u>	<u>(2,346)</u>	<u>--</u>	<u>(580)</u>	<u>(580)</u>	<u>--</u>
<b>Budgetary fund balances (deficits), June 30, 1985</b>	\$ <u>(2,531)</u>	\$ <u>64</u>	\$ <u>2,595</u>	\$ <u>(954)</u>	\$ <u>(579)</u>	\$ <u>375</u>

Federal Projects			Juvenile Justice			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,950	\$ 6,470	\$ 4,520	\$ 6,000	\$ 2,091	\$ (3,909)	\$ 30,450	\$ 32,632	\$ 2,182
1,950	6,470	4,520	6,000	2,091	(3,909)	30,450	32,632	2,182
2,359	1,472	(887)	5,741	2,532	(3,209)	31,153	25,658	(5,495)
14	14	--	2	1	(1)	22	21	(1)
2,373	1,486	(887)	5,743	2,533	(3,210)	31,175	25,679	(5,496)
(423)	4,984	5,407	257	(442)	(699)	(725)	6,953	7,678
4,684	4,684	--				4,684	4,684	--
(5,107)	300	5,407	257	(442)	(699)	(5,409)	2,269	7,678
(483)	(483)	--	166	166		(3,243)	(3,243)	--
\$ (5,590)	\$ (183)	\$ 5,407	\$ 423	\$ (276)	\$ (699)	\$ (8,652)	\$ (974)	\$ 7,678

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Department of Commerce and Community Affairs  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Local Government Affairs			Energy Administration			Federal Moderate Rehabilitation			Low Income Home Energy Assistance Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
	<b>Revenues:</b>											
Federal government	\$ 500	\$ 1,125	\$ 625	\$ 16,000	\$ 13,166	\$ (2,834)	\$ 1,100	\$ 1,145	\$ 45	\$ 90,000	\$ 83,656	\$ (6,344)
Other				--	254	254						
Less:												
Refunds												
Total revenues	500	1,125	625	16,000	13,420	(2,580)	1,100	1,145	45	90,000	83,656	(6,344)
<b>Expenditures:</b>												
Current:												
Education												
Health and social services												
General government	1,048	608	(440)	23,608	12,886	(10,722)	1,983	992	(991)	89,653	88,733	(920)
Capital outlays	16	16	--	1	1	--	3	2	(1)	8	8	--
Total expenditures	1,064	624	(440)	23,609	12,887	(10,722)	1,986	994	(992)	89,661	88,741	(920)
Excess (deficiency) of revenues over expenditures	(564)	501	1,065	(7,609)	533	8,142	(886)	151	1,037	339	(5,085)	(5,424)
Budgetary funds-nonbudgeted accounts	767	767	--									
Excess (deficiency) of revenues over expenditures, and budgetary funds-nonbudgeted accounts	(1,331)	(266)	1,065	(7,609)	533	8,142	(886)	151	1,037	339	(5,085)	(5,424)
Budgetary fund balances (deficits), July 1, 1984	143	143	--	(783)	(783)	--	91	91	--	5,778	5,778	--
Budgetary fund balances (deficits), June 30, 1985	\$ (1,188)	\$ (123)	\$ 1,065	\$ (8,392)	\$ (250)	\$ 8,142	\$ (795)	\$ 242	\$ 1,037	\$ 6,117	\$ 693	\$ (5,424)

Community Services Block Grant			Community Development/ Small Cities Block Grant			Intra-Agency Services			Job Training Partnership			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 19,000	\$ 15,520	\$ (3,480)	\$ 32,500	\$ 28,687	\$ (3,813)	\$ 8,100	\$ 9,724	\$ 1,624	\$ 129,000	\$ 153,994	\$ 24,994	\$ 296,200	\$ 307,017	\$ 10,817
--	19	19	--	361	361	--	1	1	--	3	3	--	638	638
						25	25	--				25	25	--
19,000	15,539	(3,461)	32,500	29,048	(3,452)	8,075	9,700	1,625	129,000	153,997	24,997	296,175	307,630	11,455
									11,322	7,541	(3,781)	11,322	7,541	(3,781)
									482	346	(136)	482	346	(136)
20,491	16,234	(4,257)	27,745	27,503	(242)	13,002	10,045	(2,957)	174,195	145,777	(28,418)	351,725	302,778	(48,947)
2	1	(1)	3	3	--	369	345	(24)	20	17	(3)	422	393	(29)
20,493	16,235	(4,258)	27,748	27,506	(242)	13,371	10,390	(2,981)	186,019	153,681	(32,338)	363,951	311,058	(52,893)
(1,493)	(696)	797	4,752	1,542	(3,210)	(5,296)	(690)	4,606	(57,019)	316	57,335	(67,776)	(3,428)	64,348
			52	52	--				31	31	--	850	850	--
(1,493)	(696)	797	4,700	1,490	(3,210)	(5,296)	(690)	4,606	(57,050)	285	57,335	(68,626)	(4,278)	64,348
642	642	--	(930)	(930)	--	(573)	(573)	--	(1,713)	(1,713)	--	2,655	2,655	--
\$ (851)	\$ (54)	\$ 797	\$ 3,770	\$ 560	\$ (3,210)	\$ (5,869)	\$ (1,263)	\$ 4,606	\$ (58,763)	\$ (1,428)	\$ 57,335	\$ (65,971)	\$ (1,623)	\$ 64,348

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Department of Employment Security  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Title III Social Security and Employment Services			Unemployment Compensation Special Administration		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government	\$ 145,000	\$ 124,448	\$ (20,552)			
Other	--	71	71	\$ 8,500	\$ 9,633	\$ 1,133
Less:						
Refunds	300	3	(297)			
Total revenues	<u>144,700</u>	<u>124,516</u>	<u>(20,184)</u>	<u>8,500</u>	<u>9,633</u>	<u>1,133</u>
Expenditures:						
Current:						
Social assistance	146,091	123,505	(22,586)	5,191	5,061	(130)
Debt service:						
Interest				33,164	12,084	(21,080)
Capital outlays	2,050	1,689	(361)			
Total expenditures	<u>148,141</u>	<u>125,194</u>	<u>(22,947)</u>	<u>38,355</u>	<u>17,145</u>	<u>(21,210)</u>
Deficiency of revenues over expenditures	<u>(3,441)</u>	<u>(678)</u>	<u>2,763</u>	<u>(29,855)</u>	<u>(7,512)</u>	<u>22,343</u>
Budgetary fund balances (deficits), July 1, 1984	<u>(6,920)</u>	<u>(6,920)</u>	<u>--</u>	<u>13,069</u>	<u>13,069</u>	<u>--</u>
Budgetary fund balance (deficits), June 30, 1985	<u>\$ (10,361)</u>	<u>\$ (7,598)</u>	<u>\$ 2,763</u>	<u>\$ (16,786)</u>	<u>\$ 5,557</u>	<u>\$ 22,343</u>

Total		
Final Budget	Actual	Variance Over (Under)
\$ 145,000	\$ 124,448	\$ (20,552)
8,500	9,704	1,204
300	3	(297)
<u>153,200</u>	<u>134,149</u>	<u>(19,051)</u>
151,282	128,566	(22,716)
33,164	12,084	(21,080)
2,050	1,689	(361)
<u>186,496</u>	<u>142,339</u>	<u>(44,157)</u>
<u>(33,296)</u>	<u>(8,190)</u>	<u>25,106</u>
6,149	6,149	--
<u>\$ (27,147)</u>	<u>\$ (2,041)</u>	<u>\$ 25,106</u>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Department of Energy and  
Natural Resources  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Federal Project Grant			Federal Energy			Petroleum Violation			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>												
Federal government	\$ 1,551	\$ 1,551	\$ --	\$ 2,400	\$ 1,941	\$ (459)	\$ 2,900	\$ 3,246	\$ 346	\$ 3,951	\$ 3,492	\$ (459)
Other										2,900	3,246	346
<b>Total revenues</b>	<b>1,551</b>	<b>1,551</b>	<b>--</b>	<b>2,400</b>	<b>1,941</b>	<b>(459)</b>	<b>2,900</b>	<b>3,246</b>	<b>346</b>	<b>6,851</b>	<b>6,738</b>	<b>(113)</b>
<b>Expenditures:</b>												
<b>Current:</b>												
Natural resources and recreation	2,209	1,604	(605)	2,387	1,874	(513)	3,086	1,299	(1,787)	7,682	4,777	(2,905)
Capital outlays				18	18	--				18	18	--
<b>Total expenditures</b>	<b>2,209</b>	<b>1,604</b>	<b>(605)</b>	<b>2,405</b>	<b>1,892</b>	<b>(513)</b>	<b>3,086</b>	<b>1,299</b>	<b>(1,787)</b>	<b>7,700</b>	<b>4,795</b>	<b>(2,905)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(658)</b>	<b>(53)</b>	<b>605</b>	<b>(5)</b>	<b>49</b>	<b>54</b>	<b>(186)</b>	<b>1,947</b>	<b>2,133</b>	<b>(849)</b>	<b>1,943</b>	<b>2,792</b>
<b>Budgetary funds-nonbudgeted accounts</b>	<b>36</b>	<b>36</b>	<b>--</b>				<b>143</b>	<b>143</b>	<b>--</b>	<b>179</b>	<b>179</b>	<b>--</b>
<b>Excess (deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts</b>	<b>(694)</b>	<b>(89)</b>	<b>605</b>	<b>(5)</b>	<b>49</b>	<b>54</b>	<b>(329)</b>	<b>1,804</b>	<b>2,133</b>	<b>(1,028)</b>	<b>1,764</b>	<b>2,792</b>
<b>Budgetary fund balances (deficits), July 1, 1984, as previously reported</b>				<b>(208)</b>	<b>(208)</b>	<b>--</b>	<b>307</b>	<b>307</b>	<b>--</b>	<b>99</b>	<b>99</b>	<b>--</b>
<b>Reclassifications between budgetary/nonbudgetary funds-net</b>	<b>(50)</b>	<b>(50)</b>	<b>--</b>							<b>(50)</b>	<b>(50)</b>	<b>--</b>
<b>Budgetary fund balances (deficits), July 1, 1984, as reclassified</b>	<b>(50)</b>	<b>(50)</b>	<b>--</b>	<b>(208)</b>	<b>(208)</b>	<b>--</b>	<b>307</b>	<b>307</b>	<b>--</b>	<b>49</b>	<b>49</b>	<b>--</b>
<b>Budgetary fund balance (deficits), June 30, 1985</b>	<b>\$ (744)</b>	<b>\$ (139)</b>	<b>\$ 605</b>	<b>\$ (213)</b>	<b>\$ (159)</b>	<b>\$ 54</b>	<b>\$ (22)</b>	<b>\$ 2,111</b>	<b>\$ 2,133</b>	<b>\$ (979)</b>	<b>\$ 1,813</b>	<b>\$ 2,792</b>

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Department of Mental Health  
and Developmental Disabilities  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Federal Projects			Alcohol, Drug Abuse and Mental Health Block Grant			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>									
Federal government	\$ 6,800	\$ 4,687	\$ (2,113)	\$ 20,800	\$ 17,725	\$ (3,075)	\$ 27,600	\$ 22,412	\$ (5,188)
Other	--	104	104				--	104	104
Total revenues	6,800	4,791	(2,009)	20,800	17,725	(3,075)	27,600	22,516	(5,084)
<b>Expenditures:</b>									
Current:									
Health and social services	7,474	3,877	(3,597)	18,427	17,898	(529)	25,901	21,775	(4,126)
Capital outlays	138	136	(2)	41	39	(2)	179	175	(4)
Total expenditures	7,612	4,013	(3,599)	18,468	17,937	(531)	26,080	21,950	(4,130)
Excess (deficiency) of revenues over expenditures	(812)	778	1,590	2,332	(212)	(2,544)	1,520	566	(954)
Budgetary funds-nonbudgeted accounts	861	861	--				861	861	--
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	(1,673)	(83)	1,590	2,332	(212)	(2,544)	659	(295)	(954)
Budgetary fund balances July 1, 1984	711	711	--	257	257	--	968	968	--
Budgetary fund balances (deficit), June 30, 1985	\$ (962)	\$ 628	\$ 1,590	\$ 2,589	\$ 45	\$ (2,544)	\$ 1,627	\$ 673	\$ (954)

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Department of Public Health  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Public Health Services			U.S.D.A. Women and Infant Care		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government	\$ 14,500	\$ 12,319	\$ (2,181)	\$ 59,000	\$ 56,091	\$ (2,909)
Other	--	342	342	--	14	14
Less:						
Refunds						
Total revenues	14,500	12,661	(1,839)	59,000	56,105	(2,895)
<b>Expenditures:</b>						
Current:						
Health and social services	18,506	15,462	(3,044)	58,713	55,175	(3,538)
Capital outlays	94	77	(17)	110	14	(96)
Total expenditures	18,600	15,539	(3,061)	58,823	55,189	(3,634)
Excess (deficiency) of revenues over expenditures	(4,100)	(2,878)	1,222	177	916	739
Budgetary funds—nonbudgeted accounts	1	1	--			
Excess (deficiency) of revenues over expenditures and budgetary funds- nonbudgeted accounts	(4,101)	(2,879)	1,222	177	916	739
Budgetary fund balances (deficits), July 1, 1984	709	709	--	(8,587)	(8,587)	--
Budgetary fund balances (deficits), June 30, 1985	\$ (3,392)	\$ (2,170)	\$ 1,222	\$ (8,410)	\$ (7,671)	\$ 739

Maternal and Child Health Services Block Grant			Preventive Health and Health Services Block Grant			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 18,000	\$ 11,252	\$ (6,748)	\$ 2,500	\$ 2,360	\$ (140)	\$ 94,000	\$ 82,022	\$ (11,978)
						--	356	356
200	7	(193)	5	--	(5)	205	7	(198)
17,800	11,245	(6,555)	2,495	2,360	(135)	93,795	82,371	(11,424)
12,298	10,515	(1,783)	2,494	2,305	(189)	92,011	83,457	(8,554)
24	24	--				228	115	(113)
12,322	10,539	(1,783)	2,494	2,305	(189)	92,239	83,572	(8,667)
5,478	706	(4,772)	1	55	54	1,556	(1,201)	(2,757)
						1	1	--
5,478	706	(4,772)	1	55	54	1,555	(1,202)	(2,757)
(299)	(299)	--	3	3	--	(8,174)	(8,174)	--
\$ 5,179	\$ 407	\$ (4,772)	\$ 4	\$ 58	\$ 54	\$ (6,619)	\$ (9,376)	\$ (2,757)

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Department of Rehabilitative Services  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Vocational Rehabilitation			Old Age Survivors Insurance			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>									
Federal government	\$ 43,000	\$ 40,738	\$ (2,262)	\$ 23,500	\$ 28,285	\$ 4,785	\$ 66,500	\$ 69,023	\$ 2,523
Other	--	379	379	--	6	6	--	385	385
Less: Refunds	30	--	(30)				30	--	(30)
<b>Total revenues</b>	<b>42,970</b>	<b>41,117</b>	<b>(1,853)</b>	<b>23,500</b>	<b>28,291</b>	<b>4,791</b>	<b>66,470</b>	<b>69,408</b>	<b>2,938</b>
<b>Expenditures:</b>									
Current:									
Health and social services	42,627	40,900	(1,727)	36,027	28,857	(7,170)	78,654	69,757	(8,897)
Capital outlays	667	640	(27)	388	364	(24)	1,055	1,004	(51)
<b>Total expenditures</b>	<b>43,294</b>	<b>41,540</b>	<b>(1,754)</b>	<b>36,415</b>	<b>29,221</b>	<b>(7,194)</b>	<b>79,709</b>	<b>70,761</b>	<b>(8,948)</b>
(Deficiency) of revenues over expenditures	(324)	(423)	(99)	(12,915)	(930)	11,985	(13,239)	(1,353)	11,886
Budgetary funds-nonbudgeted accounts	5	5	--				5	5	--
(Deficiency) of revenues over expenditures and budgetary funds-nonbudgeted accounts	(329)	(428)	(99)	(12,915)	(930)	11,985	(13,244)	(1,358)	11,886
Budgetary fund (deficits), July 1, 1984	(1,830)	(1,830)	--	(1,962)	(1,962)	--	(3,792)	(3,792)	--
Budgetary fund (deficits), June 30, 1985	\$ (2,159)	\$ (2,258)	\$ (99)	\$ (14,877)	\$ (2,892)	\$ 11,985	\$ (17,036)	\$ (5,150)	\$ 11,886

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Department of Transportation  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Federal/Local Airport			Federal Mass Transit			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>									
Federal government	\$ 29,500	\$ 23,176	\$ (6,324)	\$ 4,500	\$ 2,239	\$ (2,261)	\$ 34,000	\$ 25,415	\$ (8,585)
Other	--	2,293	2,293	--	--	--	--	2,293	2,293
Total revenues	29,500	25,469	(4,031)	4,500	2,239	(2,261)	34,000	27,708	(6,292)
<b>Expenditures:</b>									
Current:									
Transportation	25,327	25,327	--	2,239	2,239	--	27,566	27,566	--
Total expenditures	25,327	25,327	--	2,239	2,239	--	27,566	27,566	--
Excess of revenues over expenditures	4,173	142	(4,031)	2,261	--	(2,261)	6,434	142	(6,292)
<b>Budgetary fund balances, July 1, 1984</b>	634	634	--	--	--	--	634	634	--
<b>Budgetary fund balances, June 30, 1985</b>	\$ 4,807	\$ 776	\$ (4,031)	\$ 2,261	\$ --	\$ (2,261)	\$ 7,068	\$ 776	\$ (6,292)

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Code Departments-Other  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Aging			Agriculture			Corrections		
	Services for Older Americans			Wholesome Meat			Correctional School District		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Federal government	\$ 40,500	\$ 41,611	\$ 1,111	\$ 2,800	\$ 2,739	\$ (61)	\$ 2,321	\$ 2,321	\$ --
Other									
Total revenues	40,500	41,611	1,111	2,800	2,739	(61)	2,321	2,321	--
Expenditures:									
Current:									
Health and social services	41,936	41,670	(266)						
General government				2,813	2,709	(104)			
Transportation									
Social assistance									
Public protection and justice							1	1	--
Natural resources and recreation									
Capital outlays	3	3	--	30	28	(2)			
Total expenditures	41,939	41,673	(266)	2,843	2,737	(106)	1	1	--
Excess (deficiency) of revenues over expenditures	(1,439)	(62)	1,377	(43)	2	45	2,320	2,320	--
Other sources of financial resources:									
Operating transfers-in									
Budgetary funds-nonbudgeted accounts	312	312	--				1,513	1,513	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(1,751)	(374)	1,377	(43)	2	45	807	807	--
Budgetary fund balances (deficits), July 1, 1984 as previously reported	(861)	(861)	--	23	23	--			
Reclassifications between budgetary/nonbudgetary funds - net							1,416	1,416	--
Budgetary fund balances (deficits), July 1, 1984, as reclassified	(861)	(861)	--	23	23	--	1,416	1,416	--
Budgetary fund balances (deficits), June 30, 1985	\$ (2,612)	\$ (1,235)	\$ 1,377	\$ (20)	\$ 25	\$ 45	\$ 2,223	\$ 2,223	\$ --

Mines and Minerals			Public Aid			Total		
Federal Surface Mining			Special Puposos Fund					
Control and Reclamation								
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 15,000	\$ 10,697	\$ (4,303)	\$ 57,870	\$ 53,512	\$ (4,358)	\$ 118,491	\$ 110,880	\$ (7,611)
--	1	1	--	2	2	--	3	3
15,000	10,698	(4,302)	57,870	53,514	(4,356)	118,491	110,883	(7,608)
			64,334	38,958	(25,376)	106,270	80,628	(25,642)
77	72	(5)				2,890	2,781	(109)
71	44	(27)				71	44	(27)
			41,000	33,563	(7,437)	41,000	33,563	(7,437)
15,246	8,839	(6,407)				15,247	8,840	(6,407)
1,711	1,494	(217)				1,711	1,494	(217)
246	222	(24)	453	453	--	732	706	(26)
17,351	10,671	(6,680)	105,787	72,974	(32,813)	167,921	128,056	(39,865)
(2,351)	27	2,378	(47,917)	(19,460)	28,457	(49,430)	(17,173)	32,257
			42,130	38,951	(3,179)	42,130	38,951	(3,179)
146	146	--	19,986	19,986	--	21,957	21,957	--
(2,497)	(119)	2,378	(25,773)	(495)	25,278	(29,257)	(179)	29,078
(811)	(811)	--	(1,144)	(1,144)	--	(2,793)	(2,793)	--
						1,416	1,416	--
(811)	(811)	--	(1,144)	(1,144)	--	(1,377)	(1,377)	--
\$ (3,308)	\$ (930)	\$ 2,378	\$ (26,917)	\$ (1,639)	\$ 25,278	\$ (30,634)	\$ (1,556)	\$ 29,078

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Other Agencies, Boards and Commissions  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Emergency Services and Disaster Agency			Environmental Protection Agency		
				U.S. Environmental Protection		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government	\$ 8,180	\$ 4,543	\$ (3,637)	\$ 20,000	\$ 14,088	\$ (5,912)
Other				--	5	5
<b>Total revenues</b>	<b>8,180</b>	<b>4,543</b>	<b>(3,637)</b>	<b>20,000</b>	<b>14,093</b>	<b>(5,907)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Education						
Public protection and justice	5,327	3,602	(1,725)			
Natural resources and recreation				23,181	13,945	(9,236)
Capital outlays	1	1	--	779	756	(23)
<b>Total expenditures</b>	<b>5,328</b>	<b>3,603</b>	<b>(1,725)</b>	<b>23,960</b>	<b>14,701</b>	<b>(9,259)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,852</b>	<b>940</b>	<b>(1,912)</b>	<b>(3,960)</b>	<b>(608)</b>	<b>3,352</b>
<b>Other sources of financial resources:</b>						
Operating transfers-in						
<b>Budgetary funds-nonbudgeted accounts</b>	<b>55</b>	<b>55</b>	<b>--</b>			
<b>Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts</b>	<b>2,797</b>	<b>885</b>	<b>(1,912)</b>	<b>(3,960)</b>	<b>(608)</b>	<b>3,352</b>
<b>Budgetary fund balances (deficits), July 1, 1984</b>	<b>(521)</b>	<b>(521)</b>	<b>--</b>	<b>51</b>	<b>51</b>	<b>--</b>
<b>Budgetary fund balances (deficits), June 30, 1985</b>	<b>\$ 2,276</b>	<b>\$ 364</b>	<b>\$ (1,912)</b>	<b>\$ (3,909)</b>	<b>\$ (557)</b>	<b>\$ 3,352</b>

State Board of Education			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 396,500	\$ 408,161	\$ 11,661	\$ 424,680	\$ 426,792	\$ 2,112
---	308	308	--	313	313
396,500	408,469	11,969	424,680	427,105	2,425
436,851	407,945	(28,906)	436,851	407,945	(28,906)
			5,327	3,602	(1,725)
			23,181	13,945	(9,236)
153	52	(101)	933	809	(124)
437,004	407,997	(29,007)	466,292	426,301	(39,991)
(40,504)	472	40,976	(41,612)	804	42,416
8	8	--	8	8	--
370	370	--	425	425	--
(40,866)	110	40,976	(42,029)	387	42,416
(25,888)	(25,888)	--	(26,358)	(26,358)	--
\$ (66,754)	\$ (25,778)	\$ 40,976	\$ (68,387)	\$ (25,971)	\$ 42,416

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Federal Trust Funds  
State Board of Education  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	S.B.E. Federal Department of Agriculture			S.B.E. Federal Department of Education		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Federal government	\$ 145,000	\$ 146,165	\$ 1,165	\$ 250,000	\$ 260,375	\$ 10,375
Other				--	308	308
Total revenues	145,000	146,165	1,165	250,000	260,683	10,683
<b>Expenditures:</b>						
Current:						
Education	146,371	138,743	(7,628)	289,919	269,167	(20,752)
Capital outlays	29	10	(19)	123	42	(81)
Total expenditures	146,400	138,753	(7,647)	290,042	269,209	(20,833)
Excess (deficiency) of revenues over expenditures	(1,400)	7,412	8,812	(40,042)	(8,526)	31,516
<b>Other sources of financial resources:</b>						
Operating transfers-in				8	8	--
Budgetary fund-nonbudgeted accounts	45	45	--	279	279	--
Excess (deficiency) of revenues over expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(1,445)	7,367	8,812	(40,313)	(8,797)	31,516
Budgetary fund (deficits), July 1, 1984	(23,238)	(23,238)	--	(1,110)	(1,110)	--
Budgetary fund balance (deficits), June 30, 1985	\$ (24,683)	\$ (15,871)	\$ 8,812	\$ (41,423)	\$ (9,907)	\$ 31,516

S.B.E. CETA and Job Training			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,500	\$ 1,621	\$ 121	\$ 396,500	\$ 408,161	\$ 11,661
			--	308	308
1,500	1,621	121	396,500	408,469	11,969
561	35	(526)	436,851	407,945	(28,906)
1	--	(1)	153	52	(101)
562	35	(527)	437,004	407,997	(29,007)
938	1,586	648	(40,504)	472	40,976
			8	8	--
46	46	--	370	370	--
892	1,540	648	(40,866)	110	40,976
(1,540)	(1,540)	--	(25,888)	(25,888)	--
\$ (648)	\$ --	\$ 648	\$ (66,754)	\$ (25,778)	\$ 40,976

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
Federal Trust Funds  
Emergency Services and Disaster Agency  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Federal Aid Disaster		
	Final Budget	Actual	Variance Over (Under)
Revenues:			
Federal government	\$ 6,500	\$ 3,174	\$ (3,326)
Total revenues	<u>6,500</u>	<u>3,174</u>	<u>(3,326)</u>
Expenditures:			
Current:			
Public protection and justice	4,341	2,889	(1,452)
Capital outlays			
Total expenditures	<u>4,341</u>	<u>2,889</u>	<u>(1,452)</u>
Excess of revenues over expenditures	<u>2,159</u>	<u>285</u>	<u>(1,874)</u>
Budgetary funds-nonbudgeted accounts	55	55	--
Excess of revenues over expenditures and budgetary funds-nonbudgeted accounts	<u>2,104</u>	<u>230</u>	<u>(1,874)</u>
Budgetary fund (deficits), July 1, 1984	<u>(2)</u>	<u>(2)</u>	<u>--</u>
Budgetary fund balances, June 30, 1985	<u>\$ 2,102</u>	<u>\$ 228</u>	<u>\$ (1,874)</u>

Federal Civil Preparedness Administrative			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 1,680	\$ 1,369	\$ (311)	\$ 8,180	\$ 4,543	\$ (3,637)
1,680	1,369	(311)	8,180	4,543	(3,637)
986	713	(273)	5,327	3,602	(1,725)
1	1	--	1	1	--
987	714	(273)	5,328	3,603	(1,725)
693	655	(38)	2,852	940	(1,912)
			55	55	--
693	655	(38)	2,797	885	(1,912)
(519)	(519)	--	(521)	(521)	--
\$ 174	\$ 136	\$ (38)	\$ 2,276	\$ 364	\$ (1,912)

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Revolving Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Department of Central Management Services			Department of Corrections Working Capital		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>						
Other	\$ 117,350	\$ 117,027	\$ (323)	\$ 10,500	\$ 13,047	\$ 2,547
Less:						
Refunds				5	1	(4)
Total revenues	<u>117,350</u>	<u>117,027</u>	<u>(323)</u>	<u>10,495</u>	<u>13,046</u>	<u>2,551</u>
<b>Expenditures:</b>						
Current:						
Education						
General government	132,650	119,620	(13,030)			
Transportation						
Public protection and justice				12,943	11,242	(1,701)
Capital outlays	2,372	1,661	(711)	803	490	(313)
Total expenditures	<u>135,022</u>	<u>121,281</u>	<u>(13,741)</u>	<u>13,746</u>	<u>11,732</u>	<u>(2,014)</u>
Excess (deficiency) of revenues over expenditures	<u>(17,672)</u>	<u>(4,254)</u>	<u>13,418</u>	<u>(3,251)</u>	<u>1,314</u>	<u>4,565</u>
Budgetary fund balances (deficits), July 1, 1984	<u>(14,332)</u>	<u>(14,332)</u>	<u>--</u>	<u>(749)</u>	<u>(749)</u>	<u>--</u>
Budgetary fund balances (deficits), June 30, 1985	<u>\$ (32,004)</u>	<u>\$ (18,586)</u>	<u>\$ 13,418</u>	<u>\$ (4,000)</u>	<u>\$ 565</u>	<u>\$ 4,565</u>

Board of Governors			Other			Total		
Cooperative Computer Center								
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,800	\$ 2,713	\$ (87)	\$ 1,350	\$ 1,797	\$ 447	\$ 132,000	\$ 134,584	\$ 2,584
						5	1	(4)
2,800	2,713	(87)	1,350	1,797	447	131,995	134,583	2,588
2,446	2,365	(81)	760	744	(16)	2,446	2,365	(81)
			700	698	(2)	133,410	120,364	(13,046)
						700	698	(2)
315	314	(1)	52	51	(1)	12,943	11,242	(1,701)
						3,542	2,516	(1,026)
2,761	2,679	(82)	1,512	1,493	(19)	153,041	137,185	(15,856)
39	34	(5)	(162)	304	466	(21,046)	(2,602)	18,444
188	188	--	583	583	--	(14,310)	(14,310)	--
\$ 227	\$ 222	\$ (5)	\$ 421	\$ 887	\$ 466	\$ (35,356)	\$ (16,912)	\$ 18,444

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)  
Revolving Funds  
Department of Central Management Services  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Office Supplies			Statistical Services			State Garage		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:									
Other	\$ 2,200	\$ 2,145	\$ (55)	\$ 30,750	\$ 29,519	\$ (1,231)	\$ 20,000	\$ 20,152	\$ 152
Total revenues	2,200	2,145	(55)	30,750	29,519	(1,231)	20,000	20,152	152
Expenditures:									
Current:									
General government	2,587	2,518	(69)	30,700	28,989	(1,711)	25,245	21,165	(4,080)
Capital outlays	9	9	--	1,391	1,389	(2)	854	151	(703)
Total expenditures	2,596	2,527	(69)	32,091	30,378	(1,713)	26,099	21,316	(4,783)
(Deficiency) of revenues over expenditures	(396)	(382)	14	(1,341)	(859)	482	(6,099)	(1,164)	4,935
Budgetary fund balances (deficits), July 1, 1984	13	13	--	(639)	(639)	--	(2,190)	(2,190)	--
Budgetary fund (deficits), June 30, 1985	\$ (383)	\$ (369)	\$ 14	\$ (1,980)	\$ (1,498)	\$ 482	\$ (8,289)	\$ (3,354)	\$ 4,935

Paper and Printing			Communications			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,400	\$ 2,380	\$ (20)	\$ 62,000	\$ 62,831	\$ 831	\$ 117,350	\$ 117,027	\$ (323)
2,400	2,380	(20)	62,000	62,831	831	117,350	117,027	(323)
2,544	2,286	(258)	71,574	64,662	(6,912)	132,650	119,620	(13,030)
111	111	--	7	1	(6)	2,372	1,661	(711)
2,655	2,397	(258)	71,581	64,663	(6,918)	135,022	121,281	(13,741)
(255)	(17)	238	(9,581)	(1,832)	7,749	(17,672)	(4,254)	13,418
(1)	(1)	--	(11,515)	(11,515)	--	(14,332)	(14,332)	--
\$ (256)	\$ (18)	\$ 238	\$ (21,096)	\$ (13,347)	\$ 7,749	\$ (32,004)	\$ (18,586)	\$ 13,418

STATE OF ILLINOIS  
Combining Schedule of Revenues, Expenditures, Other  
Sources and Uses of Financial Resources and Changes  
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)  
State Trust Funds  
For the Year Ended June 30, 1985  
(Expressed in Thousands)

	Group Insurance Premium			Land and Water Recreation			Child Support Enforcement		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
<b>Revenues:</b>									
Federal government	\$ 13,500	\$ 9,438	\$ (4,062)	\$ 4,200	\$ 2,679	\$ (1,521)	\$ 12,834	\$ 12,834	\$ --
Other	26,500	27,156	656	--	289	289	35,395	35,394	(1)
<b>Total revenues</b>	<b>40,000</b>	<b>36,594</b>	<b>(3,406)</b>	<b>4,200</b>	<b>2,968</b>	<b>(1,232)</b>	<b>48,229</b>	<b>48,228</b>	<b>(1)</b>
<b>Expenditures:</b>									
<b>Current:</b>									
Education									
Health and social services									
General government	40,051	40,017	(34)				22,210	18,702	(3,508)
Social assistance									
Public protection and justice									
Natural resources and recreation				3,059	3,058	(1)			
Capital outlays	9	9	--				708	197	(511)
<b>Total expenditures</b>	<b>40,060</b>	<b>40,026</b>	<b>(34)</b>	<b>3,059</b>	<b>3,058</b>	<b>(1)</b>	<b>22,918</b>	<b>18,899</b>	<b>(4,019)</b>
Excess (deficiency) of revenues over expenditures	(60)	(3,432)	(3,372)	1,141	(90)	(1,231)	25,311	29,329	4,018
<b>Other (uses) of financial resources:</b>									
Operating transfers-out							(1,329)	(1,329)	--
<b>Budgetary funds-nonbudgeted accounts</b>							24,058	24,058	--
Excess (deficiency) of revenues over expenditures, other (uses) of financial resources and budgetary funds-nonbudgeted accounts	(60)	(3,432)	(3,372)	1,141	(90)	(1,231)	(76)	3,942	4,018
<b>Budgetary fund balances, July 1, 1984, as previously reported</b>	<b>12,296</b>	<b>12,296</b>	<b>--</b>	<b>611</b>	<b>611</b>	<b>--</b>			
<b>Reclassifications between budgetary/nonbudgetary funds-net</b>									
<b>Budgetary fund balances, July 1, 1984, as reclassified</b>	<b>12,296</b>	<b>12,296</b>	<b>--</b>	<b>611</b>	<b>611</b>	<b>--</b>			
<b>Budgetary fund balances (deficits), June 30, 1985</b>	<b>\$ 12,236</b>	<b>\$ 8,864</b>	<b>\$ (3,372)</b>	<b>\$ 1,752</b>	<b>\$ 521</b>	<b>\$ (1,231)</b>	<b>\$ (76)</b>	<b>\$ 3,942</b>	<b>\$ 4,018</b>

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)
\$ 1,857	\$ 1,857	\$ --	\$ 22,000	\$ 63,385	\$ 41,385	\$ 100	\$ 77	\$ (23)	\$ 54,491	\$ 90,270	\$ 35,779
736	736	--	14,500	17,355	2,855	1,122	1,316	194	78,253	82,246	3,993
2,593	2,593	--	36,500	80,740	44,240	1,222	1,393	171	132,744	172,516	39,772
			76,221	75,621	(600)	22	20	(2)	76,243	75,641	(602)
						1,142	187	(955)	1,142	187	(955)
						1,304	668	(636)	41,355	40,685	(670)
									22,210	18,702	(3,508)
						252	96	(156)	252	96	(156)
						568	59	(509)	3,627	3,117	(510)
82	61	(21)	3	3	--				802	270	(532)
82	61	(21)	76,224	75,624	(600)	3,288	1,030	(2,258)	145,631	138,698	(6,933)
2,511	2,532	21	(39,724)	5,116	44,840	(2,066)	363	2,429	(12,887)	33,818	46,705
			--	(186)	(186)				(1,329)	(1,515)	(186)
1,486	1,486	--				87	87	--	25,631	25,631	--
1,025	1,046	21	(39,724)	4,930	44,654	(2,153)	276	2,429	(39,847)	6,672	46,519
247	247	--	19,362	19,362	--	22,917	22,917	--	55,433	55,433	--
						(21,156)	(21,156)	--	(21,156)	(21,156)	--
247	247	--	19,362	19,362	--	1,761	1,761	--	34,277	34,277	--
\$ 1,272	\$ 1,293	\$ 21	\$ (20,362)	\$ 24,292	\$ 44,654	\$ (392)	\$ 2,037	\$ 2,429	\$ (5,570)	\$ 40,949	\$ 46,519

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Commerce through Lake Michigan connects Illinois to ports around the world.

**STATISTICAL AND ECONOMIC DATA**

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

	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976
<b>Revenues:</b>										
Income taxes	\$ 3,835,383	\$ 4,040,879	\$ 3,068,296	\$ 3,187,698	\$ 3,084,953	\$ 2,901,432	\$ 2,391,646	\$ 2,117,143	\$ 1,964,562	\$ 1,687,239
Sales taxes	3,159,296	2,632,411	2,382,612	2,321,930	2,322,111	2,368,567	2,185,831	2,003,090	1,813,161	1,665,655
Public utility taxes	853,502	829,444	810,060	727,983	689,721	562,199	432,845	377,777	332,815	273,878
Motor fuel taxes	627,623	543,528	371,446	375,276	384,382	409,015	437,876	430,628	421,565	411,603
Other taxes	666,124	646,314	668,206	654,582	657,229	637,708	648,471	610,041	560,251	550,884
Federal government	3,418,596	3,224,906	2,882,600	2,791,493	3,044,456	2,602,676	2,233,877	1,857,723	2,002,618	2,028,918
Licenses and fees	651,593	528,794	409,757	426,715	394,260	403,117	381,618	379,258	371,381	360,422
Interest and other investment income	178,453	140,635	114,761	173,519	184,624	177,512	111,676	67,590	54,937	65,760
Other	266,265	245,858	221,409	216,318	289,397	336,949	344,624	373,155	387,757	360,899
Less:										
Refunds	652,261	544,914	273,600	262,881	235,109	225,878	180,420	169,901	165,807	165,101
<b>Total revenues</b>	<b>13,004,574</b>	<b>12,287,855</b>	<b>10,655,547</b>	<b>10,612,633</b>	<b>10,816,024</b>	<b>10,173,297</b>	<b>8,988,044</b>	<b>8,046,504</b>	<b>7,743,240</b>	<b>7,240,157</b>
<b>Expenditures:</b>										
Current:										
Social assistance	1,562,087	1,535,337	1,434,177	1,390,123	1,325,209	1,224,556	1,241,359	1,242,711	1,269,841	1,255,466
Education	3,983,928	3,713,999	3,483,709	3,678,370	3,723,536	3,523,526	3,256,713	3,049,123	2,923,959	2,697,659
Health and social services	3,048,315	2,758,060	2,670,158	2,668,912	2,463,928	2,258,515	1,942,552	1,773,789	1,657,820	1,503,777
General government	1,957,696	1,703,628	1,545,809	1,497,725	1,521,149	1,355,223	807,225	766,604	654,341	604,038
Transportation	1,858,343	1,585,789	1,250,682	1,159,835	1,451,307	1,451,590	1,188,935	1,034,878	1,260,869	1,254,855
Public protection and justice	747,632	668,282	562,540	522,800	526,086	471,410	392,319	319,993	307,544	279,590
Natural resources and recreation	186,472	171,434	166,303	173,504	175,427	183,907	171,321	152,166	165,882	150,526
Debt service:										
Principal	192,503	378,100	162,500	148,500	132,900	120,900	105,300	89,100	72,700	49,761
Interest	265,279	243,875	197,711	175,628	148,217	127,694	115,021	98,240	74,497	50,537
<b>Total expenditures</b>	<b>13,802,255</b>	<b>12,758,504</b>	<b>11,473,589</b>	<b>11,415,397</b>	<b>11,467,759</b>	<b>10,717,321</b>	<b>9,220,745</b>	<b>8,526,604</b>	<b>8,387,453</b>	<b>7,846,209</b>
(Deficiency) of revenues over expenditures	(797,681)	(470,649)	(818,042)	(802,764)	(651,735)	(544,024)	(232,701)	(480,100)	(644,213)	(606,052)
<b>Other sources (uses) of financial resources:</b>										
Operating transfers-in	4,293,279	4,425,081	4,522,394	3,753,341	4,000,902	3,676,246	3,259,037	2,960,291	2,907,637	2,808,280
Operating transfers-out	(3,523,138)	(4,661,818)	(4,240,870)	(3,571,370)	(3,897,200)	(3,564,857)	(3,211,494)	(2,915,583)	(2,829,943)	(2,704,600)
Proceeds from general obligation bond issues	348,354	400,002	540,061	200,000	390,053	300,014	540,041	405,012	385,069	450,006
<b>Net other sources (uses) of financial resources</b>	<b>1,118,495</b>	<b>163,265</b>	<b>821,585</b>	<b>381,971</b>	<b>493,755</b>	<b>411,403</b>	<b>587,584</b>	<b>449,720</b>	<b>462,763</b>	<b>553,686</b>
<b>Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources</b>	<b>\$ 320,814</b>	<b>\$ (307,384)</b>	<b>\$ 3,543</b>	<b>\$ (420,793)</b>	<b>\$ (157,980)</b>	<b>\$ (132,621)</b>	<b>\$ 354,883</b>	<b>\$ (30,380)</b>	<b>\$ (181,450)</b>	<b>\$ (52,366)</b>

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

For the Year Ended June 30	Population	Equalized Assessed Value	General Obligation Bond Debt			Net General Obligation Bond Debt	
			Total	Less Debt Service Fund	Net	Ratio to Assessed Value	Per Capita
1976	11,360	\$58,025,000	\$1,369,500	\$ 34,900	\$1,334,600	2.30	\$117.48
1977	11,406	60,714,000	1,831,800	50,355	1,781,445	2.93	156.18
1978	11,434	65,754,000	2,147,700	56,745	2,090,955	3.18	182.87
1979	11,423	60,449,000*	2,432,400	76,900	2,355,500	3.90	206.21
1980	11,431	68,860,000	2,611,500	104,622	2,506,878	3.64	219.31
1981	11,468	75,992,000	2,868,600	90,860	2,777,740	3.66	242.22
1982	11,466	79,481,000	2,920,100	69,347	2,850,753	3.59	248.63
1983	11,474	79,070,000	3,147,600	86,425	3,061,175	3.87	266.79
1984	11,511	79,857,000e	3,329,500	127,117	3,202,383	4.01	278.20
1985	11,535e		3,487,000	123,542	3,363,458		291.59

e - estimated

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

Source: Illinois Property Tax Statistics - Illinois Department of Revenue.  
Illinois Bureau of the Budget, Illinois Population Projection Revised, July, 1985.  
U.S. Department of Commerce, Bureau of the Census.

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

<u>For the Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Revenues</u>	<u>Ratio</u>	<u>Expenditures</u>	<u>Ratio</u>
1976	49,761	50,537	100,298	7,240,157	1.39%	7,846,209	1.28%
1977	72,700	74,497	147,197	7,743,240	1.90%	8,387,453	1.75%
1978	89,100	98,240	187,340	8,046,504	2.33%	8,526,604	2.20%
1979	105,300	115,021	220,321	8,988,044	2.45%	9,220,745	2.39%
1980	120,900	127,694	248,594	10,173,297	2.44%	10,717,321	2.32%
1981	132,900	148,217	281,117	10,816,024	2.60%	11,467,759	2.45%
1982	148,500	175,628	324,128	10,612,633	3.05%	11,415,397	2.84%
1983	162,500	197,712	360,212	10,655,547	3.38%	11,473,589	3.14%
1984	178,142	221,961	400,103	12,287,855	3.26%	12,758,504	3.14%
1985	192,503	236,857	429,360	13,004,574	3.30%	13,802,255	3.11%

STATE OF ILLINOIS  
 Total Debt Service Requirements  
 To Maturity  
 June 30, 1985  
 (Expressed in Thousands)

Yr	General Obligation Debt	Illinois Housing Development Authority*	State Scholarship Commission	Toll Highway Authority	Universities and Colleges	Total Requirements
86	\$ 453,396	\$ 145,700	\$ 17,202	\$ 28,408	\$ 14,212	\$ 658,918
87	438,838	154,538	16,294	24,791	13,913	648,374
88	416,685	146,986	15,634	12,795	13,985	606,085
89	396,687	147,052	15,064	12,790	14,141	585,734
90	382,968	147,129	14,671	12,784	13,856	571,408
91	369,354	147,294	10,580	20,401	25,413	573,042
92	355,884	147,265	11,928	27,272	20,478	562,827
93	332,575	147,520	8,982	27,272	19,370	535,719
94	320,197	147,600	1,092	27,269	18,563	514,721
95	307,940	147,449		27,106	18,208	500,703
96	288,210	147,960		27,068	17,568	480,806
97	272,325	146,941		18,781	17,626	455,673
98	254,787	147,015		12,120	17,064	430,986
99	233,540	144,339		3,968	16,434	398,281
00	214,396	146,141		3,953	16,203	380,693
01	204,032	145,634		3,934	16,016	369,616
02	170,910	137,507		3,941	15,409	327,767
03	145,277	142,404		3,941	15,041	306,663
04	120,742	123,821		3,940	13,992	262,495
05	97,878	121,230		3,936	13,920	236,964
06	79,425	120,805		3,939	11,196	215,365
07	58,385	116,562		3,938	8,381	187,266
08	50,257	115,568		1,836	4,849	172,510
09	31,340	108,377			4,757	144,474
10	14,955	99,924			1,080	115,959
Thereafter		1,018,196			3,829	1,022,025
	<u>\$ 6,010,983</u>	<u>\$ 4,460,957</u>	<u>\$ 111,447</u>	<u>\$ 316,183</u>	<u>\$ 365,504</u>	<u>\$11,265,074</u>

\* Includes \$29,800 of variable rate interest bonds for which the future year interest payments could not be determined and, therefore, are not included in the above schedule.

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

Illinois State Toll Highway Authority

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1976	\$ 79,316	\$28,861	\$50,455	\$11,359	\$18,576	\$29,935	1.69
1977	85,601	34,095	51,506	10,788	18,523	29,311	1.76
1978	97,141	35,093	62,048	12,033	17,925	29,958	2.07
1979	104,424	41,221	63,203	12,707	17,479	30,186	2.09
1980	108,031	41,369	66,662	14,466	16,816	31,282	2.13
1981	113,080	43,520	69,560	13,746	16,443	30,189	2.30
1982	118,197	47,278	70,919	14,302	15,522	29,824	2.38
1983	116,705	45,540	71,165	14,880	15,101	29,981	2.37
1984	160,329	52,238	108,091	55,250	14,511	69,761	1.55
1985	174,133	55,429	118,704	21,176	12,402	33,578	3.54

Illinois State Scholarship Commission

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1978(a)	\$ 794	\$ 240	\$ 554				
1979	2,210	269	1,941		\$ 1,318	\$ 1,318	1.47
1980	3,587	547	3,040		1,318	1,318	2.31
1981	6,482	1,106	5,376	\$ 2,035	2,279	4,314	1.25
1982	9,039	1,374	7,665	5,580	3,115	8,695	.88
1983	11,023	2,027	8,996	5,825	3,589	9,414	.96
1984	16,538	2,788	13,750	8,180	6,034	14,214	.97
1985	19,311	2,769	16,542	9,610	7,119	16,729	.99

Illinois Housing Development Authority

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1976	\$ 29,012	\$ 2,417	\$ 26,595	\$ 450	\$11,610	\$ 12,060	2.21
1977	36,997	6,512	30,485	625	29,815	30,440	1.00
1978	37,121	4,125	32,996	970	19,989	20,959	1.57
1979	41,062	3,316	37,746	4,710	25,434	30,144	1.25
1980	60,898	4,274	56,624	5,420	33,821	39,241	1.44
1981	80,215	6,332	73,883	6,675	42,238	48,913	1.51
1982	89,447	10,378	79,069	7,555	49,419	56,974	1.39
1983	104,333	6,395	97,938	29,185(b)	76,634	105,819	.93
1984	114,957	10,964	103,993	27,870(c)	77,497	105,367	.99
1985	142,408	12,058	130,350	11,985	103,918	115,903	1.13

(a) First year the Commission issued revenue bonds.

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

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

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

<u>Year</u>	<u>Amount (millions)</u>	<u>Percent Change</u>	<u>Per Capita Personal Income</u>	
			<u>Illinois</u>	<u>United States</u>
1976	\$ 82,924	8.5	\$ 7,300	\$ 6,657
1977	91,253	10.0	8,000	7,299
1978	100,567	10.2	8,795	8,143
1979	111,264	10.6	9,740	9,037
1980	119,451	7.4	10,453	9,917
1981	133,125	11.4	11,608	10,958
1982	137,419	3.2	11,985	11,495
1983	142,194	3.5	12,393	12,094
1984	158,876	11.7	13,802	13,148
1985e	167,365	5.3	14,447	13,785

e - estimate

Source: Survey of Current Business, U.S. Department of Commerce,  
Revised 1985.

STATE OF ILLINOIS  
Population by  
Age Group

ILLINOIS

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

UNITED STATES

	<u>1970</u>	<u>Percent</u>	<u>1980</u>	<u>Percent</u>
Under 5 years	17,154,337	8.4%	16,298,350	7.2%
5 - 19 years	59,816,063	29.4	56,117,954	24.8
20 - 44 years	64,366,255	31.7	84,112,743	37.1
45 - 64 years	41,809,769	20.6	44,518,372	19.6
65 years & over	20,065,502	9.9	25,498,386	11.3
Total	<u>203,211,926</u>	<u>100.0%</u>	<u>226,545,805</u>	<u>100.0%</u>

Source: Illinois Bureau of the Budget, Illinois Population Projection Revised, July, 1984.

U.S. Bureau of the Census, 1980 Population Census.

U.S. Bureau of the Census, Historical Statistics, Colonial Times to 1970.

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

<u>Year</u>	<u>Total Employment</u>	<u>Unemployment</u>	
		<u>Unemployed</u>	<u>Rate (Percent)</u>
1976	4,796,417	335,750	6.5
1977	4,963,692	325,500	6.2
1978	5,092,083	328,383	6.1
1979	5,130,500	298,175	5.5
1980	5,084,417	458,117	8.3
1981	5,110,558	475,033	8.5
1982	4,963,142	633,567	11.3
1983	4,954,042	639,767	11.4
1984	5,092,817	511,233	9.1
1985	5,163,142	513,325	9.0

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

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

	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985e</u>
Mining	28	29	26	31	31	27	27	25	25	25
Construction	169	175	186	188	188	168	156	144	150	161
Manufacturing	1,215	1,241	1,276	1,271	1,208	1,131	1,013	956	986	956
Transportation and Public Utilities	278	275	282	289	286	287	274	265	274	275
Wholesale and Retail Trade	1,058	1,089	1,122	1,142	1,131	1,103	1,088	1,097	1,145	1,159
Finance, Insurance and Real Estate	267	267	281	295	314	320	326	320	318	323
Services	834	862	888	924	942	962	991	1,022	1,048	1,072
Government	717	718	728	743	750	734	718	702	691	701
TOTAL	<u>4,566</u>	<u>4,656</u>	<u>4,789</u>	<u>4,883</u>	<u>4,850</u>	<u>4,732</u>	<u>4,593</u>	<u>4,531</u>	<u>4,637</u>	<u>4,672</u>

e - average through November

Source: U.S. Department of Labor.

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

Year	Contracts For Future Construction (\$ millions)	Residential Building Activity	
		Permits	Valuation (\$ millions)
1975	3,907	39,325	1,085
1976	8,459	59,503	1,757
1977	5,786	75,374	2,486
1978	7,262	72,163	2,736
1979	6,997	45,807	1,853
1980	5,302	26,659	1,087
1981	4,781	16,551	775
1982	4,734	16,365	910
1983	6,020	30,230	1,610
1984	7,099	30,180	1,717
1985*			

\* Information not available.

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

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

Year	Illinois	Percent of Change	
		IL	U.S.
1976	35,593	5.8	11.8
1977	39,337	10.5	10.3
1978	43,463	10.5	11.2
1979	46,216	6.3	11.4
1980	46,742	1.1	6.7
1981	49,715	6.4	8.5
1982	52,195	5.0	3.0
1983	55,691	6.7	9.5
1984	59,509	6.9	10.5
1985e	63,388	6.5	6.3

e - estimate based on 10 months data.

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

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

Year	Livestock					Crops					Total Livestock and Crops
	Cattle	Hogs	Dairy Products	Other Livestock and Products	Total Livestock and Products	Corn	Soybeans	Wheat	Other Crops	Total Crops	
1975	484	1,102	199	88	1,873	1,794	1,134	199	193	3,320	5,193
1976	580	950	229	86	1,845	2,242	1,652	204	191	4,289	6,134
1977	611	941	234	87	1,873	1,817	1,697	138	197	3,849	5,722
1978	697	1,099	246	85	2,127	1,834	2,298	95	203	4,430	6,557
1979	929	1,087	281	86	2,383	2,147	2,042	182	213	4,584	6,967
1980	882	1,036	324	80	2,322	2,729	2,447	263	213	5,652	7,974
1981	640	1,144	355	86	2,225	2,509	2,254	303	220	5,286	7,511
1982	662	1,279	353	79	2,373	2,691	1,927	229	215	5,062	7,435
1983	745	1,124	361	65	2,295	3,512	1,941	184	212	5,849	8,144
1984	686	1,080	347	69	2,182	2,057	2,034	280	185	4,556	6,738
1985*											

\* Information unavailable.

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

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

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

Source: Illinois Department of Commerce and Community Affairs.

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

<u>Year</u>	<u>Surface</u>	<u>Underground</u>	<u>Total</u>	<u>Percent Total of U.S.</u>
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
1983	24,953	34,375	59,328	7.6
1984	24,973	41,230	66,203	7.8
1985	21,783	38,987	60,770	*

s - affected by major strike activity.

\* - information not available

Source: Illinois Department of Mines and Minerals.

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